

STAR BOND ANNUAL REPORT – 2014

TO: The Honorable Sam Brownback
Sen. Susan Wagle, President of the Senate
Sen. Terry Bruce, Senate Majority Leader
Sen. Anthony Hensley, Senate Minority Leader
Sen. Julia Lynn, Chairperson, Senate Commerce Committee
Sen. Susan Wagle, Vice Chairperson, Senate Commerce Committee
Rep. Ray Merrick, Speaker of the House
Rep. Jene Vickrey, House Majority Leader
Rep. Tom Burroughs, House Minority Leader
Rep. Mark Hutton, Chairperson, House Commerce, Labor & Economic Development Committee

FROM: Pat George, Secretary of Commerce

DATE: February 1, 2015

In accordance with K.S.A. 12-17,169(c), here is the 2014 annual report for projects funded with special obligation or STAR bonds. K.S.A. 12-17,177(g) and 12-17,169(c) require that each city with a project financed with special obligations payable from state sales tax revenue to submit an annual report to the Secretary of Commerce. The Department of Commerce is then required to compile and transmit a report to the Governor and Legislature by February 1 of the following year. The annual reports from Unified Government of Wyandotte County (Attachment A), Topeka (Attachment B), Manhattan (Attachment C), and Overland Park (Attachment D) are included.

Cities that have issued STAR bonds are also required to have an annual audit by an independent certified public accountant to determine whether STAR bond financing is being used for authorized purposes. Commerce has included the available audit reports (Attachment E).

The following provides status updates, as well as highlights from the annual reports and other STAR bond activities:

Wyandotte County

- The Legends of Village West retail and entertainment district continues to be the number one tourist attraction in Kansas with more than 10 million visitors annually. Overall sales were up in 2014 and occupancy for the center is at 95%. The District has created more than 3,500 new jobs generating more than \$55 million in annual payroll, and contains more than \$950 million in combined public and private investment with annual sales of more than \$450 million. The Village West district continues to grow and added several new venues in 2014.
- The Kansas Speedway completed its 14th successful season of racing on October 5, 2014 with the Sprint Cup Series Hollywood Casino 400, the fourth year with two Sprint Cup events in the same season. More than \$375 million in local and state sales taxes have been generated by the Speedway/Village West project.
- Sporting KC, an 18,500 seat major multi-sport athletic facility continues to be the most innovative and fan-friendly venue for soccer matches in the country. It is home to the Major League Soccer's Sporting Kansas City. In addition to Sporting KC games, the site has hosted over 100 events including international friendly matches, U.S. Open Cup, World Cup qualifying events, local soccer matches and concerts. The total project cost was around \$414 million. The stadium created up to 2,430 net new full and part-time jobs and will generate approximately \$60 million in net new tax revenue over 30 years.
- Cerner has completed construction on two office buildings as part of its commitment to build a 600,000-square-foot office park and will create up to 4,000 jobs with an average annual salary of \$65,000. Total annual economic impact of this project is estimated by the developer to exceed \$500 million.
- The Schlitterbahn Vacation Village project consists of a major water park resort and related amenities. The water park opened in July 2009 and continues to add numerous major water attractions, most recently, the Verrückt, the world's tallest and

fastest waterslide. No STAR bonds have been issued to date. More than \$180 million in private funds have been expended on the project. The Developer and Unified Government estimate increased visitorship in 2014.

Topeka

- The state approved \$10.46 million in STAR bonds for Heartland Park Racetrack which were issued in March 2006. Total redevelopment costs are currently estimated to be almost \$24 million. Phase 1 renovations to the racetrack and visitor amenities are complete. Additional improvements are planned to further Heartland Park's status as a race and entertainment facility. The city reported approximately \$2.5 million in sales tax revenue through September 30, 2014. Topeka issued these bonds as "full faith and credit" bonds and is responsible for debt service.

Hutchinson

- The Kansas Underground Salt Museum was approved in July 2006. STAR bonds of \$4,810,000 were approved for the \$10.5 million unique destination development that includes a visitor's center complex, underground museum with theatre and events center, an elevator that descends 650 feet underground, and related amenities. Attendance has met initial projections and sales tax revenue has continued to increase. Potential economic impact is estimated at more than \$36 million annually. The STAR bonds have been paid off and sales tax revenues are returning to the taxing entities.

Manhattan

- The city issued \$50 million in bonds for the Flint Hills Discovery Center project. Total development costs exceeded \$108 million. The Discovery Center Museum has been very successful with over 50,000 visitors in 2013 and offers visitors a clearer insight into the special place of the Flint Hills. The project includes a 30,000-square-foot discovery center and museum, hotel and conference center, restaurants, entertainment venues and a park area. Total economic impact includes more than

\$160 million in capital investment, more than 1,200 construction jobs worth \$27 million in annual payroll, and more than 1,000 permanent full-time employees with annual payroll of more than \$21 million. Over \$25 million in sales tax has been collected from the district through December 31, 2013.

Wichita

- The Water Walk project involves redevelopment and revitalization of public space on the banks of the Arkansas River and includes the Keeper of the Plains monument platform, pedestrian walkways, amphitheater promenade, fountains, waterfalls and an interactive water show. The Waltzing Waters Fountain and Plaza area was completed in 2012. Total project cost is approximately \$155 million and the project was approved for up to \$14.7 million in STAR bonds. The project brings 800,000 to 1 million new visitors annually to Wichita and produces more than 1,250 full-time jobs and annual retail sales of more than \$78 million. Since 2007, the District has generated more than \$12,000,000 in sales tax revenue.
- Wichita expanded the scope of the project to the West Bank in 2014, adding tourism and recreational facilities. Additional STAR bonds of \$4.75 million were issued to support a \$21 million project.
- In late 2013, Commerce approved the K-96 and Greenwich STAR Bond Plan for a project centered on a major multi-sport athletic complex. The project consists of over 1,400,000 sq. ft. of development including a 65,000 sq. ft. state of the art indoor multi-sport complex, destination water park, several hotels, super-regional retailers and entertainment destinations. At build-out, total project costs will exceed \$400 million. Approximately \$33 million in STAR Bonds were approved and issued. The project is projected to draw around 2 million visitors annually.

Overland Park

- Commerce approved a STAR bond project for a major museum project in Overland Park called Prairiefire. Total project cost is estimated to be \$573 million and includes an American Museum of Natural History affiliated museum, a wetlands park,

retail/entertainment development and prairie gardens. STAR bonds up to \$81,000,000 have been authorized and \$64,990,000 in STAR Bonds were sold in December 2012. Phase 1 of the project, including the AMNH, was completed in May of 2014. The project is expected to create more than 1,887 full-time equivalent jobs and up to 2,624 indirect and induced jobs. After build-out, the project is forecast to bring 1.9 million new visitors to Overland Park and generate \$154 million in annual sales. Sales taxes of over \$1.6 million collected through September 30, 2014.

An update on pending projects:

Other STAR Bond Activities

- Commerce has had discussions with local officials regarding potential STAR bond projects in several cities.
- The agency is actively involved in amending the existing STAR bond regulations to better administer and implement the Act.

I appreciate the opportunity to discuss these exciting projects and would be happy to respond to any questions or provide additional information.



County Administrator's Office

Douglas G. Bach, County Administrator

Attachment

A

701 N. 7th St., Suite 945
Kansas City, Kansas 66101

Phone: (913) 573-5030
Fax: (913) 573-5540

September 22, 2014

Honorable Pat George
Secretary of Commerce
1000 S.W. Jackson St., Suite 100
Topeka, Kansas 66612

Re: 2014 STAR bond report

Dear Secretary George,

Pursuant to the requirements of K.S.A. 12-17, 169(c) (formerly 12-1771b) and K.S.A. 12-17,177(g) (formerly 12-1774(d)), following is the 2012 report of activity related to the major tourism area known as Village West which is located in Kansas City, Kansas.

Primary projects

- All of the following primary projects stated in prior reports continue to operate successfully, which include the following:

<u>Project Name</u>	<u>Established</u>
Kansas Speedway	2001
Cabela's	2002
Nebraska Furniture Mart	2003
Community America Ballpark	2003
Great Wolf Lodge	2003
Chateau Avalon	2004
Legends Kansas City Outlets at Village West	2005
Livestrong Sporting Park	2011
Village East	2014*

New activity

- **Legends Kansas City Outlets.** Annual sales at the mall are up 0.5 percent (0.5%) over 2013. The current occupancy rate for the center is 95 percent (95%) representing more than 560,000 sq-ft of leased retail space.



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The following tenant announcements were made for this reporting period:

- Kitchen Collection, Haggar Menswear, Bath & Body, Woody's Auto Group, Pizza Studio, Eddie Bauer, Lids, Sweet Frog and Envy Nails opened new stores representing 17,000 sq. ft. of newly leased space.
 - Stanford and Sons Comedy Club closed its operations at the Legend's Outlet in July of this year.
 - Cheeseburger in Paradise announced the closing of its restaurant at Legends Outlets Kansas City. Luby's Inc., the Houston-based parent company of Cheeseburger in Paradise, plans to open a Fuddruckers restaurant at this location. The Cheeseburger In Paradise casual dining restaurant was one of the first establishments to open in the Legends – Village West Tourism District.
-
- **Cerner** completed construction on phase II of its 600,000 square foot office park in 2013. This development project and state of the art operations center created an estimated 4,000 jobs at this Wyandotte County complex. At this time approximately 2,100 employees are working at this location.
 - **Kansas Speedway** will complete its 14th year of racing on October 5, 2014 with the Sprint Cup Series Hollywood Casino 400. 2014 marks the fourth consecutive year Kansas Speedway played host to (2) Sprint Cup race weekends and the third season for the new infield road course.
 - **Legends 14 Theatre:** Phoenix Theatres, LLC will complete its 9th year of management operations at Legend's 14 Theatre later this year. Based on the box office receipts and reporting data Legends 14 Theatre is positioned 7th in the Kansas City Metro Market.

Other activity

- **Sporting Park** opened its fourth year of operations in 2014. This destination facility while primarily serving as the home stadium for the MLS Sporting Kansas City soccer club is expected to again host more than 100 events this calendar year.



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The stadium plays host to high school soccer and lacrosse tournaments, music festivals and concerts. The facility is also booked for events sponsored by local charities as well as local, state and federal government trainings and retreats.

- **Community America Ballpark:** In November of 2013, the Unified Government Board of Commissioners approved a resolution to purchase the stadium from the current owner/operator of the Kansas City T-Bones minor league baseball club using Star Bonds. Purchase price for the stadium totals \$5.5M with an additional \$2.5M is earmarked for capital improvements to the 11-year old facility. The purchase agreement also delivers a new 20-year lease with T-Bones Baseball and grants the Unified Government veto provisions on any future purchase of the baseball team. Unified Government will also be entitled to a percentage share of any non-baseball revenue generated by stadium events as well as off-season facility use by Parks & Recreation Department. More than 265,000 fans attended T-Bones games in 2013 generating an economic impact of \$5.5M for Wyandotte County.
- **Hollywood Casino at Kansas Speedway:** While this development project is not included in any of the STAR Bond project areas the casino completed its second year of operations in 2014. The 245,000 sq/ft facility employs an estimated 1,000 full-time employees. The casino is currently conducting feasibility and planning activity for the construction of a hotel and convention space as stipulated in the original development agreement with the Unified Government. The agreement requires construction activity on the hotel to commence in 2014.
- **Vacation Village Star Bond Project District:** In August of 2014, the Unified Government conducted public hearings in accordance with statutory requirements to amend the plan and expand the boundaries for the Star District. The amended and restated district plan includes the original (Schlitterbahn Vacation Village District), but expands to include an additional 126 acres and public right of way. The plan includes (5) separate project areas one of which is the existing Schlitterbahn water park resort. Additional project areas are planned for the U.S. Soccer National Training facility, tournament fields and hotel complex, automotive dealership mall and office and retail development.
- The 2014 season marked the debut of 'Verrückt' the world's tallest and fastest water slide. Final construction phase and testing were filmed was featured on the Travel Channel this summer.



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- A request for proposals was published and CSL (Conventions Sports & Leisure) was selected by the Unified Government to conduct a feasibility study to help determine the viability of a multipurpose events center within the corridor surrounding the tourism district. A final report is expected to be completed by late October 2014.

Annual Audit

- The annual audit of the STAR bond projects is completed and the findings are attached hereto.

Attachments

- The following reports and schedules are attached for your review:
 - Independent Accountants Report of Allen, Gibbs & Houlik, L.C.
 - Village West Sales, Use, Transient Guest tax Distributions
 - 2012 KDOR Monthly Sales and Use Tax Distributions
 - KDOR Annual Sales and Use Tax Distributions
 - Continuing Disclosure Report for period ending 12/1/12
 - Debt Service Schedule for Series 2001
 - Debt Service Schedule for KISC Series 1999
 - Debt Service Schedule for Series 2004
 - Debt Service Schedule for 1st & 2nd Lien Series 2005A-C
 - Major Multi-Sport Athletic Complex Subordinate Lien Series 2010B

The STAR bond tool continues to be an overwhelming success for economic growth and development in the State of Kansas and Wyandotte County drawing an estimated 12 million visitors annually.

For additional information on any of the projects highlighted in the report, please feel free to contact us with requests.

Sincerely,

Douglas G. Bach
County Administrator

**Village West Sales, Use, Transient Guest Tax Distributions,
December 2002 - August 2014**

Tax to Bond Issue	State Tax	City Tax	County Tax	Total Tax	YTD Tax
Dec.02 - Nov.03	\$5,697,075.12	\$1,065,273.41	\$929,808.05	\$7,692,156.58	\$7,692,156.58
Dec. 03 Total	\$1,086,813.70	\$204,944.50	\$193,652.07	\$1,485,410.27	\$1,485,410.27
Jan. 04 Total	\$999,606.48	\$358,913.69	\$98,550.47	\$1,457,070.64	\$2,942,480.91
Feb. 04 Total	\$2,079,479.44	\$392,354.50	\$369,899.11	\$2,841,733.05	\$5,784,213.96
March. 04 Total	\$1,808,887.68	\$171,275.31	\$161,472.92	\$2,141,635.91	\$7,925,849.87
Apr. 04 Total	\$1,207,435.61	\$263,299.87	\$144,888.68	\$1,615,624.16	\$9,541,474.03
May 04 Total	\$1,216,830.88	\$176,267.93	\$166,179.99	\$1,559,278.80	\$11,100,752.83
Jun. 04 Total	\$1,251,548.22	\$157,147.31	\$148,153.39	\$1,556,848.92	\$12,657,601.76
Jul. 04 Total	\$1,161,641.06	\$597,828.28	\$317,493.32	\$2,076,962.66	\$14,734,564.42
Aug. 04 Total	\$1,209,596.53	\$101,676.20	\$95,857.03	\$1,407,129.76	\$16,141,694.18
Sept.04 Total	\$1,308,680.88	\$239,319.88	\$225,623.03	\$1,773,623.79	\$17,915,317.97
Oct.04 Total	\$1,478,603.96	\$480,565.66	\$257,111.41	\$2,216,281.03	\$20,131,599.00
Nov.04 Total	\$1,270,209.06	\$231,950.80	\$218,675.70	\$1,720,835.56	\$21,852,434.56
Dec.03-Nov.04	\$16,079,333.50	\$3,375,543.93	\$2,397,557.13	\$21,852,434.56	
Dec. 04 Total	\$ 1,455,465.04	\$ 316,107.82	\$ 250,845.59	\$2,022,418.45	\$2,022,418.45
Jan.05 Total	\$ 1,511,270.41	\$ 620,147.56	\$ 210,720.44	\$2,342,138.41	\$4,364,556.87
Feb.05 Total	\$ 1,815,327.89	\$ 408,881.59	\$ 313,709.85	\$2,537,919.33	\$6,902,476.19
March 05 Total	\$ 1,338,231.59	\$ 291,118.83	\$ 231,968.07	\$1,861,318.49	\$8,763,794.68
April 05 Total	\$ 1,282,408.26	\$ 553,103.75	\$ 211,976.97	\$2,047,488.98	\$10,811,283.66
May 05 Total	\$ 1,392,254.82	\$ 307,181.51	\$ 243,128.56	\$1,942,564.89	\$12,753,848.55
June 05 Total	\$ 1,219,052.08	\$ 263,909.36	\$ 212,234.92	\$1,695,196.36	\$14,449,044.91
July 05 Total	\$ 1,329,380.52	\$ 568,490.94	\$ 232,918.01	\$2,130,789.47	\$16,579,834.38
August 05 Total	\$ 1,398,568.24	\$ 313,248.24	\$ 248,065.90	\$1,959,882.38	\$18,539,716.76
Sept. 05 Total	\$ 1,521,921.57	\$ 340,650.26	\$ 270,847.64	\$2,133,419.47	\$20,673,136.22
Oct. 05 Total	\$ 1,525,621.79	\$ 679,583.65	\$ 272,584.03	\$2,477,789.47	\$23,150,925.69
Nov.05 Total	\$ 1,497,606.82	\$ 330,974.57	\$ 266,706.42	\$2,095,287.81	\$25,246,213.50
Dec.04-Nov.05	\$17,287,109.03	\$4,993,398.08	\$2,965,706.39	\$25,246,213.50	
Dec. 05 Total	\$ 1,689,250.58	\$ 378,840.39	\$ 301,420.54	\$2,369,511.51	\$2,369,511.51
Jan.06 Total	\$ 1,982,047.61	\$ 614,183.17	\$ 356,921.82	\$2,953,152.60	\$5,322,664.11
Feb.06 Total	\$ 2,291,200.70	\$ 521,408.31	\$ 408,378.77	\$3,220,987.78	\$8,543,651.89
March 06 Total	\$ 1,742,095.77	\$ 390,856.21	\$ 310,487.52	\$2,443,439.50	\$10,987,091.39
April 06 Total	\$ 1,616,399.46	\$ 699,306.73	\$ 288,740.02	\$2,604,446.21	\$13,591,537.60
May 06 Total	\$ 1,797,418.31	\$ 406,157.48	\$ 320,903.04	\$2,524,478.83	\$16,116,016.43
June 06 Total	\$ 1,823,704.76	\$ 409,244.30	\$ 326,511.17	\$2,559,460.23	\$18,675,476.66
July 06 Total	\$ 1,775,107.29	\$ 711,333.25	\$ 317,245.13	\$2,803,685.67	\$21,479,162.33
August 06 Total	\$ 2,187,101.68	\$ 496,943.24	\$ 390,589.67	\$3,074,634.59	\$24,553,796.92
September 06 Total	\$ 2,200,618.10	\$ 498,004.40	\$ 393,099.04	\$3,091,721.54	\$27,645,518.46
October 06 Total	\$ 2,282,726.42	\$ 904,834.52	\$ 408,647.27	\$3,596,208.21	\$31,241,726.67
November 06 Total	\$ 2,631,818.66	\$ 598,024.65	\$ 470,566.73	\$3,700,410.04	\$34,942,136.71
Dec.05-Nov.06	\$ 24,019,489.34	\$ 6,629,136.65	\$ 4,293,510.72	\$34,942,136.71	
Dec. 06 Total	\$ 2,228,151.23	\$ 504,304.48	\$ 398,934.27	\$3,131,389.98	\$3,131,389.98
Jan. 07 Total	\$ 2,897,619.88	\$ 914,876.96	\$ 517,793.93	\$4,330,290.77	\$7,461,680.75

**Village West Sales, Use, Transient Guest Tax Distributions,
December 2002 - August 2014**

Tax to Bond Issue	State Tax	City Tax	County Tax	Total Tax	YTD Tax
Feb.07 Total	\$ 2,965,188.25	\$ 679,143.47	\$ 528,493.63	\$4,172,825.35	\$11,634,506.10
March.07 Total	\$ 2,034,249.80	\$ 458,725.38	\$ 363,130.50	\$2,856,105.68	\$14,490,611.78
April.07 Total	\$ 2,134,013.44	\$ 780,774.01	\$ 380,654.28	\$3,295,441.73	\$17,786,053.51
May.07 Total	\$ 2,278,806.09	\$ 519,312.16	\$ 406,239.70	\$3,204,357.95	\$20,990,411.46
June 07 Total	\$ 2,313,722.10	\$ 525,562.26	\$ 412,926.28	\$3,252,210.64	\$24,242,622.10
July.07 Total	\$ 2,662,981.46	\$ 955,644.77	\$ 480,897.26	\$4,099,523.49	\$28,342,145.59
August 07 Total	\$ 2,356,814.95	\$ 535,766.51	\$ 420,781.04	\$3,313,362.50	\$31,655,508.09
September 07 Total	\$ 2,564,337.71	\$ 582,925.03	\$ 457,929.21	\$3,605,191.95	\$35,260,700.04
October.07 Total	\$ 2,842,978.16	\$ 1,055,387.91	\$ 507,062.28	\$4,405,428.35	\$39,666,128.39
November.07 Total	\$ 2,366,799.10	\$ 533,255.10	\$ 422,216.89	\$3,322,271.09	\$42,988,399.48
Dec.06-Nov.07	\$ 29,645,662.17	\$ 8,045,678.04	\$ 5,297,059.27	\$42,988,399.48	
Dec. 07 Total	\$ 2,394,111.60	\$ 542,752.59	\$ 426,678.74	\$3,363,542.93	\$3,363,542.93
Jan. 08 Total	\$ 2,873,511.89	\$ 881,755.38	\$ 511,446.11	\$4,266,713.38	\$7,630,256.31
Feb.08 Total	\$ 3,133,894.42	\$ 714,425.67	\$ 556,957.38	\$4,405,277.47	\$12,035,533.78
March.08 Total	\$ 2,632,014.04	\$ 596,167.71	\$ 465,502.82	\$3,693,684.57	\$15,729,218.35
April.08 Total	\$ 1,972,918.27	\$ 698,595.74	\$ 349,865.90	\$3,021,379.92	\$18,750,598.27
May.08 Total	\$ 2,234,419.51	\$ 515,692.62	\$ 396,193.49	\$3,146,305.62	\$21,896,903.89
June 08 Total	\$ 2,495,814.51	\$ 566,892.30	\$ 443,314.04	\$3,506,020.85	\$25,402,924.74
July.08 Total	\$ 2,663,048.63	\$ 1,006,059.18	\$ 471,251.12	\$4,140,358.93	\$29,543,283.67
August 08 Total	\$ 2,632,815.49	\$ 597,150.65	\$ 466,472.57	\$3,696,438.71	\$33,239,722.38
September 08 Total	\$ 2,083,508.51	\$ 466,405.88	\$ 369,188.14	\$2,919,102.53	\$36,158,824.91
October.08 Total	\$ 2,385,735.61	\$ 958,250.79	\$ 422,949.42	\$3,766,935.82	\$39,925,760.73
November.08 Total	\$ 2,323,594.92	\$ 522,416.92	\$ 385,868.03	\$3,231,879.87	\$43,157,640.60
Dec.07-Nov.08	\$ 29,825,387.40	\$ 8,066,565.43	\$ 5,265,687.77	\$ 43,157,640.60	
Dec. 08 Total	\$ 2,217,514.68	\$ 498,224.80	\$ 392,322.83	\$3,108,062.31	\$3,108,062.31
Jan.09 Total	\$ 3,495,947.75	\$ 1,031,148.78	\$ 618,802.49	\$5,145,899.02	\$8,253,961.33
Feb.09 Total	\$ 2,312,736.46	\$ 515,150.97	\$ 409,235.40	\$3,237,122.83	\$11,491,084.16
March.09 Total	\$ 2,364,423.68	\$ 543,371.12	\$ 418,072.75	\$3,325,867.55	\$14,816,951.71
April.09 Total	\$ 2,208,031.70	\$ 880,637.49	\$ 389,545.49	\$3,478,214.68	\$18,295,166.40
May.09. Total	\$ 2,195,459.48	\$ 498,961.83	\$ 389,302.88	\$3,083,724.19	\$21,378,890.59
June.09 Total	\$ 2,095,372.85	\$ 474,212.67	\$ 370,758.16	\$2,940,343.68	\$24,319,234.26
July.09 Total	\$ 2,314,931.77	\$ 947,319.01	\$ 412,937.21	\$3,675,187.99	\$27,994,422.25
Aug.09 Total	\$ 2,946,229.31	\$ 651,111.37	\$ 536,396.54	\$4,133,737.22	\$32,128,159.47
Sept.09 Total	\$ 1,793,776.67	\$ 434,347.38	\$ 312,533.74	\$2,540,657.79	\$34,668,817.26
Oct.09 Total	\$ 2,507,458.03	\$ 1,069,769.25	\$ 449,575.55	\$4,026,802.83	\$38,695,620.09
Nov.09 Total	\$ 2,325,995.39	\$ 530,542.37	\$ 416,849.43	\$3,273,387.19	\$41,969,007.28
Dec.08-Nov.09	\$ 28,777,877.77	\$ 8,074,797.04	\$ 5,116,332.47	\$ 41,969,007.28	
Dec. 09 Total	\$ 2,377,005.30	\$ 540,582.37	\$ 425,594.82	\$3,343,182.49	\$3,343,182.49
Jan.10 Total	\$ 2,819,530.43	\$ 967,009.08	\$ 505,227.16	\$4,291,766.67	\$7,634,949.17
Feb.10 Total	\$ 3,286,552.33	\$ 758,953.10	\$ 585,883.84	\$4,631,389.27	\$12,266,338.43
March.10 Total	\$ 2,101,704.97	\$ 478,324.12	\$ 376,292.65	\$2,956,321.74	\$15,222,660.17
April.10 Total	\$ 2,077,955.57	\$ 798,426.40	\$ 371,870.09	\$3,248,252.06	\$18,470,912.23

