

Proposed Floor  
Substitute  
July 25, 2016

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** repealing section 9103., Jackson County Code, 1984, relating to the Board of Equalization, and enacting, in lieu thereof, one new section relating to the same subject.

**ORDINANCE NO. 4864**, July 11, 2016

**INTRODUCED BY** Dennis Waits, Garry Baker, and Greg Grounds, County Legislators

WHEREAS, the compensation of the permanent members of the Board of Equalization has not been increased since 2006; and,

WHEREAS, a modest increase to this compensation is in the best interests of the health, safety, and welfare of the citizens of Jackson; and,

WHEREAS, this Ordinance would result in increased compensation costs for the County in the amount of \$13,500.00 for 2016 and \$18,000.00 annually thereafter; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause. Section 9103., Jackson County, 1984, is hereby repealed and one new section enacted in lieu thereof, to be known to read as follows:

9103. Salary.

Those permanent members of the Board of Equalization who are appointed by the County Executive by reason of Subsection 1 of Section 1 of Article XI of the Jackson County Charter shall each receive a salary of one thousand five hundred dollars (\$1,500) per month, except that they shall receive compensation of three thousand dollars (\$3,000) per month for the months of July and August. No compensation shall be payable to any member for any month in which that member does not personally attend a meeting of the Board.

Effective Date: This Ordinance shall be effective immediately upon its passage by the County Executive.

APPROVED AS TO FORM:

  
Chief Deputy County Counselor

  
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4864 introduced on July 11, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

This Ordinance is hereby transmitted to the County Executive for his signature.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4864.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Frank White, Jr., County Executive

There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.

ACCOUNT NUMBER: 045 5007 56850  
ACCOUNT TITLE: Assessment Fund  
Board of Equalization  
Boards and Commissions  
NOT TO EXCEED: \$13,500.00

  
Date

  
Chief Financial Officer



**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** appropriating \$9,603.00 from the undesignated fund balance of the 2016 General Fund in acceptance of auction proceeds from the sale of surplus property for use by the Jackson County Family Court.

**ORDINANCE NO. 4868**, July 25, 2016

**INTRODUCED BY** Alfred Jordan, County Legislator

WHEREAS, the County has received a payment in the amount of \$9,603.00 from Affiliated Auctioneers representing the proceeds from surplus property sold at auction; and,

WHEREAS, an appropriation is necessary to place the proceeds in the proper spending account so that the funds may be used for other services within the Family Court; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following appropriation from the undesignated fund balance of the 2016 General Fund be and hereby is made:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund Family Court			
001-9999	47020 – Sale of Fixed Assets	\$9,603	
001-2810	Undesignated Fund Balance		\$9,603
001-2810	Undesignated Fund Balance	\$9,603	
001-2101	56080 – Other Professional Services		\$9,603

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4868 introduced on July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

This Ordinance is hereby transmitted to the County Executive for his signature.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4868.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Frank White, Jr., County Executive

Funds sufficient for this appropriation are available from the source indicated below.

ACCOUNT NUMBER: 001 2810  
ACCOUNT TITLE: General Fund  
Undesignated Fund Balance  
NOT TO EXCEED: \$9,603.66

