

STAR Bonds
2025 ANNUAL REPORT
JANUARY 2026



STAR BOND ANNUAL REPORT – 2025

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

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

DATE: January 31, 2026

This 2025 STAR Bond Annual Report is submitted by the Department of Commerce in cooperation with the Department of Revenue in accordance with K.S.A. 12-17,169(c)(2)(A). This report contains the most complete and accurate information available with respect to each STAR bond district.

We are pleased to report that of our 16 STAR bond projects, 5 are paid off and operational and the other 11 are operational. We have 8 new districts that have been established in cities that will seek to issue bonds to fund their projects in the near future.

SALES TAX AND REVENUE (STAR) BONDS

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SALES TAX AND REVENUE (STAR) BONDS

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

Sales Tax and Revenue (STAR) Bonds provide Kansas municipalities the opportunity to issue bonds to finance the development of major commercial, entertainment and tourism areas and attractions, drawing visitors from across the region and out of state. The new sales taxes generated by the tourist or entertainment attraction go toward paying down bonds that were issued to help finance the project. STAR Bond attractions and amenities also improve the quality of life in our state and help retain our population base. Currently, there are 16 projects at various stages of completion and repayment throughout the state.

In order to be considered for STAR Bonds, a proposed project must be capable of being characterized as a statewide and regional destination, and include a high-quality innovative entertainment and tourism attraction. The project must contain unique features that will increase tourism, generate significant positive and diverse economic and fiscal impacts, and be capable of sustainable development over time. Public benefits must exceed public costs.

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

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

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

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

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

In 2024, budget provisions to update the STAR Bond program were signed into law to include:

- Permitting historical theaters to be included in a district as well as vertical build
- Allowing for amusement park rides to be an eligible expense

During the 2024 Special Session, the legislature passed HB 2001, which allows for up to two professional sports franchises (NFL or MLB) STAR Bond projects. These modifications were necessary to better support the size of major professional sports complex projects.

- These projects must include a stadium cost of not less than 30,000 seats and a capital investment of at least \$1 billion
- The STAR Bond agreement must be approved by the Legislative Coordinating Council (LCC)
- The new expansion of STAR Bonds was scheduled to sunset on June 30, 2025
- The LCC voted to extend the sunset by one year to June 30, 2026

In 2025, budget provisions to update the STAR Bond program were signed into law to include:

- Permitting historical theaters to be included in a district as well as vertical builds
- Allowing for amusement park rides to be an eligible expense
- Allowing for the redevelopment of a mall facility if the agency approved an application for this type of STAR Bond project by December 31, 2025, and the project is projected to meet specific tourism requirements.

On December 22, 2025, the Legislative Coordinating Council unanimously approved an agreement with the Kansas City Chiefs to build a domed stadium and mixed-use entertainment districts in Kansas. The agreement includes two distinct parts: (1) a \$3 billion stadium in Wyandotte County, which will open at the start of the 2031 NFL season; and (2) a new Chiefs headquarters and training facility in the City of Olathe in Johnson County. Both sites will have mixed-use developments that could include sports, entertainment, dining, shopping, office, hotel and residential properties.

CITY OF ATCHISON

The Amelia Earhart Hangar Museum, the destination attraction in the STAR Bond project area, was completed in late 2019. The museum features a rare aircraft, a 1935 Lockheed Electra L-10E, “Muriel,” which is identical to the aircraft Amelia flew in her effort to circumnavigate the globe. Surrounding the Muriel are 14 interactive STEM and history storytelling exhibit areas that take visitors through Earhart’s extraordinary life – from growing up in Atchison, to the height of her worldwide fame as the first woman to fly solo across the Atlantic. 15,540 people visited the attraction this year representing 1,025 US zip codes and 18 countries.