**Village West Sales, Use, Transient Guest Tax Distributions,
December 2002 - August 2014**

Tax to Bond Issue	State Tax	City Tax	County Tax	Total Tax	YTD Tax
May.10.Total	\$ 2,451,146.53	\$ 563,474.32	\$ 437,766.18	\$3,452,387.03	\$21,923,299.27
June.10 Total	\$ 2,138,734.01	\$ 488,563.66	\$ 383,322.39	\$3,010,620.06	\$24,933,919.32
July.10 Total	\$ 2,123,729.16	\$ 909,730.86	\$ 382,184.79	\$3,415,644.81	\$28,349,564.13
Aug.10 Total	\$ 2,454,707.10	\$ 569,144.04	\$ 452,901.75	\$3,476,752.89	\$31,826,317.02
Sept.10 Total	\$ 2,931,787.43	\$ 728,843.69	\$ 461,120.99	\$4,121,752.11	\$35,948,069.13
Oct.10 Total	\$ 3,052,868.39	\$ 1,252,148.82	\$ 464,302.76	\$4,769,319.97	\$40,717,389.10
Nov.10 Total	\$ 2,636,609.36	\$ 628,935.37	\$ 403,566.04	\$3,669,110.77	\$44,386,499.88
Dec.09-Nov.10	\$ 30,452,330.58	\$ 8,684,135.83	\$ 5,250,033.47	\$ 44,386,499.88	
Dec. 10 Total	\$ 2,646,947.59	\$ 636,919.16	\$ 403,124.16	\$3,686,990.91	\$3,686,990.91
Jan.11 Total	\$ 3,246,047.41	\$ 1,113,205.07	\$ 490,827.71	\$4,850,080.19	\$8,537,071.11
Feb.11 Total	\$ 3,517,271.54	\$ 861,596.46	\$ 532,927.62	\$4,911,795.62	\$13,448,866.73
March.11 Total	\$ 2,602,648.40	\$ 616,470.60	\$ 397,542.22	\$3,616,661.22	\$17,065,527.95
April.11 Total	\$ 2,512,677.03	\$ 946,577.41	\$ 382,524.32	\$3,841,778.76	\$20,907,306.71
May.11 Total	\$ 2,842,650.63	\$ 692,462.32	\$ 432,163.56	\$3,967,276.51	\$24,874,583.22
May 11- Sporting KC Adj.	\$ 1,302.36	\$ 335.93	\$ 206.72	\$1,845.02	\$24,876,428.23
June.11 Total	\$ 2,725,443.08	\$ 650,829.17	\$ 416,406.93	\$3,792,679.18	\$28,669,107.41
July.11 Total	\$ 2,588,098.91	\$ 1,069,674.47	\$ 395,228.81	\$4,053,002.19	\$32,722,109.60
Aug.11 Total	\$ 2,723,188.83	\$ 652,869.77	\$ 415,660.05	\$3,791,718.65	\$36,513,828.24
Sept.11 Total	\$ 3,144,128.44	\$ 755,557.96	\$ 479,071.19	\$4,378,757.59	\$40,892,585.84
Oct.11 Total	\$ 2,972,617.86	\$ 1,262,003.26	\$ 453,584.44	\$4,688,205.56	\$45,580,791.40
Nov.11 Total	\$ 2,888,886.03	\$ 685,569.23	\$ 443,479.78	\$4,017,935.04	\$49,598,726.44
June 11-Nov.11 Sport KC Adj.	\$ 720,851.40	\$ 185,933.89	\$ 114,420.86	\$1,021,206.15	\$50,619,932.59
Dec.10-Nov.11	\$ 35,132,759.51	\$ 10,130,004.70	\$ 5,357,168.37	\$50,619,932.59	
Dec. 11 Total	\$ 2,992,520.24	\$ 714,513.59	\$ 456,759.52	\$4,163,793.35	\$4,163,793.35
Jan.12 Total	\$ 2,992,143.24	\$ 1,090,733.21	\$ 454,015.67	\$4,536,892.12	\$8,700,685.48
Feb.12 Total	\$ 3,836,435.00	\$ 939,961.00	\$ 581,620.81	\$5,358,016.81	\$14,058,702.29
March.12 Total	\$ 2,849,870.13	\$ 673,213.95	\$ 437,053.88	\$3,960,137.96	\$18,018,840.25
April.12 Total	\$ 3,732,030.15	\$ 1,296,695.44	\$ 566,656.73	\$5,595,382.32	\$23,614,222.57
May.12 Total	\$ 3,350,494.33	\$ 814,868.74	\$ 510,264.04	\$4,675,627.11	\$28,289,849.68
Dec. 11-May 12 Sport KC Adj.	\$ 518,016.41	\$ 133,615.34	\$ 82,224.83	\$733,856.58	\$29,023,706.26
June.12 Total	\$ 3,056,382.73	\$ 692,731.81	\$ 448,979.16	\$4,198,093.70	\$33,221,799.95
July.12 Total	\$ 3,058,156.69	\$ 1,207,556.62	\$ 449,243.62	\$4,714,956.93	\$37,936,756.88
Aug.12 Total	\$ 4,271,650.08	\$ 989,884.87	\$ 640,582.29	\$5,902,117.24	\$43,838,874.13
Sept.12 Total	\$ 3,007,539.40	\$ 676,863.48	\$ 314,429.85	\$3,998,832.73	\$47,837,706.85
Oct.12 Total	\$ 3,347,895.50	\$ 1,443,862.53	\$ 506,501.09	\$5,298,259.12	\$53,135,965.97
Nov.12 Total	\$ 3,303,376.16	\$ 789,544.50	\$ 505,298.69	\$4,598,219.35	\$57,734,185.32
Dec.11-Nov.12	\$ 40,316,510.06	\$ 11,464,045.08	\$ 5,953,630.18	\$ 57,734,185.32	
Dec.12.Total	\$ 2,828,530.49	\$ 675,781.75	\$ 433,239.53	\$3,937,551.77	\$3,937,551.77
Jan.13 Total	\$ 3,757,373.59	\$ 1,310,132.22	\$ 571,279.82	\$5,638,785.63	\$9,576,337.40
Feb.13 Total	\$ 4,317,129.24	\$ 1,055,929.90	\$ 655,221.27	\$6,028,280.41	\$15,604,617.81
March.13 Total	\$ 2,917,460.54	\$ 687,562.70	\$ 448,724.40	\$4,053,747.64	\$19,658,365.45
April.13.Total	\$ 2,901,542.86	\$ 1,056,123.18	\$ 445,309.87	\$ 4,402,975.91	\$24,061,341.37

**Village West Sales, Use, Transient Guest Tax Distributions,
December 2002 - August 2014**

Tax to Bond Issue	State Tax	City Tax	County Tax	Total Tax	YTD Tax
May.13 Total	\$ 3,299,622.62	\$ 802,453.01	\$ 502,322.38	\$ 4,604,398.01	\$28,665,739.37
June.13 Total	\$ 3,062,759.50	\$ 739,917.20	\$ 472,886.26	\$ 4,275,562.96	\$32,941,302.33
July.13 Total	\$ 3,294,205.61	\$ 1,327,027.23	\$ 504,574.67	\$ 5,125,807.51	\$38,067,109.85
August 13 Total	\$ 3,459,810.09	\$ 831,371.19	\$ 528,864.12	\$ 4,820,045.40	\$42,887,155.25
Sept.13 Total	\$ 3,631,608.76	\$ 887,589.61	\$ 564,846.55	\$ 5,084,044.92	\$47,971,200.17
Oct.13. Total	\$ 3,705,115.84	\$ 1,566,051.57	\$ 582,915.87	\$ 5,854,083.28	\$53,825,283.45
Nov.13 Total	\$ 3,100,355.95	\$ 752,608.12	\$ 488,931.26	\$ 4,341,895.33	\$58,167,178.78
Dec.12-Nov.13	\$ 40,275,515.09	\$ 11,692,547.68	\$ 6,199,116.01	\$ 58,167,178.78	100.75%
Dec.13.Total	\$ 3,035,606.22	\$ 742,382.17	\$ 477,983.49	\$4,255,971.88	\$4,255,971.88
Jan.14 Total	\$ 3,785,918.14	\$ 1,347,799.90	\$ 591,947.65	\$5,725,665.69	\$9,981,637.56
Feb.14 Total	\$ 3,759,640.01	\$ 939,935.04	\$ 590,515.31	\$5,290,090.36	\$15,271,727.93
March.14 Total	\$ 2,663,605.76	\$ 639,386.53	\$ 419,844.82	\$3,722,837.11	\$18,994,565.03
April.14.Total	\$ 2,771,575.14	\$ 1,052,550.45	\$ 436,713.51	\$4,260,839.10	\$23,255,404.13
May.14 Total	\$ 3,454,063.63	\$ 864,425.92	\$ 541,389.94	\$4,859,879.49	\$28,115,283.62
June.14 Total	\$ 2,855,504.13	\$ 695,618.71	\$ 449,287.98	\$4,000,410.82	\$32,115,694.44
July.14 Total	\$ 3,464,980.20	\$ 1,389,916.35	\$ 545,138.46	\$5,400,035.01	\$37,515,729.45
August 14 Total	\$ 3,178,346.41	\$ 779,034.23	\$ 502,226.76	\$4,459,607.40	\$41,975,336.85
Sept.14 Total					
Oct.14. Total					
Nov.14 Total					
Dec.13-Nov.14					

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Jan-13	Retail Jan-13	Track Jan-13	Total Feb-13	Retail Feb-13	Track Feb-13	Total Mar-13	Retail Mar-13	Track Mar-13
Total (Sales and Use)									
1 State Tax	\$ 3,979,385.03	\$ 3,757,373.59	\$ 222,011.44	\$ 4,567,742.43	\$ 4,317,129.24	\$ 250,613.19	\$ 2,989,770.13	\$ 2,917,460.54	\$ 72,309.59
2 City Tax	\$ 968,029.15	\$ 910,862.26	\$ 57,166.89	\$ 1,120,380.01	\$ 1,055,929.90	\$ 64,450.11	\$ 706,110.89	\$ 687,562.70	\$ 18,548.19
5 County Tax to Bonds	\$ 604,499.48	\$ 571,279.82	\$ 33,219.66	\$ 692,845.69	\$ 655,221.27	\$ 37,624.42	\$ 459,635.51	\$ 448,724.40	\$ 10,911.11
4 County Tax	\$ 643,588.92	\$ 608,183.10	\$ 35,405.82	\$ 737,214.10	\$ 697,180.29	\$ 40,033.81	\$ 489,069.62	\$ 477,427.11	\$ 11,609.83
2 To County	\$ 459,629.21	\$ 434,370.75	\$ 25,258.46	\$ 529,946.77	\$ 501,168.44	\$ 28,778.33	\$ 351,567.97	\$ 343,222.24	\$ 2,565.37
2 To KC	\$ 144,870.27	\$ 136,909.07	\$ 7,961.20	\$ 162,898.92	\$ 154,022.83	\$ 8,846.09	\$ 108,067.54	\$ 105,502.17	\$ 8,345.73
3 To other entities	\$ 39,089.44	\$ 36,903.28	\$ 2,186.16	\$ 44,368.41	\$ 42,282.84	\$ 2,085.57	\$ 29,434.11	\$ 28,702.71	\$ 731.40
Bonner Springs	\$ 22,432.41	\$ 21,177.83	\$ 1,254.58	\$ 25,469.86	\$ 24,255.02	\$ 1,204.84	\$ 16,896.76	\$ 16,476.89	\$ 419.87
Edwardsville	\$ 16,458.49	\$ 15,538.01	\$ 920.48	\$ 18,642.86	\$ 17,803.06	\$ 839.80	\$ 12,367.72	\$ 12,060.40	\$ 307.32
Lake Quivira	\$ 198.54	\$ 186.98	\$ 11.56	\$ 255.69	\$ 214.01	\$ 41.68	\$ 169.63	\$ 164.96	\$ 4.67
Sales Tax									
1 State Tax	\$ 3,942,602.44	\$ 3,743,569.22	\$ 199,033.22	\$ 4,472,829.43	\$ 4,294,414.93	\$ 178,414.50	\$ 2,958,285.18	\$ 2,905,290.63	\$ 52,994.55
2 City Tax	\$ 958,543.05	\$ 907,301.91	\$ 51,241.14	\$ 1,095,921.20	\$ 1,050,071.49	\$ 45,849.71	\$ 697,990.94	\$ 684,423.98	\$ 13,566.96
5 County Tax to Bonds	\$ 599,016.71	\$ 569,221.95	\$ 29,794.76	\$ 678,661.39	\$ 651,833.17	\$ 26,828.22	\$ 454,940.55	\$ 446,909.16	\$ 8,031.39
4 County Tax	\$ 637,751.61	\$ 606,030.20	\$ 31,721.41	\$ 722,121.47	\$ 693,575.23	\$ 28,546.24	\$ 484,074.01	\$ 475,528.31	\$ 8,545.70
2 To County	\$ 143,556.30	\$ 136,415.89	\$ 7,140.41	\$ 159,563.97	\$ 153,256.23	\$ 6,307.74	\$ 106,963.68	\$ 105,075.37	\$ 1,888.31
2 To KC	\$ 455,460.41	\$ 432,806.06	\$ 22,654.35	\$ 519,097.42	\$ 498,576.94	\$ 20,520.48	\$ 347,976.87	\$ 341,833.79	\$ 6,143.08
3 To other entities	\$ 38,734.90	\$ 36,808.25	\$ 1,926.65	\$ 43,460.08	\$ 42,125.44	\$ 1,334.64	\$ 29,133.46	\$ 28,619.15	\$ 514.31
Bonner Springs	\$ 22,228.95	\$ 21,123.29	\$ 1,105.66	\$ 24,948.43	\$ 24,174.69	\$ 773.74	\$ 16,724.17	\$ 16,428.93	\$ 295.24
Edwardsville	\$ 16,309.21	\$ 15,498.00	\$ 811.21	\$ 18,261.19	\$ 17,736.79	\$ 524.40	\$ 12,241.39	\$ 12,025.28	\$ 216.11
Lake Quivira	\$ 196.74	\$ 186.95	\$ 9.79	\$ 250.46	\$ 213.96	\$ 36.50	\$ 167.90	\$ 164.94	\$ 2.96
Use Tax									
1 State Tax	\$ 36,782.59	\$ 13,804.37	\$ 22,978.22	\$ 94,913.00	\$ 22,714.31	\$ 72,198.69	\$ 31,484.95	\$ 12,169.91	\$ 19,315.04
2 City Tax	\$ 9,486.10	\$ 3,560.35	\$ 5,925.75	\$ 24,458.81	\$ 5,858.41	\$ 18,600.40	\$ 8,119.95	\$ 3,138.72	\$ 4,981.23
5 County Tax to Bonds	\$ 5,482.77	\$ 2,057.87	\$ 3,424.90	\$ 14,184.30	\$ 3,388.09	\$ 10,796.21	\$ 4,694.96	\$ 1,815.24	\$ 2,879.72
4 County Tax Total	\$ 5,837.31	\$ 2,190.94	\$ 3,646.37	\$ 15,082.63	\$ 3,605.06	\$ 11,477.57	\$ 4,995.61	\$ 1,931.48	\$ 3,064.13
2 To County	\$ 1,313.97	\$ 493.18	\$ 820.79	\$ 3,334.95	\$ 796.59	\$ 2,538.36	\$ 1,103.86	\$ 426.79	\$ 677.07
2 To KC	\$ 4,168.80	\$ 1,564.69	\$ 2,604.11	\$ 10,849.35	\$ 2,591.50	\$ 8,257.85	\$ 3,591.10	\$ 1,388.45	\$ 2,202.65
3 To other entities	\$ 354.54	\$ 95.03	\$ 259.51	\$ 908.33	\$ 157.40	\$ 750.93	\$ 300.65	\$ 83.56	\$ 217.09
Bonner Springs	\$ 203.46	\$ 54.54	\$ 148.92	\$ 521.43	\$ 90.33	\$ 431.10	\$ 172.59	\$ 47.97	\$ 124.62
Edwardsville	\$ 149.28	\$ 40.01	\$ 109.27	\$ 381.67	\$ 66.27	\$ 315.40	\$ 126.33	\$ 35.11	\$ 91.22
Lake Quivira	\$ 1.80	\$ 0.03	\$ 1.77	\$ 5.23	\$ 0.05	\$ 5.18	\$ 1.73	\$ 0.03	\$ 1.70

- 1 State amount deposited into City Bond Fund
- 2 City and county tax that is distributed to the county as racetrack money
- 3 Money generated from development area, returned to these cities
- 4 Total amount of the county tax to all entities
- 5 Total amount of county tax for the development area, amounts distributed to the other entities not included.

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Apr-13	Retail Apr-13	Track Apr-13	Total May-13	Retail May-13	Track May-13	Total Jun-13	Retail Jun-13	Track Jun-13
Total (Sales and Use)									
1 State Tax	\$ 2,965,490.48	\$ 2,901,542.86	\$ 63,947.62	\$ 3,382,242.73	\$ 3,299,622.62	\$ 82,620.11	\$ 3,662,915.78	\$ 3,062,759.50	\$ 600,156.28
2 City Tax	\$ 697,624.80	\$ 681,070.01	\$ 16,554.79	\$ 823,412.86	\$ 802,453.01	\$ 20,959.85	\$ 894,659.70	\$ 739,917.20	\$ 154,742.50
5 County Tax to Bonds	\$ 454,979.06	\$ 445,309.87	\$ 9,669.19	\$ 514,637.77	\$ 502,322.38	\$ 12,315.39	\$ 562,616.24	\$ 472,886.26	\$ 89,729.98
4 County Tax	\$ 484,114.98	\$ 473,826.60	\$ 10,329.62	\$ 547,594.13	\$ 534,490.08	\$ 13,165.87	\$ 598,645.02	\$ 503,113.14	\$ 95,531.88
2 To County	\$ 344,733.43	\$ 340,610.51	\$ 7,395.81	\$ 393,638.35	\$ 384,218.49	\$ 9,419.86	\$ 430,336.30	\$ 361,703.25	\$ 68,633.05
2 To KC	\$ 110,245.63	\$ 104,699.36	\$ 2,273.38	\$ 120,999.42	\$ 118,103.88	\$ 2,895.54	\$ 132,279.94	\$ 111,183.01	\$ 21,096.93
3 To other entities	\$ 29,135.92	\$ 28,475.49	\$ 660.43	\$ 32,956.36	\$ 32,105.88	\$ 850.48	\$ 36,028.78	\$ 30,226.88	\$ 5,801.90
Bonner Springs	\$ 16,725.59	\$ 16,346.46	\$ 379.13	\$ 18,918.72	\$ 18,430.50	\$ 488.22	\$ 20,682.46	\$ 17,351.86	\$ 3,330.60
Edwardsville	\$ 12,242.42	\$ 11,964.92	\$ 277.50	\$ 13,847.70	\$ 13,450.35	\$ 357.35	\$ 15,138.68	\$ 12,700.83	\$ 2,437.85
Lake Quivira	\$ 167.91	\$ 163.53	\$ 4.38	\$ 189.94	\$ 184.17	\$ 5.77	\$ 207.64	\$ 173.42	\$ 34.22
Sales Tax									
1 State Tax	\$ 2,924,069.34	\$ 2,886,185.80	\$ 37,883.54	\$ 3,322,072.46	\$ 3,277,505.04	\$ 44,567.42	\$ 3,600,057.96	\$ 3,041,989.07	\$ 558,068.89
2 City Tax	\$ 686,942.23	\$ 677,109.23	\$ 9,833.00	\$ 807,910.15	\$ 796,516.36	\$ 11,393.79	\$ 878,384.47	\$ 734,570.14	\$ 143,814.33
5 County Tax to Bonds	\$ 448,801.09	\$ 443,019.23	\$ 5,781.86	\$ 505,663.25	\$ 498,888.99	\$ 6,774.26	\$ 553,203.79	\$ 469,788.09	\$ 83,415.70
4 County Tax	\$ 477,541.39	\$ 471,389.27	\$ 6,152.12	\$ 538,044.89	\$ 530,836.82	\$ 7,208.07	\$ 588,629.82	\$ 499,872.35	\$ 88,757.47
2 To County	\$ 105,520.20	\$ 104,160.79	\$ 1,359.41	\$ 118,889.38	\$ 117,286.64	\$ 1,592.74	\$ 130,066.92	\$ 110,454.58	\$ 19,612.34
2 To KC	\$ 343,280.89	\$ 338,858.44	\$ 4,422.45	\$ 386,773.87	\$ 381,592.34	\$ 5,181.53	\$ 423,136.87	\$ 359,333.51	\$ 63,803.36
3 To other entities	\$ 28,740.30	\$ 28,370.04	\$ 370.26	\$ 32,381.64	\$ 31,947.83	\$ 433.81	\$ 35,426.03	\$ 30,084.26	\$ 5,341.77
Bonner Springs	\$ 16,498.48	\$ 16,285.93	\$ 212.55	\$ 18,588.80	\$ 18,339.77	\$ 249.03	\$ 20,336.45	\$ 17,269.99	\$ 3,066.46
Edwardsville	\$ 12,076.19	\$ 11,920.61	\$ 155.58	\$ 13,606.22	\$ 13,423.94	\$ 182.28	\$ 14,885.42	\$ 12,640.90	\$ 2,244.52
Lake Quivira	\$ 165.63	\$ 163.50	\$ 2.13	\$ 186.62	\$ 184.11	\$ 2.51	\$ 204.16	\$ 173.38	\$ 30.78
Use Tax									
1 State Tax	\$ 41,421.14	\$ 15,357.06	\$ 26,064.08	\$ 60,170.27	\$ 22,117.58	\$ 38,052.69	\$ 62,857.82	\$ 20,770.43	\$ 42,087.39
2 City Tax	\$ 10,682.57	\$ 3,960.78	\$ 6,721.79	\$ 15,502.71	\$ 5,936.65	\$ 9,566.06	\$ 16,275.23	\$ 5,347.06	\$ 10,928.17
5 County Tax to Bonds	\$ 6,177.97	\$ 2,290.64	\$ 3,887.33	\$ 8,974.52	\$ 3,433.39	\$ 5,541.13	\$ 9,412.45	\$ 3,098.17	\$ 6,314.28
4 County Tax Total	\$ 6,573.59	\$ 2,437.33	\$ 4,136.26	\$ 9,549.24	\$ 3,653.26	\$ 5,895.98	\$ 10,015.20	\$ 3,296.57	\$ 6,718.63
2 To County	\$ 1,452.54	\$ 538.57	\$ 913.97	\$ 2,110.04	\$ 807.24	\$ 1,302.80	\$ 2,213.02	\$ 728.43	\$ 1,484.59
2 To KC	\$ 4,725.43	\$ 1,752.08	\$ 2,973.35	\$ 6,864.48	\$ 2,626.15	\$ 4,238.33	\$ 7,199.43	\$ 2,369.74	\$ 4,829.69
3 To other entities	\$ 395.62	\$ 105.45	\$ 290.17	\$ 574.72	\$ 158.05	\$ 416.67	\$ 602.75	\$ 142.62	\$ 460.13
Bonner Springs	\$ 227.11	\$ 60.53	\$ 166.58	\$ 329.92	\$ 90.73	\$ 239.19	\$ 346.01	\$ 81.87	\$ 264.14
Edwardsville	\$ 166.23	\$ 44.31	\$ 121.92	\$ 241.48	\$ 66.41	\$ 175.07	\$ 253.26	\$ 59.92	\$ 193.34
Lake Quivira	\$ 2.28	\$ 0.04	\$ 2.24	\$ 3.32	\$ 0.05	\$ 3.27	\$ 3.48	\$ 0.05	\$ 3.43

Accounting corrections made for April due to incorrectly posting KC Sproting CID. Prior months not posted as STAR Bond money so correction made
State sales \$106,514.94, retail use \$30,237.30, consumer use \$1044.45
County sales \$16,907.13, retail use \$4,799.57, consumer use \$165.79
City sales \$27,474.09, retail use \$7,799.30, consumer use \$269.40