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief Financial Officer

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Res~~ Ord No.: 4868

Sponsor(s): Alfred Jordan

Date: July 25, 2016

SUBJECT	<p>Action Requested  <input type="checkbox"/> Resolution  <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: Appropriate \$9,603.66 from 001-9999-47020 Surplus Sale funds to 001-2101-56080 Family Court</p>													
<p>BUDGET INFORMATION  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="331 499 1474 751"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$9,603.66</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$9,603.66</td> </tr> <tr> <td>Amount budgeted for this item *:</td> <td>\$</td> </tr> <tr> <td>Source of funding (name of fund) and account code number</td> <td>FROM ACCT 001-9999-47020 9,603.66</td> </tr> <tr> <td>FROM / TO</td> <td>TO ACCT 001-2101-56080 9,603.66</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:          Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):          Prior Year Actual Amount Spent (if applicable):</p>		Amount authorized by this legislation this fiscal year:	\$9,603.66	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$9,603.66	Amount budgeted for this item *:	\$	Source of funding (name of fund) and account code number	FROM ACCT 001-9999-47020 9,603.66	FROM / TO	TO ACCT 001-2101-56080 9,603.66
Amount authorized by this legislation this fiscal year:	\$9,603.66													
Amount previously authorized this fiscal year:	\$													
Total amount authorized after this legislative action:	\$9,603.66													
Amount budgeted for this item *:	\$													
Source of funding (name of fund) and account code number	FROM ACCT 001-9999-47020 9,603.66													
FROM / TO	TO ACCT 001-2101-56080 9,603.66													
PRIOR LEGISLATION	<p>Prior ordinances and (date):          Prior resolutions and (date):</p>													
CONTACT INFORMATION	<p>RLA drafted by (name, title, &amp; phone): Carl Bayless, Grant Accountant, 816-435-4775</p>													
REQUEST SUMMARY	<p>From the proceeds of surplus items, please appropriate \$9,603.66 from 001-9999-47020 Surplus Sale funds to 001-2101-56080 Family Court General Fund (Other Contractual Services).</p>													
CLEARANCE	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department)  <input type="checkbox"/> Chapter 6 Compliance – Affirmative Action/Prevailing Wage (County Auditor's Office)</p>													
ATTACHMENTS	<p>Memorandum</p>													
REVIEW	<table border="1" data-bbox="321 1675 1547 1921"> <tr> <td>Department Director:</td> <td>Date:</td> </tr> <tr> <td>Finance (Budget Approval): Roy Fairchild, Fiscal and Budget Officer</td> <td>Date: 07/11/16</td> </tr> <tr> <td>Division Manager: Mary Marquez, Deputy Court Administrator</td> <td>Date: 07/11/16</td> </tr> <tr> <td>County Counselor's Office:</td> <td>Date: 7/21/16</td> </tr> </table>		Department Director:	Date:	Finance (Budget Approval): Roy Fairchild, Fiscal and Budget Officer	Date: 07/11/16	Division Manager: Mary Marquez, Deputy Court Administrator	Date: 07/11/16	County Counselor's Office:	Date: 7/21/16				
Department Director:	Date:													
Finance (Budget Approval): Roy Fairchild, Fiscal and Budget Officer	Date: 07/11/16													
Division Manager: Mary Marquez, Deputy Court Administrator	Date: 07/11/16													
County Counselor's Office:	Date: 7/21/16													

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:
001-9999-47020	Surplus Sale Funds	\$9,603.66

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.



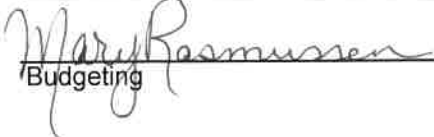
# Supplemental Appropriation Request Jackson County, Missouri

Funds sufficient for this appropriation are available from the source indicated below.

Date: July 14, 2016

ORD # 4868

<u>Department / Division</u>	<u>Character/Description</u>	<u>From</u>	<u>To</u>
<b>General Fund - 001</b>			
9999 - Miscellaneous	47020 - Sale of Fixed Assets	9,603.66	
	2810 - Undesignated Fund Balance		9,603.66
	2810 - Undesignated Fund Balance	9,603.66	
2101 - Family Court	56080 - Other Professional Services		9,603.66

  
Budgeting



**RE: Surplus Sale Funds**  
Marc deRome to: Roy Fairchild

07/07/2016 03:07 PM

**From:** Marc deRome <MdeRome@jacksongov.org>  
**To:** Roy Fairchild <Roy.Fairchild@courts.mo.gov>

**History:** This message has been replied to.

Roy,

Looking at Jessica's list, she also has \$219.14 relating to Family Court. That's in addition to Family Court Warehouse proceeds of \$9,384.52.

If you intend on appropriating everything, then the total would be \$9,603.66.

You can use account 001-9999-47020.

Thanks,  
Marc

**Marc J. de Rome, CFA**  
Treasurer  
Jackson County, Missouri  
(816) 881-3358

**From:** Roy.Fairchild@courts.mo.gov [mailto:Roy.Fairchild@courts.mo.gov]

**Sent:** Thursday, July 07, 2016 2:56 PM

**To:** Marc deRome <MdeRome@jacksongov.org>

**Subject:** Surplus Sale Funds

Marc,

We received an email from Jennifer Johnson indicating that we are entitled to \$9,384.51 of the proceeds of the last surplus items sale. In her email she indicated that we should contact you for the "From" information we will enter on our RLA for the funds. Please provide that information to me by return email and we will take it from there. Any other information you think we need will be appreciated.

