

STAR Bonds

2024 ANNUAL REPORT

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MURIEL

KANSAS
COMMERCE

SALES TAX AND REVENUE (STAR) BONDS

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SALES TAX AND 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 and Revenue (STAR) Bonds provide Kansas municipalities the opportunity to issue bonds to finance the development of major commercial, entertainment and tourism areas and 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. Currently, there are 16 projects at various stages of completion and repayment throughout the state.

In order to be considered for STAR Bonds, 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. The project must contain unique features that 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
- Commerce 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

In 2023, budget provisions to update the STAR Bond program were signed into law to include:

- Creating a funding mechanism to hold established STAR Bond districts that have grocery stores harmless as food sales tax is eliminated
- Permitting historical theaters to be included in a district as well as vertical builds
- Allowing for amusement park rides to be an eligible expense
- Increasing the maximum amount of financing for rural development projects with the issuance of special revenue bonds per project to \$25 million (from \$10 million)

In 2024, one budget provision was included to continue to allow amusement park rides as an eligible expense in a STAR Bond district. During the 2024 Special Session, the legislature passed HB 2001, which allows for up to two professional sports franchises (NFL or MLB) STAR Bond projects.

- These projects must include a stadium of not less than 30,000 seats and a capital investment of at least \$1 billion
- The STAR Bond agreement must be approved by the Legislative Coordinating Council (LCC)
- This new expansion of STAR Bonds will sunset on June 30, 2025

CITY OF ATCHISON

The Amelia Earhart Hangar Museum, the destination attraction in the STAR Bond project area, was completed in late 2019. The museum features a rare aircraft, a 1935 Lockheed Electra L-10E, “Muriel,” which is identical to the aircraft Amelia flew in her effort to circumnavigate the globe. Surrounding the Muriel are 14 interactive STEM and history storytelling exhibit areas that take visitors through Earhart’s extraordinary life – from growing up in Atchison, to the height of her worldwide fame as the first woman to fly solo across the Atlantic. 20,242 people visited the attraction this year representing 864 US zip codes and 24 countries.

The construction of the Farmers Market pavilions was completed in May 2019 and has been operational since.

BOND DETAILS

Bonds Issued: \$2,370,000
Bonds Outstanding: \$84,500
Sales Tax Revenues: \$602,957



CITY OF DERBY

The destination attraction in the STAR Bond project area, Field Station: Dinosaurs (FSD), was completed in May 2018 and has been operating for seven 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 a historic dinosaur; the Kansas Climb tri-level ropes course; and an open-air amphitheater. For the period of September 2023 to August 31, 2024, the visitor count to FSD increased. This increase represents the second highest visitor total since 2018. Visitors represented 36 states and territories other than Kansas.

On June 30, 2020, \$14,375,000 in STAR bonds were issued to finance construction of two additional attractions. The Phase 2 attractions consist of the Derby Sports Zone, an indoor/outdoor multisport complex, which features indoor and outdoor hard courts, sand courts and a restaurant. The indoor courts had a total of 5,865 visitors and the outdoor courts had a total of 26,600 visitors, which is an increase from the prior year. The complex held 5 regional cornhole tournaments and 48 other events.

A rock-climbing gym and an outdoor covered BMX bike pump track are expected in Phase 3. The design and planning for this phase are underway and construction is expected to begin in 2025. Phase 4 will include an outdoor adventure sports complex, which consists of a man-made lagoon designed for various water sports, an indoor water park, an aerial park and glamping. In 2022, \$35,285,000 in STAR Bonds were issued.

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 - PAID OFF (zero balance);
3.) 2022 - \$29,980,000
Sales Tax Revenues: \$7,534,905



CITY OF DODGE CITY

The Power Center Area and Heritage Area consists of approximately 35 acres and includes a variety of museums, entertainment venues, hotel and retail spaces. It includes significant renovations and improvements to 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 development includes the Dodge City Brewery, SMH Engineering office, Red Beard Coffee Company and other smaller local restaurants. The Long Branch Lagoon Water Park, a themed water park, has attracted more than 30,000 visitors each year since it opened in May 2016. The Boot Hill Museum hosted 71,878 visitors. The Downtown Streetscape project, which began construction in 2023, will improve the look of the downtown area and is expected to attract additional visitors.



BOND DETAILS

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

Bonds Outstanding: 1.) 2015 - \$5,000,000; 2.) 2018 - \$12,235,000

Sales Tax Revenues: 1.) 2015 - \$2,155,880; 2.) 2018 - \$1,301,739



CITY OF GARDEN CITY

The Garden City STAR Bond district includes the future Sports of the World Complex. The Sports of the World Complex construction is currently underway and will include indoor soccer fields, indoor basketball courts, indoor trampoline park, indoor baseball cages, outdoor sand volleyball courts, outdoor pickleball 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. The district also includes a Heritage Inn & Suites, Parrot Cove Water Park, retail shopping centers, and several restaurants and other retail amenities. Updated architectural and engineering work has been finalized and active construction of the complex has begun. Nearly all the concrete has been poured for the structure and most of the steel is up. Construction continues on the pickleball facilities and the multi-purpose center.

BOND DETAILS

Bonds Issued: \$29,540,000

Bonds Outstanding: \$4,040,000

Sales Tax Revenues: \$6,666,420



CITY OF GODDARD

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

In the fall of 2024, the Sandbox Entertainment Facility opened in the district. The Sandbox consists of 14 outdoor volleyball courts, five indoor pickleball courts and five outdoor pickleball courts. The venue space can accommodate up to three hundred people.

BOND DETAILS

Bonds Issued: 1.) 2014 - \$30,000,000; 2.) 2019 - \$25,880,000; 3.) 2021 - \$11,065,000
Bonds Outstanding: 1.) 2014 - PAID OFF (zero balance); 2.) 2019 - \$8,535,000;
3.) 2021 - \$11,065,000
Sales Tax Revenues: \$4,255,869



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

Pinnacle, the National Training and Coaching Development Center (NTCDC) opened in January 2018. This 80,000 square foot state-of-the-art facility is the home of the U.S. Soccer coaching education programs 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. Sporting Kansas City, Children's Mercy Center for Sports Medicine and U.S. Soccer Federation each have dedicated facilities within the building. Recently, Kansas City was selected as one of the 11 U.S. host cities to host matches for the World Cup. The National Training Center will serve as a base camp during the 2026 World Cup.