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

		Total Jul-13	Retail Jul-13	Track Jul-13	Total Aug-13	Retail Aug-13	Track Aug-13	Total Sep-13	Retail Sep-13	Track Sep-13
Total (Sales and Use)										
1	State Tax	\$ 3,477,240.03	\$ 3,294,205.61	\$ 183,034.42	\$ 3,574,865.59	\$ 3,459,810.09	\$ 115,055.50	\$ 3,736,519.37	\$ 3,631,608.76	\$ 104,910.61
2	City Tax	\$ 843,936.32	\$ 796,743.78	\$ 47,192.54	\$ 861,093.02	\$ 831,371.19	\$ 29,721.83	\$ 915,224.23	\$ 887,589.61	\$ 27,634.62
5	County Tax to Bonds	\$ 531,884.11	\$ 504,574.67	\$ 27,309.44	\$ 546,024.35	\$ 528,864.12	\$ 17,160.23	\$ 580,828.94	\$ 564,846.55	\$ 15,982.39
4	County Tax	\$ 565,944.89	\$ 536,740.23	\$ 29,204.66	\$ 581,035.02	\$ 562,711.42	\$ 18,323.60	\$ 618,071.24	\$ 601,034.70	\$ 17,036.54
2	To County	\$ 406,829.80	\$ 385,941.24	\$ 20,888.56	\$ 417,635.96	\$ 404,510.67	\$ 13,125.29	\$ 444,256.83	\$ 432,032.43	\$ 12,224.40
2	To KC	\$ 125,054.31	\$ 118,633.43	\$ 6,420.88	\$ 128,388.39	\$ 124,353.45	\$ 4,034.94	\$ 136,572.11	\$ 132,814.12	\$ 3,757.99
3	To other entities	\$ 34,060.78	\$ 32,165.56	\$ 1,895.22	\$ 35,010.67	\$ 33,847.30	\$ 1,163.37	\$ 37,242.30	\$ 36,188.15	\$ 1,054.15
	Bonner Springs	\$ 19,552.72	\$ 18,464.77	\$ 1,087.95	\$ 20,130.69	\$ 19,461.77	\$ 668.92	\$ 21,413.85	\$ 20,807.72	\$ 606.13
	Edwardsville	\$ 14,311.77	\$ 13,515.42	\$ 796.35	\$ 14,678.87	\$ 14,191.10	\$ 487.77	\$ 15,614.53	\$ 15,172.56	\$ 441.97
	Lake Quivira	\$ 196.29	\$ 183.34	\$ 12.95	\$ 201.11	\$ 193.56	\$ 7.55	\$ 213.92	\$ 207.46	\$ 6.46
Sales Tax										
1	State Tax	\$ 3,383,378.17	\$ 3,239,708.95	\$ 143,669.22	\$ 3,517,113.61	\$ 3,436,361.37	\$ 80,752.24	\$ 3,700,346.84	\$ 3,620,943.09	\$ 79,403.75
2	City Tax	\$ 819,727.66	\$ 782,687.45	\$ 37,040.21	\$ 846,190.41	\$ 825,322.87	\$ 20,867.54	\$ 905,676.82	\$ 884,771.71	\$ 20,905.11
5	County Tax to Bonds	\$ 517,895.79	\$ 496,445.29	\$ 21,450.50	\$ 537,433.90	\$ 525,366.46	\$ 12,067.44	\$ 575,307.86	\$ 563,217.28	\$ 12,090.58
4	County Tax	\$ 551,060.78	\$ 528,236.63	\$ 22,824.15	\$ 571,893.76	\$ 559,052.57	\$ 12,841.19	\$ 612,196.16	\$ 599,330.34	\$ 12,865.82
2	To County	\$ 121,765.44	\$ 116,722.09	\$ 5,043.35	\$ 126,368.49	\$ 123,531.04	\$ 2,837.45	\$ 135,273.92	\$ 132,431.02	\$ 2,842.90
2	To KC	\$ 396,130.35	\$ 379,723.20	\$ 16,407.15	\$ 411,065.41	\$ 401,835.43	\$ 9,229.98	\$ 440,033.94	\$ 430,786.25	\$ 9,247.69
3	To other entities	\$ 33,164.99	\$ 31,791.34	\$ 1,373.65	\$ 34,459.86	\$ 33,686.11	\$ 773.75	\$ 36,888.30	\$ 36,113.06	\$ 775.24
	Bonner Springs	\$ 19,038.49	\$ 18,249.94	\$ 788.55	\$ 19,813.98	\$ 19,369.08	\$ 444.90	\$ 21,210.30	\$ 20,764.55	\$ 445.75
	Edwardsville	\$ 13,935.37	\$ 13,358.18	\$ 577.19	\$ 14,447.93	\$ 14,123.52	\$ 324.41	\$ 15,466.11	\$ 15,141.08	\$ 325.03
	Lake Quivira	\$ 191.13	\$ 183.21	\$ 7.92	\$ 197.95	\$ 193.51	\$ 4.44	\$ 211.89	\$ 207.44	\$ 4.45
Use Tax										
1	State Tax	\$ 93,861.86	\$ 54,496.66	\$ 39,365.20	\$ 57,751.98	\$ 23,448.72	\$ 34,303.26	\$ 36,172.53	\$ 10,665.67	\$ 25,506.86
2	City Tax	\$ 24,208.66	\$ 14,056.33	\$ 10,152.33	\$ 14,902.61	\$ 6,048.32	\$ 8,854.29	\$ 9,547.41	\$ 2,817.90	\$ 6,729.51
5	County Tax to Bonds	\$ 13,988.32	\$ 8,129.39	\$ 5,858.93	\$ 8,590.45	\$ 3,497.65	\$ 5,092.80	\$ 5,521.08	\$ 1,629.27	\$ 3,891.81
4	County Tax Total	\$ 14,884.11	\$ 8,649.98	\$ 6,234.13	\$ 9,141.26	\$ 3,721.92	\$ 5,419.34	\$ 5,875.08	\$ 1,733.74	\$ 4,141.34
2	To County	\$ 3,288.87	\$ 1,911.34	\$ 1,377.53	\$ 2,019.90	\$ 822.41	\$ 1,197.49	\$ 1,298.19	\$ 383.10	\$ 915.09
2	To KC	\$ 10,699.45	\$ 6,218.04	\$ 4,481.41	\$ 6,570.55	\$ 2,675.24	\$ 3,895.31	\$ 4,222.89	\$ 1,246.18	\$ 2,976.71
3	To other entities	\$ 895.79	\$ 374.22	\$ 521.57	\$ 550.81	\$ 161.20	\$ 389.61	\$ 354.00	\$ 75.09	\$ 278.91
	Bonner Springs	\$ 514.23	\$ 214.83	\$ 299.40	\$ 316.71	\$ 92.69	\$ 224.02	\$ 203.55	\$ 43.18	\$ 160.37
	Edwardsville	\$ 376.40	\$ 157.24	\$ 219.16	\$ 230.94	\$ 67.59	\$ 163.35	\$ 148.42	\$ 31.48	\$ 116.94
	Lake Quivira	\$ 5.16	\$ 0.13	\$ 5.03	\$ 3.16	\$ 0.06	\$ 3.10	\$ 2.03	\$ 0.03	\$ 2.00
1	State amount deposited in									
2	City and county tax that is									
3	Money generated from dev									
4	Total amount of the county									
5	Total amount of county tax									

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

Total (Sales and Use)	Total Oct-13	Retail Oct-13	Track Oct-13	Total Nov-13	Retail Nov-13	Track Nov-13	Total Dec-13	Retail Dec-13	Track Dec-13
1 State Tax	\$ 3,849,751.31	\$ 3,705,115.84	\$ 144,635.47	\$ 3,271,320.31	\$ 3,100,355.95	\$ 170,964.36	\$ 3,761,510.37	\$ 3,035,606.22	\$ 725,904.15
2 City Tax	\$ 955,444.12	\$ 916,880.57	\$ 38,563.55	\$ 797,719.10	\$ 752,608.12	\$ 45,110.98	\$ 934,137.40	\$ 742,382.17	\$ 191,755.23
5 County Tax to Bonds	\$ 604,648.84	\$ 582,915.87	\$ 21,732.97	\$ 515,037.44	\$ 488,931.26	\$ 26,106.18	\$ 588,880.79	\$ 477,983.49	\$ 110,897.30
4 County Tax	\$ 643,418.46	\$ 620,242.03	\$ 23,176.43	\$ 548,061.27	\$ 520,222.92	\$ 27,838.35	\$ 626,639.39	\$ 508,570.99	\$ 118,068.40
2 To County	\$ 462,475.89	\$ 445,853.06	\$ 16,622.83	\$ 393,935.10	\$ 373,967.34	\$ 19,967.76	\$ 450,415.44	\$ 365,593.75	\$ 84,821.69
2 To KC	\$ 142,172.95	\$ 137,062.81	\$ 5,110.14	\$ 121,102.34	\$ 114,963.92	\$ 6,138.42	\$ 138,455.35	\$ 112,389.73	\$ 26,075.62
3 To other entities	\$ 38,769.62	\$ 37,326.16	\$ 1,443.46	\$ 33,023.83	\$ 31,291.67	\$ 1,732.16	\$ 37,758.60	\$ 30,587.50	\$ 7,171.10
Bonner Springs	\$ 22,292.04	\$ 21,462.07	\$ 829.97	\$ 18,988.28	\$ 17,992.31	\$ 995.97	\$ 21,710.71	\$ 17,587.42	\$ 4,123.29
Edwardsville	\$ 16,254.88	\$ 15,649.68	\$ 605.20	\$ 13,845.85	\$ 13,119.61	\$ 726.24	\$ 15,830.99	\$ 12,824.37	\$ 3,006.62
Lake Quivira	\$ 222.70	\$ 213.73	\$ 8.97	\$ 189.70	\$ 178.95	\$ 10.75	\$ 216.90	\$ 174.87	\$ 42.03
Sales Tax									
1 State Tax	\$ 3,808,185.88	\$ 3,686,988.85	\$ 121,197.03	\$ 3,220,597.35	\$ 3,079,216.41	\$ 141,380.94	\$ 3,714,608.29	\$ 3,013,668.28	\$ 700,940.01
2 City Tax	\$ 944,462.19	\$ 912,088.96	\$ 32,373.23	\$ 784,374.45	\$ 747,022.87	\$ 37,351.58	\$ 921,769.21	\$ 736,585.90	\$ 185,183.31
5 County Tax to Bonds	\$ 598,298.25	\$ 580,144.93	\$ 18,153.32	\$ 507,288.52	\$ 485,701.34	\$ 21,587.18	\$ 581,728.55	\$ 474,631.58	\$ 107,096.97
4 County Tax	\$ 636,660.68	\$ 617,343.38	\$ 19,317.30	\$ 539,815.48	\$ 516,844.15	\$ 22,971.33	\$ 619,028.54	\$ 505,064.59	\$ 113,963.95
2 To County	\$ 140,679.72	\$ 136,411.27	\$ 4,268.45	\$ 119,280.32	\$ 114,204.46	\$ 5,075.86	\$ 136,783.64	\$ 111,601.60	\$ 25,182.04
2 To KC	\$ 457,618.53	\$ 443,733.65	\$ 13,884.88	\$ 388,008.20	\$ 371,496.88	\$ 16,511.32	\$ 444,944.91	\$ 363,029.98	\$ 81,914.93
3 To other entities	\$ 38,362.43	\$ 37,198.46	\$ 1,163.97	\$ 32,526.96	\$ 31,142.81	\$ 1,384.15	\$ 37,299.99	\$ 30,433.02	\$ 6,866.97
Bonner Springs	\$ 22,057.91	\$ 21,388.64	\$ 669.27	\$ 18,702.59	\$ 17,906.72	\$ 795.87	\$ 21,447.02	\$ 17,498.60	\$ 3,948.42
Edwardsville	\$ 16,084.16	\$ 15,596.14	\$ 488.02	\$ 13,637.53	\$ 13,057.19	\$ 580.34	\$ 15,638.71	\$ 12,759.60	\$ 2,879.11
Lake Quivira	\$ 220.36	\$ 213.68	\$ 6.68	\$ 186.84	\$ 178.90	\$ 7.94	\$ 214.26	\$ 174.82	\$ 39.44
Use Tax									
1 State Tax	\$ 41,565.43	\$ 18,126.99	\$ 23,438.44	\$ 50,722.96	\$ 21,139.54	\$ 29,583.42	\$ 46,902.08	\$ 21,937.94	\$ 24,964.14
2 City Tax	\$ 10,981.93	\$ 4,791.61	\$ 6,190.32	\$ 13,344.65	\$ 5,585.25	\$ 7,759.40	\$ 12,368.19	\$ 5,796.27	\$ 6,571.92
5 County Tax to Bonds	\$ 6,350.59	\$ 2,770.94	\$ 3,579.65	\$ 7,748.92	\$ 3,229.91	\$ 4,519.01	\$ 7,152.24	\$ 3,351.91	\$ 3,800.33
4 County Tax Total	\$ 6,757.78	\$ 2,948.61	\$ 3,809.17	\$ 8,245.79	\$ 3,437.02	\$ 4,808.77	\$ 7,610.85	\$ 3,566.84	\$ 4,044.01
2 To County	\$ 1,493.23	\$ 651.54	\$ 841.69	\$ 1,822.02	\$ 759.46	\$ 1,062.56	\$ 1,681.71	\$ 788.14	\$ 893.57
2 To KC	\$ 4,857.36	\$ 2,119.40	\$ 2,737.96	\$ 5,926.90	\$ 2,470.46	\$ 3,456.44	\$ 5,470.53	\$ 2,563.77	\$ 2,906.76
3 To other entities	\$ 407.19	\$ 127.71	\$ 279.48	\$ 496.87	\$ 148.86	\$ 348.01	\$ 458.61	\$ 154.48	\$ 304.13
Bonner Springs	\$ 234.13	\$ 73.43	\$ 160.70	\$ 285.69	\$ 85.59	\$ 200.10	\$ 263.69	\$ 88.83	\$ 174.86
Edwardsville	\$ 170.72	\$ 53.54	\$ 117.18	\$ 208.32	\$ 62.41	\$ 145.91	\$ 192.28	\$ 64.77	\$ 127.51
Lake Quivira	\$ 2.34	\$ 0.04	\$ 2.30	\$ 2.86	\$ 0.05	\$ 2.81	\$ 2.64	\$ 0.05	\$ 2.59
1 State amount deposited in									
2 City and county tax that is									
3 Money generated from dev									
4 Total amount of the county									
5 Total amount of county tax									

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total CY 2013	Retail CY 2013	Track CY 2013
Total (Sales and Use)			
1 State Tax	\$ 43,218,753.56	\$ 40,482,590.82	\$ 2,736,162.74
2 City Tax	\$ 10,517,771.60	\$ 9,805,370.52	\$ 712,401.08
5 County Tax to Bonds	\$ 6,656,518.22	\$ 6,243,859.96	\$ 412,658.26
4 County Tax	\$ 7,083,397.04	\$ 6,644,276.59	\$ 439,120.45
2 To County	\$ 1,571,117.17	\$ 1,470,667.78	\$ 97,176.50
2 To KC	\$ 5,085,401.05	\$ 4,773,192.18	\$ 315,481.76
3 To other entities	\$ 426,878.82	\$ 400,103.42	\$ 26,775.40
Bonner Springs	\$ 245,214.09	\$ 229,824.63	\$ 15,389.46
Edwardsville	\$ 179,234.76	\$ 168,030.31	\$ 11,204.45
Lake Quivira	\$ 2,429.97	\$ 2,239.00	\$ 190.97
Sales Tax			
1 State Tax	\$ 42,564,146.95	\$ 40,225,841.64	\$ 2,338,305.31
2 City Tax	\$ 10,347,892.78	\$ 9,738,472.87	\$ 609,419.91
5 County Tax to Bonds	\$ 6,558,239.65	\$ 6,205,167.47	\$ 353,072.18
4 County Tax	\$ 6,978,818.59	\$ 6,603,103.84	\$ 375,714.75
2 To County	\$ 1,544,711.98	\$ 1,461,560.99	\$ 83,150.99
2 To KC	\$ 5,013,527.67	\$ 4,743,606.48	\$ 269,921.19
3 To other entities	\$ 420,578.94	\$ 398,319.76	\$ 22,259.18
Bonner Springs	\$ 241,595.57	\$ 228,800.13	\$ 12,795.44
Edwardsville	\$ 176,589.43	\$ 167,281.24	\$ 9,308.19
Lake Quivira	\$ 2,393.94	\$ 2,238.39	\$ 155.55
Use Tax			
1 State Tax	\$ 654,606.61	\$ 256,749.18	\$ 397,857.43
2 City Tax	\$ 169,878.82	\$ 66,897.65	\$ 102,981.17
5 County Tax to Bonds	\$ 98,278.57	\$ 38,692.49	\$ 59,586.08
4 County Tax Total	\$ 104,578.45	\$ 41,172.75	\$ 63,405.70
2 To County	\$ 26,405.19	\$ 9,106.79	\$ 14,025.51
2 To KC	\$ 71,873.38	\$ 29,585.70	\$ 45,560.57
3 To other entities	\$ 6,299.88	\$ 1,783.66	\$ 4,516.22
Bonner Springs	\$ 3,618.52	\$ 1,024.50	\$ 2,594.02
Edwardsville	\$ 2,645.33	\$ 749.07	\$ 1,896.26
Lake Quivira	\$ 36.03	\$ 0.61	\$ 35.42

- 1 State amount deposited in
- 2 City and county tax that is
- 3 Money generated from dev
- 4 Total amount of the county
- 5 Total amount of county tax

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Disbursements from City Bond Fund	Running Balance	Running Balance
	Retail	Retail	Track
Total (Sales and Use)			
1 State Tax	\$ 40,478,535.18	\$ 1,353,156.54	\$ 14,063,591.40
2 City Tax			
5 County Tax to Bonds			
4 County Tax			
2 To County			
2 To KC			
3 To other entities			
Bonner Springs			
Edwardsville			
Lake Quivira			

Total (Sales and Use)

1 State Tax

2 City Tax

5 County Tax to Bonds

4 County Tax

2 To County

2 To KC

3 To other entities

Bonner Springs

Edwardsville

Lake Quivira

Sales Tax

1 State Tax

2 City Tax

5 County Tax to Bonds

4 County Tax

2 To County

2 To KC

3 To other entities

Bonner Springs

Edwardsville

Lake Quivira

Use Tax

1 State Tax

2 City Tax

5 County Tax to Bonds

4 County Tax Total

2 To County

2 To KC

3 To other entities

Bonner Springs

Edwardsville

Lake Quivira

1 State amount deposited in

2 City and county tax that is

3 Money generated from dev

4 Total amount of the county

5 Total amount of county tax

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Jan-14	Retail Jan-14	Track Jan-14	Total Feb-14	Retail Feb-14	Track Feb-14	Total Mar-14	Retail Mar-14	Track Mar-14
Total (Sales and Use)									
1 State Tax	\$ 3,882,983.54	\$ 3,785,918.14	\$ 97,065.40	\$ 3,944,868.86	\$ 3,759,640.01	\$ 185,218.85	\$ 2,758,338.25	\$ 2,663,605.76	\$ 94,732.49
2 City Tax	\$ 963,537.63	\$ 938,105.12	\$ 25,432.51	\$ 988,864.65	\$ 939,935.04	\$ 48,929.61	\$ 664,322.97	\$ 639,386.53	\$ 24,936.44
5 County Tax to Bonds	\$ 607,085.51	\$ 591,947.65	\$ 15,137.86	\$ 618,811.57	\$ 590,515.31	\$ 28,296.26	\$ 434,273.28	\$ 419,844.82	\$ 14,428.46
4 County Tax	\$ 646,011.36	\$ 629,843.73	\$ 16,167.63	\$ 658,483.60	\$ 628,373.27	\$ 30,110.33	\$ 462,114.54	\$ 446,728.55	\$ 15,385.99
2 To County	\$ 464,339.60	\$ 452,761.15	\$ 11,578.45	\$ 466,836.35	\$ 445,489.43	\$ 21,346.92	\$ 327,619.19	\$ 316,734.25	\$ 10,884.94
2 To KC	\$ 142,745.91	\$ 139,186.49	\$ 3,559.42	\$ 151,975.22	\$ 145,025.88	\$ 6,949.34	\$ 106,654.09	\$ 103,110.57	\$ 3,543.52
3 To other entities	\$ 38,925.85	\$ 37,896.08	\$ 1,029.77	\$ 39,672.03	\$ 37,774.94	\$ 1,897.09	\$ 27,841.26	\$ 26,883.74	\$ 957.52
Bonner Springs	\$ 22,381.87	\$ 21,789.76	\$ 592.11	\$ 22,877.17	\$ 21,720.11	\$ 1,157.06	\$ 16,054.88	\$ 15,502.71	\$ 552.17
Edwardsville	\$ 16,320.39	\$ 15,898.64	\$ 431.75	\$ 16,612.21	\$ 15,837.85	\$ 774.36	\$ 11,658.20	\$ 11,257.25	\$ 400.95
Lake Quivira	\$ 223.59	\$ 216.87	\$ 6.72	\$ 182.65	\$ 215.83	\$ (33.18)	\$ 128.18	\$ 123.43	\$ 4.75
Sales Tax									
1 State Tax	\$ 3,833,442.05	\$ 3,764,450.95	\$ 68,991.10	\$ 3,889,169.15	\$ 3,728,738.10	\$ 160,431.05	\$ 2,733,320.60	\$ 2,652,198.56	\$ 81,122.04
2 City Tax	\$ 950,452.19	\$ 932,433.25	\$ 18,018.94	\$ 974,151.44	\$ 931,770.24	\$ 42,381.20	\$ 657,714.32	\$ 636,372.82	\$ 21,341.50
5 County Tax to Bonds	\$ 599,518.43	\$ 588,667.62	\$ 10,850.81	\$ 610,303.06	\$ 585,793.63	\$ 24,509.43	\$ 430,451.78	\$ 418,102.06	\$ 12,349.72
4 County Tax	\$ 637,959.09	\$ 626,412.53	\$ 11,546.56	\$ 649,429.61	\$ 623,348.88	\$ 26,080.73	\$ 458,048.05	\$ 444,906.59	\$ 13,141.46
2 To County	\$ 140,966.63	\$ 138,415.24	\$ 2,551.39	\$ 149,885.60	\$ 143,866.28	\$ 6,019.32	\$ 105,715.55	\$ 102,682.56	\$ 3,032.99
2 To KC	\$ 458,551.80	\$ 450,282.37	\$ 8,269.43	\$ 460,417.46	\$ 441,927.35	\$ 18,490.11	\$ 324,736.23	\$ 315,419.50	\$ 9,316.73
3 To other entities	\$ 38,440.66	\$ 37,744.91	\$ 695.75	\$ 39,126.55	\$ 37,560.31	\$ 1,566.24	\$ 27,596.27	\$ 26,804.53	\$ 791.74
Bonner Springs	\$ 22,102.89	\$ 21,702.84	\$ 400.05	\$ 22,562.62	\$ 21,596.70	\$ 965.92	\$ 15,913.60	\$ 15,457.04	\$ 456.56
Edwardsville	\$ 16,116.96	\$ 15,825.26	\$ 291.70	\$ 16,383.79	\$ 15,747.86	\$ 635.93	\$ 11,555.62	\$ 11,224.09	\$ 331.53
Lake Quivira	\$ 220.81	\$ 216.81	\$ 4.00	\$ 180.14	\$ 215.75	\$ (35.61)	\$ 127.05	\$ 123.40	\$ 3.65
Use Tax									
1 State Tax	\$ 49,541.49	\$ 21,467.19	\$ 28,074.30	\$ 55,689.71	\$ 30,901.91	\$ 24,787.80	\$ 25,017.65	\$ 11,407.20	\$ 13,610.45
2 City Tax	\$ 13,085.44	\$ 5,671.87	\$ 7,413.57	\$ 14,713.21	\$ 8,164.80	\$ 6,548.41	\$ 6,608.65	\$ 3,013.71	\$ 3,594.94
5 County Tax to Bonds	\$ 7,567.08	\$ 3,280.03	\$ 4,287.05	\$ 8,508.51	\$ 4,721.68	\$ 3,786.83	\$ 3,821.50	\$ 1,742.75	\$ 2,078.75
4 County Tax Total	\$ 8,052.27	\$ 3,490.34	\$ 4,561.93	\$ 9,053.99	\$ 5,024.39	\$ 4,029.60	\$ 4,066.49	\$ 1,854.48	\$ 2,212.01
2 To County	\$ 1,779.28	\$ 771.25	\$ 1,008.03	\$ 2,089.62	\$ 1,159.61	\$ 930.01	\$ 938.54	\$ 428.01	\$ 510.53
2 To KC	\$ 5,787.80	\$ 2,508.78	\$ 3,279.02	\$ 6,418.89	\$ 3,562.08	\$ 2,856.81	\$ 2,882.96	\$ 1,314.74	\$ 1,568.22
3 To other entities	\$ 485.19	\$ 151.17	\$ 334.02	\$ 545.48	\$ 214.63	\$ 330.85	\$ 244.99	\$ 79.21	\$ 165.78
Bonner Springs	\$ 278.98	\$ 86.92	\$ 192.06	\$ 314.55	\$ 123.41	\$ 191.14	\$ 141.28	\$ 45.68	\$ 95.60
Edwardsville	\$ 203.43	\$ 63.38	\$ 140.05	\$ 228.42	\$ 89.99	\$ 138.43	\$ 102.58	\$ 33.17	\$ 69.41
Lake Quivira	\$ 2.78	\$ 0.05	\$ 2.73	\$ 2.51	\$ 0.07	\$ 2.44	\$ 1.13	\$ 0.02	\$ 1.11

- 1 State amount deposited into City Bond Fund
- 2 City and county tax that is distributed to the county as racetrack money
- 3 Money generated from development area, returned to these cities
- 4 Total amount of the county tax to all entities
- 5 Total amount of county tax for the development area, amounts distributed to the other entities not included.