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

BOND DETAILS

Bonds Issued: \$2,370,000

Bonds Outstanding: 2025 - PAID OFF (zero balance)

Sales Tax Revenues: \$654,077.88



CITY OF DERBY

The destination attraction in the STAR Bond project area, Field Station: Dinosaurs (FSD), was completed in May 2018 and has been operating for eight seasons. The outdoor attraction, geared to children ages 3-11, includes life size animatronic dinosaurs and educational exhibits based on the latest scientific theories and discoveries; an 18-hole miniature golf course with each hole depicting a historic dinosaur; the Kansas Climb tri-level ropes course; and an open-air amphitheater. The Field Station: Dinosaurs experienced a decline in their visitor count compared to the previous year. This can be attributed to three main factors: increased weather-related disruptions to operating days, a broader industry-wide decrease in household spending on attractions and a 61% reduction in Sunflower Summer ticket voucher usage. Among the 6,255 groups surveyed at the box office during the period, 10% reported zip codes representing 48 states, U.S. territories and international locations. This reflects a 5% increase in out-of-state and international visitation compared to the previous year.

On June 30, 2020, \$14,375,000 in STAR bonds were issued to finance construction of The Sandbox, an indoor/outdoor multisport complex, which features indoor and outdoor hard courts, sand courts and a restaurant. The Sandbox had an increase in visitors for the indoor courts and event center while the outdoor courts saw a slight decrease due to issues with the dome structure that cut the season short. The indoor courts had a total of 8,438 visitors and the outdoor courts had a total of 19,445 visitors. The complex held 4 regional cornhole tournaments and 68 other events.

In 2022, \$35,285,000 in STAR Bonds were issued. A rock-climbing gym and an outdoor covered BMX bike pump track are expected in Phase 3. Phase 4 will include an outdoor adventure sports complex, which consists of a man-made lagoon designed for various water sports, an indoor water park, an aerial park and glamping site work commenced in late 2025. Commerce and the city acknowledge this project has been slow to progress satisfactorily and are working together to review all options at our disposal to remedy this lack of progress.

BOND DETAILS

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

Bonds Outstanding: 1.) 2017 - PAID OFF (zero balance); 2.) 2020 - PAID OFF (zero balance); 3.) 2022 - \$24,465,000

Sales Tax Revenues: \$7,228,249



CITY OF DODGE CITY

The Power Center Area and Heritage Area consists of approximately 35 acres and includes a variety of museums, entertainment venues, hotel and retail spaces. It includes significant renovations and improvements to the world-renowned Boot Hill Museum; themed and aesthetic improvements to Front Street and Wyatt Earp; a themed water park/aquatic facility; and regional specialty-themed retail and restaurant concepts. Additional development continues in both areas of the project. Some of the new development includes the Dodge City Brewery, SMH Engineering office, Red Beard Coffee Company and other smaller local restaurants. The Long Branch Lagoon Water Park, a themed water park, has attracted more than 30,000 visitors each year since it opened in May 2016. The Boot Hill Museum hosted 56,013 visitors. The Downtown Streetscape project is anticipated to be completed in the 2nd quarter of 2026. The project will greatly improve the look of the downtown area and is expected to attract additional visitors.

BOND DETAILS

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

Bonds Outstanding: 1.) 2015 - \$2,865,000; 2.) 2018 - \$11,495,000

Sales Tax Revenues: 1.) 2015 - \$2,256,618; 2.) 2018 - \$1,389,251



CITY OF GARDEN CITY

The Garden City STAR Bond district includes the future Sports of the World Complex. The Sports of the World Complex construction is currently underway and will include indoor soccer fields, indoor basketball courts, indoor trampoline park, indoor baseball cages, outdoor sand volleyball courts, outdoor pickleball courts and outdoor cornhole courts. Additionally, the complex will have tournament, conference, and service amenities such as conference rooms, locker rooms, event rooms and a full-service restaurant and concession facilities. The district also includes a Heritage Inn & Suites, Parrot Cove Water Park, retail shopping centers, and several restaurants and other retail amenities. The main facility, the Refinery, held its grand opening in December 2025. This includes the turf field, basketball/volleyball courts, pickleball courts and conference rooms. Blue Sky, a restaurant and entertainment venue that includes an outdoor wiffleball and yard game area, is still under construction, but scheduled to open in March 2026.