BOND DETAILS

Bonds Issued: \$65,229,559

Bonds Outstanding: \$98,042,215

Sales Tax Revenues: \$9,434,771



CITY OF KANSAS CITY: CHILDREN'S MERCY PARK

This 18,000-seat multi-sport stadium complex is the permanent home stadium for Sporting Kansas City, a Major League Soccer (MLS) team, 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 this calendar year, including soccer, lacrosse, football and concerts. In 2024, Sporting Kansas City drew over 72,000 fans for its game against Inter Miami CF, the fourth-largest standalone crowd in MLS history.

BOND DETAILS

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



CITY OF KANSAS CITY: KANSAS SPEEDWAY

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 scheduled for September 28, 2025. The Speedway hosts many 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. In May 2024, the Kansas Speedway announced a new first-class, VIP fan experience called the Ally Apex Club. Club guests are treated to lounge-style atmosphere and access to pre-race ceremonies. Additionally, the Ally Apex Club will be available for rent as a first-class meeting venue.



BOND DETAILS

Bonds Issued: \$24,300,413
Bonds Outstanding: \$9,020,000
Sales Tax Revenues: \$1,146,738



CITY OF KANSAS CITY: HOMEFIELD

The Homefield project includes a variety of attraction components. The first attraction to open is the Homefield Training Facility. The training facility is a 150,000 square foot multi-sport venue that consists of hard courts, indoor or outdoor turf fields, fully equipped gym and fitness centers, and caters to a wide range of sports including basketball, volleyball, baseball, softball, cheer, flag football, and lacrosse. The facility opened in late April 2024. The Homefield youth baseball complex includes 8 lighted fields with state-of-the-art technology to enhance individual and team training. Four of the eight fields were opened for play in September 2023 and the remaining opened in April 2024.

Another attraction is Homefield Outdoor, which has an outdoor multi-use venue for sports, adventure and entertainment programs for water and outdoor sports such as paddle boarding, kayaking, swimming sand volleyball, pickleball, obstacles, climbing and ropes. Homefield Outdoor is currently under construction with an anticipated completion date during the second quarter of 2025. Margaritaville, a 250-room themed hotel and restaurant, is located within the district and is scheduled to open in May 2025. Lastly, the district will also include Big Shots Golf and an Atlas 9 immersive museum. These attractions are scheduled to be operational in 2025.



BOND DETAILS

Bonds Issued: \$145,275,000
Bonds Outstanding: \$141,085,000
Sales Tax Revenues: \$6,954,765



CITY OF MANHATTAN

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 bonds were paid off significantly earlier than expected for this project. 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. The South Redevelopment Area has been designed and completed to provide room for 15 businesses. Visitation to the Discovery Center has remained consistently strong.

The Museum of Art and Light was included as a Phase II Project and was approved in 2022. Mezmeryz, or the Mez, is the museum’s groundbreaking, multi-sensory, state of the art 21,500 sq. ft. immersive exhibition. The exhibition uses the latest in projection technology with the power of 108 Epson projectors spanning across approximately 37,000 linear sq. ft. to produce 188,000,000 pixels of animated beauty. The museum opened in November 2024.



BOND DETAILS

Bonds Issued: 1.) 2009 - \$65,229,559; 2.) 2022 - \$24,975,000
Bonds Outstanding: 1.) 2009 - PAID OFF (zero balance); 2.) 2022 - \$3,490,000
Sales Tax Revenues: \$5,183,457



CITY OF OVERLAND PARK: PRAIRIEFIRE

The Prairiefire at LionsGate Project is 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. From October 2023 through September 2024, the museum hosted 499,579 visitors. This is an increase of more than 100,000 visitors. Notably, October brought an impressive milestone: the Museum welcomed paid field trips from every school in the Kansas City School District for the second year in a row, solidifying its role as an educational cornerstone for the community. In January 2024, the College Baseball Foundation and Visit Overland Park revealed that the College Baseball Hall of Fame found its permanent home at the Museum of Prairiefire. Phase 2 of the district includes a restaurant, entertainment and other commercial businesses that have been operational since 2021.

BOND DETAILS

Bonds Issued: \$64,990,000

Bonds Outstanding: \$58,267,178

Sales Tax Revenues: \$3,695,554



CITY OF OVERLAND PARK: BLUHAWK

The 277-acre BluHawk project will be completed in phases and is anchored by an approximately 300,000 square feet indoor multi-sport complex. The district also includes retail, restaurants, entertainment, office and hotel uses. Phase 1 included the construction of the multi-sport complex and 134,000 square feet of commercial space. An NHL-regulation ice rink, basketball courts, fitness center, training center, physical therapy and other related amenities will make up the multi-sport complex. The multi-sport complex opened at the end of October 2024. Currently, there are more than 40 retail, restaurants and entertainment businesses open in the district.



BOND DETAILS

Bonds Issued: \$53,540,000
Bonds Outstanding: \$50,550,000
Sales Tax Revenues: \$5,418,778



CITY OF SALINA

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. Most recently, the facility experienced an increase in regular programming such as leagues, tournaments, special events, rental, after school functions, drop-in and summer camp with an overall increase of 29%. 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. The Garage, which opened in 2021, is a world-class museum with entertaining interactive displays that encourage restoration



BOND DETAILS

Bonds Issued: \$18,250,000
Bonds Outstanding: \$13,080,000
Sales Tax Revenues: \$2,484,102



CITY OF TOPEKA

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 included 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. The facility was purchased by a new developer and is currently closed.

BOND DETAILS

Bonds Issued: \$10,405,000
Bonds Outstanding: \$490,438
Sales Tax Revenues: \$972,813



CITY OF WICHITA: RIVER DISTRICT

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 the rehabilitation of the Lawrence Dumont Stadium into a multi-sport stadium designed to attract a major league affiliated baseball team to Wichita. Wind Surge's first game was held in May 2021. For the 12-month period of September 2023 through August 2024, the Wichita River District experienced overall attendance of 2,241,638 annual visitors.