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Apr-14	Retail Apr-14	Track Apr-14	Total May-14	Retail May-14	Track May-14	Total Jun-14	Retail Jun-14	Track Jun-14
Total (Sales and Use)									
1 State Tax	\$ 2,858,396.59	\$ 2,771,575.14	\$ 86,821.45	\$ 3,535,587.58	\$ 3,453,063.63	\$ 82,523.95	\$ 3,009,266.22	\$ 2,855,504.13	\$ 153,762.09
2 City Tax	\$ 692,559.71	\$ 669,678.32	\$ 22,881.39	\$ 886,111.50	\$ 864,425.92	\$ 21,685.58	\$ 736,513.24	\$ 695,618.71	\$ 40,894.53
5 County Tax to Bonds	\$ 450,016.48	\$ 436,713.51	\$ 13,302.97	\$ 554,085.31	\$ 541,389.94	\$ 12,695.37	\$ 472,875.91	\$ 449,287.98	\$ 23,587.93
4 County Tax	\$ 478,867.05	\$ 464,711.23	\$ 14,209.59	\$ 639,865.06	\$ 576,098.46	\$ 63,836.68	\$ 503,192.00	\$ 478,021.66	\$ 25,170.34
2 To County	\$ 336,219.51	\$ 329,460.14	\$ 10,035.86	\$ 418,006.35	\$ 408,428.86	\$ 9,577.49	\$ 356,741.33	\$ 338,946.42	\$ 17,794.91
2 To KC	\$ 113,796.97	\$ 107,253.38	\$ 3,267.10	\$ 136,078.96	\$ 132,961.08	\$ 3,117.88	\$ 116,134.58	\$ 110,341.57	\$ 5,793.01
3 To other entities	\$ 28,850.57	\$ 27,943.95	\$ 906.62	\$ 85,779.75	\$ 34,638.44	\$ 51,141.31	\$ 30,316.09	\$ 28,733.68	\$ 1,582.41
Bonner Springs	\$ 16,636.90	\$ 16,114.09	\$ 522.81	\$ 49,465.55	\$ 19,974.52	\$ 29,491.03	\$ 17,482.00	\$ 16,569.49	\$ 912.51
Edwardsville	\$ 12,080.84	\$ 11,701.20	\$ 379.64	\$ 35,919.27	\$ 14,504.44	\$ 21,414.83	\$ 12,694.51	\$ 12,031.89	\$ 662.62
Lake Quivira	\$ 132.83	\$ 128.09	\$ 4.74	\$ 394.93	\$ 158.74	\$ 236.19	\$ 139.58	\$ 131.55	\$ 8.03
Sales Tax									
1 State Tax	\$ 2,816,246.27	\$ 2,752,712.90	\$ 63,533.37	\$ 3,489,560.03	\$ 3,428,480.88	\$ 61,079.15	\$ 2,912,667.08	\$ 2,829,883.95	\$ 82,783.13
2 City Tax	\$ 681,424.24	\$ 664,694.79	\$ 16,729.45	\$ 873,951.39	\$ 857,930.92	\$ 16,020.47	\$ 711,006.03	\$ 689,113.81	\$ 21,892.22
5 County Tax to Bonds	\$ 443,577.03	\$ 433,831.60	\$ 9,745.43	\$ 547,053.23	\$ 537,633.90	\$ 9,419.33	\$ 458,143.42	\$ 445,526.21	\$ 12,617.21
4 County Tax	\$ 472,014.77	\$ 461,644.56	\$ 10,370.21	\$ 582,124.83	\$ 572,101.63	\$ 10,023.20	\$ 487,515.01	\$ 474,088.91	\$ 13,426.10
2 To County	\$ 108,939.00	\$ 106,545.60	\$ 2,393.40	\$ 134,351.94	\$ 132,038.63	\$ 2,313.31	\$ 112,516.39	\$ 109,417.70	\$ 3,098.69
2 To KC	\$ 334,638.03	\$ 327,286.00	\$ 7,352.03	\$ 412,701.29	\$ 405,595.28	\$ 7,106.01	\$ 345,627.03	\$ 336,108.51	\$ 9,518.52
3 To other entities	\$ 28,437.74	\$ 27,812.96	\$ 624.78	\$ 85,328.93	\$ 34,467.73	\$ 50,861.20	\$ 29,371.59	\$ 28,562.70	\$ 808.89
Bonner Springs	\$ 16,398.84	\$ 16,038.56	\$ 360.28	\$ 49,205.58	\$ 19,876.08	\$ 29,329.50	\$ 16,937.35	\$ 16,470.90	\$ 466.45
Edwardsville	\$ 11,907.97	\$ 11,646.35	\$ 261.62	\$ 35,730.49	\$ 14,432.96	\$ 21,297.53	\$ 12,299.01	\$ 11,960.30	\$ 338.71
Lake Quivira	\$ 130.93	\$ 128.05	\$ 2.88	\$ 392.86	\$ 158.69	\$ 234.17	\$ 135.23	\$ 131.51	\$ 3.72
Use Tax									
1 State Tax	\$ 42,150.32	\$ 18,862.24	\$ 23,288.08	\$ 46,027.55	\$ 24,582.75	\$ 21,444.80	\$ 96,599.14	\$ 25,620.18	\$ 70,978.96
2 City Tax	\$ 11,135.47	\$ 4,983.53	\$ 6,151.94	\$ 12,160.11	\$ 6,495.00	\$ 5,665.11	\$ 25,507.21	\$ 6,504.90	\$ 19,002.31
5 County Tax to Bonds	\$ 6,439.45	\$ 2,881.91	\$ 3,557.54	\$ 7,032.08	\$ 3,756.03	\$ 3,276.05	\$ 14,732.49	\$ 3,761.77	\$ 10,970.72
4 County Tax Total	\$ 6,852.28	\$ 3,066.67	\$ 3,785.61	\$ 7,482.90	\$ 3,996.83	\$ 3,486.07	\$ 15,676.99	\$ 4,002.94	\$ 11,674.05
2 To County	\$ 1,581.48	\$ 707.78	\$ 873.70	\$ 1,727.02	\$ 922.45	\$ 804.57	\$ 3,618.19	\$ 923.86	\$ 2,694.33
2 To KC	\$ 4,857.97	\$ 2,174.14	\$ 2,683.83	\$ 5,305.06	\$ 2,833.58	\$ 2,471.48	\$ 11,114.30	\$ 2,837.91	\$ 8,276.39
3 To other entities	\$ 412.83	\$ 130.99	\$ 281.84	\$ 450.82	\$ 170.72	\$ 280.10	\$ 944.50	\$ 170.98	\$ 773.52
Bonner Springs	\$ 238.06	\$ 75.53	\$ 162.53	\$ 259.97	\$ 98.44	\$ 161.53	\$ 544.65	\$ 98.59	\$ 446.06
Edwardsville	\$ 172.87	\$ 54.85	\$ 118.02	\$ 188.78	\$ 71.49	\$ 117.29	\$ 395.50	\$ 71.60	\$ 323.90
Lake Quivira	\$ 1.90	\$ 0.04	\$ 1.86	\$ 2.07	\$ 0.05	\$ 2.02	\$ 4.35	\$ 0.05	\$ 4.30
1 State amount deposited in:									
2 City and county tax that is									
3 Money generated from dev									
4 Total amount of the county									
5 Total amount of county tax									

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Jul-14	Retail Jul-14	Track Jul-14	Total Aug-14	Retail Aug-14	Track Aug-14	Total Sep-14	Retail Sep-14	Track Sep-14
Total (Sales and Use)									
1 State Tax	\$ 4,117,733.96	\$ 3,464,980.20	\$ 652,753.76	\$ 3,321,251.52	\$ 3,178,346.41	\$ 142,905.11			
2 City Tax	\$ 1,025,213.24	\$ 852,819.10	\$ 172,394.14	\$ 816,703.37	\$ 779,034.23	\$ 37,669.14			
5 County Tax to Bonds	\$ 644,872.90	\$ 545,138.46	\$ 99,734.44	\$ 524,132.15	\$ 502,226.76	\$ 21,905.39			
4 County Tax	\$ 686,215.72	\$ 579,998.07	\$ 106,217.65	\$ 557,635.69	\$ 534,186.57	\$ 23,449.12			
2 To County	\$ 486,497.22	\$ 411,256.77	\$ 75,240.45	\$ 395,432.63	\$ 378,906.07	\$ 16,526.56			
2 To KC	\$ 158,375.68	\$ 133,881.69	\$ 24,493.99	\$ 128,699.52	\$ 123,320.70	\$ 5,378.82			
3 To other entities	\$ 41,342.82	\$ 34,859.62	\$ 6,483.20	\$ 33,503.54	\$ 31,959.80	\$ 1,543.74			
Bonner Springs	\$ 23,840.65	\$ 20,102.06	\$ 3,738.59	\$ 19,377.91	\$ 18,485.04	\$ 892.87			
Edwardsville	\$ 17,311.82	\$ 14,597.06	\$ 2,714.76	\$ 13,969.76	\$ 13,326.08	\$ 643.68			
Lake Quivira	\$ 190.35	\$ 159.56	\$ 30.79	\$ 155.87	\$ 147.16	\$ 8.71			
Sales Tax									
1 State Tax	\$ 4,041,972.10	\$ 3,433,669.08	\$ 608,303.02	\$ 3,237,273.89	\$ 3,127,560.89	\$ 109,713.00			
2 City Tax	\$ 1,005,264.64	\$ 844,550.58	\$ 160,714.06	\$ 794,600.09	\$ 765,690.61	\$ 28,909.48			
5 County Tax to Bonds	\$ 633,299.76	\$ 540,356.33	\$ 92,943.43	\$ 511,342.60	\$ 494,508.76	\$ 16,833.84			
4 County Tax	\$ 673,900.63	\$ 574,998.59	\$ 98,902.04	\$ 544,028.61	\$ 526,118.72	\$ 17,909.89			
2 To County	\$ 155,533.40	\$ 132,707.23	\$ 22,826.17	\$ 125,559.07	\$ 121,425.56	\$ 4,133.51			
2 To KC	\$ 477,766.36	\$ 407,649.10	\$ 70,117.26	\$ 385,783.53	\$ 373,083.20	\$ 12,700.33			
3 To other entities	\$ 40,600.87	\$ 34,642.26	\$ 5,958.61	\$ 32,686.01	\$ 31,609.96	\$ 1,076.05			
Bonner Springs	\$ 23,412.80	\$ 19,976.73	\$ 3,436.07	\$ 18,905.06	\$ 18,282.69	\$ 622.37			
Edwardsville	\$ 17,001.14	\$ 14,506.04	\$ 2,495.10	\$ 13,628.88	\$ 13,180.21	\$ 448.67			
Lake Quivira	\$ 186.93	\$ 159.50	\$ 27.43	\$ 152.07	\$ 147.06	\$ 5.01			
Use Tax									
1 State Tax	\$ 75,761.86	\$ 31,311.12	\$ 44,450.74	\$ 83,977.63	\$ 50,785.52	\$ 33,192.11			
2 City Tax	\$ 19,948.60	\$ 8,268.52	\$ 11,680.08	\$ 22,103.28	\$ 13,343.62	\$ 8,759.66			
5 County Tax to Bonds	\$ 11,573.14	\$ 4,782.13	\$ 6,791.01	\$ 12,789.55	\$ 7,718.00	\$ 5,071.55			
4 County Tax Total	\$ 12,315.09	\$ 5,088.71	\$ 7,226.38	\$ 13,607.08	\$ 8,211.35	\$ 5,395.73			
2 To County	\$ 2,842.28	\$ 1,174.46	\$ 1,667.82	\$ 3,140.45	\$ 1,895.14	\$ 1,245.31			
2 To KC	\$ 8,730.86	\$ 3,607.67	\$ 5,123.19	\$ 9,649.10	\$ 5,822.86	\$ 3,826.24			
3 To other entities	\$ 741.95	\$ 217.35	\$ 524.60	\$ 817.53	\$ 349.84	\$ 467.69			
Bonner Springs	\$ 427.85	\$ 125.34	\$ 302.51	\$ 472.85	\$ 202.35	\$ 270.50			
Edwardsville	\$ 310.68	\$ 91.01	\$ 219.67	\$ 340.88	\$ 145.87	\$ 195.01			
Lake Quivira	\$ 3.42	\$ 0.06	\$ 3.36	\$ 3.80	\$ 0.10	\$ 3.70			
1 State amount deposited in									
2 City and county tax that is									
3 Money generated from dev									
4 Total amount of the county									
5 Total amount of county tax									

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total Oct-14	Retail Oct-14	Track Oct-14	Total Nov-14	Retail Nov-14	Track Nov-14	Total Dec-14	Retail Dec-14	Track Dec-14
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Total (Sales and Use)

- 1 State Tax
- 2 City Tax
- 5 County Tax to Bonds
- 4 County Tax
- 2 To County
- 2 To KC
- 3 To other entities
- Bonner Springs
- Edwardsville
- Lake Quivira

Sales Tax

- 1 State Tax
- 2 City Tax
- 5 County Tax to Bonds
- 4 County Tax
- 2 To County
- 2 To KC
- 3 To other entities
- Bonner Springs
- Edwardsville
- Lake Quivira

Use Tax

- 1 State Tax
- 2 City Tax
- 5 County Tax to Bonds
- 4 County Tax Total
- 2 To County
- 2 To KC
- 3 To other entities
- Bonner Springs
- Edwardsville
- Lake Quivira

- 1 State amount deposited in
- 2 City and county tax that is
- 3 Money generated from dev
- 4 Total amount of the county
- 5 Total amount of county tax

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Total CY 2014	Retail CY 2014	Track CY 2014
Total (Sales and Use)			
1 State Tax	\$ 27,428,416.52	\$ 25,932,633.42	\$ 1,495,783.10
2 City Tax	\$ 6,773,826.31	\$ 6,379,002.97	\$ 394,823.34
5 County Tax to Bonds	\$ 4,306,153.11	\$ 4,077,064.43	\$ 229,088.68
4 County Tax	\$ 4,582,127.69	\$ 4,338,356.12	\$ 243,771.57
2 To County	\$ 1,054,460.93	\$ 995,081.35	\$ 56,103.09
2 To KC	\$ 3,251,692.18	\$ 3,081,983.08	\$ 172,985.59
3 To other entities	\$ 326,231.91	\$ 260,690.25	\$ 65,541.66
Bonner Springs	\$ 188,116.93	\$ 150,257.80	\$ 37,859.13
Edwardsville	\$ 136,567.00	\$ 109,144.41	\$ 27,422.59
Lake Quivira	\$ 1,547.98	\$ 1,281.22	\$ 266.76
Sales Tax			
1 State Tax	\$ 26,953,651.17	\$ 25,717,695.31	\$ 1,235,955.86
2 City Tax	\$ 6,648,564.34	\$ 6,322,557.02	\$ 326,007.32
5 County Tax to Bonds	\$ 4,233,689.31	\$ 4,044,420.11	\$ 189,269.20
4 County Tax	\$ 4,505,020.60	\$ 4,303,620.41	\$ 201,400.19
2 To County	\$ 1,033,467.58	\$ 987,098.80	\$ 46,368.78
2 To KC	\$ 3,200,221.73	\$ 3,057,321.31	\$ 142,900.42
3 To other entities	\$ 321,588.62	\$ 259,205.37	\$ 62,383.25
Bonner Springs	\$ 185,438.74	\$ 149,401.53	\$ 36,037.21
Edwardsville	\$ 134,623.86	\$ 108,523.05	\$ 26,100.81
Lake Quivira	\$ 1,526.02	\$ 1,280.78	\$ 245.24
Use Tax			
1 State Tax	\$ 474,765.35	\$ 214,938.11	\$ 259,827.24
2 City Tax	\$ 125,261.97	\$ 56,445.95	\$ 68,816.02
5 County Tax to Bonds	\$ 72,463.80	\$ 32,644.32	\$ 39,819.48
4 County Tax Total	\$ 77,107.09	\$ 34,735.71	\$ 42,371.38
2 To County	\$ 20,993.35	\$ 7,982.55	\$ 9,734.31
2 To KC	\$ 51,470.45	\$ 24,661.77	\$ 30,085.17
3 To other entities	\$ 4,643.29	\$ 1,484.88	\$ 3,158.41
Bonner Springs	\$ 2,678.19	\$ 856.26	\$ 1,821.93
Edwardsville	\$ 1,943.14	\$ 621.35	\$ 1,321.79
Lake Quivira	\$ 21.96	\$ 0.44	\$ 21.52
1 State amount deposited in			
2 City and county tax that is			
3 Money generated from dev			
4 Total amount of the county			
5 Total amount of county tax			

Kansas Department of Revenue
Office of Policy and Research
Kansas City Race Track Distribution by Project

	Disbursements from City Bond Fund	Running Balance	Running Balance
	Retail	Retail	Track
	\$	\$	\$
	16,401,357.12	239,902.25	15,319,472.25

Total (Sales and Use)
1 State Tax
2 City Tax
5 County Tax to Bonds
4 County Tax
2 To County
2 To KC
3 To other entities
Bonner Springs
Edwardsville
Lake Quivira

Sales Tax
1 State Tax
2 City Tax
5 County Tax to Bonds
4 County Tax
2 To County
2 To KC
3 To other entities
Bonner Springs
Edwardsville
Lake Quivira

Use Tax
1 State Tax
2 City Tax
5 County Tax to Bonds
4 County Tax Total
2 To County
2 To KC
3 To other entities
Bonner Springs
Edwardsville
Lake Quivira

1 State amount deposited in
2 City and county tax that is
3 Money generated from dev
4 Total amount of the county
5 Total amount of county tax

Kansas Department of Revenue
Office of Policy and Research
Kansas Speedway STAR Bonds - CY Summary

	CY 2001	CY 2002	CY 2003	CY 2004
Sales and Use				
<i>Balance of Bond Fund</i>	\$ 1,248,882.36	\$ 2,375,805.00	\$ 574,443.30	\$ 1,130,920.39
<i>Payments made to Trustee</i>	\$ 261,878.43	\$ 36,913.23	\$ 7,610,720.57	\$ 17,343,888.68
Total money associated with Kansas Soeedway	\$ 2,132,449.86	\$ 3,308,376.04	\$ 11,092,350.26	\$ 24,545,596.09
State tax amount (to bond fund)	\$ 1,510,760.79	\$ 2,412,718.23	\$ 8,185,163.87	\$ 18,474,809.07
Amount to pay off bonds	\$ 604,152.26	\$ 870,239.29	\$ 2,826,853.61	\$ 5,899,779.14
Kansas City's City tax	\$ 310,891.12	\$ 439,739.20	\$ 1,454,041.99	\$ 3,084,968.10
Wyandotte County's County Tax	\$ 293,261.13	\$ 430,500.09	\$ 1,372,811.62	\$ 2,814,811.04
County Share	\$ 49,013.59	\$ 97,855.92	\$ 332,565.95	\$ 624,503.63
KCK Share	\$ 244,247.55	\$ 332,644.17	\$ 1,040,245.67	\$ 2,190,307.41
Distributed to other entitles	\$ 17,536.81	\$ 25,418.52	\$ 80,332.78	\$ 171,007.88
Bonner Springs	\$ 10,731.73	\$ 15,279.07	\$ 48,083.51	\$ 100,507.89
Edwardsville	\$ 6,730.56	\$ 10,026.83	\$ 31,879.15	\$ 69,715.95
Lake Quivera	\$ 74.52	\$ 112.62	\$ 370.12	\$ 784.04
Sales Tax				
Total money associated with Kansas Soeedway	\$ 2,115,523.52	\$ 3,276,909.81	\$ 11,039,427.42	\$ 24,301,105.38
State tax amount (to bond fund)	\$ 1,498,408.93	\$ 2,390,213.54	\$ 8,146,740.79	\$ 18,297,783.60
Amount to pay off bonds	\$ 599,699.46	\$ 861,524.07	\$ 2,812,754.13	\$ 5,834,227.20
Kansas City's City tax	\$ 308,640.16	\$ 435,241.37	\$ 1,446,792.11	\$ 3,050,899.85
Wyandotte County's County Tax	\$ 291,059.30	\$ 426,282.70	\$ 1,365,962.02	\$ 2,783,327.35
County Share	\$ 48,557.16	\$ 96,897.31	\$ 331,005.54	\$ 617,518.03
KCK Share	\$ 242,502.15	\$ 329,385.39	\$ 1,034,956.48	\$ 2,165,809.32
Distributed to other entitles	\$ 17,415.13	\$ 25,172.20	\$ 79,932.50	\$ 169,094.58
Bonner Springs	\$ 10,657.26	\$ 15,129.79	\$ 47,845.29	\$ 99,383.57
Edwardsville	\$ 6,683.87	\$ 9,930.76	\$ 31,718.94	\$ 68,935.73
Lake Quivera	\$ 74.00	\$ 111.65	\$ 368.27	\$ 775.28
Use Tax				
Total money associated with Kansas Soeedway	\$ 16,926.34	\$ 31,466.23	\$ 52,922.84	\$ 244,490.71
State tax amount (to bond fund)	\$ 12,351.86	\$ 22,504.69	\$ 38,423.08	\$ 177,025.47
Amount to pay off bonds	\$ 4,452.80	\$ 8,715.22	\$ 14,099.48	\$ 65,551.94
Kansas City's City tax	\$ 2,250.97	\$ 4,497.83	\$ 7,249.88	\$ 34,068.25
Wyandotte County's County Tax	\$ 2,201.83	\$ 4,217.39	\$ 6,849.60	\$ 31,483.69
County Share	\$ 456.43	\$ 958.61	\$ 1,560.41	\$ 6,985.60
KCK Share	\$ 1,745.40	\$ 3,258.78	\$ 5,289.19	\$ 24,498.09
Distributed to other entitles	\$ 121.68	\$ 246.32	\$ 400.28	\$ 1,913.30
Bonner Springs	\$ 74.47	\$ 149.28	\$ 238.22	\$ 1,124.32
Edwardsville	\$ 46.69	\$ 96.07	\$ 160.21	\$ 780.22
Lake Quivera	\$ 0.52	\$ 0.97	\$ 1.85	\$ 8.76

Kansas Department of Revenue
Office of Policy and Research
Kansas Speedway STAR Bonds - CY Summary

	CY2005	CY 2006	CY 2007	CY 2008
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Sales and Use

Balance of Bond Fund	\$ 1,554,144.28	\$ 3,892,955.33	\$ 928,368.32	\$ 799,465.87
Payments made to Trustee	\$ 17,935,729.44	\$ 23,309,465.83	\$31,215,786.96	\$31,228,742.71
Total money associated with Kansas Soeedway	\$ 27,478,875.63	\$ 38,562,689.41	\$45,587,846.96	\$45,462,300.23
State tax amount (to bond fund)	\$ 19,489,873.72	\$ 27,202,421.16	\$ 32,144,155.28	\$ 32,028,208.58
Amount to pay off bonds	\$ 7,781,574.82	\$ 11,058,590.91	\$ 13,080,013.98	\$ 13,022,968.23
Kansas City's City tax	\$ 4,407,849.55	\$ 6,191,921.06	\$ 7,340,322.74	\$ 7,311,392.05
Wyandotte County's County Tax	\$ 3,373,725.27	\$ 4,866,669.85	\$ 5,739,691.24	\$ 5,711,576.18
County Share	\$ 770,387.56	\$ 1,094,500.46	\$ 1,308,712.89	\$ 1,317,299.53
KCK Share	\$ 2,603,337.71	\$ 3,772,169.39	\$ 4,430,978.35	\$ 4,394,276.65
Distributed to other entities	\$ 207,427.09	\$ 301,677.34	\$ 363,677.70	\$ 411,123.42
Bonner Springs	\$ 120,321.01	\$ 175,742.28	\$ 210,610.51	\$ 233,737.77
Edwardsville	\$ 86,151.58	\$ 123,090.56	\$ 151,332.92	\$ 175,509.60
Lake Quivera	\$ 955.18	\$ 2,844.50	\$ 1,734.27	\$ 1,876.05