**Ord. 4868**

Thanks,

Roy Fairchild  
Budget & Fiscal Operations Officer  
Sixteenth Judicial Circuit  
Family Court Division  
625 E. 26th St.  
Kansas City, MO 64108  
(816) 435-4751  
[rfairchild@courts.mo.gov](mailto:rfairchild@courts.mo.gov)



Working with families  
to improve our future,  
one child at a time

**CONFIDENTIALITY WARNING:**

This electronic mail message contains information intended ONLY for the use of the individual or entity to whom it is addressed and may contain information that is legally privileged and/or confidential. If the reader of this e-mail is not the intended recipient or the employee or agent responsible for delivering it to the intended recipient, then dissemination, publication, or copying of this e-mail is strictly prohibited. The sender does not accept any responsibility for any loss, disruption, or damage to your data, computer, or network that may occur while using data contained in, or transmitted with, this e-mail. If you have received this e-mail in error, please notify me immediately by replying to this message. Thank you.

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** appropriating \$18,486.00 from the undesignated fund balance of the 2016 General Fund and awarding a contract for the furnishing of court management software for use by the Jackson County Municipal Court to Tyler Technologies of Lubbock, TX, at a cost to the County not to exceed \$18,486.00, as a sole source purchase.

**ORDINANCE NO. 4869**, July 25, 2016

**INTRODUCED BY** Dennis Waits, County Legislator

WHEREAS, the County Municipal Court is using an outdated version of its court management software, Incode, that is no longer supported by the vendor; and,

WHEREAS, the Director of Finance and Purchasing recommends the award of a contract for the purchase of upgraded court management software from Tyler Technologies of Lubbock, TX, as it will provide a web-based system that offers a higher level of security of the court's data; and,

WHEREAS, section 1030.1, Jackson County Code, 1984, eliminates the requirement for competitive bidding when items to be purchased can be obtained from only one source; and,

WHEREAS, the Director of Finance and Purchasing recommends that he not take competitive bids with regard to said contract for the reason that Tyler Technologies is the only company that provides the proprietary Incode software and is therefore a sole source; and,

WHEREAS, an appropriation is necessary to place the funds required for this purchase in the appropriate spending account; and,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following appropriation from the undesignated fund balance of 2016 General Fund be and hereby is made:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund Municipal Court			
001-2810	Undesignated Fund Balance	\$18,486	
001-3004	56661 – Software Purchases		\$18,486

and,

BE IT FURTHER ORDAINED by the County Legislature of Jackson County, Missouri, that award be made to Tyler Technologies of Lubbock, TX, as a sole source purchase and that the Director of Finance and Purchasing be and hereby is authorized to execute for the County any documents necessary for the award; and,

BE IT FURTHER ORDAINED that the Director of Finance and Purchasing be and hereby is authorized to make all payments, including final payment on the contract.

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4869 introduced on July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

This Ordinance is hereby transmitted to the County Executive for his signature.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4869.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Frank White, Jr., County Executive

Funds sufficient for this appropriation are available from the source indicated below.

ACCOUNT NUMBER: 001 2810  
ACCOUNT TITLE: General Fund  
Undesignated Fund Balance  
NOT TO EXCEED: \$18,486.00

There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.

ACCOUNT NUMBER: 001 3004 56661  
ACCOUNT TITLE: General Fund  
Municipal Court  
Software Purchases  
NOT TO EXCEED: \$18,486.00