BOND DETAILS

Bonds Issued: 1.) 2019 - \$29,540,000 2.) 2025 - \$49,715,000
Bonds Outstanding: 1.) 2019 - PAID OFF (zero balance); 2.) 2025 - \$49,715,000
Sales Tax Revenues: \$5,888,660



CITY OF GODDARD

The Olympic Park Project consists of an aquatic facility that includes two Olympic standard competition pools, a diving well, platform diving, water polo event space and seating for 1,600. The aquatic center hosted over 210,000 visitors representing 1,396 zip codes. The Olympic Park Project also includes a 150-room hotel and conference center attached to the 66,000 square foot aquatic facility and four turf baseball/softball fields. In May 2021, five competition baseball/softball fields and three outdoor sand sports fields were added to the project and hosted over 377,000 visitors this past year representing 1,396 zip codes

In the fall of 2024, the Sandbox Entertainment Facility opened consisting of 14 outdoor volleyball courts, five indoor pickleball courts and five outdoor pickleball courts. The venue space can accommodate up to three hundred people. The Sandbox Entertainment Facility drew more than 147,000 visitors this past year representing 839 zip codes.

BOND DETAILS

Bonds Issued: 1.) 2014 - \$30,000,000; 2.) 2019 - \$25,880,000; 3.) 2021 - \$11,065,000

Bonds Outstanding: 1.) 2014 - PAID OFF (zero balance); 2.) 2019 - \$2,705,000;

3.) 2021 - \$11,065,000

Sales Tax Revenues: \$6,270,757



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

Pinnacle, the National Training and Coaching Development Center (NTCDC) opened in January 2018. This 80,000 square foot state-of-the-art facility is the home of the U.S. Soccer coaching education programs and is used for training by the U.S. Soccer national teams. The Wyandotte Sporting Youth Fields area is a world-class, 52-acre complex featuring 12 playing fields with four natural grass fields and eight synthetic turf fields. The tournament fields attract youth soccer teams from across the country. Sporting Kansas City, Children’s Mercy Center for Sports Medicine and U.S. Soccer Federation each have dedicated facilities within the building. Recently, Kansas City was selected as one of the 11 U.S. host cities to host matches for the World Cup. The National Training Center will serve as a base camp during the 2026 World Cup. The Village West area drew in more than 11,000,000 visitors this past year.