Sales Tax

Total money associated with Kansas Soeedway	\$ 27,224,770.46	\$ 37,685,589.83	\$ 44,954,806.33	\$ 44,997,822.93
State tax amount (to bond fund)	\$ 19,311,309.86	\$ 26,586,927.47	\$31,699,757.81	\$31,702,140.34
Amount to pay off bonds	\$ 7,707,981.93	\$ 10,803,732.28	\$ 12,896,371.86	\$ 12,888,308.10
Kansas City's City tax	\$ 4,365,998.37	\$ 6,046,440.18	\$7,235,520.57	\$7,234,497.62
Wyandotte County's County Tax	\$ 3,341,983.56	\$ 4,757,292.10	\$ 5,660,851.29	\$ 5,653,810.48
County Share	\$ 763,136.68	\$ 1,069,872.41	\$1,287,830.32	\$1,302,456.59
KCK Share	\$ 2,578,846.88	\$ 3,687,419.69	\$4,373,020.97	\$4,351,353.89
Distributed to other entities	\$ 205,478.67	\$ 294,930.08	\$ 358,676.66	\$ 407,374.49
Bonner Springs	\$ 119,190.93	\$ 171,795.90	\$207,718.50	\$231,604.76
Edwardsville	\$ 85,341.50	\$ 120,321.83	\$149,247.74	\$173,910.79
Lake Quivera	\$ 946.24	\$ 2,812.35	\$1,710.42	\$1,858.94

Use Tax

Total money associated with Kansas Soeedway	\$ 254,105.17	\$ 877,099.58	\$ 633,040.63	\$ 464,477.30
State tax amount (to bond fund)	\$ 178,563.86	\$ 615,493.69	\$444,397.47	\$326,068.24
Amount to pay off bonds	\$ 73,592.89	\$ 254,858.63	\$ 183,642.12	\$ 134,660.13
Kansas City's City tax	\$ 41,851.18	\$ 145,480.88	\$104,802.17	\$76,894.43
Wyandotte County's County Tax	\$ 31,741.71	\$ 109,377.75	\$ 78,839.95	\$ 57,765.70
County Share	\$ 7,250.88	\$ 24,628.05	\$20,882.57	\$14,842.94
KCK Share	\$ 24,490.83	\$ 84,749.70	\$57,957.38	\$42,922.76
Distributed to other entities	\$ 1,948.42	\$ 6,747.26	\$ 5,001.04	\$ 3,748.93
Bonner Springs	\$ 1,130.08	\$ 3,946.38	\$2,892.01	\$2,133.01
Edwardsville	\$ 810.08	\$ 2,768.73	\$2,085.18	\$1,598.81
Lake Quivera	\$ 8.94	\$ 32.15	\$23.85	\$17.11

Kansas Department of Revenue
Office of Policy and Research
Kansas Speedway STAR Bonds - CY Summary

	CY 2009	CY 2010	CY 2011	CY 2012
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Sales and Use

Balance of Bond Fund	\$ 1,045,136.99	\$ 37,343.28	\$ 2,915,305.36	\$ 2,309,721.37
Payments made to Trustee	\$30,202,462.41	\$ 33,277,455.38	\$35,380,446.76	\$41,907,276.62
Total money associated with Kansas Soeedway	\$44,366,962.94	\$ 47,192,404.99	\$53,853,886.41	\$61,848,948.79
State tax amount (to bond fund)	\$ 31,247,599.40	\$ 33,314,798.66	\$ 38,295,752.12	\$ 44,216,997.99
Amount to pay off bonds	\$ 12,750,737.34	\$ 13,512,986.52	\$ 15,169,365.14	\$ 17,237,850.43
Kansas City's City tax	\$ 7,169,279.10	\$ 7,865,399.25	\$ 9,318,013.73	\$ 10,554,496.16
Wyandotte County's County Tax	\$ 5,581,458.24	\$ 5,647,587.27	\$ 5,851,351.41	\$ 6,683,354.27
County Share	\$ 1,292,247.09	\$ 1,312,873.38	\$ 1,427,766.79	\$ 1,604,345.05
KCK Share	\$ 4,289,211.15	\$ 4,334,713.89	\$ 4,423,584.62	\$ 5,079,009.22
Distributed to other entities	\$ 368,626.20	\$ 364,619.81	\$ 388,769.15	\$ 394,100.37
Bonner Springs	\$ 211,858.06	\$ 211,714.04	\$ 219,570.48	\$ 225,877.22
Edwardsville	\$ 155,129.19	\$ 151,156.78	\$ 167,365.16	\$ 166,048.37
Lake Quivera	\$ 1,638.95	\$ 1,748.99	\$ 1,833.51	\$ 2,174.78

Sales Tax

Total money associated with Kansas Soeedway	\$ 43,837,359.18	\$ 46,539,439.17	\$ 53,160,955.79	\$ 60,248,128.38
State tax amount (to bond fund)	\$30,875,813.35	\$ 32,855,824.22	\$37,806,270.17	\$43,024,606.70
Amount to pay off bonds	\$ 12,597,270.32	\$ 13,324,275.20	\$ 14,970,320.59	\$ 16,839,613.12
Kansas City's City tax	\$7,081,602.06	\$ 7,754,798.79	\$9,191,915.57	\$10,334,024.81
Wyandotte County's County Tax	\$ 5,515,668.26	\$ 5,569,476.41	\$ 5,778,405.02	\$ 6,505,588.31
County Share	\$1,277,010.99	\$ 1,294,713.37	\$1,409,959.70	\$1,561,639.66
KCK Share	\$4,238,657.27	\$ 4,274,763.04	\$4,368,445.32	\$4,943,948.65
Distributed to other entities	\$ 364,275.51	\$ 359,339.75	\$ 384,365.03	\$ 383,908.56
Bonner Springs	\$209,354.70	\$ 208,729.28	\$217,085.08	\$220,035.43
Edwardsville	\$153,301.15	\$ 148,885.71	\$165,467.31	\$161,749.44
Lake Quivera	\$1,619.66	\$ 1,724.76	\$1,812.64	\$2,123.69

Use Tax

Total money associated with Kansas Soeedway	\$ 529,603.76	\$ 652,965.82	\$ 692,930.62	\$ 1,600,820.41
State tax amount (to bond fund)	\$371,786.05	\$ 458,974.44	\$489,481.95	\$1,192,391.29
Amount to pay off bonds	\$ 153,467.02	\$ 188,711.32	\$ 199,044.55	\$ 398,237.31
Kansas City's City tax	\$87,677.04	\$ 110,600.46	\$126,098.16	\$ 220,471.35
Wyandotte County's County Tax	\$ 65,789.98	\$ 78,110.86	\$ 72,946.39	\$ 177,765.96
County Share	\$15,236.10	\$ 18,160.01	\$17,807.09	\$42,705.39
KCK Share	\$50,553.88	\$ 59,950.85	\$55,139.30	\$135,060.57
Distributed to other entities	\$ 4,350.69	\$ 5,280.06	\$ 4,404.12	\$ 10,191.81
Bonner Springs	\$2,503.36	\$ 2,984.76	\$2,485.40	\$5,841.79
Edwardsville	\$1,828.04	\$ 2,271.07	\$1,897.85	\$4,298.93
Lake Quivera	\$19.29	\$ 24.23	\$20.87	\$51.09

Kansas Department of Revenue
Office of Policy and Research
Kansas Speedway STAR Bonds - CY Summary
CY 2013 TOTAL

Sales and Use

Balance of Bond Fund	\$ 1,387,061.84	\$ 20,199,553.69
Payments made to Trustee	\$41,831,691.72	\$ 311,542,458.74
Total money associated with Kansas Soeedway	\$60,771,454.25	\$ 466,204,141.86
State tax amount (to bond fund)	\$ 43,218,753.56	\$ 331,742,012.43
Amount to pay off bonds	\$ 17,125,821.87	\$ 130,940,933.54
Kansas City's City tax	\$ 10,469,303.65	\$ 75,917,617.70
Wyandotte County's County Tax	\$ 6,656,518.22	\$ 55,023,315.83
County Share	\$ 1,567,844.28	\$ 12,799,916.12
KCK Share	\$ 5,088,673.94	\$ 42,223,399.72
Distributed to other entities	\$ 426,878.82	\$ 3,521,195.89
Bonner Springs	\$ 245,214.09	\$ 2,029,247.66
Edwardsville	\$ 179,234.76	\$ 1,473,371.41
Lake Quivera	\$ 2,429.97	\$ 18,577.50

Sales Tax

Total money associated with Kansas Soeedway	\$ 59,890,858.32	\$ 459,272,696.52
State tax amount (to bond fund)	\$ 42,564,146.95	\$ 326,759,943.73
Amount to pay off bonds	\$ 16,906,132.43	\$ 129,042,210.69
Kansas City's City tax	\$10,347,892.78	\$ 74,834,264.24
Wyandotte County's County Tax	\$ 6,558,239.65	\$ 54,207,946.45
County Share	\$1,544,711.98	\$ 12,605,309.74
KCK Share	\$5,013,527.67	\$ 41,602,636.72
Distributed to other entities	\$ 420,578.94	\$ 3,470,542.10
Bonner Springs	\$241,595.57	\$ 2,000,126.06
Edwardsville	\$176,589.43	\$ 1,452,084.20
Lake Quivera	\$2,393.94	\$ 18,331.84

Use Tax

Total money associated with Kansas Soeedway	\$ 880,595.93	\$ 6,931,445.34
State tax amount (to bond fund)	\$654,606.61	\$ 4,982,068.70
Amount to pay off bonds	\$ 219,689.44	\$ 1,898,722.85
Kansas City's City tax	\$ 121,410.87	\$ 1,083,353.47
Wyandotte County's County Tax	\$ 98,278.57	\$ 815,369.38
County Share	\$23,132.30	\$ 194,606.38
KCK Share	\$75,146.27	\$ 620,763.00
Distributed to other entities	\$ 6,299.88	\$ 50,653.79
Bonner Springs	\$3,618.52	\$ 29,121.60
Edwardsville	\$2,645.33	\$ 21,287.21
Lake Quivera	\$36.03	\$ 245.66

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT A

FORM OF REPORT

Name of Issuer/ Obligated Person: Unified Government of Wyandotte County/Kansas City, Kansas
Lewis Levin

Name of Issues: The Unified Government of Wyandotte County/Kansas City, Kansas, Sales Tax Special Obligation Revenue Bonds (Redevelopment Project Area B) including: Taxable Redevelopment Refunding (2004); Tax Exempt Subordinate Lien Series 2010B Turbo CAB's; Sales Tax Special Obligation Revenue Refunding Bonds Subordinate Lien Series 2012; and Taxable Sales Tax Special Obligation Capital Appreciation Revenue Bonds, Subordinate Lien Series 2014

Date of Report: December 1, 2013

This report relates only to the Issuer's continuing disclosure obligation undertaken in connection with the delivery of the Bonds pursuant to SEC Rule 15c2-12. The issuer may have additional continuing disclosure obligations in connection with other municipal debt that are not covered by this Report.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

FitchRatings, Released 1/23/14

- \$122 million subordinate lien capital appreciation series 2010B bonds (redevelopment project area B) upgraded to 'A-' from 'BBB+'. The Rating Outlook is Positive.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT D – ANNUAL REPORTING OF RETAIL ACTIVITY

1. Issuer Annual Report Regarding Retail Activity (Information from Business Licenses or Other UG filings) with respect to all business operations of 5,000 square feet or more within the General Site of the Village West Redevelopment Area during the Reporting Period.

NOTE: A number of existing retailers transitioned their stores to the outlet concept and some relocated within the center changing the square footage of their space.

Name of Operator	Type of Use	Square Footage/ Hotel Rooms	Year Use Began	Year Use Ended
T-Bones Baseball/Community America Ballpark	Baseball Stadium	4,365 fixed seats 7,200 capacity	2003	--
KC Sporting Park	Soccer Stadium	18,500 seats	2011	--
Best Western Premier	Hotel	86 rooms	2011	--
Chateau Avalon	Hotel	62 rooms	2004	--
Country Inn & Suites	Hotel	125 rooms	2008	--
Hampton Inn	Hotel	76 rooms	2003	--
Holiday Inn Express	Hotel	96 rooms	2005	--
Great Wolf Lodge	Hotel/Resort	281 rooms	2003	--
Legends 14 Theatre	Movie Theatre	88,270 sf	2005	--
Applebee's	Restaurant	3,224 sf	2003	--
Arthur Bryant's BBQ	Restaurant	7,468 sf	2004	--
Back Fire BBQ	Restaurant	8,350 sf	2009	2013
Bob Evans	Restaurant	5,140 sf	2004	--
Caliente Cuba	Restaurant	6,147 sf	2007	2007
Cantina #1	Restaurant	9,673 sf	2008	2009
Carino's	Restaurant	6,700 sf	2005	--
Cheeseburger in Paradise	Restaurant	8,113 sf	2004	--
Chili's	Restaurant	5,799 sf	2007/2012	2009
Chipotle Mexican Grill	Restaurant	1,995 sf	2006	--
Chiusano's Brick Oven Pizzeria	Restaurant	4,219 sf	2012	--
Cleatz/Flip Flopz/Suprz	Restaurant	15,856 sf	2009	2009
Cold Stone Creamery	Restaurant	1,411 sf	2006	--
Culver's	Restaurant	4,822 sf	2006	--
Dave & Buster's	Restaurant	46,953 sf	2005	--
Famous Dave's BBQ	Restaurant	5,000 sf	2003	--
Five Guys Burgers	Restaurant	2,981 sf	2009	--
Granite City	Restaurant	8,940 sf	2006	--
Granny's Chicken Ranch	Restaurant	5,000 sf	2007	2010
Hash House-a-go-go	Restaurant	5,088 sf	2007	2007
Hooter's	Restaurant	4,050 sf	2005	--
IHOP	Restaurant	5,400 sf	2005	--
Jazz Kitchen	Restaurant	7,153 sf	2007	--
Lone Star Steak House	Restaurant	10,787 sf	2007	--
LongHorn Steakhouse	Restaurant	5,992 sf	2004	--
Los Cabos	Restaurant	9,673 sf	2009	2010
Margarita Mama's	Restaurant	15,828 sf	2007	2008
McDonald's	Restaurant	5,500 sf	2005	--
MeMa's Bakery	Restaurant	1,588 sf	2006	--

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT D – ANNUAL REPORTING OF RETAIL ACTIVITY

Name of Operator	Type of Use	Square Footage/ Hotel Rooms	Year Use Began	Year Use Ended
Nick & Willy's Pizza	Restaurant	1,367 sf	2006	2012
Outback Steak House	Restaurant	6,200 sf	2006	--
Panera Bread	Restaurant	4,404 sf	2006	--
Pin-Up-Bowl	Restaurant	16,846 sf	2006	2010
Planet Sub	Restaurant	2,203 sf	2005	2008
Saddle Ranch Chop House	Restaurant	10,957 sf	2006	2009
Sheridan's	Restaurant	2,195 sf	2004	--
Sonic	Restaurant	1,362 sf	2004	--
Stanford & Sons	Comedy Club	6,675 sf	2007	--
Stix	Restaurant	8,303 sf	2006	--
Ted's Montana Grill	Restaurant	4,500 sf	2004	2010
T-Rex /Build-A-Dino	Restaurant/Retail	17,000 sf	2006	--
Yard House	Restaurant	9,638 sf	2006	--
W.J. McBride's Irish Pub	Restaurant/Pub	5,000 sf	2004	2007
Wild Bill's Steakhouse	Restaurant	10,957 sf	2009	2011
Adidas Company Store	Retail Store	6,798 sf	2006	--
Aeropostale	Retail Store	3,384 sf	2005	--
American Eagle Outfitters	Retail Store	5,481 sf	2006	--
Amini's Galleria	Retail Store	6,000 sf	2004	--
Ann Taylor Factory Store	Retail Store	6,005 sf	2006	--
Armed Forces Career Cntr	Recruitment	2,917 sf	2008	--
Auntie Anne's	Retail Store	616 sf	2007	--
Banana Republic Factory Store	Retail Store	8,184 sf	2006	--
BCBG MaxAzria Factory	Retail Store	3,010 sf	2006	--
BCBG Girls	Retail Store	3,145 sf	2006	2010
Beauty Brands	Retail Store	6,360 sf	2006	--
BAM [Books A Million] Outlet	Retail Store	16,846 sf	2006	--
Brooks Brothers	Retail Store	8,472 sf	2006	--
Buckle	Retail Store	5,174 sf	2006	--
Calendar Club (seasonal)	Retail Store	3,145 sf	2010	2011
Carter's Outlet	Retail Store	4,500 sf	2006	--
Cavender's	Retail Store	16,207 sf	2006	--
Charming Charlie	Retail Store	21,975 sf	2011	--
Chico's Outlet	Retail Store	3,145 sf	2011	--
Christopher & Banks/CJ Banks Outlet	Retail Store	3,748 sf	2010	--
Cingular/AT&T	Retail Store	2,542 sf	2006	--
Claire's	Retail Store	1,676 sf	2005	--
Clark's Bostonian Outlet	Retail Store	3,394 sf	2006	--
Converse Outlet	Retail Store	2,613 sf	2006	--
Crazy 8	Retail Store	2,249 sf	2012	--
Curtains of KC	Retail Store	2,917 sf	2006	2007
Deegie's Carma	Retail Store	17,927 sf	2008	2008
Dress Barn Outlet	Retail Store	6,931 sf	2012	--
Finish Line	Retail Store	4,529 sf	2005	--
EB Games/Game Stop	Retail Store	1,283 sf	2005	--
Forever 21	Retail Store	15,434 sf	2007	--

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT D – ANNUAL REPORTING OF RETAIL ACTIVITY

Name of Operator	Type of Use	Square Footage/ Hotel Rooms	Year Use Began	Year Use Ended
GAP Outlet	Retail Store	12,730 sf	2006	--
GNC	Retail Store	1,198 sf	2007	--
Gymboree Outlet	Retail Store	2,203 sf	2008	--
Hallmark	Retail Store	3,748 sf	2006	2010
Harry & David	Retail Store	2,581 sf	2006	2011
Helzberg Diamonds Outlet	Retail Store	4,192 sf	2006	--
Home Decorator's	Retail Store	20,410 sf	2006	2008
Hot Topic	Retail Store	1,800 sf	2005	--
J Crew/Crewcuts	Retail Store	6,026 sf	2011	--
Jockey Outlet	Retail Store	3,432 sf	2006	--
Justice	Retail Store	3,514 sf	2007	--
Kay Jewelers (formerly Ultra Diamond)	Retail Store	1,564 sf	2006	--
Kitchen Collection	Retail Store	2,297 sf	2013	--
Lane Bryant Outlet	Retail Store	5,502 sf	2007	--
LeCreuset	Retail Store	1,498 sf	2006	2010
Levi Outlet	Retail Store	4,630 sf	2007	--
Linens 'N Things	Retail Store	28,017 sf	2005	2008
LOFT Outlet	Retail Store	6,067 sf	2010	--
Maurice's	Retail Store	4,625 sf	2006	--
Motherhood Maternity Outlet	Retail Store	1,463 sf	2006	--
Nails So Happy	Retail Store	1,511 sf	2006	--
Nike Factory Outlet	Retail Store	15,286 sf	2006	--
Off Broadway Shoes	Retail Store	21,554 sf	2006	--
Old Navy Outlet	Retail Store	17,266 sf	2006	--
Osh Kosh B'Gosh Outlet	Retail Store	4,031 sf	2006	--
Pac Sun	Retail Store	4,002 sf	2005	--
Palmer's Candies	Retail Store	2,500 sf	2006	2012
Polo Ralph Lauren (outlet)	Retail Store	16,979 sf	2011	--
Pride of Kansas City	Retail Store	1,885 sf	2005	2009
Rack Room Shoes	Retail Store	6,877 sf	2006	2012
Rocky Mountain Choc.	Retail Store	972 sf	2006	--
Russell Stover Candies	Retail Store	4,000 sf	2004	--
Saks Fifth Avenue Off Fifth	Retail Store	25,025 sf	2011	--
Scooter's	Retail Store	1,471 sf	2005	--
Soma Intimates Outlet	Retail Store	2,408 sf	2011	--
Sports Nutz	Retail Store	2,916 sf	2005	--
Sprint	Retail Store	2,992 sf	2008	--
StrideRite Outlet	Retail Store	3,998 sf	2008	--
Sunglass Hut Outlet	Retail Store	1,253 sf	2005	--
T-Bones Team Store	Retail Store	2,989 sf	2006	2011
The Cosmetic Company Store Outlet	Retail Store	1,873 sf	2006	--
Timberland	Retail Store	4,199 sf	2006	2008
TJ Maxx	Retail Store	30,271 sf	2005	--
Tommy Hilfiger Outlet	Retail Store	7,061 sf	2005	--
Topsy's	Retail Store	1,253 sf	2009	--
Treasure Chest	Retail Store	507 sf	2010	2013

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT D – ANNUAL REPORTING OF RETAIL ACTIVITY

Name of Operator	Type of Use	Square Footage/ Hotel Rooms	Year Use Began	Year Use Ended
Under Armour Factory House	Retail Store	6,000 sf	2011	--
Uniform Destination (outlet)	Retail Store	2,561 sf	2012	--
Verizon	Retail Store	507 sf	2006	2009
VF Outlet Lee	Retail Store	28,490 sf	2009	--
White House Black Market Outlet	Retail Store	2977 sf	2012	--
Whole Life	Retail Store	1,202 sf	2007	2007
Wilson's Leather Outlet	Retail Store	3,993 sf	2006	--
Wyldeewood Cellars	Retail Store	2,405 sf	2005	2010
Zales Outlet	Retail Store	2,002 sf	2006	--
Cabela's	Retail/Museum	188,000 sf	2002	--
	(retail expansion)	7,500 sf	2008	
Nebraska Furniture Mart	Retail Store/	450,000 sf	2003	--
	Warehouse	262,000 sf	2003	
	(whse expansion)	363,000 sf	2006	
	Total warehouse	625,000 sf		

(Updated 11-26-13)

X:\sales tax collections\Speedway and Tourism District\Disclosure\Disclosure 12-13 (June 13 - Nov 13 sales data)\Village West Annual Report Retail Activities_as of 11-26-13.xls\Final-Revised

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT E-2 (i)

PLEDGED TAX REVENUES REMITTED TO THE ESCROW AGENT

6 Month Period Ending	State Sales and Use Tax	City Sales, Use, and Transient Guest Tax	County Sales and Use Tax	Total Tax	Total Tax for Same Period Prior Year
November 30, 2013	\$ 20,253,855.75	\$ 6,104,564.92	\$ 3,143,018.73	\$ 29,501,439.40	\$ 28,710,479.06
May 31, 2013	\$ 20,021,659.34	\$ 5,587,982.76	\$ 3,056,097.27	\$ 28,665,739.37	\$ 29,023,706.26

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT E-2 (ii)

ISSUER RETAINED PARCELS

No Tax Revenues were generated from the Issuer Retained Parcels during the reporting period ending December 1, 2013. As of December 1, 2013, no portion of the Issuer Retained Parcels had been designated as a part of the Base General Site.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013			
EXHIBIT E-2 (iii)			
UG Village West Star Bonds			
12/1/2013			
GENERAL ESCROW FUNDS			
Current Local	\$10,417,376.04		
Current State	\$23,167,317.00		
Interest Earnings	\$527.97		
Unused Project Funds etc.	\$634,536.63		
Less: Fees & Expenses	-\$34,500.00		
Total Available Funds:		\$34,185,257.64	
Use of Funds as follows:			
1 Series 2012 Debt Service		\$3,287,796.42	
2 Series 2004 Debt Service		\$522,663.17	
3 Subordinate Lien DSR Shortfalls		N/A	
4 Series 2004 Special Reserve		-\$12,544.75	
	(Release excess funds-available for bond redemption)		
5 Subordinate Lien Calls		\$30,387,305.15	
Total Uses of Funds		\$34,185,219.99	
Excess (Shortfall)		\$37.65	

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT E-2 (iv-vi)

Series 2010 B Subordinate Lien Bonds

CUSIP	98267VAZ6
RATE	6.07%
ISSUANCE AMOUNT	\$150,289,488.50
MATURITY AMOUNT	\$291,050,000.00

Payment History (Maturity Value / \$5000 Increments)

Call Date	Number of \$5,000 Units Called	Maturity Amount Called	Balance Outstanding
Initial Issuance Amount			\$291,050,000.00
12/1/2012	2674	\$13,370,000.00	\$277,680,000.00
6/1/2013	7899	\$39,495,000.00	\$238,185,000.00
12/1/2013	9517	\$47,585,000.00	\$190,600,000.00

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

EXHIBIT E-3 (i)

PLEDGED TAX REVENUES GENERATED BY THE 10 LARGEST TAXPAYERS - E-3 (i)

Name of Operation	Type of Retail Operation	Sq. Ft./ Rooms	First Distribution of Pledged Tax to Escrow Agent	Pledged Tax Revenues			
				December 2012 - November 2013 (Period 2)	December 2011 - November 2012 (Period 1)	From Period 1 to Period 2	Pct. Of Total Tax Revenues (Period 3)
Group 1							
Nebraska Furniture Mart	Retail Store/Warehouse Furniture/Electronics/ Appliances/Carpeting	Retail (450,000 sf); Warehs. (262,000 sf)	Oct-03				
Cabela's	Retail-Outdoor Outfitter and Museum	188,000 sf	Oct-02				
Great Wolf Lodge	Hotel/Resort	281 Rooms	Aug-03				
OnGoal LLC*	Entertainment/Sports	---	Jun-11				
Nike	Clothing/Shoes	15,286 sf	Apr-06				
Sub-Total				\$38,683,285.27	\$38,616,789.20	0.17%	64.82%
Group 2							
Tri-State (Hampton & Holiday Inn)	Hotels	Hampton - 76 Rooms Holiday Inn - 96 Rooms	Hampton - Oct-03 Holiday Inn - Sept-05				
Dave & Busters	Restaurant/Entertainment	46,953 sf	Jan-06				
TJ Maxx	Clothing/Clothing Accessories	30,271 sf	Dec-05				
Polo Ralph Lauren	Clothing/Clothing Accessories	16,981 sf	Oct-11				
The Gap	Clothing/Clothing Accessories	12,730 sf	Oct-06				
Sub-Total				\$3,446,055.89	\$3,540,256.17	-2.66%	6.28%
All Remaining Taxpayers				\$16,037,837.61	\$15,577,139.95	2.96%	28.92%
Overall Total				\$58,167,178.77	\$57,734,185.32	0.75%	100.00%

*Includes all revenues associated with KC Sporting soccer stadium.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

OS - Litigation



**LEGAL DEPARTMENT of the UNIFIED GOVERNMENT OF
WYANDOTTE COUNTY/KANSAS CITY, KANSAS**

**Ninth Floor-Municipal Office Building
701 North Seventh Street
Kansas City, Kansas 66101
Phone (913) 573-5060
Fax (913) 573-5243**

**Chief Counsel
Jody Boeding**

**Deputy Chief Counsel
Kenneth J. Moore**

**Assistant Counsel
Henry E. Couchman Jr.
Misty Brown
Patrick Waters
Brandelyn Nichols
Ryan Carpenter
Ryan Haga
Colin Welsh**

February 26, 2014

**Re: Unified Government of Wyandotte County/Kansas City, Kansas Tax Exempt Sales Tax
Special Obligations Revenue Refunding Bonds 2005 Issue**

In accordance with continuing disclosure requirements, the Unified Government of Wyandotte County/Kansas City, Kansas, as Bond Issuer, states that as of December 31, 2013, there is no controversy, suit or proceeding of any kind pending or to the knowledge of the Issuer threatened, wherein or whereby any questions are raised with respect to the legal organization of the Issuer, the right or title of any of its officers to their respective offices, the legality of any official act in connection with the authorization, issuance and sales of the Series 2005 Bonds, or the establishment of the Village West Redevelopment Area.