July 19, 2016  
Date

  
Chief Financial Officer

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Res~~ Ord No.: 4869

Sponsor(s): Dennis Waits

Date: July 25, 2016

<p><b>SUBJECT</b></p>	<p>Action Requested  <input type="checkbox"/> Resolution  <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Requesting an Ordinance appropriating \$18,486.00 from the Undesignated Fund Balance of the 2016 General Fund and authorizing the purchase of updated Court Management Software for the County's Municipal Court from Tyler Technologies of Lubbock, Texas as a Sole Source Purchase.</u></p>														
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$18,486.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td></td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$18,486.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$18,486.00</td> </tr> <tr> <td>Source of funding (name of fund) and account code number:</td> <td></td> </tr> <tr> <td>FROM: 001-2810 General Fund, Undesignated Fund Balance</td> <td>\$18,486.00</td> </tr> <tr> <td>TO: 001-3004-56661 General Fund, Municipal Court, Software Purchases</td> <td>\$18,486.00</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:          Department: _____ Estimated Use: \$ _____</p> <p>Prior Year Budget (if applicable): _____          Prior Year Actual Amount Spent (if applicable): _____</p>	Amount authorized by this legislation this fiscal year:	\$18,486.00	Amount previously authorized this fiscal year:		Total amount authorized after this legislative action:	\$18,486.00	Amount budgeted for this item * (including transfers):	\$18,486.00	Source of funding (name of fund) and account code number:		FROM: 001-2810 General Fund, Undesignated Fund Balance	\$18,486.00	TO: 001-3004-56661 General Fund, Municipal Court, Software Purchases	\$18,486.00
Amount authorized by this legislation this fiscal year:	\$18,486.00														
Amount previously authorized this fiscal year:															
Total amount authorized after this legislative action:	\$18,486.00														
Amount budgeted for this item * (including transfers):	\$18,486.00														
Source of funding (name of fund) and account code number:															
FROM: 001-2810 General Fund, Undesignated Fund Balance	\$18,486.00														
TO: 001-3004-56661 General Fund, Municipal Court, Software Purchases	\$18,486.00														
<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date): _____          Prior resolutions and (date): _____</p>														
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Barbara Casamento, Purchasing Supervisor, 881-3253</p>														
<p><b>REQUEST SUMMARY</b></p>	<p>The County Municipal Court is using an outdated version of their Court Management Software and the windows database of the software is no longer supported. The requested updated software would be web-based, improve efficiency and eliminate the need for a third party to process payments.</p> <p>Pursuant to Section 1030.1 of the Jackson County code, the Director of Finance and Purchasing recommends the purchase of updated Court Management Software for the County Municipal Court from Tyler Technologies as a Sole Source Purchase. Tyler Technologies is the developer of the software being updated and would be considered a Sole Source.</p> <p>The Director of Finance and Purchasing also requests the appropriation of funds as follows:</p> <table> <tr> <td></td> <td style="text-align: center;">FROM:</td> <td style="text-align: center;">TO:</td> </tr> <tr> <td>001-2810, General Fund, Undesignated Fund Balance</td> <td style="text-align: center;">\$18,486.00</td> <td></td> </tr> <tr> <td>001-3004-5661 General Fund, Municipal Court, Software Purchases</td> <td></td> <td style="text-align: center;">\$18,486.00</td> </tr> </table>		FROM:	TO:	001-2810, General Fund, Undesignated Fund Balance	\$18,486.00		001-3004-5661 General Fund, Municipal Court, Software Purchases		\$18,486.00					
	FROM:	TO:													
001-2810, General Fund, Undesignated Fund Balance	\$18,486.00														
001-3004-5661 General Fund, Municipal Court, Software Purchases		\$18,486.00													
<p><b>CLEARANCE</b></p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department) N/A  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department) N/A  <input checked="" type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)</p>														
<p><b>ATTACHMENTS</b></p>	<p>Memorandum from Ms. Erin Chatterton, Court Administration and Mr. Mark Trosen, Deputy Chief Operating Officer and Tyler Technologies Proposal.</p>														



REVIEW	Department Director:	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date: 7/18/14
	Division Manager:	Date: 7/21/14
	County Counselor's Office:	Date:

Mary Rasmussen  
 Matthew Brown

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:
001-2810	General Fund Undesignated Fund Bal	\$18,486

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

# Supplemental Appropriation Request Jackson County, Missouri

Funds sufficient for this appropriation are available from the source indicated below.

Date:                         July 18, 2016

ORD #4869

Department / Division	Character/Description	From	To
<b>General Fund - 001</b>			
2810	Undesignated Fund Balance	18,486.00	
3004 - Municipal Court	56661 - Software Purchases		18,486.00

Mary Rasmussen  
Budgeting




**JACKSON COUNTY MUNICIPAL COURT**

**DIVISION 301**  
308 W. KANSAS AVE.  
SUITE 142  
INDEPENDENCE, MISSOURI 64050

Court Administrator  
Erin Chatterton  
(816) 881-1697  
(816) 881-4653 Fax

**MEMORANDUM**

To: Troy Thomas, Chief Financial Officer  
Barbara Casamento, Purchasing Supervisor

From: Erin Chatterton, Court Administrator  
Mark Trosen, Deputy Chief Operating Officer 

Date: July 1, 2016

Re: Tyler Technologies and Incode Software – Sole Source

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The Jackson County Municipal Court is currently running on Version 8 of our court software, Incode. The Court has been running on this version of Incode since the Court was established in 2008. Due to the rapid growth of our court, the time has come to upgrade to the newest available version of Incode. The new version of Incode will be web hosted by Tyler Technologies.