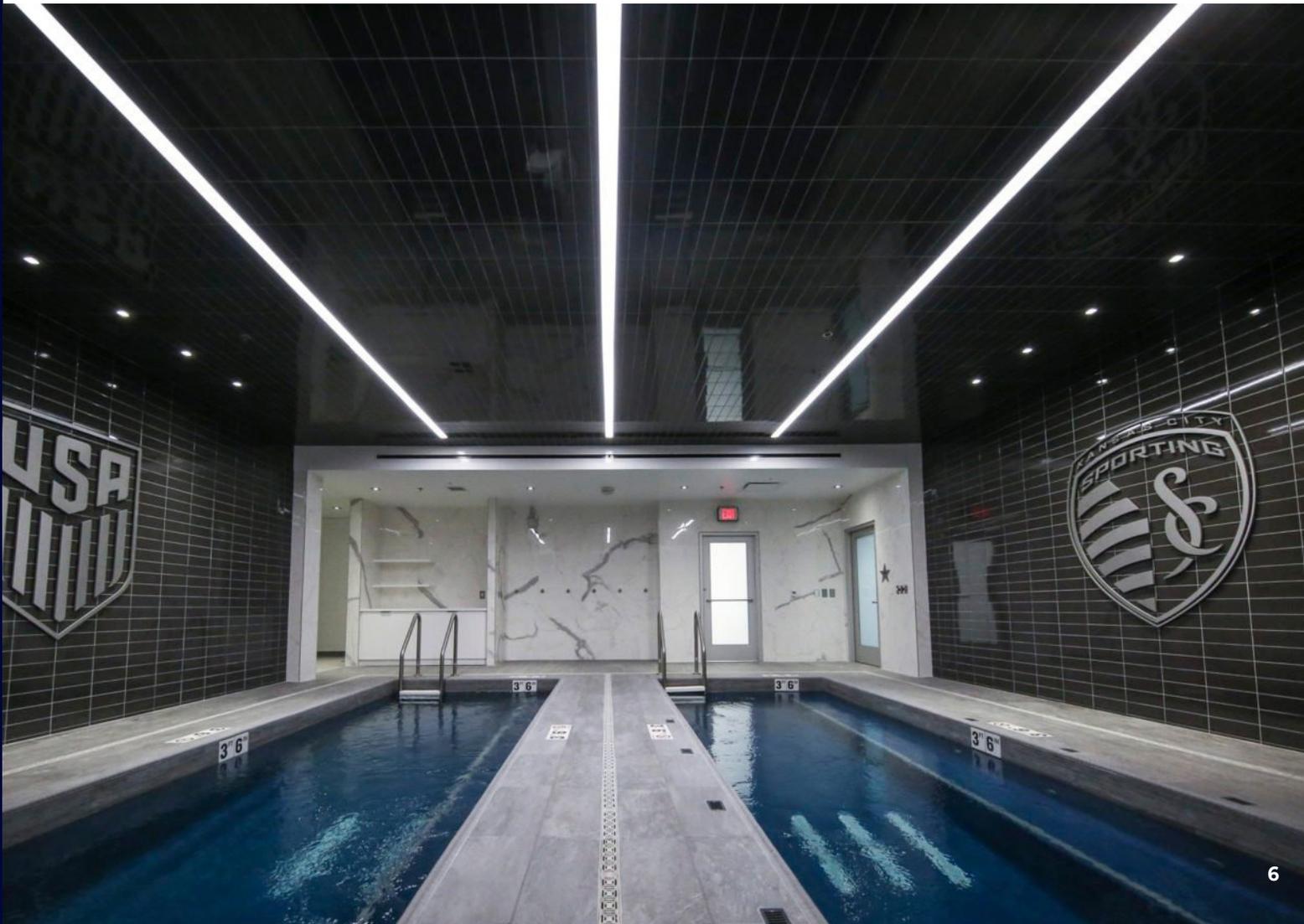
BOND DETAILS

Bonds Issued: \$65,229,559

Bonds Outstanding: \$95,044,299

Sales Tax Revenues: \$7,350,321

**These bonds were structured as Capital Appreciation Bonds (CAB) and the revenues pledged toward the bonds are the incremental sales tax revenues from the Village West project. The total amount of outstanding bonds has increased as anticipated, due to accruing interest. There will be a “balloon payment” due at the end of the bond term.



CITY OF KANSAS CITY: CHILDREN'S MERCY PARK

This 18,000-seat multi-sport stadium complex is the permanent home stadium for Sporting Kansas City, a Major League Soccer team, and is one of the premier soccer venues in the world. The stadium boasts state-of-the-art technology and visitor amenities throughout and has become an iconic Kansas landmark. In celebration of Major League Soccer's 30th season, MLS highlighted Sporting KC's Victory Project, a program designed to enrich the lives of children battling cancer by providing a customized VIP experience on Sporting KC match weekends. Children's Mercy Park is building a 90,000 square-foot outdoor plaza to host concerts, game day fun and other community events in time for the 2026 FIFA World Cup.

BOND DETAILS

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

PAID OFF



CITY OF KANSAS CITY: KANSAS SPEEDWAY

The Kansas Speedway has the distinction of being the first STAR Bond project in Kansas and has paved the way for a hugely successful transformation in western Wyandotte County. The Speedway continues to host two NASCAR events each year with the NASCAR Cup Series Hollywood Casino 400 held on September 28, 2025. The Speedway hosts many other racing and related events as well as the American Royal BBQ Competition, which attracts tens of thousands of visitors and BBQ aficionados from around the country. In May 2024, the Kansas Speedway announced a new first-class, VIP fan experience called the Ally Apex Club. Club guests are treated to lounge-style atmosphere and access to pre-race ceremonies. Additionally, the Ally Apex Club will be available for rent as a first-class meeting venue.