Kenneth J. Moore,
Deputy Chief Counsel
Unified Government of Wyandotte County/Kansas City, Kansas
Legal Department
701 North 7th Street, Suite 961
Kansas City, Kansas 66101
(913) 573-5060
Facsimile: (913) 573-5243
Email Address: kjmoore@wvcokck.org

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

OS – LEGENDS THEATER PROJECT

Legends Theatre Project

In accordance with continuing disclosure requirements the following should be noted relating to the Legends Theatre Project as of December 1, 2013.

Overview. Construction of the 14-screen, 3,000 seat, Legends 14 Theatre was completed and opened in November, 2005. For 2012 the theatre ranked an average of seventh in gross revenues among theatres throughout the Kansas City metropolitan market.

Theatre Management. The Theatre, which is publicly owned by the Unified Government, is operated by Knoxville, TN based Phoenix Big Cinemas Management LLC, (f/k/a Phoenix Theatres) pursuant to the terms of the Theatre Management Agreement, dated February 2, 2004 and amendments hereto. In 2009, two of the theaters were upgraded with Dolby Digital 3D systems. In 2011 five more were upgraded for a total of seven 3D theatres, and all 14 theatres were upgraded with digital projection systems.

Legends Theatre Lease. On July 31, 2008 the Base Lease with Cabela's was terminated, and the Theatre Lease debt to Cabela's was satisfied with short-term, interest-only financing through Security Bank by the Unified Government as we seek a suitable permanent financing solution. This loan agreement extended through June 1, 2010. Said loan was refinanced in 2010 and now extends through 8/1/2014.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

**APPENDIX G - OS - CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE
COUNTY/KANSAS CITY, KANSAS**

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CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS – CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

GOVERNMENT

The Issuer, the Unified Government of Wyandotte County/Kansas City, Kansas, was created upon the consolidation of the governments of the City of Kansas City, Kansas (the "City") and Wyandotte County, Kansas (the "County"), effective October 1, 1997. The consolidation was approved by voters of the City and the County on April 1, 1997 and, on March 6, 1998, was upheld by the Kansas Supreme Court in *State ex. rel. Tomasic v. The Unified Government of Wyandotte County/Kansas City, Kansas*, 264 Kan. 293 (1998). As used in this Appendix, certain references to the Unified Government include references to its predecessors, the City and the County.

Pursuant to consolidation, the existing governments of the City and the County were replaced by a governing body composed of a Mayor/Chief Executive and a ten-member Board of Commissioners. Each of eight districts nominates and elects one commissioner. Two at-large commissioners are nominated from two countywide districts comprised of the four northern-most and four southern-most districts. The Mayor/Chief Executive has veto power, which can be overridden by a two-thirds majority of the Board of Commissioners. A County Administrator is appointed by the Mayor/Chief Executive, with the consent of the Board of Commissioners, and is directly responsible for the daily functions of the Unified Government.

In accordance with the provisions of State law which permitted consolidation, any bonded indebtedness and interest thereof incurred by the City or the County prior to the consolidation remains an obligation of the property subject to taxation for the payment thereof prior to such consolidations.

GENERAL INFORMATION CONCERNING THE UNIFIED GOVERNMENT

Population

The Unified Government, with a 2010 County population of 157,505, covers 155.7 square miles. It is located on the eastern border of the State of Kansas, and, along with three other Kansas counties and eight Missouri counties, comprises the Kansas City Metropolitan Statistical Area, with a population of approximately 2.0 million.

GENERAL INFORMATION CONCERNING THE UNIFIED GOVERNMENT

The following table shows the City and County populations:

<u>Year</u>	<u>Kansas City</u>	<u>Wyandotte County</u>
2012 Estimate	147,268	159,129
2010	145,786	157,505
2000	146,866	157,882
1990	151,521	162,026
1980	161,148	172,335

Source: U.S. Census Bureau; actual decennial figures.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS - CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Ten Largest Taxpayers in the Unified Government

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2012/13 Assessed Valuation^(a)</u>
General Motors	Automobile Manufacturing	\$ 44,074,336
Kansas Entertainment	Entertainment -- Casino	43,200,001
Legends Shopping Center	Shopping Center	26,630,798
Nebraska Furniture Mart	Furniture/Electronics	14,292,347
Magellan Pipeline	Utility	12,985,847
Union Pacific Railroad	Railroad	12,971,059
Burlington Northern Santa Fe	Railroad	11,839,250
Prime Investments LLC	Industrial/Warehouse Space	11,041,602
Southwestern Bell Telephone	Telecommunications	8,446,584
CertainTeed Corp.	Insulation Manufacturing	<u>8,244,181</u>
Total		\$193,726,005^(b)

(a) 2013/14 largest taxpayers in the Unified Government are not yet available.

(b) Represents 17.7% of the Unified Government's 2012/13 total taxable assessed valuation. Does not include exempt properties including businesses with exemptions granted which require payments in lieu of taxes or properties which are part of a TIF project.

Source: County Clerk's office of Wyandotte County, Kansas.

Value of New Construction in Kansas City, Kansas

<u>Year</u>	<u>Commercial/ Industrial Number of Permits</u>	<u>Commercial/ Industrial Construction Value</u>	<u>Residential Permits</u>	<u>Residential Number of Units</u>	<u>New Residential Construction Value</u>
2013	156	\$ 163,237,038	145	561	\$56,736,419
2012	172	234,502,262	129	414	33,515,354
2011	130	158,209,923	59	62	9,062,706
2010	133	253,250,987	130	168	18,031,784
2009	189	58,460,406	101	146	15,735,611
2008	139	104,606,834	140	144	20,840,120
2007	157	70,302,000	334	376	46,589,171
2006	210	65,564,865	472	534	65,782,944
2005	170	118,017,975	521	680	73,797,879
2004	160	61,908,683	504	636	67,277,251
2003	147	43,587,871	458	483	57,351,022

NOTE: Permits issued for the Hollywood Casino project in 2010 totaled \$21,920,000 in construction value and \$106,966,700 in 2011. Total construction value for the casino in 2010 and 2011 was \$128,886,700. Permits issued for the Cerner project totaled \$104,681,501 in 2012 and \$6,208,161 through November 2013.

Source: Unified Government Building Inspection Division.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS - CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Development

The Unified Government's economic development program focuses on retaining and strengthening the traditional manufacturing and distribution base while diversifying the economy in the office, service, and tourism and entertainment sectors, and promoting housing development and redevelopment.

Google. On March 30, 2011, Google announced the selection of Kansas City, Kansas as the location for Google's first ultra-high-speed fiber project. The Unified Government was chosen from more than 1,100 applications submitted by cities around the nation. Google has begun installing fiber optic cable for its services. Installation is on-going for 69 Kansas City, Kansas neighborhoods in 2013. In addition, the headquarters of the Kansas City Startup Village is located in a Kansas City, Kansas neighborhood. This area of the City, close to the Google Fiber office, is dubbed 'Silicon Prairie' and is becoming an area where entrepreneurs are working on their ideas utilizing Google's ultra-high-speed internet services. Google's initiative is to build and study the use of ultra-high-speed broadband networks in a small number of trial locations around the country. This project will center on improving internet access and observing how communities transition from traditional broadband to ultra-high-speed fiber optic connections, which will be 100 times faster than most broadband connection speeds available today. Google has committed to providing 1 gigabit per second fiber to homes and businesses, as well as providing free access to schools and municipal facilities. Google has completed its initial phase of the residential sign-ups.

Tourism District. A report commissioned by the Kansas City Convention & Visitors Association indicated that Wyandotte County had the most visitor spending growth, increasing by 29 percent since 2010. Wyandotte County also saw a 251 percent increase in visitor spending on recreation.

In 2013, 108 businesses, including 28 restaurants, were open in Village West, employing nearly 5,700 persons. In 2013 businesses generated over \$658 million in retail sales with local and state sales tax, use tax and transient guest tax collections of over \$65 million. These taxes in 2012 were 14% above 2011 and preliminary 2013 figures indicate sales tax revenues will be constant with 2012. The 2012 real and personal property taxes levied for this development area was just over \$20 million.

Approximately \$445 million in sales tax special obligation revenue bonds (STAR bonds) have been issued for Village West development. As of December 31, 2013 outstanding principal on STAR bonds was \$131.8 million. Once these bonds are retired, local sales tax revenues will flow to the city and county governments. The STAR bonds remain on schedule for 2017 redemption. The government is then projected to receive over \$13 million on an annual basis.

In recent years, efforts have been directed toward the development of a 1,600-acre tract of land, located directly northwest of the intersection of Interstate Highways I-70 and I-435. The Unified Government attracted the Kansas Speedway as the economic catalyst for development of this tract using the STAR Bond financing incentive. The speedway project, totaling more than \$280 million, is a 1.5-mile tri-oval on approximately 1,100 acres of land, with 72 luxury hospitality suites and grandstand seating for 82,000. The speedway has at least four major race events per year, and is in use approximately 200 days per year for various events, including driving schools, charity events, and track tours. In 2011, a second NASCAR Sprint Cup race was added to the racing schedule. It is estimated that this second race has an economic impact of \$100 million in the Kansas City metro area. With the addition of this second race, the Kansas Speedway invested \$3.5 million in 2010 to add lighting to the Speedway for night races. The speedway has completed a \$6.5 million renovation project that includes repaving, reconfiguring and rebanking of the track. Also, a new infield road course was added for Grand-Am Road Racing. In August 2013, the Kansas Speedway hosted two Grand-Am Road Racing events: the Rolex Sports Car Series and the Continental Sports Car Challenge Series. In its first eight seasons, Kansas Speedway has operated at or near capacity for all major race events.

In December 2009, the Kansas Lottery Gaming Facilities Review Board approved the construction of a casino in Wyandotte County. Kansas Entertainment, the casino developer, completed construction of phase one of the project which opened in February 2012 and is adjacent to the Kansas Speedway. Hollywood Casino owned property is appraised at \$126 million for the 2013 tax year. The first phase of the project includes 2,000 slot machines, 64 table games, restaurants and bars. The proposal also included the second Sprint Cup NASCAR race and Grand-Am sports car road course mentioned above. The casino project created an estimated 1,500 construction jobs and employs approximately 750 casino employees. In the second phase of the project, a 300-room hotel with convention space is planned, along with an entertainment district featuring more restaurants and nightclubs, expanded gaming floor, and a spa.

Joining Kansas Speedway at Village West are major destination retailers and entertainment business that attracted approximately 10 million visitors and shoppers in 2012. The initial anchor businesses and attractions include: Cabela's, a 195,500 square-foot store with 116,666 square feet of retail space featuring hunting, fishing, and other outdoor items with an 11,000 square-foot museum and

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60,000-gallon aquarium (opened August 2002); Nebraska Furniture Mart which opened in August 2003 is a 1,075,000 square-foot store with 450,000 square feet of retail space and an adjacent warehouse that sells furniture, electronics, appliances, and floor coverings; and the Great Wolf Lodge and Resort, a 281-room lodge with a 40,000 square-foot indoor water park (opened June 2003). In 2010, Great Wolf Lodge invested nearly \$500,000 to upgrade a water park slide and Cabela's invested \$500,000 on an interior remodel.

The Legends Outlets Kansas City, formerly the Legends at Village West (the "Legends") is a more than \$230 million shopping center housing nearly 855,000 square feet of retail, dining, and entertainment. The Legends 14 Theatre complex (87,000 square feet) is the largest of the tenants. Dave and Buster's, with nearly 50,000 square feet, is a large restaurant/arcade. In 2006, the grand opening of the Legends occurred. Currently, over 100 businesses are open with many of the stores and restaurants new to the Kansas City area, creating a unique destination. In 2012, the following stores opened: Cole Haan, Crazy 8, Dress Barn, Uniform Destination, White House/Black Market, and Chili's (reopened). In 2013, a new Five and Dime General and Kitchen Collection store have opened.

On January 25, 2013 E3 Reality Advisors conducted a foreclosure sale of the Legends property. This sale received strong interest from several major real estate trust funds, real estate investors and shopping center developers. The winning bid of \$131.5 million was submitted by KKR Real Estate Fund Holdings LP of New York. The close of this property sale was completed in March 2013.

The Unified Government, Zimmer Real Estate Services, Inc. and the Kansas Unified Development, LLC entered into a Multi-Sport Stadium Venture Agreement ("Stadium Agreement") for the construction of an 18,000-seat multi-sport stadium complex that is the permanent home to the Sporting Kansas City, a Major League Soccer team. Under the Stadium Agreement, the Unified Government has issued STAR Bonds that result in \$147,000,000 of net funding for the Stadium Project. The STAR Bonds are payable from State and local sales and transient guest taxes. The stadium, named Sporting Park, held its first soccer match in June 2011 and completed its third successful season in 2013 with near capacity attendance. In December 2013 Sporting Kansas City won the 2013 MLS cup in a match that was played at Sporting Park. Further, Sporting Park, recognized nationally and internationally for its design, will host the NCAA Division I Men's Soccer Cup Championship on December 11-13, 2015 as well as the Division II Football Championship for four straight years from 2014 to 2017.

CommunityAmerica Ballpark is the home of the Kansas City T-Bones, a member of independent baseball's Northern League. Since the T-Bones moved to Kansas City, Kansas and built their ballpark in 2003, they have proven to be one of the most popular independent teams in the country. In 2013, more than 265,000 fans attended T-Bones games. In December 2013, the Unified Government amended the redevelopment plan for the STAR bond district to allow for the financing of up to \$8 million in STAR bonds to purchase and renovate Community America Ballpark subject to completing a long-term agreement with the T-Bone ownership group. Final action authorizing the stadium sale and STAR bonds financing is expected to come before the governing body in January of 2014. This potential financing is projected to extend the STAR bond payoff by four months.

39th & Rainbow Commercial Development. This project is a \$39 million mixed-use development located adjacent to Kansas University Medical Center. The first phase includes approximately 10,000 square feet of first-floor retail space and, on the second through fourth floors, an 83-room Holiday Inn Express & Suites which opened in September 2012. Five Guys Burger and Fries also opened in September 2012, and a 7-11 Convenience store opened in March 2013 in phase one of this redevelopment project. The second phase is under construction and will have a health care tenant focus. Kansas University Hospital announced it will operate an inpatient acute rehabilitation center that will take up 27,800 square feet. Also, Kansas City Transitional Care Center, a post-acute nursing rehabilitation facility, will lease an additional 55,600 square feet. In total, the second phase of this redevelopment project will be 100,000 square feet in a four-story building. This area is attractive for new retail development due to the area's dense resident population and the proximity to the KU Medical Center and Hospital. This area draws more than 10,000 persons daily.

In July 2012, ground was broken on a transit center in downtown Kansas City, Kansas at the corner of 7th St. and Minnesota Ave. The \$2.3 million Downtown KCK MetroCenter was completed in August 2013. In September 2013, the Midtown Metro Center opened. In addition to the largest public transit passenger facility in the region, this facility also houses the Kansas City, KS Police Dept. Midtown Patrol division, the mobility management services for the Area Agency on Aging and has a Transit Community Space. Overall, these projects are part of a \$13 million effort to build KCK Connex, which will link downtown Kansas City, Missouri with downtown Kansas City, KS and Village West in the western portion of the county.

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Midtown. Two redevelopment projects merit special note. First, the Prescott Plaza is a \$20 million development located at the site of an old abandoned truck stop at I-70 and 18th Street. This redevelopment is anchored by a 42,000 square-foot grocery store which opened in November 2008. In addition to the grocery store, an additional sixteen retail and/or service oriented businesses have opened. A Speedy's gasoline/convenience center opened in September 2012 with a Subway restaurant inside which opened in August 2013. This public/private development is bringing new retail services to the urban core.

In 2012, the Unified Government began demolition of the Indian Springs mall. Future plans for the location include a transit center and several government offices. In addition, development proposals are under review to compliment the transit center and government offices which opened in September 2013.

Industrial Park Developments. The Unified Government currently has four major industrial parks: Fairfax Industrial Business District, Central Industrial Business District, Armourdale Industrial Business District, and the Santa Fe Industrial Business Park. These four industrial areas represent 80% of the industrial development in the Unified Government. The Unified Government has several other industrial park developments in the Hart Business Park located at 55th and K-32, Woodend Industrial Park along the I-435 Corridor, the Muncie Industrial Park located at 62nd and K-32 and the I-635 Industrial Park at I-635 and Metropolitan. Edwardsville has also developed an industrial/warehouse area near I-435 and the Kansas River.

General Motors (GM) continues to have a significant presence in the Fairfax Industrial District with reinvestment in excess of \$200 million. Currently the Chevy Malibu and Buick LaCrosse are produced at this facility. A third shift was added in January 2010, creating approximately 900 jobs. In 2011, GM issued building permits valued at \$5.4 million for two building additions. It was announced in August 2012 that GM plans to build a \$120 million, 400,000 square-foot paint shop expansion. GM has applied for industrial revenue bonds to pay for the expansion of the paint shop and related site improvements. GM has indicated that this new development is for vehicle construction activities to support future production at the site. Construction of the paint shop and other side improvements are underway.

The Revitalizing Auto Communities Environmental Response (RACER) Trust was established nationally in 2011 to remediate and reposition GM sites left behind by the company during its 2009 bankruptcy. In March 2013, the Unified Government approved an agreement with NorthPoint Development for development of a former 80-acre GM site which is expected to create \$40 million in capital and 2,000 jobs. The site is projected to be fully built over a 6 to 10 year period.

A groundbreaking for the site occurred in December 2013. The new industrial park is the first development project in Fairfax in more than 25 years. Part of the first phase of construction consists of the installation of infrastructure, access roads and utility lines. The first project to be built on this site is a 70,000 sq. ft., \$10 million manufacturing facility for Inergy which will produce fuel tanks for GM vehicles. This project is expected to create 70 jobs initially, with 200 jobs at full build out. Footing and foundation work for this project has begun.

Select businesses in the Armourdale Industrial Business District have seen several recent developments. In 2009, mattress-maker Sealy Corporation signed a 10-year lease for a new 123,000 square-foot plant in Armourdale and will move its operations from the Fairfax Industrial Business District. In 2011, PQ was issued two building permits valued at \$11 million for new chemical manufacturing facilities. Since then, PQ is planning additional growth with the request of additional industrial revenue bonds in the amount of \$219 million. In 2013, Zeolyst International, manufacturer of zeolite powders used in a variety of industrial applications, will move forward with a \$83 million capital investment to its Kansas City, Kansas location, including a 43,000 square-foot addition. The company also plans to add 33 positions. Epiq Systems, a technological legal service provider, announced in October 2012 that they plan to increase their headquarters by 20,000 square feet at a cost of \$7.5 million. This expansion will add approximately 80 jobs.

GMJ, a parent company for six transportation related businesses, occupies a previously vacant 120,000 square-foot building. In December 2012, Associated Wholesale Groceries (AWG) completed a 35,000 square-foot office expansion. The expansion allows AWG to move 92 employees from another location. With the expansion complete, this location is the new Corporate Headquarters for AWG will employ over 1,000 persons. In 2012, Brancato Event services moved its catering and party rental business to Kansas City, Kansas from Grandview, Missouri. This company invested \$18 million and the move has brought approximately 200 new jobs to Kansas City, Kansas.

Best Harvest Bakeries, located in the south central portion of the City, began a \$13.6 million expansion in 2012 to begin manufacturing/baking of buns for the fast food industry. The first phase of this project, building acquisition and new equipment, is complete. A & K Railroad Materials plans to build a 13,000 square-foot new office building located in south-central Kansas City, Kansas. This expansion is the result of approximately 40 new local employees. A & K Railroad Materials, based in Salt Lake City, manufactures railroad ties and tools. Finally, in this same area, Harcros Chemicals expanded its facility with a \$1 million building addition and, to the east, Wholesale Batteries is expanding with a \$1 million building addition.

Industrial Realty Group (IRG) has received government approval to assume management, effective in January 2013, for the management and subsequent redevelopment of the Unified Government's Public Levee operations located in the Fairfax Industrial area. IRG, based in Downey, CA has one of the country's largest industrial portfolio's, with over 50 million square feet of property.

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IRG's plan for the Levee site is two-fold: 1) immediate management of the site and operations, and 2) redevelopment of the site including phased demo of existing structures and the construction of three new industrial facilities totaling approximately 300,000 plus square feet. A TIF District was created and subsequent use of IRB's will most likely be utilized. IRG has plans to redevelop existing buildings over time. Also as part of the redevelopment of this area, IRG will build a 100,000 square-foot spec industrial building, along with access improvements through the industrial park to provide public access to the levee and the park. However, this on-going development has brought forth another firm with an alternative proposal which would assume control of this redevelopment project in 2014.

Office and Service. The downtown area, with approximately 5,000 employees, has the largest concentration of office workers. In addition to the downtown area, there are active office parks in Cambridge Terrace, Meadowlark Lane, Woodlands West and assorted office and medical facilities in different locations throughout the community.

Several offices and service buildings have been constructed directly north of Village West, near 110th and Parallel Parkway. The cost of development associated with these office facilities is in excess of \$5 million. The firms located in this area include: Heartland Primary Care, a medical group; Security National Bank; Mid America Bank and Trust; and a new \$2.5 million Discover Vision Center office building opened in this area in 2009 and provides essential vision related services to Wyandotte County residents. In 2013, a new dialysis medical building was built in this area. In the southeast corner of the city, a new \$1.1 million dental office was constructed in 2013.

The Unified Government and the Cerner Corporation entered into Land Transfer and Specific Venture Agreement in which Cerner Corporation is committed to construct approximately 600,000 square feet of Class A office buildings to accommodate 4,000 Cerner employees Cerner's "Continuous Campus". The Continuous Campus is located adjacent to the Unified Government's Tourism District. Cerner Corporation is an international supplier of healthcare technology. Construction of the first office building began in January 2012 and is currently open. Construction on the second building began in the fall of 2012. The entire office complex is projected to be completed in 2014 at a cost in excess of \$400 million.

Retail. In addition to the Village West development, several other developments have seen growth in recent years.