Unfortunately we are in an emergency state with the current Windows database. The Windows database is no longer supported. If the database were to go down, the Court's case management information would be inaccessible. The Court would be unable to process payments for violation tickets and court fees. In 2015, the Court's revenue was \$956,048 while expenses were \$269,072 and therefore yielding a revenue of \$686,976.

To avoid this horrendous possibility, the Court is requesting funding to purchase the newest version of the Web hosted Incode. Tyler Technologies will have the Incode software on a Web hosted environment that has 24/7 technical assistance if something were to go down. Even if the County's website was down, defendants would still be available to utilize the Court's online ticket payment database for payments or for other information regarding their court cases. All sensitive information would be protected through Incode. The new online payment application would be completely secure and we would no longer have to go through that third party (Plug n' Pay).

The day to day activities of the Court would be up to date and the overall production would be much more efficient. The cost for the Web hosted Incode software is \$18,486 annually. This price is guaranteed for five years. This cost would include free upgrades and migrations throughout that five year time frame. Once authorization is obtained, Tyler can have the new software installed within 60 to 90 days.



**Proposal - Jackson County Court - Flip to Hosted**  
Local Government Division

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*Presented to:*

**Daniel Davis**  
Sr. Systems Analyst  
Jackson County  
415 E 12th St  
Kansas City, MO 64106-2706  
(806) 881-4321  
dldavis@jacksongov.org

*Proposal date:*

June 2, 2016

*Submitted by:*

Robin Reeves  
(800) 646-2633  
robin.reeves@tylertech.com

Tyler Technologies  
Local Government Division  
5519 53rd Street  
Lubbock, Texas 79414

## Subscription Summary

Daniel Davis  
Jackson County  
June 2, 2016



### Investment Summary

Proposal Valid for 120 days

Subscription - Hosted		Annual Fees
Length of Agreement	5 Years - 60 Months	
Annual Subscription Fee		12,961
Annual User Fee	7	4,025
Tyler On-Demand		1,500
<b>Summary</b>		<b>18,486</b>

**\*\*Note:** Additional users may be added at any time at the per user rate of \$575 per year.

Software Licenses  
Daniel Davis  
Jackson County  
June 2, 2016



Application Software

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Incode Court Case Management Suite  
Criminal Court Case Management  
Auto Macros  
Court to Police Interface  
Non Tyler GL Interface  
Accu ODBC  
Court Incode Web Services API

**Tyler On Demand - Tyler U**

Daniel Davis  
Jackson County  
June 2, 2016



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Service	Annual Fee
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**Tyler On Demand - Tyler U**

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Tyler U Subscription	1,500
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- E-learning courses available for all employees during the subscription period
- Unlimited access to hundreds of e-learning courses spanning the entire suite of Tyler applications
- Unlimited access to on-demand Continuing Professional Education credit courses certified by NASBA standards
- Unlimited access to Government compliance courses such as HIPAA Compliance, Red Flag Rules, and Workplace Harassment Prevention
- Available 24/7
- New courses created continually

*Tyler Technologies, Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.learningmarket.org](http://www.learningmarket.org)*

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<b>Tyler Online Training Center Total</b>	<b>1,500</b>
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**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**A RESOLUTION** authorizing the County Executive to execute a Cooperative Agreement with the Missouri Clean Energy District related to the collection and distribution of special assessments, at no cost to the County.