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BOND DETAILS

Bonds Issued: \$24,300,413
Bonds Outstanding: \$7,455,000
Sales Tax Revenues: \$975,591

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CITY OF KANSAS CITY: HOMEFIELD

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

Another attraction is Homefield Outdoor, which has an outdoor multi-use venue for sports, adventure and entertainment programs for water and outdoor sports such as paddle boarding, kayaking, swimming sand volleyball, pickleball, obstacles, climbing and ropes. Homefield Outdoor was completed in June 2025. Margaritaville contains 228 guestrooms, including 11 suites plus dining destinations, indoor and outdoor pools and over 14,000 square feet of event space is located within the district and opened for business in June 2025. Atlas 9 Museum is a 55,000 square foot immersive art museum with interactives and integrated live performances and became operational in September 2025.

BOND DETAILS

Bonds Issued: \$145,275,000
Bonds Outstanding: \$141,085,000
Sales Tax Revenues: \$7,008,443



CITY OF MANHATTAN

The City of Manhattan's STAR Bond project was completed in 2016, with the Flint Hills Discovery Center being the major attraction to the district. The bonds were paid off significantly earlier than expected for this project. The North Redevelopment Area is near full build-out, currently providing 24 commercial spaces, of which two are available for lease. All 160 residential units have been completed on the north end. The South Redevelopment Area has been designed and completed to provide room for 15 businesses. Visitation to the Discovery Center has remained consistently strong.

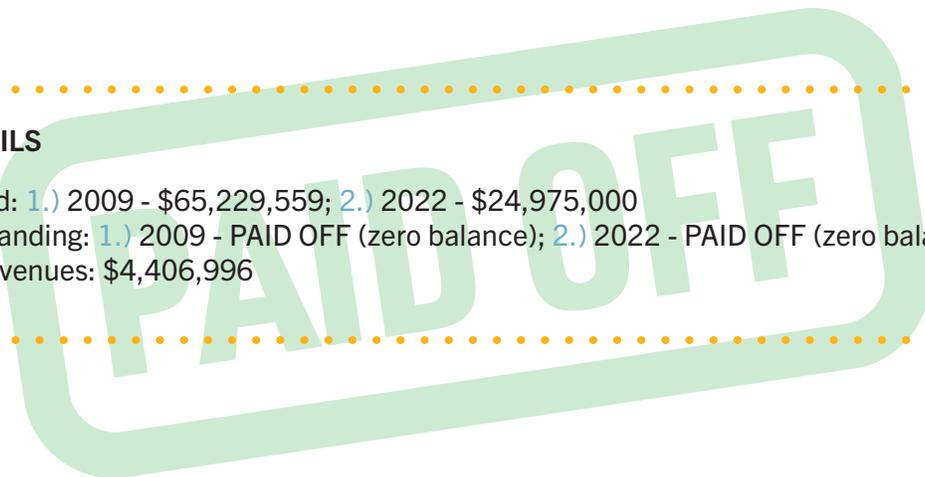
The Museum of Art and Light was included as a Phase II Project and was approved in 2022. Mezmeryz, or the Mez, is the museum's groundbreaking, multi-sensory, state of the art 21,500 sq. ft. immersive exhibition. The exhibition uses the latest in projection technology with the power of 108 Epson projectors spanning across approximately 37,000 linear sq ft to produce 188,000,000 pixels of animated beauty. The museum opened in November 2024. The Museum of Art and Light had 26,713 visitors last year with an average of 111 visitors per day.