Wyandotte Plaza at 78th and State Ave. is undergoing redevelopment which began in the fall of 2012. The \$28 million investment will expand the existing shopping center from 182,000 square feet to approximately 220,000 square feet. The anchor for Wyandotte Plaza will be a newly constructed 75,000 square foot Price Chopper grocery store. The Price Chopper is currently under construction and an Advanced Auto is in its new building which is adjacent to the new grocery store. The former Advanced Auto building was demolished to make way for the grocery store. Improvements will also be made to façade, lighting, and traffic flow for the entire shopping center.

Other new retail stores which opened in 2011 in various parts of the City include: a new CVS Pharmacy (\$1.5 million) located in the southwest corner of the City; a new Dollar General store located at 60th and Leavenworth Road; and a new Casey's General Store (\$1 million) located at 130th and State Ave. In 2012, three new Dollar General stores opened, two located in the south-central and one northeast areas of the City. A fourth Dollar General opened in 2013 in the mid-town area.

The Metropolitan Avenue Redevelopment Area is located in the Argentine community which is south of I-70 in eastern Kansas City, Kansas. In 2012, a Dollar General opened in this area and a Save-A-Lot grocery store opened in December 2013. The next phase of this redevelopment area is La Plaza Argentine which will be anchored by a 41,000 Wal-Mart Neighborhood Market. This project has yet to begin. These projects are important to an area of the city that has been categorized as a food desert.

In late 2006, the Unified Government Commission approved a \$190 million project called Plaza at the Speedway, a tax increment project located on the north side of Parallel Parkway across from the Legends shopping area. This development will provide 775,000 square feet of retail shopping and is expected to create over 2,100 jobs. The shopping area is anchored by a Wal-Mart Supercenter that opened in October 2009 and a Sam's Club which opened in October 2012. A Taco Bell opened in April 2010 and an Olive Garden restaurant opened in May 2010. Other openings are as follows: Kohl's retail store (September 2010); Chick-Fil-A restaurant (October 2010); Red Lobster (March 2011); Jack in the Box (November 2011) and Logan's Steakhouse (May 2012). A new retail building was recently completed at a cost of \$1.6 million. Recently opened in this building are a Mattress Firm, Select Comfort, and a Great Clips. Finally, adjacent to Interstate I-435 is the development of an auto mall. A Toyota dealership opened in June 2011 and a Honda dealership opened in April 2013. There are on-going discussions for a third dealership as part of this development.

Recreation. In 2010, the Wyandotte County Fair Board spent nearly \$1 million on a new site for the Wyandotte County Fair to be located in the vicinity of 137th and Polfer road in the northwest portion of Wyandotte County. In 2011, the inaugural fair was held at this new location. The 2011 amended budget approved the re-opening of the JFK Community Center. This project included major remodeling and the addition of staff to provide program support. This center is located in an older area of the City and provides important social and recreation opportunities for near-by residents. The center re-opened in 2012. Also, a former elementary school in the Piper school district, in western Kansas City, Kansas, was renovated at a cost of \$1.8 million for use as a community center.

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Housing. New single-family permits issued for 2012 totaled 108 and 145 in 2013. The decade of the 2000's saw more new single-family building permits (3,098) than any other prior decade going back to the 1960's. The Home Builders Association of Greater Kansas City tracks new housing starts for 69 communities in an eight-county Kansas City area and, in 2013, Kansas City, Kansas ranked eighth among all cities in the number of single-family units added.

The strategic plan developed by the Wyandotte County Economic Council calls for the aggressive marketing of the I-435/K-7 highway corridor as a prime development area. Between 2000 and 2013 permits have been issued for the construction of 4,715 new residential units in Kansas City, Kansas. This area of the City has accounted for 3,191 new residential units or 62% of the newly built units since 2000. Examples of current active subdivisions are Whispering Ridge (The Lake), Genesis at Piper, Piper Landing, Northridge, Heartland Piper and Delaware Highlands. These developments have homes ranging in price from \$71,092 to \$507,348. Delaware Highlands located east of K-7 on State Avenue, saw a high level of construction between 2004 and 2009. Additionally, in 2013, permits for 18 single-family units have been issued. The prices of these units range from \$80,000 to \$180,000. This development has attached town homes, duplexes, and detached single-family homes. In 2012, the Delaware Ridge area saw construction begin on a \$11.6 million apartment complex called, Delaware Ridge the Heights. This apartment complex has 228 units in 17 buildings and is currently leasing.

The Unified Government is waiving building permit, inspection and sewer-connection fees for single-family home construction beginning in September 2012 through December 2014. The maximum fees waived will be \$2,500 per home. Further, the Board of Public Utilities (BPU) will waive temporary electricity service, residential water tap and water system development fees. The BPU fee waivers total \$2,775 per home. The purpose of these temporary policy changes is to spur new home construction.

Building upon the success of Village West and the Hollywood Casino, interest in multi-family residential housing developments has occurred. The Legend Apartments is a \$30 million, 306 unit, project. These market rate apartments will be located just west of Village West on 110th St. between State Ave. and Parallel Pkwy. Construction of these apartments has commenced. Plans are being formulated for a third market rate apartment complex located at 122nd and State Avenue. This project, Prairie Heights, is anticipated to include 332 units.

Multi-family unit demand is also positive in the eastern portions of the County. St. Margaret's was a hospital built in the 1880's south of downtown Kansas City, Kansas. This building long stood vacant but, due to renovations, began leasing in December 2013 as a multi-family apartment building with 110 units. Forty-four of the units will be income restricted and the remaining will be market rate units. This project is senior housing. Additionally, the Horace Mann luxury apartments, renovation of a former three-story school, began leasing in 2013. This project consists of 30 market rate units. Finally, Cross-Line Towers, a 15-story high-rise apartment building in downtown Kansas City, Kansas, is undergoing a \$25 million renovation and reopening of an adjacent parking garage.

Community Housing Wyandotte County (CHWC) is a non-profit, community development corporation, whose mission is to stabilize, revitalize, and reinvest in Kansas City, Kansas neighborhoods through affordable housing, homeownership promotion, and community building. CHWC focuses its programs in the urban core neighborhoods of Kansas City, Kansas/Wyandotte County. Additionally, CHWC has provided more than \$2,000,000 in grants, minor home repair loans, and mortgages to low- and moderate-income households in the community. To date, CHWC has built and sold over 200 new single-family homes in the urban core east of I-635.

The Neighborhood Stabilization Program (NSP) is a federal Housing and Urban Development program and was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This stabilization is realized through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The Unified Government has received over \$12 million in funding from two phases of the NSP program. Funds from this program have improved residential properties throughout Wyandotte County with special emphasis on the northeast area of Wyandotte County. Funds from the first round of NSP have rehabbed 52 units with 49 of these being sold and the remaining three homes were demolished with the property moving to the Unified Government's Land Bank program. The third round of NSP funding is currently being utilized and to date, 21 homes have been completed with three of these homes being sold and two are under contract. Currently two homes have been rehabilitated and three are being worked on.

Education. In 2010, Unified School District #500 (Kansas City) issued a permit for a \$12.3 million new Education Center/Administration Building. In 2009, eight permits were issued for additions, remodels and repairs totaling \$7.5 million. This includes a \$2.2 million Education Center/Administration Building and a \$4.5 million additional/renovation to Sumner Academy of Arts and Science. A permit was issued in November 2011 to add three separate additions to Thomas A. Edison elementary school. In August 2012, permits were issued for the construction of a new education building associated with Mark Twain elementary (\$8.3 million) and a new Hazel Grove elementary school (\$13.0 million). Finally, in September 2013 a permit was issued for a new elementary school (McKinnley) valued at \$9.5 million. US News and World Reports ranked Sumner Academy 64th in its top 100, receiving a gold medal ranking in 2013. This ranking is designed to provide an unbiased report of how public schools are preparing students for college. No other school in the Kansas City Metro area received a gold medal ranking. The Piper (USD #203) school district, located in western Kansas City, KS, was issued a \$2.5 million building permit in June 2011 for a middle school addition/remodel. The Kansas City, Kansas Police Department Police Academy opened its new \$1.2 million facility, located on the

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Kansas City Kansas Community College campus, in 2011. Beginning in the fall of 2011 the Kansas City Kansas Community College began offering student housing with the College's lease of 48 renovated apartments in an apartment complex adjacent to the college. Further, the Community College has acquired an old Wal-Mart parcel (and adjacent parcels) at 65th & State Ave. and old Ford and Buick dealership parcels at 68th & State to develop a Technical Education center for which a \$15 million building permit was issued in 2012.

Employment. In the past decade, Wyandotte County employment has become more diversified transforming from a predominately industrial job base to a mix of manufacturing, retail and services. See below a list of major employers in Wyandotte County.

Major Employers in the Unified Government

The principal employers within the Unified Government are listed below.

<u>Employer</u>	<u>Product/Service</u>	<u>Approx. Number of Employees</u>
University of Kansas Hospital	Hospital	5,000+
General Motors Corporation	Auto manufacturer	3,500-4,000
University of Kansas Medical Center	Medical teaching/research center	3,500-4,000
Unified School District #500 (Kansas City)	Public education (K-12)	3,500-4,000
Unified Govt. of Wyandotte County/Kansas City, KS	Municipal Government	1,000-2,499
Cerner Corporation	Health Care Technology	1,000-2,499
Burlington Northern Santa Fe Railroad	Railroad	1,000-2,499
Nebraska Furniture Mart	Furniture, electronics, appliances & flooring	1,000-2,499
Associated Wholesale Grocers	Food distributor	1,000-2,499
Providence Medical Center	Hospital	750-999
Hollywood Casino	Casino	750-999
United Parcel Service	Parcel post	500-749
Kansas City, Kansas Community College	Post-secondary education	500-749
Wal-mart	Retailer	500-749
Board of Public Utilities	Public utility (electric, water)	500-749
Unified School District #202 (Turner)	Public education (K-12)	500-749
Wyandot Center for Community Behavioral Healthcare Inc.	Health Care	500-749
FedEx Freight	Parcel post	400-499
Kellogg Corp.	Food manufacturing	400-499
Bulk Mail Center – U.S. Post Office	Federal agency/delivery	300-399
Liberty Fruit	Food manufacturing	300-399
Unified School District #204 (Bonner Springs)	Education	300-399
Kansas Speedway*	Auto raceway	300-399
Cabela's Retail	Outdoor/recreation retailer	300-399
Great Wolf Lodge	Accommodation/food services	300-399

* The majority of Speedway employees are temporary staff hired for the race events.

Source: Unified Government Research Division, December 2013.

Public Utilities

Board of Public Utilities. The Unified Government's utility system is managed, operated, maintained and controlled on a day-to-day basis by the Unified Government of Wyandotte County/Kansas City, Kansas Board of Public Utilities (BPU), which is an administrative agency of the Unified Government. BPU operates the water and electric utilities owned by the Unified Government. In the early 1900s, citizens of Kansas City authorized the purchase of a privately owned water system and the construction of an electric light plant and electric distribution system, designed mainly to operate a street lighting system and to furnish power to the municipal waterworks. In 1929, the State Legislature transferred management of the water and electric light plants from the Board of City Commissioners to BPU, which is independent of all other branches of the Unified Government, but a dependent agency of the Unified Government.

BPU currently serves approximately 63,000 electric customers and 50,000 water customers. The number of service customers does not include electric and water services to the facilities of the Unified Government. The BPU has two electric power generating stations to provide the electricity needed by its customers: Nearman Creek Power Station and Quindaro Power Station, which are located within the corporate limits of the Unified Government. A network of 161kV and 69kV transmission lines interconnects the BPU generating stations and the distribution substations. The maximum net capability (i.e., demonstrated capacities at the time of

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS – CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

summer peak) of the Nearman and Quindaro generating stations is 631 MW. In the early 1980's the BPU entered into long-term agreements with two utilities for wholesale power from the Nearman plant. In December 2012 the BPU completed the purchase of a 17% (110 MW) undivided interest in the Dogwood Generating Facility. The Dogwood project is an approximately 635 MW combined-cycle natural gas fired generating facility. Electricity from the Dogwood facility will offset coal-fired produced electricity.

The BPU water customers are served by the Nearman Water Treatment plant, which opened in 2000. The plant processes water pumped from two horizontal collector wells which draw water from an underground aquifer beneath the Missouri River. The horizontal collector wells are some of the largest alluvial wells in the world. The older Quindaro water treatment plant is on stand-by service.

In addition to providing electric and water utility services, BPU provides billing service to residents of the Unified Government for solid waste removal (for which the Unified Government contracts), wastewater treatment, and Payment In Lieu of Taxes.

The Unified Government serves over 45,000 residential and commercial customers through its five sewage treatment plants. Kansas Gas Service and Atmos Energy provide natural gas utility service.

Recreational and Cultural Facilities

The Unified Government maintains 50 parks with 2,700 acres of recreational land. Park activities include tennis, biking, golf, fishing, track, team sports, picnicking, playgrounds, and archery. The Unified Government also provides seven recreation centers with gymnasium, craft and meeting facilities and two additional facilities for community events. The Parks and Recreation Department coordinates organized athletic activities and provides athletic and craft instruction.

The Kansas City, Kansas Public Library system offers access to a large collection of books, magazines, newspapers, books-on-tape, CDs, computer software, DVDs, videos, online databases and Internet resources. The Main Library at 625 Minnesota has extensive business and local history collections. A new 21,000 square-foot library in Argentine opened in the fall of 2012. This new building replaced a smaller, 7,000 square-foot, library nearby. The cost of the project was \$6 million with \$2 million raised by local residents. The West Wyandotte Library at 1737 North 82nd Street has an extensive fine arts collection. The Mr. and Mrs. F. L. Schlagle Library at 4051 West Drive in Wyandotte County Lake Park is an environmental learning center sponsored jointly by the public library, the Kansas City, Kansas School District, the Unified Government, the Unified Government Parks and Recreation Department and the Wyandotte County Parks Foundation. This facility opened in June 2001 with a small collection of nature guides and access to a wide range of online science and environmental resources. The library also operates a bookmobile that stops throughout Wyandotte County.

All four libraries offer educational and recreational programs for all ages and gallery space for exhibits by area artists. The library system has a staff of more than 100, supplemented by the Friends of the Library organization and volunteers.

Medical and Health Facilities

There are two medical facilities within the boundaries of the Unified Government: Providence Medical Center with 400 licensed beds (234 staffed), and the University of Kansas Medical Center (KU Medical Center), with 433 licensed beds.

KU Medical Center (Hospital and Research Center) is a multi-dimensional institution with a near 100-year tradition of health care delivery, teaching and research. KU Medical Center's complex includes more than 40 buildings on a 50-acre campus and, with nearly 6,000 employees, is one of the Unified Government's largest employers. Two hundred and twenty-five medical specialties including cardiology, oncology, high-risk obstetrics, neonatal care, psychiatry, rehabilitation services, two hyperbaric oxygen chambers, plus bone marrow and organ transplantation are housed within KU Medical Center, along with primary and family medical care. Specialized centers and clinics include cardiology, oncology, aging, epilepsy, diabetes, pain management, hearing and balance, impotence, osteoporosis, and reproduction-infertility. In 2012, the University of Kansas Cancer Center officially received National Cancer Institute designation, making it one of the nation's top sources of cancer research and clinical medical care. In July 2010, ground was broken for a new \$73 million, six-story, 183,000 square-foot medical office building. This new medical building opened in August 2011 and houses approximately 400 physicians in multiple specialties. This building is attached to the southeast corner of the existing hospital. Also, in 2010, it was announced that three new patient care floors will be built on top of the existing Center for Advanced Heart Care at a value \$50 million. This addition began construction in early 2011 and was completed in July 2012. This project added 123,000 square feet to the building's existing 238,000 square feet. Further, it was announced in June 2012 that the University of Kansas has requested funds from the state to build a new medical education building on its Kansas City, Kansas Campus. The total project cost is \$75 million. In 2013, Stason Pharmaceuticals announced it will move its main division to the Bioscience & Technology Business Center located at the University of Kansas Medical Center in Kansas City, KS. This company develops drugs for various human diseases.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS – CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Providence Medical Center offers a full range of hospital services including: inpatient care; 24-hour emergency services; labor, delivery, maternity, nursery, pediatric and gynecological care; inpatient and outpatient surgery; neurosurgery; a Joint Center; a Spine Center, an accredited Diabetes Center; and accredited Sleep Disorders Center; rehabilitation services; radiation therapy; breast cancer screening; oncology care; cardiac care and rehabilitation; inpatient spiritual care; and the Partners in Pain Management Center. In 2007, Providence opened two new physician offices, Providence Care Midtown and Providence Care Bonner Springs, to meet community needs for family practice, obstetrics/gynecology and ear/nose/throat services. In 2008, Providence Medical Center's main hospital at 82nd and Parallel Pkwy. completed phase I of its \$10 million Emergency Services department expansion. Phase I consisted of a new entrance, expanded waiting room and Rapid Medical Evaluation rooms. In 2010, a permit was issued for a \$9.8 million adult care facility. This building opened in May 2011. In 2011, nearly \$500,000 of improvements were made to Providence Medical Center. These included a new MRI modular structure and various remodeling.

In early 2013, Prime Healthcare Services reached an agreement with the Sisters of Charity of Leavenworth to buy Providence Medical Center. Prime Healthcare Services has committed to maintain current acute-care and emergency department services for at least five years, maintain current levels of charity care and provide \$10 million toward capital and other investment projects during the next five years.

Children's Mercy Hospitals and Clinics expanded to Kansas City, Kansas with a new clinic known as Children's Mercy West. This facility opened in 2007 and is located at I-635 and State Ave.

A firm named MPM, which manages \$2.3 billion in investments in the biosciences field, has opened an office near the University of Kansas Medical Center. The firm spent \$1.2 million on purchasing and renovating a mansion on the National Register of Historic Places. The Boston-based venture capital firm was attracted by the region's growth in the field of animal health and crop science. One of the companies MPM funds is Aratana Therapeutics which is also located in Kansas City, Kansas near the KU Medical Center and Kansas Hospital. Aratana Therapeutics takes pharmaceutical compounds successfully used in humans and develops them into products for companion animals. For the year of 2011, Aratana Therapeutics raised \$31 million of financing.

Education

Area students from kindergarten through high school are provided public education by four unified school districts: Unified School District #500 (Kansas City), Unified School District #202 (Turner), Unified School District #203 (Piper), and Unified School District #204 (Bonner Springs). Catholic schools account for the majority of private school enrollment. Shown below is total enrollment of the four public school districts and the Catholic Schools within Wyandotte County. Seven other church-affiliated schools are located in the County and are not included in these enrollment figures.

<u>School Enrollment</u>					
<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
29,336	29,284	28,462	28,455	28,538	27,867

Postsecondary educational facilities include the Kansas City, Kansas Community College, Donnelly College, and KU Medical Center.

UNIFIED GOVERNMENT PROPERTY VALUES

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is conducted by Kansas counties. The Wyandotte County Appraiser's office determines annually the assessed valuation that is used as a basis for the mill levy on property located in the Unified Government. The Unified Government Appraiser's determination is based on criteria established by Kansas Statute.

The market valuation of every property is updated every year, with physical inspection required once every six years. Valuations as of January 1 are made available in September of each year for taxes payable during the next calendar year. The State Constitution provides that, for ad valorem taxation purposes, real and personal property are divided into classes and assessed at percentages of market value.

CONTINUING DISCLOSURE REPORT FOR PERIOD ENDING DECEMBER 1, 2013

APPENDIX G - OS – CERTAIN INFORMATION CONCERNING THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS

Total Assessed Valuations

<u>Wyandotte County</u>					
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>State Assessed Utilities</u>	<u>Special Motor Vehicles</u>	<u>Total</u>
2013/14	\$934,648,262	\$ 87,712,079	\$73,309,125	\$113,853,207	\$1,209,522,673
2012/13	927,243,259	94,797,562	71,302,534	113,853,207	1,207,196,562
2011/12	914,682,119	97,759,966	65,236,304	113,607,923	1,191,286,312
2010/11	927,030,390	108,560,874	63,329,809	117,043,311	1,215,964,384
2009/10	966,053,674	121,906,655	55,937,343	120,485,596	1,264,383,268

<u>City of Kansas City, Kansas</u>					
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>State Assessed Utilities</u>	<u>Special Motor Vehicles</u>	<u>Total</u>
2013/14	\$837,949,270	\$ 82,234,798	\$65,791,156	\$102,990,904	\$1,088,966,199
2012/13	831,130,786	89,139,267	63,840,942	102,990,904	1,087,101,899
2011/12	817,605,423	92,163,360	58,315,374	102,834,773	1,070,918,930
2010/11	827,160,814	101,988,198	56,337,965	106,222,539	1,091,709,516
2009/10	858,775,239	114,620,480	49,139,429	109,375,508	1,131,910,656

Source: County Clerk's office of Wyandotte County, Kansas.

X:\sales tax collections\Speedway and Tourism District\Disclosure\Disclosure 12-13 (June 13 - Nov 13 sales data)\appendix g_2013.doc

City of Topeka, Kansas
Annual Report to the Kansas Secretary of Commerce
For the Major Motor-Sports Complex
Redevelopment Project
Financed by City of Topeka Full Faith and Credit
STAR Bonds
Series 2006-A (Heartland Park)
October 1st, 2014

This report is prepared pursuant to K.S.A. 12-17, 177 (g). Information submitted in this report was compiled from the records of the City of Topeka, for transactions completed through August 31, 2014, in conjunction with the City's redevelopment project commonly known as Heartland Park.

DESCRIPTION OF PROJECT STATUS

On November 29, 2005, the City issued its Taxable General Obligation Bonds, Series 2005-C (Heartland Park) in the aggregate principal amount of \$5,070,000, to finance a portion of the costs of the Heartland Park redevelopment project. On March 30, 2006, the City issued \$10,405,000 principal amount of Full Faith and Credit STAR Bond (Series 2006-A) also to finance a portion of the costs of Heartland Park redevelopment project. In February 2007, the City Council passed Ordinance 18813, which allocated \$750,000 in general obligation bonds for a drag strip improvement to the Heartland Park area. This shifted \$750,000 from the private funds to the City's portion of the project. The components of the project, and their estimated percentages of completion at August 31, 2014, are presented in *Tables 1, 2, and 3* below. No additional capital expenditures have been made in the last year.

Please note that the amounts shown in each table in the columns headed *Estimated Total Costs*, *Payments Through 8/31/2014*, and *Estimated % Complete* are not independently audited numbers. The *Estimated Total Costs* numbers are derived from the originally approved project estimates, with slight revisions. The City did have an independent audit done. The payments made to date were derived from other sources in addition to STAR Bond proceeds, to pay for components of the redevelopment project taken as a whole.

The project funding sources include:

Project Funding Sources	Amount
City's General Obligation Bonds	\$5,860,114
STAR Bond Proceeds	\$10,458,628
Federal Funding	\$3,500,000
Private Funds	\$2,791,372
Total Anticipated Funding Sources	\$22,610,114

As you will see in the tables below, Heartland Park's estimate of total redevelopment project costs is \$24,455,000. Of that amount, \$15,220,000 represents Phase I development, as detailed in *Table 1*; Phase II development is expected to cost \$7,300,000, as shown in *Table 2*; and \$1,935,000 in additional projects are also planned, as seen in *Table 3*.

Table 1—Phase I project components

Description of Project Component	Estimated Total Cost	Payments Through 8/31/14	% Complete
Drag race and road course tracks asphalt replacement	\$2,050,000	\$2,248,821	82%
Repair and resurface all asphalt paddock/pit areas (about 45 acres)	\$3,500,000	\$2,392,208	100%
Consolidated timing and scoring building with areas for race and steward control	\$1,600,000	\$1,433,167	100%
Garages for competitors	\$900,000	\$819,923	100%
Consolidated technical inspection and shower building	\$900,000	\$796,055	100%
Maintenance building	\$500,000	\$566,727	100%
Credentials and security building	\$230,000	\$206,095	100%
Tire building	\$500,000	\$566,954	100%
Pavilions	\$300,000	\$353,946	100%
Landscaping and beautification	\$275,000	\$415,655	69%
Paddock lighting, public address, and Telco systems	\$650,000	\$533,375	89%
Perimeter fencing, curbing, and walls	\$400,000	\$660,701	100%
Engineering & architect fees	\$700,000	\$1,063,346	100%
Excavating and other work	\$1,465,000	\$2,115,216	94%
Project soft costs (include payment of capitalized interest)	\$1,250,000	\$951,088	79%
Total	\$15,220,000	\$15,123,277	

Table 2—Phase II project components

Description of Project Component	Estimated Cost	Payments Through 8/31/13	Estimated % Complete
Repair roads on property	\$1,350,000	\$984,487	73%
Commerce Park development	\$1,500,000	none	0%
Concessions/Souvenirs/Medical facility	\$1,500,000	\$147,403	10%
Spectator entrance bridge	\$350,000	none	0%
TEC building	\$750,000	\$312	0%
Tower improvements and fan amenities	\$500,000	\$33,683	7%
Engineering and architect costs	\$600,000	\$4,105	0%
Excavation work	\$750,000	none	0%
Total	\$7,300,000	\$1,169,990	16%

Table 3 – Additional project components

Description of Project Component	Estimated Cost	Payments Through 8/31/13	Estimated % Complete
RV & camping amenities	\$750,000	\$258,335	48%
City water pump station	\$300,000	\$201,852	100%
Additional excavation work	\$135,000	\$135,000	100%
Drag Strip	\$750,000	\$560,717	100%
Total	\$1,935,000	\$1,155,904	

EXPENDITURES OF STAR BOND PROCEEDS TO DATE

The amount of STAR Bond proceeds spent to date totals \$10,458,628, which is less than 50% of the total estimated cost of the redevelopment project. To date, an additional \$6,990,543 has also been spent on the project from revenue sources other than STAR Bond proceeds. There have been no additional funds expended within the last year.