**RESOLUTION NO. 19217**, July 25, 2016

**INTRODUCED BY** Dennis Waits, County Legislator

WHEREAS, by Ordinance 4629, dated June 9, 2014, the Legislature did authorize the participation by the County in the Missouri Clean Energy District; and,

WHEREAS, the purpose of the district is to promote the development, production, and efficient use of clean energy and renewable energy, as well as the installation of energy efficiency improvements to publicly and privately owned real property; and,

WHEREAS, the Missouri Clean Energy District has requested the execution of a Cooperative Agreement that sets out the rights and obligations of each party related to the collection and distribution of special assessments imposed by the clean energy development board; and,

WHEREAS, the execution of this Cooperative Agreement is in the best interest of the health, safety, and welfare of the citizens of Jackson County; now therefore,

**BE IT RESOLVED** by the County Legislature of Jackson County, Missouri, that the County Executive be and is hereby authorized to execute the attached Cooperative Agreement with the Missouri Clean Energy District.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19217 of July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

COOPERATIVE AGREEMENT FOR COLLECTION OF  
PACE SPECIAL ASSESSMENTS

This Agreement is made and entered into effective as of \_\_\_\_\_, 2016 (the “**Effective Date**”), by and between Jackson County, Missouri (“**County**”), and the Missouri Clean Energy District (“**Board**”).

WITNESSETH:

**WHEREAS**, the Board is a political subdivision of the State of Missouri, organized under RSMO Sections 67.2800 to 67.2835, as amended (the “**Act**”), and having authority to enter into this Agreement pursuant to RSMO Sections 70.210 to 70.230; and

**WHEREAS**, on January 3, 2011 the Board was created by Ordinance 14760 of the City of Jefferson, Missouri, as amended by Ordinance 15141; and

**WHEREAS**, the Act provides that the county collector is to collect and distribute special assessments imposed by a clean energy development board such as the Board in the same manner as ad valorem taxes, and the Board and the County desire to set forth their mutual agreements with respect thereto, as more particularly set forth in this Agreement.

**NOW, THEREFORE**, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, it is agreed by the parties as follows:

1. (a) The County will include on its annual joint governmental property tax bills the special assessments levied by the Board (“**Special Assessments**”) which are levied for the tax year of the annual tax bill and are not delinquent, provided that not later than September 1 of said tax year, such Special Assessments are calculated by the Board and provided to the County in a format adapted to the County’s billing system, and are certified to the County in writing by the Board’s District Administrator (collectively, “**Annual Special Assessments**”, and individually, “**Annual Special Assessment**”). Upon written request by the Board, the County, in the County’s sole and absolute discretion, may include on non-annual property tax bills Special Assessments levied by the Board that are levied for the tax year of the tax bill, provided that such Special Assessments are calculated by the Board and provided to the County in a format adapted to the County’s billing system, and are certified to the County in writing by the Board’s District Administrator (collectively, “**Non-annual Special Assessments**”, and individually, “**Non-annual Special Assessment**”). Non-annual Special Assessments that are to be billed by the County will be billed by the County within sixty (60) days after such Special Assessments are calculated by the Board and provided to the County in a format adapted to the County’s billing system, and are certified to the County in writing by the Board’s District Administrator. Any Special Assessment certified by the Board’s District

Administrator to the County for inclusion in a County property tax bill under this section after September 1 of the applicable tax year shall be deemed to constitute a request by the Board for said Special Assessment to be included in a non-annual property tax bill of the County as a Non-annual Special Assessment.

(b) The Board's request for billing of Special Assessments by the County shall include the parcel number of each parcel against which such Special Assessment has been levied, the amount of such Special Assessment levied against each such parcel, and a certification by the Board's District Administrator that to the best of his or her knowledge, each such Special Assessment was properly levied by the Board, and is proper, valid, legally authorized and accurate. The Board shall be solely responsible for the calculation and determination of the amount of any Special Assessment levied by the Board against any parcel. The County shall have no responsibility or obligation for any such calculation or determination.

(c) The County will assess interest, delinquent and back tax collection fees, and other fees and charges on delinquent Special Assessments included on County tax bills at the same rates and in the same manner as on delinquent ad valorem real property taxes.

2. The County will accept payment of Special Assessments and related charges billed by the County at any location and in any manner that the County then accepts payment of ad valorem real property taxes.

3. Special Assessments and interest assessed thereon collected by the County, less Authorized Deductions (defined below) shall be distributed by the County to the Board via ACH (Automated Clearinghouse) on or before the fifteenth day of each month (collectively, "**Distributions**", and individually, "**Distribution**"); provided that amounts impounded under RSMO Section 139.031 or otherwise not lawfully available for distribution due to protest or challenge ("**Impounds**") shall not be subject to distribution under this section. As used herein, the term "**Authorized Deductions**" shall mean and include Collector's Commissions (defined below), Supplemental Processing Charges (defined below), Extraordinary Collection Costs (defined below), Indemnity Obligation Amounts (defined below), Assessment Fund Amounts (defined below), Correction Amounts (defined below), Impounds, and all other retentions, offsets and deductions that the County is authorized to deduct from distributions under this Agreement and/or Missouri law. Any amount required to be distributed to the Board under this section shall be subject to offset for amounts previously distributed to the Board that were assessed, collected or distributed in error ("**Correction Amounts**").