BOND DETAILS

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

Bonds Outstanding: 1.) 2016 - PAID OFF (zero balance); 2.) 2018 - \$32,285,000

Sales Tax Revenues: \$3,656,385



CITY OF WICHITA: K-96 GREENWICH

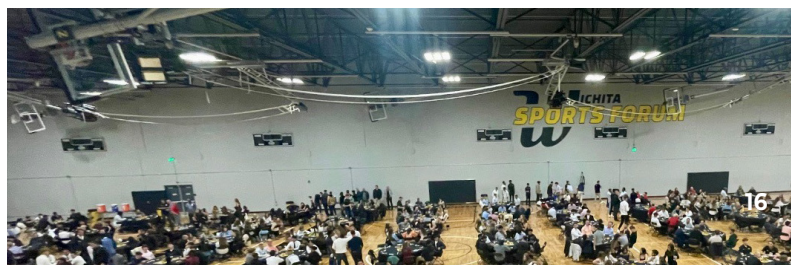
Phase 1 of the K-96 Greenwich project is a 106-acre development located primarily north of K-96 and is anchored by the Wichita Sports Forum, a 142,000-square-foot facility that opened in 2015. The facility is designed to host local, regional and national basketball, volleyball and soccer competitions, as well as hosting cheer, softball, baseball, football, and dodgeball tournaments, among other events. 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 Stryker Soccer Complex was completed in June 2021 and houses an improved 112,000 square-foot state-of-the-art indoor facility that can seat 3,000 spectators, along with all 11 sports fields outfitted to turf fields to accommodate all sports. In 2022, Top Golf completed construction and became an interactive golf and entertainment experience within the district. The \$26 million project includes 50 hitting bays as well as a partnership with O-Reilly Hospitality that provides a 96-room hotel and approximately 7,000 square feet of retail space. From September 2023 through August 2024, the K-96 Greenwich project experienced 5,240,029 annual visitors.



BOND DETAILS

Bonds Issued: 1.) 2013 - \$36,325,000*; 2.) 2017 - \$71,305,000
Bonds Outstanding: 1.) 2013 - \$0*; 2.) 2017 - \$5,605,000
Sales Tax Revenues: \$12,402,552

*2013 Bonds were refinanced in 2017.



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

i. Base Sales Tax Allocated to District: \$3,204.46

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	35,865.17	40,210.15	56,702.45	79,907.19
Transient Guest Tax	23,789.86	30,323.16	36,669.96	39,874.06
State	232,633.76	281,113.26	361,588.89	483,175.65
Total	292,288.79	351,646.57	454,961.30	602,956.90
iii. <u>Bond Payments:</u>				
Interest	97,135.00	88,965.00	76,807.50	57,697.50
Principal	165,000.00	235,000.00	360,000.00	450,000.00
Total	262,135.00	323,965.00	436,807.50	507,697.50
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	2,500.00	2,250.00	2,250.00	7,750.00
v. <u>Remaining Principal Balance:</u>				
	1,890,000.00	1,655,000.00	1,295,000.00	84,500.00
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:	0.20	15.41	108.16	377.93
Debt Service Reserve Fund:	230,754.94	232,619.06	235,474.79	235,336.32
Escrow Fund:	35,422.49	41,246.37	47,369.52	56,260.28
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%		
x. <u>Visitor Data:</u>				
20,242 visitors representing 864 U.S. zip codes and 24 countries outside the US.				
xi. <u>Explanatory Notes: See Attachment B</u>				

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

i. Base Sales Tax Allocated to District: \$5,122,767.00

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	61,945.52	159,793.08	-	-
Transient Guest Tax	80,824.10	117,864.67	-	-
State	7,028,858.70	7,613,018.72	-	-
Total	7,171,628.32	7,890,676.47	-	-
iii. <u>Bond Payments:</u>				
Interest	313,300.00	65,250.00	-	-
Principal	5,735,000.00	2,610,000.00	-	-
Total	6,048,300.00	2,675,250.00	-	-
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	8,000.00	8,000.00	-	-
v. <u>Remaining Principal Balance:</u>				
	2,610,000.00	-	-	-
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:		-	-	
Debt Service Fund:	2.43	-	-	
Debt Service Reserve Fund:	467,914.22	-	-	
Escrow Fund:	65,203.31	83,152.41	81,674.71	
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%	
x. <u>Visitor Data:</u>				
See Derby Series 2022.				
xi. <u>Explanatory Notes: See Attachment B</u>				

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

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

i. Base Sales Tax Allocated to District: \$134,986

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	62,380.40	159,793.08	138,680.70	79,826.92
Transient Guest Tax	80,241.10	117,864.67	100,310.98	91,447.71
State	7,029,641.84	7,613,018.72	6,968,017.36	7,363,630.36
Total	7,172,263.34	7,890,676.47	7,207,009.04	7,534,904.99
iii. <u>Bond Payments:</u>				
Interest	-	504,562.50	308,490.00	102,765.00
Principal	-	4,000,000.00	5,105,000.00	5,270,000.00
Total	-	4,504,562.50	5,413,490.00	5,372,765.00
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	5,000.00	5,000.00	5,000.00	5,000.00
v. <u>Remaining Principal Balance:</u>				
	14,375,000.00	10,375,000.00	5,270,000.00	-
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund (Phase 2):	5,003,759.85	1,240,947.88	1,031,379.68	1,031,379.68
Project Fund (Phase 3):	4,503,008.34	4,500,000.00	4,500,000.00	4,500,000.00
2017 Subaccount:	-	-	-	-
Debt Service Fund:	0.63	50,129.95	95,572.97	3.26
Debt Service Reserve Fund:	280,335.97	282,642.22	285,013.66	
Cost of Issuance Fund:	-	-	-	
Escrow Fund:		83,152.41	81,674.71	63,983.96
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%	
x. <u>Visitor Data:</u>				
The Sandbox has experienced a total of 32,465 visitors.				
xi. <u>Explanatory Notes: See Attachment B</u>				

**\$35,285,000 City of Derby, Kansas
(Derby STAR Bond Project)
Series 2022, Dates as of July 21, 2022
(Same Tax Distribution Agreement as Derby 2017 Issue)**

i. Base Sales Tax Allocated to District: 5,257,753

	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>			
Local	159,953.63	138,680.70	79,826.92
Transient Guest Tax	117,864.67	100,310.98	91,447.71
State	7,613,018.72	6,968,017.36	7,363,630.36
Total	7,890,837.02	7,207,009.04	7,534,904.99

iii. Bond Payments:

Interest	196,027.78	1,764,250.00	1,715,000.00
Principal			5,305,000.00
Total	196,027.78	7,020,000.00	7,020,000.00

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	5,500.00	8,000.00	8,000.00
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v. Remaining Principal Balance:

	35,285,000.00	35,285,000.00	29,980,000.00
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vi. Remaining Cash Blaances Held by Trustee:

Project Fd:	29,208,401.93	28,527,011.17	28,295,548.05
Debt Service Fd:	10.85	486,165.55	548,686.50
Redemption Fd:	-	-	-
Debt Service Reserve:	889,338.03	897,006.76	896,111.47
Costs of Issuance:	3,860.56	-	-

vii. New income Producing Properties: See Attachment A

viii. Bonds issued to Repay Private Investors:

ix. 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%

x. Visitor Data:

Project is currently under construction.

xi. Explanatory Notes: See Attachment B

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

i. Base Sales Tax Allocated to District: \$1,211,993.62

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	197,798.53	210,341.35	224,555.08	267,971.38
Transient Guest Tax	134,470.67	151,566.05	215,504.51	235,375.62
State	1,135,419.69	1,238,910.36	1,347,898.35	1,652,532.87
Total	1,467,688.89	1,600,817.76	1,787,957.94	2,155,879.87

iii. Bond Payments:

Interest	522,450.00	480,150.00	420,040.63	344,318.76
Principal	890,000.00	1,135,000.00	1,440,000.00	1,815,000.00
Total	1,412,450.00	1,615,150.00	1,860,040.63	2,159,318.76

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

6,500.00	7,150.00	7,150.00	7,150.00
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v. Remaining Principal Balance:

9,390,000.00	8,255,000.00	6,815,000.00	5,000,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:

Debt Service Fund: 124.71 448.15 980.24

Debt Service Reserve Fund: 982,145.19 984,794.12 986,167.63 985,695.89

Escrow Fund: 70,807.21 68,683.96 73,285.76 79,304.35

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<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%	

x. Visitor Data:

The Long Branch Lagoon Water Park has attracted 30,000 visitors, and the Boot Hill Museum hosted 71,878 visitors.

xi. Explanatory Notes: See Attachment B

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

i. Base Sales Tax Allocated to District: \$0

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	90,871.97	114,101.77	135,914.87	132,544.42
Incremental Propert	140,322.28	137,217.76	137,519.24	103,319.02
Transient Guest Tax				
State	752,409.00	947,182.87	1,106,848.50	1,065,875.11
Total	983,603.25	1,198,502.40	1,380,282.61	1,301,738.55

iii. Bond Payments:

Interest	787,181.25	727,581.26	700,981.26	668,918.76
Principal	1,115,000.00	445,000.00	715,000.00	690,000.00
Total	1,902,181.25	1,172,581.26	1,415,981.26	1,358,918.76

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	6,500.00	6,500.00	6,500.00	6,500.00
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v. Remaining Principal Balance:

	14,085,000.00	13,640,000.00	12,925,000.00	12,235,000.00
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vi. Remaining Cash Balances Held by Trustee:

City Project Fund:	-	-	-	-
Developer Project Fund:	-	-	-	-
City Escrow Project Fund:	-	-	-	-
Developer Escrowed Project Fund:	-	-	-	-
Debt Service Fund:	44.58	12,664.26	5,311.38	4,918.00
Capitalized Interest Fund:	-	-	-	-
Debt Service Reserve Fund:	1,216,931.25	1,216,931.25	1,216,931.25	1,216,931.25
Cost of Issuance Fund:	-	-	-	-
Escrow Fund:	19,023.77	20,336.82	24,556.09	26,905.08

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<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%	

x. Visitor Data:

See Dodge City Heritage Project Area.

xi. Explanatory Notes: See Attachment B

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

i. **Base Sales Tax Allocated to District: \$2,878,781**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	623,075.64	615,767.87	762,035.91	705,686.05
State	5,635,318.09	5,537,053.76	6,737,863.18	5,960,734.23
Total	6,258,393.73	6,152,821.63	7,499,899.09	6,666,420.28
iii. <u>Bond Payments:</u>				
Interest	1,222,812.50	1,014,562.50	750,531.25	447,559.50
Principal	4,500,000.00	5,350,000.00	6,900,000.00	7,730,000.00
Total	5,722,812.50	6,364,562.50	7,650,531.25	8,177,559.50

Trustee/Escrow/Disclosure & Compliance

iv. <u>Expenses:</u>	2,500.00	2,500.00	2,500.00	2,500.00
v. <u>Remaining Principal Balance:</u>	24,020,000.00	18,105,330.56	11,770,000.00	4,040,000.00
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Fund	2.82	0	1	2,788.08
Project Fund	18,784,111.00	18,105,330.56	18,105,330.56	-
Escrow Fund	280,829.13	137,441.82	137,441.82	205,460.87
Debt Service Reserve	2,321,987.02	2,342,446.43	2,342,446.43	2,329,845.23

vii. **New Income Producing Properties: See Attachment A**

viii. **Bonds Issued to Repay Private Investors:** None None

ix. **Local Sales Tax Contribution and Rate:**

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use	0.500%	0.01
100% of available city portion of county sales and use	0.240%	1.45% (county rate)

x. **Visitor Data:**

Project is currently under construction.

xi. **Explanatory Notes: See Attachment B**

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

i. Base Sales Tax Allocated to District:

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	-	-	-	-
State	-	-	-	-
Total	-	-	-	-
iii. <u>Bond Payments:</u>				
Interest	-	-	-	-
Principal	-	-	-	-
Premium	-	-	-	-
Total	-	-	-	-
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>	-	-	-	-
v. <u>Remaining Principal Balance:</u>	-	-	-	-
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:	-	-	-	-
Debt Service Fund:	-	-	-	-
Debt Service Reserve Fund:	-	-	-	-
Escrow Fund:	-	-	-	-
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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 an		1.000%		
x. <u>Visitor Data:</u>				
See Goddard Olympic Park Series 2021.				
xi. <u>Explanatory Notes: See Attachment B</u>				

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

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

i. Base Sales Tax Allocated to District: \$0

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	530,175.61	594,404.45	647,442.85	763,642.13
State	3,421,775.67	3,834,949.74	3,763,500.13	3,492,226.79
Total	3,951,951.28	4,429,354.19	4,410,942.98	4,255,868.92
iii. <u>Bond Payments:</u>				
Interest	790,005.00	688,485.00	560,235.00	424,785.00
Principal	2,740,000.00	3,400,000.00	3,560,000.00	4,065,000.00
Premium	-	-	-	-
Total	3,530,005.00	4,088,485.00	4,120,235.00	4,489,785.00
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	7,000.00	7,000.00	7,000.00	7,000.00
v. <u>Remaining Principal Balance:</u>				
	19,560,000.00	16,160,000.00	12,600,000.00	8,535,000.00
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Debt Service Fund:	0.01	217.33	355.70	1,195.72
Debt Service Reserve Fund:	971,163.31	973,582.60	975,068.42	974,583.79
Escrow Fund:	174,095.21	178,658.49	189,931.71	200,749.60
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%		
x. <u>Visitor Data:</u>				
See Goddard Olympic Park Series 2021.				
xi. <u>Explanatory Notes: See Attachment B</u>				