BOND DETAILS

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

Bonds Outstanding: 1.) 2009 - PAID OFF (zero balance); 2.) 2022 - PAID OFF (zero balance)

Sales Tax Revenues: \$4,406,996



CITY OF OVERLAND PARK: PRAIRIEFIRE

The Prairiefire at LionsGate Project is in the vicinity of 135th Street between Lamar Avenue and Nall Avenue in the City of Overland Park. It includes retail, office, hotel and residential uses and features, the Museum of Prairiefire. The 35,000-square-foot museum has hosted traveling exhibits by New York’s American Museum of Natural History as well as other science related programming. From October 2024 through September 2025, the museum hosted 497,985 visitors. People from 50 states, Washington D.C. and Puerto Rico plus 35 other countries have visited the museum since opening in 2014. In January 2024, the College Baseball Foundation and Visit Overland Park revealed that the College Baseball Hall of Fame found its permanent home at the Museum of Prairiefire. The College Baseball Hall of Fame is scheduled to open in the summer of 2026 and currently has a preview available to the public.

In December 2023, the sales tax revenues that were collected were not sufficient to pay the principal payment on the portion of the bonds that were due at that time. This led to a Material Event Notice being filed to inform the Bondholders that the sales tax revenues that were collected were insufficient. The Debt Service Reserve Fund, a reserve account for the payment of interest and principal on the STAR bonds, had sales tax revenues maintained that were sufficient to be carried forward for the bonds to become current on the outstanding interest obligation. There have been no further issues with the project and taxpayers were not impacted by these events.

There was a January 2026 Disclosure related to an inability to pay principal on Prairiefire CID bonds. The issuance of these CID bonds is separate and distinct from the STAR bond issuance for this project. The CID bonds were issued at the local level without the state’s involvement and do not collect any state sales tax revenue for purposes of any bond payments.



BOND DETAILS

Bonds Issued: \$64,990,000
Bonds Outstanding: \$56,329,124
Sales Tax Revenues: \$3,363,571



CITY OF OVERLAND PARK: BLUHAWK

The 277-acre BluHawk project will be completed in phases and is anchored by an approximately 300,000 square feet indoor multi-sport complex. The district also includes retail, restaurants, entertainment, office and hotel uses. Phase 1 included the construction of the multi-sport complex and 134,000 square feet of commercial space. An NHL-regulation ice rink, basketball courts, fitness center, training center, physical therapy and other related amenities make up the multi-sport complex. The multi-sport complex opened at the end of October 2024. The venue has hosted multiple events and tournaments including the Battle to Bartle, National Invitation Only Volleyball Tournament, that had 1,700 participants and 4,000 spectators. Over the last year, the complex welcomed 594,445 visitors. These visitors originated from 2,472 zip codes across 48 states and the District of Columbia. Currently, there are more than 40 retail, restaurants and entertainment businesses open in the district.



BOND DETAILS

Bonds Issued: \$53,540,000
Bonds Outstanding: \$47,515,000
Sales Tax Revenues: \$5,478,692



CITY OF SALINA

The Salina Fieldhouse serves as the centerpiece of a transformative STAR Bond District in downtown Salina. It hosts numerous basketball, volleyball and other court sports-related tournaments that draw participants from across the region. Most recently, the facility experienced an increase in regular programming such as leagues, tournaments, special events, rental, after school functions and summer camps with an overall visitor increase of 29%. Other attractions in the district include The Alley (entertainment center), Old Chicago Pizza, Homewood Suites, bistro and coffee shop, Barillo Grill and other new retailers. The Garage, which opened in 2021, is a world-class museum with entertaining interactive displays that encourage restoration and preservation of noteworthy vehicles, with a new exhibit called HOT RODS. As of September 2025, the Salina Fieldhouse had 26,868 participants in 26 tournaments, and the Garage welcomed 17,813 visitors. In 2024 and early 2025 several new retailers opened in the District, including Candiles Restaurant, Salina Selfie Station, Familia Toys, Gryphon Records, CupKates and Wallie Hair Co. In addition to the new retailers, several existing retailers have expanded into new locations within the district. These include Prairieland Market, Salina Embroidery Works and Seraphim Bread.