4. The County shall be entitled to a collection fee equal to a percentage of all Special Assessments and interest assessed thereon collected by the County at the same rate and in the same manner as provided under RSMO Section 52.260 for the collection of taxes by the County (the "**Collector's Commissions**"). To provide for payment of Collector's Commissions, the County may deduct said amounts from any distribution of monies made to the Board by the County. Collector's Commissions shall be in addition to

all other fees, deductions, offsets and reimbursement to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions and shall be in addition to all other Authorized Deductions.

5. The County shall be entitled to reimbursement by the Board in the sum of fifty dollars (\$50.00) for each Non-annual Special Assessment billed by the County, as reimbursement for additional labor, printing and postage costs associated with such billing and additional labor and other costs associated with the collection of such assessments ("**Supplemental Processing Charges**"). To provide for payment of Supplemental Processing Charges, the County may deduct said amounts from any distribution of monies made to the Board by the County. Supplemental Processing Charges shall be in addition to all other fees, deductions, offsets and reimbursement to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions and shall be in addition to all other Authorized Deductions.

6. In the event that any Special Assessment billed by the County under this Agreement is uncollectible by the County due to the Board's failure or inability to support its claim in defense thereof, the Board's retraction or dismissal thereof, the impropriety, invalidity or inaccuracy thereof, the Board's failure to comply with the provisions of the Act or this Agreement, any inconsistency or conflict between the provisions of the Act and any other provision of Missouri law, or the statute of limitations, then the County shall be entitled to reimbursement by the Board of all expenses incurred by the County in connection with the billing and attempt to collect such uncollectible Special Assessment, as follows ("**Extraordinary Collection Costs**"):

(a) the sum of fifty dollars (\$50.00) for each such uncollectible Special Assessment as reimbursement for associated County labor costs; and (b) the pro rata portion of all other costs and fees (including, without limitation, attorneys fees and suit costs at statutory rates, publication costs and posting costs) allocable to each such uncollectible Special Assessment as reimbursement for such costs and fees. To provide for payment of Extraordinary Collection Costs, the County may deduct said amounts from any distribution of monies made to the Board by the County. Extraordinary Collection Costs shall be in addition to all other fees, deductions, offsets and reimbursement to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions and shall be in addition to all other Authorized Deductions.

7. The County shall be entitled to reimbursement by the Board for, and the Board shall hold the County harmless from and indemnify and defend the County against, any and all claims, demands, actions, causes of action, suits, writs, judgments, damages, expenses and costs (including, without limitation, reasonable in-house and outside counsel attorney's fees and court costs) directly resulting from or arising out of any judicial challenge to (i) the propriety, validity or accuracy of any Special Assessment certified to the County by the Board, or (ii) the termination of a Special Assessment lien or related assessment contract or any other lien or other rights by reason of the foreclosure of such Special Assessment lien under RSMO Chapter 141, except to the extent that the County fails to notify the Board in writing promptly after receiving notice

of the commencement of the applicable claim, demand, action, cause of action, suit or writ (a "**Claim Notice**"), and such failure results in prejudice to any defense by the Board authorized in this section (the "**Indemnity Obligation**"). Any amounts owed to the County under the Indemnity Obligation shall be herein referred to as "**Indemnity Obligation Amounts**". To provide for payment of Indemnity Obligation Amounts, the County may deduct said amounts from any distribution of monies made to the Board by the County. Indemnity Obligation Amounts shall be in addition to all other fees, deductions, offsets and reimbursement to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions and shall be in addition to all other Authorized Deductions. Notwithstanding the foregoing, the Board shall have the right, at its option and at its expense, to elect in writing to provide the County with a defense against such claim, demand, action, cause of action, suit or writ with counsel reasonably acceptable to the County (the "**Assumption of Defense Notice**"), in which event (a) the Indemnity Obligation will not include in-house or outside counsel attorney's fees except those incurred by the Board for the defense provided to the County and except those incurred by the County after the County gives the applicable Claim Notice to the Board but prior to the County's receipt of the Assumption of Defense Notice, and (b) the Board shall have the right to compromise and settle any such claim, demand, action, cause of action, suit or writ on terms acceptable to the Board in its sole discretion, so long as the Board obtains a complete release of the County from any such claim, demand, action, cause of action, suit or writ.