EXPECTED FUTURE EXPENDITURES OF STAR BOND PROCEEDS

The principal amount of STAR Bond proceeds was \$10,405,000. The bonds were sold at a net premium of \$53,628.35, yielding a total for project expenditures of \$10,458,628.35. That entire amount has been spent on the project.

The City of Topeka, Kansas
Sources for Payment of Debt Service on Heartland Park STAR Bonds

Payment Dates	Total Debt Service	Source of Debt Service Payments				Totals
		Capitalized Interest	State Sales Tax Monies	Local Sales Tax Monies	City Bond & Interest Fund	
8/15/2006	172,139.53	172,139.53	-	-	-	172,139.53
2/15/2007	229,519.38	229,519.38	-	-	-	229,519.38
8/15/2007	229,519.38	-	176,618.83	52,900.55	-	229,519.38
2/15/2008	229,519.38	-	84,485.33	63,824.82	81,209.23	229,519.38
8/15/2008	229,519.38	-	98,207.36	20,452.49	110,859.53	229,519.38
2/15/2009	229,519.38	-	99,580.96	48,436.27	81,502.15	229,519.38
8/15/2009	479,519.38	-	111,904.06	45,256.69	322,358.63	479,519.38
2/15/2010	222,644.38	-	119,701.90	49,199.15	53,743.33	222,644.38
8/15/2010	487,644.38	-	117,488.33	58,336.41	311,819.64	487,644.38
2/15/2011	215,356.88	-	174,933.04	40,423.84	-	215,356.88
8/15/2011	495,356.88	-	179,034.66	60,452.94	255,869.28	495,356.88
2/15/2012	101,620.82	-	101,620.82	-	-	101,620.82
8/15/2012	516,150.00	-	104,239.01	86,406.63	325,504.36	516,150.00
2/15/2013	120,300.00	-	120,300.00	-	-	120,300.00
8/15/2013	495,300.00	-	21,556.18	23,375.29	450,368.53	495,300.00
2/15/2014	116,550.00	-	93,804.92	22,745.08	-	116,550.00
8/15/2014	501,550.00	-	253,289.48	213,487.95	34,772.57	501,550.00
	\$ 5,071,729.15	\$ 401,658.91	\$ 1,856,764.88	\$ 785,298.11	\$ 2,028,007.25	\$ 5,071,729.15

*Includes City of Topeka, Shawnee County and Washburn University

** Debt Service includes August Principal Payment

As of August 31, 2014 the City has had to supplement the debt service payments for Heartland Park STAR bonds by \$2,028,007.25. The City does not believe the special sales tax will be able to pay the debt service. The City will have to use other revenue sources to pay off the debt, primarily from property taxes levies. Note in 2012, a portion of sales tax was incorrectly submitted to the Heartland Park District and was corrected in 2013, therefore making the portion of sales tax from the State lower in 2013.

FEDERAL GRANTS

In 2007, Heartland Park received a HUD Economic Development Initiative Grant through the Chamber of Commerce for \$198,000. Heartland Park received \$188,100 for a construction project and \$9,900 went to administrative cost for HND of the City.

In 2008 Heartland Park and the City received a Small Business Administration grant for \$1.0 million to repair and reconstruct roads on Heartland Park grounds. As of August 31, 2014, \$955,762.26 had been spent on Heartland Park road construction and \$25,495.13 went to administrative cost for HND of the City (non qualifying expenses). This grant is now closed.

No new grants were obtained during 2014.

CITY OF MANHATTAN

2014 STAR Bond Annual Report

On November 27, 2006, the Kansas Secretary of Commerce approved and designated the Downtown Redevelopment Project as a “special bond project” pursuant to the provisions of K.S.A. 12-1770 *et seq.*, as amended, and on December 28, 2006 approved the issuance of up to \$50,000,000 in STAR bonds. On December 1, 2009, \$50 million in STAR Bonds were issued to finance the construction of the Flint Hills Discovery Center as well as expenses related to land acquisition, public infrastructure, streetscape, landscaping, and a public park within the South End of the Downtown Redevelopment Project Area.

The following report has been generated in compliance with statutory requirements in K.S.A. 12-1774(d).

Status of Project

The North Redevelopment Area is near full build-out with only one location left available for lease. Billy Vanilly and Taco John's both opened in the spring of 2014. All 158 residential units have been completed on the north-end. As the main revenue generator for STAR Bonds, the North Redevelopment Area is maintaining a level of output consistent with the consultant's report generated in 2009 at the time the bonds were issued.

The Flint Hills Discovery Center opened in April 2012. The immediate success and support of the Flint Hills Discovery Center has been evident in the attendance of 50,971 in 2013. The Flint Hills Discovery Center has over 100 volunteers and has held several free public events educating those who attend about the history of the region. Young minds are expanded through educational classes and a strong partnership exists with the surrounding elementary and secondary schools. Most of all, the Flint Hills Discovery Center offers people of this community and this region a clearer insight into the very special place of the Flint Hills—their home. For more information, visit the Flint Hills Discovery Center Website at <http://www.flinthillsdiscovery.org>.

The Hilton Garden Inn, conference center, and parking garage concluded construction and held a grand opening to the public on November 30, 2011. Conferences, receptions and community events have utilized the Conference Center almost every weekend since its opening. Blue Earth Plaza, across the street from the hotel and conference center, was completed in April 2012. The name Blue Earth Plaza was derived from the name of the Blue Earth Lodge Village that was located near Manhattan and the PrairyErth archaic name for the soils of the region. Blue Earth Plaza features an interactive water feature, outdoor fireplace, and shade structure among extensive landscape plantings. The primary Plaza area surrounding the shade structure was designed as a rentable space for family gatherings, receptions, and public functions.

The City has finalized a development agreement with a local developer which would include two hotels and a mixed use building for the lot referred to as the 'Retail/Theater Tract' in the bond documents. Zoning for the tract was complete in March of 2012. One of the hotels (Candlewood Inn & Suites) opened in April of 2013. The construction of the mixed-use building is complete with tenants occupying space in 2014. The Holiday Inn Express began construction in early 2014 and will

be completed by the end of 2014 or beginning of 2015. The construction of a 32-unit apartment complex began in the fall of 2013 and be completed by the end of 2014 located at the southeast corner of 4th Street and Colorado Street.

Expenditure of Bond Proceeds to Date

The following is an accounting of draws made to date on the STAR Bond proceeds as well as the remaining balance on the budget originally submitted to the State of Kansas.

CITY OF MANHATTAN KANSAS
TAXABLE SALES TAX SPECIAL OBLIGATION REVENUE BONDS
(DOWNTOWN REDEVELOPMENT PROJECT)
SERIES 2009-1 and 2009-2 STAR Bonds

-----STAR Bond Budget Submitted to State October 2009, Revised April 2011-----

State of Kansas Star Bond Budget											
				Land Acquisition, Relocation, Demolition	Discovery Center Construction	Discovery Center Design	Parking Garage	Infrastructure & Utilities			Total Star Bond Par Amount
2011 Revised Budget				18,120,441	14,561,034	2,538,427	3,169,257	9,011,766	47,398,925	2,601,075	\$ 50,000,000
1)	COI #1	PROJ #1	12/1/2009	(15,813,875)	-	-	-	-	(15,813,875)	(1,429,014)	\$ (17,242,889)
2)	COI #2		12/2/2009	-	-	-	-	-	-	(14,041)	\$ (14,041)
3)	COI #3		12/18/2009	-	-	-	-	-	-	(435)	\$ (435)
4)	COI #4		12/23/2009	-	-	-	-	-	-	(270)	\$ (270)
5)	COI #5		1/6/2010	-	-	-	-	-	-	(112,239)	\$ (112,239)
6)	COI #6		2/11/2010	-	-	-	-	-	-	(744)	\$ (744)
7)	COI #7	PROJ #2	6/1/2010	-	-	-	-	(2,408,844)	(2,408,844)	(1,008,553)	\$ (3,417,432)
8)		PROJ #3	10/1/2010	(1,792,626)	-	(1,927,073)	-	(84,292)	(3,803,991)	-	\$ (3,803,991)
9)	CLOSED FUND*		1/6/2011	-	-	-	-	23,516	23,516	(35,684)	\$ (12,169)
10)		PROJ #4	2/14/2011	(31,775)	(2,656,842)	(141,643)	-	(769,117)	(3,619,382)	-	\$ (3,619,382)
11)		PROJ #5	7/11/2011	(449,173)	(3,227,367)	(138,633)	-	(415,951)	(4,231,124)	-	\$ (4,231,124)
12)		PROJ #6	10/16/2011	(26,223)	(4,223,516)	(69,217)	-	(1,834,682)	(6,213,638)	-	\$ (6,213,638)
13)		PROJ #7	1/23/2012	(450)	(2,576,561)	(3,845)	(2,228,174)	(1,935,907)	(6,794,937)	-	\$ (6,794,937)
14)	Interest Earnings		7/31/2012	-	-	-	-	379,563	379,563	-	\$ 379,563
15)		PROJ #8	10/3/2012	-	(1,555,001)	(74,295)	-	(1,711,123)	(3,380,419)	-	\$ (3,380,419)
16)		PROJ #9	1/25/2013	(5,533)	(57,341)	-	-	(161,730)	(224,604)	-	\$ (224,604)
17)		PROJ #10	10/1/2013		(26,328)		(554,598)	(296,576)	(1,277,502)	-	\$ (1,277,502)
17)	Interest Earnings		8/31/2013					2,071	2,071		\$ 2,071
18)	Interest Earnings		8/31/2014					652	652		\$ 652
Total Draws				(18,119,655)	(14,362,958)	(2,354,711)	(3,182,772)	(9,343,072)	(47,363,168)	(2,601,075)	\$ (49,963,589)
Remaining Budget				786	198,078	181,716	(13,515)	(331,306)	35,759	0	\$ 36,411

* The Cost of Issuance (COI) Funds for both the 2009-1 and 2009-2 STAR Bonds were closed at the beginning of 2011. The balance of the 2009-1 Bonds (\$12,168) was transferred to the Debt Service Account while the balance of the 2009-2 bonds (\$23,516) was transferred to the Project Fund Account. For reporting purposes, the balance of the 2009-2 COI Fund has been placed under the Infrastructure and Utilities category; however, these funds can be applied to any expense category.

1101 Poyntz Ave., Manhattan, KS 66502
 Phone: 785-587-2409 | Fax: 785-587-2449
<http://www.cityofmhhk.com>

Anticipated Expenditures

As presented in the table above, the City of Manhattan has spent \$50,345,875 of the \$50,000,000. However, interest earnings in the amount of \$382,286 have been received to date that can also be applied toward project costs. Therefore, the remaining funds available are \$36,411. It is anticipated that the final withdrawal of funds will be complete by the end of 2015 as final project costs and change orders are realized.

Sales Tax Revenue Collected to Date

The following is a breakdown of the revenue collected within the STAR Bond district since the inception of the project. Please note that the City sales tax and the City's portion of the County sales tax were dedicated to the City's outstanding TIF bonds until the issuance of STAR Bonds in November 2009.

	City Sales Tax (1%)	City's portion of Riley County Sales Tax	State Sales Tax	Total
2005	-	-	\$60,702	\$60,702
2006	-	-	\$992,161	\$992,161
2007	-	-	\$1,679,695	\$1,679,695
2008	-	-	\$1,755,104	\$1,755,104
2009	\$848	\$256	\$2,046,979	\$2,048,083
2010	\$23,747	\$7,241	\$2,843,582	\$2,874,570
2011	\$43,047	\$13,321	\$4,585,316	\$4,641,684
2012	\$75,262	\$23,005	\$5,538,775	\$5,637,042
2013	\$89,232	\$24,660	\$5,000,668	\$5,114,560
2014	\$66,256	\$20,054	\$3,369,975	\$3,456,473

As of August 31, 2014

*State sales tax rate increased from 5.3% to 6.3% on July 1, 2010

*State sales tax rate decreased from 6.3% to 6.15% on July 1, 2013

Use of Sales Tax Revenue

Approximately \$6.35 million in sales tax was collected within the STAR Bond district prior to the issuance of the Bonds in November 2009. Part of this revenue resides at the State of Kansas in a reserve fund in the amount of \$5 million. The remaining \$1.35M was transferred to the trustee and was applied to debt service on the bonds. Revenue collected subsequent to November 2009 will be used to finance the debt service on the bonds. Any additional revenues up and above the annual debt service amount will be used to redeem additional bonds beyond the scheduled principal payments.

The first scheduled principal payment on the bonds (\$1,710,000) and interest payments totaling \$2,377,737 were due in 2012. Excess 2012 sales tax revenue was used to call \$2,635,000 in bonds. Only interest payments in the amount of \$2,626,850 were due in 2010 and 2011. However, excess sales tax generated in 2010 and 2011 was used to call \$3.57 million in bonds on June 1, 2011 and \$1.175 million on December 1, 2011. Total debt service scheduled to occur in 2014 is \$3,613,954 (net of federal subsidy).

Projected Revenue Collections

Currently, revenue collections have been keeping pace with the projections formulated by our consultants for use in sizing the STAR Bonds. Given the progression of the development, it is anticipated that future revenues will continue to come in at a level above the required debt service allowing for STAR Bonds to retire at a faster rate than scheduled.

Anticipated Use of Future Revenue

As shown in the table above, the City of Manhattan has spent approximately \$49.9 million of the \$50 million in STAR Bond proceeds. This includes additional monies generated from interest earnings that are also eligible to be used for project costs. The remaining funds are anticipated to be spent on the following items:

CITY OF MANHATTAN KANSAS
TAXABLE SALES TAX SPECIAL OBLIGATION REVENUE BONDS
(DOWNTOWN REDEVELOPMENT PROJECT)
SERIES 2009-1 and 2009-2 STAR Bonds

-----STAR Bond Budget Submitted to State October 2009, Revised April 2011-----

State of Kansas Star Bond Budget								
	Land Acquisition, Relocation, Demolition	Discovery Center Construction	Discovery Center Design	Parking Garage	Infrastructure & Utilities	Total Project Costs	Cap-I, DSR, & COI	Total Star Bond Par Amount
2011 Revised Budget	18,120,441	14,561,034	2,538,427	3,169,257	9,011,766	47,398,925	2,601,076	\$ 50,000,000
Remaining Budget	786	198,078	181,716	(13,515)	(331,306)	35,759	0	\$ 36,411

Future sales tax collections will continue to be used to pay debt service on the bonds. Given the conservative structure of the bonds and the steady progression of the project, STAR bonds could retire as soon as 2022, four years early.

Additional Information

Additional information related to the Downtown Redevelopment project can be found on the City of Manhattan's website: <http://cityofmnhk.com/>.

Contacts

Jason Hilgers
Deputy City Manager
(785) 587-2403
hilgers@cityofmnhk.com

Bernie Hayen
Director of Finance
(785) 587-2470
hayen@cityofmnhk.com

Kelsey Hemmy
Senior Accountant
(785) 587-2469
hemmy@cityofmnhk.com

**STAR BOND PROJECT
ANNUAL REPORT - 2014
PRAIRIEFIRE AT LIONSGATE**

Status of Prairiefire at Lionsgate STAR Bond Project ("Prairiefire Project")

In December of 2012 the City of Overland Park issued \$64,990,000 Sales Tax Special Obligation Revenue Bonds (Series 2012) (the "Bonds") for the Prairiefire Project. Attachment A is a summary of the Bond issue sources and uses.

The Bonds were issued to finance Phase 1 of the Prairiefire Project. Attachment B is a depiction of the Prairiefire Project phases.

Construction of Phase 1 began in January 2013 and was completed in May of 2014. REI and Fresh Market opened in October 2013. The remainder of retail and entertainment uses within the Prairiefire Project opened in May of 2014. A listing is included in Attachment C. The Museum of Prairiefire opened in May of 2014. The Residences at Prairiefire opened and began leasing in the spring of 2014.

Expenditures of the Bond Proceeds and Estimated Future Expenditures

Through September, 2014 a total of \$56,449,018 in Bond proceeds have been expended.

Collection and Expenditure of the Bond Sales Tax Revenue

All sales tax revenues are pledged to the repayment of the Bonds.

Sales taxes began being collected within the STAR Bond District on October 1, 2013. Through the distribution of taxes as of September 30, 2014 a total of \$1,604,345 has been collected for repayment of the Bonds.

**ATTACHMENT A
PRAIRIEFIRE AT LIONSGATE
BOND ISSUE SOURCES & USES**

Sales Tax Special Obligation Revenue Bonds (Series 2012) Sources and Uses
--

Issue Amount	64,990,000.00
Underwriter Discounts	(2,074,675.00)
Net	<u>62,915,325.00</u>

Capitalized Interest	5,258,475.00
Debt Service Reserve	6,499,000.00
Cost of Issuance	606,078.23
Project Fund*	43,351,771.77
Escrowed Project Fund*	<u>7,200,000.00</u>
	<u>62,915,325.00</u>

Total Project Funds*	50,551,771.77
----------------------	---------------

**Pursuant to the terms of the trust indenture for the Bonds, a portion of the proceeds of the Series Bonds are held in escrow until satisfaction of certain performance conditions ("Escrow Release Conditions"). The escrowed funds can be transferred to the Project Fund when the Escrow Release Conditions are satisfied or transferred on May 15, 2014 to the Redemption Account of the Debt Service Fund. The Escrow Release Conditions include requirements related to the completion and full operation of the Museum of Prairiefire and certain retail tenants.*

DESCRIPTION AND PROJECT PHASES

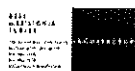
estimated 400,000 visitors annually.

additional retail (157,200 s.f.) and residential development (199,654 s.f.).

The Site Plan and phasing for the Project is depicted below.



ALON LEVI
132 CALIFORNIA STREET FIFTH FLOOR
SAN FRANCISCO, CA 94111
415 774 8866
www.levi.org



MASTERPLAN
AUGUST 14, 2012

**ATTACHMENT C
PRAIRIEFIRE PROJECT
RETAIL AND ENTERTAINMENT VENUES**

The Fresh Market

REI | Recreational Equipment, Inc

Toner Jewelers

Sprint

French Tip Nail Salon

Cinetopia Theaters

Vinotopia Restaurant & Wine Bar

Pinstripes Bowling | Bocce | Bistro

Rock & Brews Backstage Beer Garden

The Newport Grill

Paradise Diner

Cocoa Dolce Artisan Chocolates

Fat Brain Toys

threshing bee.

Wasabi Sushi Bar

Cocobolos by Michael Smith

Varney's Fan Apparel

Museum at Prairiefire: American Museum of Natural History Exhibitions

The ARTFactory

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Board of Commissioners
Unified Government of Wyandotte County / Kansas City, Kansas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government of Wyandotte County / Kansas City, Kansas (Unified Government) as of and for the year ended December 31, 2013, and the related notes to the financial statements which collectively comprise the Unified Government's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Board of Public Utilities, which is both a major fund and 85 percent, 82 percent, and 90 percent, respectively, of the assets, net position, and revenues of the business-type activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Board of Public Utilities, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Unified Government as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Unified Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, such information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

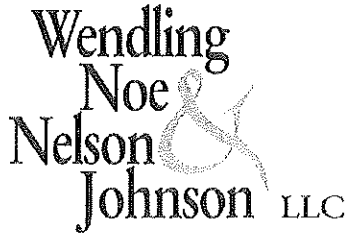
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2014 on our consideration of the Unified Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified Government's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

June 19, 2014
Wichita, Kansas

REPORT OF INDEPENDENT
CERTIFIED PUBLIC ACCOUNTANTS
CITY OF TOPEKA, KANSAS
STAR BOND PROJECT
JULY 31, 2014



Chartered Certified Public Accountants
and Member Accountants for Subchapter S

Heather R. Epley, CPA
David J. Epley, CPA
Lynne L. Epley, CPA
James R. Epley, CPA
September 22, 2014

Wendling Noe & Nelson Johnson LLC
1000 West 10th
Topeka, Kansas 66604
Phone: 781-333-7777
Fax: 781-333-7777
www.wendlingnoe.com

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

City Council, City of Topeka, Kansas
Secretary, Kansas Department of Commerce

We have examined the City of Topeka, Kansas, Star Bond Project compliance with allowable redevelopment costs as set forth in KSA 12-17,162r and compliance with KSA 12-17,164 to verify that the Star Bond financing did not exceed 50 percent of the redevelopment project costs for the period of August 1, 2013 to July 31, 2014, and from inception to July 31, 2014. Management is responsible for the City of Topeka's compliance with those requirements. Our responsibility is to express an opinion on the City of Topeka's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City of Topeka's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City of Topeka's compliance with specified requirements.

In our opinion, the City of Topeka, Kansas, complied, in all material respects, with the aforementioned requirements for the period of August 1, 2013 to July 31, 2014, and from inception to July 31, 2014, except KSA 12-17,164, which is not applicable until the project is complete. Appendix 1 sets forth the status of the project to July 31, 2014.

This report is intended solely for the information and use of the City of Topeka, Kansas, and Kansas Department of Commerce and is not intended to be and should not be used by anyone other than these specified parties.

Wendling Noe Nelson & Johnson LLC

Topeka, Kansas
September 22, 2014

CITY OF TOPEKA, KANSAS
HEARTLAND PARK REDEVELOPMENT PROJECT (STAR BONDS)
July 31, 2014

	<u>August 1, 2013 to July 31, 2014</u>	<u>Inception to July 31, 2014</u>
Total required redevelopment cost		\$20,810,000.00
Project funding		
City of Topeka, Kansas		
General Obligation Bonds	\$ -	\$ 5,820,000.00
Star Bonds		10,405,000.00
Bond premiums and discounts		93,742.18
Grants		1,143,862.22
Developer payments		214,348.56
	<u>\$ -</u>	<u>\$17,676,952.96</u>
Project expenditures		
Qualifying costs	<u>\$ -</u>	<u>17,449,169.96</u>
Redevelopment costs yet to be incurred and paid		<u>\$ 3,360,830.04</u>



September 2, 2014

City of Overland Park, Kansas
8500 Santa Fe Dr.
Overland Park, Kansas 66212

We have performed the procedures enumerated below, which were agreed to by the City of Overland Park, Kansas (the City), solely to assist the City and the Kansas Department of Commerce in connection with evaluating whether the proceeds from the Sales Tax Special Obligation Revenue (STAR) Bonds, Series 2012 (a.k.a. the Prairiefire at Lionsgate Project) were used for purposes authorized by the STAR Bond Project Plan, dated November 6, 2012 (the "STAR Bond Project Plan"), pursuant to K.S.A 12-17, 160 *et seq.* (the "STAR Bond Financing Act") during the period of January 1, 2013 through July 31, 2014. The City is responsible for monitoring the STAR Bond proceeds and ensuring they are used solely for purposes authorized by the STAR Bond Project Plan. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are as follows.

1. We obtained from the City the STAR Bond Project Plan, which includes a detailed list of eligible uses of the STAR bond proceeds in Exhibit I, *Allocation of Project Costs*, for the Prairiefire at Lionsgate Project. In addition, we obtained each of the payment requests (18 in total for the period January 1, 2013 through July 31, 2014), which includes a detailed listing of expenditures for which the STAR bond proceeds are to be applied, and performed the following:
 - a. For each of the 18 payment requests, we selected a sample of individual expenditures to obtain at least 75% coverage (dollar amount) of the total payment request, and obtained the invoices, contractor statements and/or other supporting documentation for the items selected. We inspected the supporting documentation and verified whether the expenditure was incurred for an authorized purpose as set forth in the STAR Bond Project Plan.

The City incurred total expenditures of \$50,461,552 using STAR bond proceeds, and we inspected the supporting documentation for expenditures totaling \$40,796,209. In addition, we traced \$5,258,475 of STAR Bond proceed into the Capitalized Interest Fund and inspected supporting documentation for \$2,068,353 in underwriting and costs of issuance expenditures that were paid for using STAR Bond proceeds. We found no exceptions or findings as a result of these procedures.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Kansas Department of Commerce and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey LLP

Kansas City, Missouri
September 2, 2014