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

i. Base Sales Tax Allocated to District: \$0

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	530,175.61	594,404.45	647,442.85	763,642.13
State	3,421,775.67	3,834,949.74	3,763,500.13	3,492,226.79
Total	3,951,951.28	4,429,354.19	4,410,942.98	4,255,868.92
iii. <u>Bond Payments:</u>				
Interest	168,894.93	387,275.00	387,275.00	387,275.00
Principal	-	-	-	-
Premium	-	-	-	-
Total	168,894.93	387,275.00	387,275.00	387,275.00
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	4,500.00	4,000.00	4,000.00	4,000.00
v. <u>Remaining Principal Balance:</u>				
	11,065,000.00	11,065,000.00	11,065,000.00	11,065,000.00
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:		301,313,057.57	2,659,457.46	-
Debt Service Fund:	0.01	8,778.35	11,280.06	4,551.28
Debt Service Reserve Fund:	385,509.30	388,221.50	388,890.91	388,717.94
Cost of Issuance Fund:	14,145.87	-	-	-
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%		
x. <u>Visitor Data:</u>				
The ball fields have experienced approximately 380,703 visitors and the indoor water park has experienced 186,776 visitors.				
xi. <u>Explanatory Notes:</u>	See Attachment B			

**\$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**

i. Base Sales Tax Allocated to District: \$0

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	240,212.09	380,954.78	433,431.15	326,883.35
State	2,390,703.62	2,247,982.83	1,101,233.62	819,855.01
Total	2,630,915.71	2,628,937.61	1,534,664.77	1,146,738.36

iii. Bond Payments:

Interest				
Principal				
Total	1,249,355.80	1,284,930.45	1,332,959.20	1,373,896.05

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	5,400.00	5,675.00	5,950.00	5,950.00
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v. Remaining Principal Balance:

	13,930,000.00	12,265,000.00	10,625,000.00	9,020,000.00
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vi. Remaining Cash Balances Held by Trustee:

Issuer Tax Revenue Account:	154,675.59	178,902.19	137,719.23	138,780.23
Debt Service Fund:	0.091	254.37	575.67	287.34
Debt Service Reserve Fund:	954,039.97	954,265.59	957,531.55	1,512.79
State Tax Revenue Account:	12.46	209.24	49.37	956,681.99

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use	1.625%	
100% of city portion or county sales and use	1.000%	

x. Visitor Data:

Visitation data is not available at this time.

xi. Explanatory Notes: See Attachment B

\$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

i. Base Sales Tax Allocated to District*: \$1,308,085

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	1,474,469.15	1,148,478.61	2,151,696.68	1,523,276.48
State	4,171,062.18	3,212,226.75	7,548,121.42	5,050,328.52
Total	5,645,531.33	4,360,705.36	9,699,818.10	6,573,605.00

Bond Payments:

iii.	Interest	3,560,675.00	3,446,550.00	3,384,675.00	3,238,550.00
	Principal	2,185,000.00	1,500,000.00	1,205,000.00	5,700,000.00
	Total	5,745,675.00	4,946,550.00	4,589,675.00	8,938,550.00

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	12,500.00	11,250.00	10,000.00	10,000.00
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v. Remaining Principal Balance:

	61,800,000.00	60,300,000.00	59,095,000.00	53,395,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:				
Debt Service Fund:	3.78	117.60	925.95	3,543.97
Debt Service Reserve Fund:	5,756,353.76	5,802,036.13	5,850,614.28	5,844,252.52
Escrow Fund:	1,122,143.03	593,798.60	1,750,778.92	1,286,309.48

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<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%	

x. Visitor Data:

Visitation data is not available at this time.

xi. Explanatory Notes: See Attachment B

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

**\$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**

i. Base Sales Tax Allocated to District:

2021 2022 2023 2024

ii. Sales and Use Tax Collected: See WG of Wyandotte Schlitterbahn 2015A

Local
State
Total

iii. Bond Payments:

Interest	420,350.00	263,206.57	-
Principal	510,000.00	10,310,000.00	-
Total	930,350.00	10,573,206.57	-

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

	10,310,000.00	-	-
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:	286,935.56	2.69	2.81
Debt Service Fund:	1.01	1.35	-
Debt Service Reserve Fund:	933,748.48	8.21	-
Escrow Fund:	0.13	-	-

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<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%	

x. Visitor Data:

Visitation data is not available at this time.

xi. Explanatory Notes: See Attachment B

2015B Bonds Paid in Full on 5/4/22

**\$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**

i. Base Sales Tax Allocated to District: \$50,548,378.61

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	1,020,818.61	548,316.69	-	511,250.22
State	3,485,926.28	4,811,248.28	4,855,192.50	8,923,520.61
Total	4,506,744.89	5,359,564.97	4,855,192.50	9,434,770.83

iii. Bond Payments:

Interest				
Principal		4,476,771.80	5,345,708.20	4,855,987.50
Total			5,345,708.20	4,855,987.50

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	20,000.00	10,000.00	-
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v. Remaining Principal Balance:

	93,619,390.80	95,418,031.80	96,442,313.25	98,042,215.50
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:				
Debt Service Fund:	121.19	125.55	635.76	1,373.46
Debt Service Reserve Fund:				
Escrow Fund:	1,022,744.13	550,284.51	27,246.81	512,446.77

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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x. Visitor Data:

Visitation data is not available at this time.

xi. Explanatory Notes: See Attachment B

\$145,275,000 Unified Government of WYCO/Kansas City, KS
(Vacation East Project Areas 2B, 3 & 5) Homefield
Series 2022, Dated as of May 4, 2022

i. Base Sales Tax Allocated to District: \$0

	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>			
Local	802,501.66	1,387,311.94	1,567,523.07
State	2,525,268.70	5,269,557.16	5,387,241.43
Total	3,327,770.36	6,656,869.10	6,954,764.50
iii. <u>Bond Payments:</u>			
Interest	2,627,401.56	8,070,137.50	7,940,593.75
Principal	-	2,250,000.00	1,940,000.00
Total	2,627,401.56	10,320,137.50	9,880,593.75

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	12,500.00	15,000.00	12,000.00
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v. Remaining Principal Balance:

	145,275,000.00	143,025,000.00	141,085,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:	61,948,187.73	3,349,477.13	8,140.34
Escrow Project Fund:	30,000,000.00	30,000,000.00	15,000,000.00
Debt Service Fund:	1,056,906.63	876,192.37	288,521.56
Capitalized Interest Fund:	2,592,001.78	7.82	-
Redemption Fund:	4.66	4.88	-
Debt Service Reserve Fund:	10,231,065.92	10,296,326.23	10,285,181.04
Special Reserve Fund:	2,019,914.71	2,033,617.45	2,031,484.80
Extra Ordinary Expense Fund:	-	20,285.38	41,791.60
Cost of Issuance Fund:	18,896.72	-	-
Incremental Tax Escrow Fund:	805,865.17	1,540,240.18	1,439,234.39
Tax Revenues Escrow Account:	-	-	-

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
62% of city sales and use	0.01625	
80% of city portion of county sales and use	0.01	
100% of county portion of county sales and use	0.01	

x. Visitor Data:

Homefield Indoor opened in April 2024.

xi. Explanatory Notes: See Attachment B

**\$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)***

2021 2022 2023 2024

i. **Base Sales Tax Allocated to District:**

ii. **Sales and Use Tax Collected:**

Local	See Legends Retail STAR Bonds Worksheet
State	
Total	

iii. **Bond Payments:**

Interest
Principal
Total

iv. **Trustee/Escrow/Disclosure & Compliance Expenses:**

v. **Remaining Principal Balance:**

vi. **Remaining Cash Balances Held by Trustee:**

Project Fund:
Debt Service Fund:
Debt Service Reserve Fund:
Escrow Fund:

vii. **New Income Producing Properties: See Attachment A**

viii. **Bonds Issued to Repay Private Investors:**

ix. **Local Sales Tax Contribution and Rate**

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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x. **Visitor Data:**

xi. **Explanatory Notes: See Attachment B**

*Bonds paid in full on 12/01/2016

Legend Retail STAR Bonds General Escrow Account Worksheet

Bonds paid in full

2021

2022

2023

2024

i. Base Sales Tax Allocated to District:

ii. Sales and Use Tax Collected:

Local

State

Total

iii. Bond Payments:

Interest

Principal

Total

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

vi. Remaining Cash Balances Held by Trustee:

Project Fund:

Debt Service Fund:

Debt Service Reserve Fund:

Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate

Local Contribution

Applied Rate

Gross Rate

x. Visitor Data:

xi. Explanatory Notes: See Attachment B

\$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)*

2021

2022

2023

2024

i. Base Sales Tax Allocated to District:

ii. Sales and Use Tax Collected:

Local
State
Total

iii. Bond Payments:

Interest
Principal
Total

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

vi. Remaining Cash Balances Held by Trustee:

Project Fund:
Debt Service Fund:
Debt Service Reserve Fund:
Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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x. Visitor Data:

xi. Explanatory Notes: See Attachment B

*Bonds paid in full on 12/01/2016

**\$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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
i. <u>Base Sales Tax Allocated to District:</u>				
ii. <u>Sales and Use Tax Collected:</u>				
Local		See Legends Retail STAR Bonds Worksheet		
State				
Total				
iii. <u>Bond Payments:</u>				
Interest				
Principal				
Total				
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
v. <u>Remaining Principal Balance:</u>				
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Project Fund:				
Debt Service Fund:				
Debt Service Reserve Fund:				
Escrow Fund:				
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <u>Local Sales Tax Contribution and Rate</u>				
<u>Local Contribution</u>		<u>Applied Rate</u>		<u>Gross Rate</u>
x. <u>Visitor Data:</u>				
xi. <u>Explanatory Notes: See Attachment B</u>				

*Bonds paid in full on 12/01/2016

**\$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**

2021 2022 2023 2024

i. Base Sales Tax Allocated to District:

ii. Sales and Use Tax Collected:

Local	See Legends Retail STAR Bonds Worksheet
State	
Total	

iii. Bond Payments:

Interest
Principal
Total

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

vi. Remaining Cash Balances Held by Trustee:

Project Fund:
Debt Service Fund:
Debt Service Reserve Fund:
Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
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x. Visitor Data:

xi. Explanatory Notes: See Attachment B

* Bonds paid in full on 12/01/2016

**\$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>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
i. <u>Base Sales Tax Allocated to District: none</u>				
ii. <u>Sales and Use Tax Collected:</u>				
Local	105,875.78	135,352.77	-	-
Transient Guest Tax	90,000.00	90,000.00	-	-
State	4,975,291.33	5,521,436.18	-	-
Total	5,171,167.11	5,746,788.95	-	-
iii. <u>Bond Payments:</u>				
Interest	678,902.60	198,870.38	-	-
Principal	4,800,000.00	6,105,000.00	-	-
Total	5,478,902.60	6,303,870.38	-	-
iv. <u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>				
	12,500.00	8,750.00	-	-
v. <u>Remaining Principal Balance:</u>				
	6,105,000.00	PAID OFF	PAID OFF	PAID OFF
vi. <u>Remaining Cash Balances Held by Trustee:</u>				
Issuer & State Tax Revenue Account:	22,274.91	102,180.12	-	-
Debt Service Funds:	45.99		-	-
Debt Service Reserve Funds:			-	-
vii. <u>New Income Producing Properties: See Attachment A</u>				
viii. <u>Bonds Issued to Repay Private Investors:</u>				
ix. <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%		
x. <u>Visitor Data:</u>				

xi. Explanatory Notes: See Attachment B

*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**

i. Base Sales Tax Allocated to District: \$21,610

	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>			
Local	165,661.19	170,033.97	194,507.16
Transient Guest Taxes	90,000.00		
State	5,850,036.78	5,354,828.39	4,988,949.49
Total	6,105,697.97	5,524,862.36	5,183,456.65

iii. Bond Payments:

Interest	368,626.39	520,000.00	292,500.00
Principal	10,205,000.00	5,965,000.00	5,315,000.00
Total	10,573,626.39	6,485,000.00	5,607,500.00

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance: 14,770,000.00 8,805,000.00 3,490,000.00

vi. Remaining Cash Balances Held by Trustee:

Project Fund:	17,614,963.23	3,425,174.34	-
Debt Service Funds:	1,971.77	25,222.63	4,202.57
Debt Service Reserve Funds:	347,755.07	344,500.00	344,500.00
Cost of Issuance Fund	14,910.56	-	-
Escrow Fund	99,877.94	73,118.35	60,215.59

vii New Income Producing Properties: See Attachment A

vii Bonds Issued to Repay Private Investors: See Attachment

ix. 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%	

x. Visitor Data:

The Museum of Art and Light opened on November 8, 2024.

xi. Explanatory Notes: See Attachment B

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

i. Base Sales Tax Allocated to District: \$0

ii. <u>Sales and Use Tax Collected:</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Local	531,579.73	727,412.33	785,089.05	666,285.88
State	2,701,277.19	3,601,645.95	3,895,771.00	3,029,267.96
Total	3,232,856.92	4,329,058.28	4,680,860.05	3,695,553.84

iii. Bond Payments:

Interest	3,499,962.50	3,499,962.50	1,749,981.25	6,592,821.96
Principal			-	
Total	3,499,962.50	3,499,962.50	1,749,981.25	1,542,209.83

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	4,000.00	4,000.00	3,000.00	56,410.90
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v. Remaining Principal Balance:

	64,860,000.00	64,860,000.00	64,860,000.00	58,267,178.04
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vi. Remaining Cash Balances Held by Trustee:

Escrow Fund:		48,429.43		40,048.56
Debt Service Fund:		1.00	6,078,792.30	1,083,165.05
Redemption fund:	174.92	175.31	182.61	189.93
Cost of Issuance Fund:		2,000.00	-	-
Debt Service Reserve Fund:		2,997,887.03	-	4.40

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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%	

x. Visitor Data:

Through September 2024, Prairiefire experienced a total of 499,579 visitors representing 1,642 zipcodes. Visitors from 354 countries and from each of the 50 states and Washington DC have visited since it opened in 2014.

xi. Explanatory Notes: See Attachment B

**\$46,590,000 City of Overland Park, KS
Sales Tax Special Obligation Revenue Bonds
(Bluhawk)
Series 2022A**

i. Base Sales Tax Allocated to District: \$0

	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>			
Local	36,310.84	964,612.07	850,892.85
State	235,865.99	3,608,790.47	4,365,433.95
Total	272,176.83	4,573,402.54	5,216,326.80

iii. Bond Payments:

Interest	2,839,867.08	2,881,900.00
Principal	875,000.00	2,115,000.00
Total	3,714,867.08	4,996,900.00

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	6,000.00	7,000.00	7,193.09
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v. Remaining Principal Balance:

	46,590,000.00	45,715,000.00	43,600,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:	34,557,176.44	10,465,751.70	-
Debt Service Fund:	-	1,513.75	2,749.75
Capitalized Int Fund:	1,362,733.66	0.53	-
Redemption Fund:	-	-	-
Reserve Fund:	4,659,868.81	4,698,002.03	4,693,704.93
Costs of Issuance Fund:	35,507.90	-	-
Escrow Fund 2022A:	36,310.84	579,384.22	489,974.83

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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%	

x. Visitor Data:

The Bluehawk Multi-Sport Complex opened on Oct. 26, 2024 so no visitor information has yet been provided.

xi. Explanatory Notes: See Attachment B

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

i. **Base Sales Tax Allocated to District: \$0**

		<u>2022</u>	<u>2023</u>	<u>2024</u>
ii.	<u>Sales and Use Tax Collected:</u>			
	Local			
	State			
	Total		*128,875.57	202,451.23
	* Appropriated moneys received from State of Kansas for deposit into Revenue Fund			
iii.	<u>Bond Payments:</u>			
	Interest		128,875.57	218,125.66
	Principal			
	Total		128,875.57	218,125.66
iv.	<u>Trustee/Escrow/Disclosure & Compliance Expenses:</u>			
		3,500.00	4,000.00	2,315.39
v.	<u>Remaining Principal Balance:</u>			
		6,950,000.00	6,950,000.00	6,950,000.00
vi.	<u>Remaining Cash Balances Held by Trustee:</u>			
	Debt Service Fund:	-	15,353.75	86.84
	Revenue Fund	-	-	-
	Costs of Issuance Fund:	14,673.99	-	-
vii.	<u>New Income Producing Properties: See Attachment A</u>			
viii.	<u>Bonds Issued to Repay Private Investors:</u>			
ix.	<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%	
x.	<u>Visitor Data:</u> See Overland Park Bluehawk 2022A series.			
xi.	<u>Explanatory Notes: See Attachment B</u>			

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

i. Base Sales Tax Allocated to District: \$1,774,474.42

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	424,428.94	678,347.85	584,442.39	550,968.80
Transient Guest Tax	136,417.68	236,176.92	286,527.16	277,668.51
State	981,817.47	1,432,690.52	1,511,211.21	1,655,464.50
Total	1,542,664.09	2,347,215.29	2,382,180.76	2,484,101.81

iii. Bond Payments:

Interest	904,850.00	894,725.00	827,900.00	755,112.50
Principal	105,000.00	1,390,000.00	2,030,000.00	1,915,000.00
Total	1,009,850.00	2,284,725.00	2,857,900.00	2,670,112.50

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	6,000.00	6,000.00	6,000.00	15,500.00
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v. Remaining Principal Balance:

	17,975,000.00	16,585,000.00	14,995,000.00	13,080,000.00
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vi. Remaining Cash Balances Held by Trustee:

City Project Account:

Car Museum Project Account:

Hotel Project Account:

Mast Dev Project Account:

City Escrow Project Account:

Alley Escrow Project Account:

Car Museum Escrow Project Account:

Hotel Escrow Project Account:

Mast Dev Escrow Project Account:

Debt Service Account:	0.01	4,042.93	6,404.12	7,082.10
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Cap Int Account:	-	-	-	-
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Debt Service Reserve Account:	1,368,778.14	1,368,750.00	1,368,750.00	1,368,750.00
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Stifel Theatre Imp Account:	72,609.00	-	-	-
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Hotel Imp Account:	14.40	-	-	0
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Field House Account:	855,196.07	-	-	-
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Costs of Issuance Account:	-	-	-	-
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Tax Escrow Account:	241,590.38	256,393.58	223,263.31	198,269.15
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vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

iv. **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	0.603%	
100% of city sales and use	1.250%	

x. **Visitor Data:**

The Salina Fieldhouse experienced 140,220 visitors, hosting 493 out of state teams and 25,098 out of town participants/spectators. The Garage hosted 25,477 visitors, with 40% residing outside of Salina.

xi. **Explanatory Notes: See Attachment B**

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

i. Base Sales Tax Allocated to District: \$0

2021 2022 2023 2024

ii. Sales and Use Tax Collected:

Local	109,079.57	132,057.61	210,392.30	288,219.68
State	272,221.14	301,625.76	543,168.80	684,593.45
Total	381,300.71	433,683.37	753,561.10	972,813.13

iii. Bond Payments:

Interest				
Principal				
Total				1,005,438.00

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance: 3,154,512.50 2,146,150.00 1,435,000.00 490,438.00

vi. Remaining Cash Balances Held by Trustee:

- Project Fund:
- Debt Service Fund:
- Debt Service Reserve Fund:
- Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. Local Sales Tax Contribution and Rate:

<u>Local Contribution</u>	<u>Applied Rate</u>	<u>Gross Rate</u>
100% of city sales and use	1.500%	
100% of city and county portion of county sales and use	0.500%	

x. Visitor Data:

During the reporting period ending Aug. 31, 2024, the visitorship for the Heartland Park area was unable to be collected by the City of Topeka.

xi. Explanatory Notes: See Attachment B

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

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

2021 2022 2023 2024

ii. Sales and Use Tax Collected:

Local
State
Total

iii. Bond Payments:

Interest
Principal
Total

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

vi. Remaining Cash Balances Held by Trustee:

Project Fund:
Debt Service Fund:
Debt Service Reserve Fund:
Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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 (Wichita does not have a city sales tax)	1.000%	

x. Visitor Data:

See Wichita K-96 Series 2017.

xi. Explanatory Notes: See Attachment B

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

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

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	388,586.87	472,482.80	570,894.85	550,499.58
State	11,565,240.03	13,239,869.18	13,284,702.27	11,852,052.08
Total	11,953,826.90	13,712,351.98	13,855,597.12	12,402,551.66

iii. Bond Payments:

Interest	2,235,761.26	1,853,096.26	1,326,517.51	688,431.26
Principal	8,810,000.00	11,790,000.00	14,040,000.00	12,440,000.00
Total	11,045,761.26	13,643,096.26	15,366,517.51	13,128,431.26

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

	8,000.00	8,000.00	8,000.00	8,000.00
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v. Remaining Principal Balance:

	43,885,000.00	32,095,000.00	18,055,000.00	5,605,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:	9,667,716.02	1,000,000.00	1,000,000.00	-
2017B Project Fund:	7,000,000.00	4,211,880.64	-	-
Debt Service Fund:	2,083.19	74,627.36	70,537.74	52,667.06
Debt Service Reserve Fund:	2,871,071.26	2,871,071.26	2,871,071.26	2,871,071.26
Escrow Fund:	314,434.17	342,865.02	308,389.50	299,928.57

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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)		

x. Visitor Data:

Through August 31, 2024, K-96 Greenwich experienced 5,240,029 annual visitors and 236,865 were out of state visitors.

xi. Explanatory Notes: See Attachment B

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

i. Base Sales Tax Allocated to District: \$1,137,855.00

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	34,071.85	89,645.18	92,135.45	116,470.62
State	1,026,673.07	2,174,732.79	2,302,091.00	2,518,835.40
Total	1,060,744.92	2,264,377.97	2,394,226.45	2,635,306.02

iii. Bond Payments:

Interest
Principal
Total

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

v. Remaining Principal Balance:

vi. Remaining Cash Balances Held by Trustee:

Project Fund:
Debt Service Fund:
Debt Service Reserve Fund:
Escrow Fund:

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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 and use (Wichita does not have a city sales tax)	1.000%	

x. Visitor Data:

See Wichita River District Stadium Series 2018.

xi. Explanatory Notes: See Attachment B

** Bonds paid in full 12/15/2016

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

i. Base Sales Tax Allocated to District: \$506,752.78

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
ii. <u>Sales and Use Tax Collected:</u>				
Local	38,462.33	158,214.68	238,349.64	163,907.64
State	619,507.93	3,515,404.62	2,940,646.37	3,492,477.84
Total	657,970.26	3,673,619.30	3,178,996.01	3,656,385.48

iii. Bond Payments:

Interest	1,828,556.26	1,828,556.26	1,828,556.26	1,648,156.23
Principal			500,000.00	9,335,000.00
Total	1,828,556.26	1,828,556.26	2,328,556.26	10,983,156.23

iv. Trustee/Escrow/Disclosure & Compliance Expenses:

8,000.00	8,000.00	8,000.00	8,000.00
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v. Remaining Principal Balance:

42,140,000	42,140,000	41,640,000.00	32,285,000.00
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vi. Remaining Cash Balances Held by Trustee:

Project Fund:	1,714,846.00			
Debt Service Fund:	291.02	48.60	391.11	2,285.09
Capitalized Interest Fund:				
Cost of Issuance Fund:				
Escrow Fund:	31,013.23	65,453.22	89,318.09	132,267.43

vii. New Income Producing Properties: See Attachment A

viii. Bonds Issued to Repay Private Investors:

ix. 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 and use (Wichita does not have a city sales tax)	1.000%	

x. Visitor Data:

Through August 31, 2023, the Wichita River District experienced 2,241,638 annual visitors with 343,783 coming from out of state visitors and 589,139 who reside outside of 100 miles from the district.

xi. Explanatory Notes: See Attachment B

(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. 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 2024, each district had the following number of unique taxpayers file at least one return in the STAR bond district.

Atchison	34
Derby	232
Derby 2	53
Dodge City Heritage	147
Dodge City Power Center	44
Garden City	157
Goddard	131
KC Homefield	119
KC Racetrack	54
KC Schlitterbahn	87
KC Soccer	716
Manhattan	304
Manhattan Art & Life	32
Overland Park PrairieFire	254
Overland Park Bluhawk	225
Salina	558
Topeka Heartland	183
Wichita K-96/Greenwich	434
Wichita River District	359
Wichita Riverwalk	452

Each STAR bond district had the following number of unique taxpayers file returns equating at least \$150,000 in taxable sales in 2024.

Atchison	8
Derby	66
Derby 2	9
Dodge City Heritage	24
Dodge City Power Center	6
Garden City	39
Goddard	18
KC Homefield	17
KC Racetrack	19
KC Schlitterbahn	24
KC Soccer	187

Manhattan	41
Manhattan Art & Light	*less than 5
Overland Park PrairieFire	39
Overland Park Bluhawk	59
Salina	98
Topeka Heartland	23
Wichita K-96/Greenwich	83
Wichita River District	24
Wichita Riverwalk	58

*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	\$278,905,600
Manhattan	\$105,850,000
Overland Park	\$391,000,000
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, 2024.