BOND DETAILS

Bonds Issued: \$18,250,000
Bonds Outstanding: \$11,040,000
Sales Tax Revenues: \$2,755,376



CITY OF TOPEKA

Heartland Park is a world-class motor sports track in the capital city. Since it opened in 1989, it has provided in-state and out-of-state visitors with fun, exciting opportunities. The redevelopment for Heartland Park included the asphalt replacement for drag and road course tracks; repair and resurfacing of all paddock/pit areas; a consolidated timing and scoring building; garages, maintenance, and technical inspection buildings; tire buildings; pavilions; and general landscaping and beautification. The International Hot Rod Association acquired Heartland Park and is intending on hosting the Outlaw Nitro Series beginning in March 2026.

BOND DETAILS

Bonds Issued: \$10,405,000
Bonds Outstanding: PAID OFF (zero balance)
Sales Tax Revenues: \$542,703

PAID OFF



CITY OF WICHITA: RIVER DISTRICT

The Wichita River District Phase 1 included three projects: the Keeper of the Plains sculpture, plaza and pedestrian bridge; the East Riverbank Redevelopment project; and the WaterWalk fountain and public plaza area. Phase 2 included improvements to the west bank of the Arkansas River, north of the Douglas Street Bridge and adjacent to the private development site of the River Vista Apartments project. The West Bank Apartments complex includes boat and bike rental facilities and storage for rowing shells, as well as improvements to Delano Park. Amended project plans included the city’s Advanced Learning Library, which opened in 2018 and the rehabilitation of the Lawrence Dumont Stadium into a multi-sport stadium designed to attract a major league affiliated baseball team to Wichita. The Wichita Wind Surge held their first game in May 2021. For the 12-month period of September 2024 through August 2025, the Wichita River District experienced overall attendance of 2,868,513 annual visitors. Out-of-state visitors increased from 39,013 to 53,789 and visitation outside of 100-miles to Riverfront Stadium increased from 56,359 to 73,642.

BOND DETAILS

Bonds Issued: 1.) 2015 - \$13,150,000; 2.) 2018 - \$42,140,000
Bonds Outstanding: 1.) 2016 - PAID OFF (zero balance); 2.) 2018 - \$30,130,000
Sales Tax Revenues: \$3,298,994



CITY OF WICHITA: K-96 GREENWICH

Phase 1 of the K-96/Greenwich project is a 106-acre development located primarily north of K-96 and is anchored by the Wichita Sports Forum, a 142,000-square-foot facility that opened in 2015. The facility is designed to host local, regional and national basketball, volleyball and soccer competitions, as well as hosting cheer, softball, baseball, football, and dodgeball tournaments, among other events. The development includes a 116-room hotel adjacent to the Wichita Sports Forum. Development surrounding the Wichita Sports Forum exceeds 300,000-square feet of new commercial space. Included in the project are necessary improvements to the interchange at K-96 and Greenwich. The Stryker Soccer Complex was completed in June 2021 and houses an improved 112,000 square-foot state-of-the-art indoor facility that can seat 3,000 spectators, along with all 11 sports fields outfitted to turf fields to accommodate all sports. In 2022, Top Golf completed construction and became an interactive golf and entertainment experience within the district. The \$26 million project includes 50 hitting bays as well as a partnership with O-Reilly Hospitality that provides a 96-room hotel and approximately 7,000 square feet of retail space. From September 2024 through August 2025, the K-96/Greenwich project experienced 7,737,240 annual visitors. Visitation to the two multi-sport athletic facilities increased from 236,865 to 307,585 and visitation outside 100-miles increased 75% over the previous year to 522,590.

BOND DETAILS

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

Bonds Outstanding: 1.) 2013 - PAID OFF (zero balance); 2.) 2017 - PAID OFF (zero balance)

Sales Tax Revenues: \$12,430,997



KANSAS

C O M M E R C E