8. The County shall be entitled to retain an amount equal to the percentages of all Special Assessments collected by the County at the same rates and in the same manner as provided under RSMO Sections 137.082 and 137.720 in connection with the collection of ad valorem taxes by the County ("**Assessment Fund Amounts**") for deposit into the County's assessment fund. To provide for payment of Assessment Fund Amounts, the County may deduct said amounts from any distribution of monies made to the Board by the County. The Assessment Fund Amounts shall be in addition to all other fees, deductions, offsets and reimbursement to which the County is entitled under other sections of this Agreement and/or Missouri law, shall be Authorized Deductions and shall be in addition to all other Authorized Deductions.

9. This Agreement shall be effective as of the Effective Date and shall continue in force and effect unless terminated by either party upon ninety (90) days' advance written notice to the other party. In the event of such termination, the provisions of this Agreement shall continue to apply with respect to Special Assessments certified to the County by the Board prior to such termination.

10. If any covenant or other provision of this Agreement is invalid, or incapable of being enforced, by reasons of any rule of law or public policy, all other conditions and provisions of the Agreement shall nevertheless remain in full force and effect and no covenant or provision shall be deemed dependent upon any other covenant or provision unless so expressed herein.

11. This Agreement incorporates the entire understanding and agreement of the parties with respect to the subject matter hereof.

**IN WITNESS WHEREOF**, this Agreement is executed in duplicate originals the date noted after respective signatures of the parties.

**JACKSON COUNTY, MISSOURI**

By: \_\_\_\_\_  
County Executive

ATTEST:

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: Clerk of the County Legislature

Approved as to form:

\_\_\_\_\_  
County Counselor

**MISSOURI      CLEAN      ENERGY**  
**DISTRICT**

By: \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:  
 Res/Ord No.: 19217  
 Sponsor(s): Dennis Waits  
 Date: July 25, 2016

SUBJECT	Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance  Project/Title: <u>Authorization of Cooperative Agreement for Collection of PACE Special Assessments</u>										
BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i>	<table border="1" data-bbox="293 575 1182 884"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT  TO ACCT</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <input checked="" type="checkbox"/> No budget impact (no fiscal note required) <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract: Department:                      Estimated Use: \$ <p>Prior Year Budget (if applicable):          Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$	Amount budgeted for this item * (including transfers):	\$	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT
Amount authorized by this legislation this fiscal year:	\$										
Amount previously authorized this fiscal year:	\$										
Total amount authorized after this legislative action:	\$										
Amount budgeted for this item * (including transfers):	\$										
Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT										
PRIOR LEGISLATION	Prior ordinances and (date): 4629 6/9/14  Prior resolutions and (date):										
CONTACT INFORMATION	RLA drafted by (name, title, & phone): V. Edwin Stoll, DCAO 881-3187										
REQUEST SUMMARY	The Collection department requests a resolution authorizing the County Executive to execute a cooperative agreement with the Missouri Clean Energy District for Collection of PACE special assessments.										
CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)										
ATTACHMENTS	Copy of agreement, ord 4629										



REVIEW	Department Director: <i>[Signature]</i>	Date: <i>7/14/16</i>
	Finance (Budget Approval): <i>If applicable</i>	Date:
	Division Manager: <i>Mary Jane Brown</i>	Date: <i>7/21/14</i>
	County Counselor's Office	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** enacting chapter 33., Jackson County Code, 1984, consisting of sections 3300., 3301., 3302., and 3303., relating to property assessed clean energy.

**ORDINANCE NO. 4629**, June 9, 2014

**INTRODUCED BY** James D. Tindall, County Legislator

WHEREAS, the 95<sup>th</sup> General Assembly of Missouri enacted §67.2800 to §67.2835, inclusive, RSMo, the "Property Assessment Clean Energy Act" (the "Act"); and

WHEREAS, the development, production, and efficient use of clean energy and renewable energy, as well as the installation of energy efficiency improvements to publicly and privately owned real property, will create jobs for residents of Jackson County, advance the economic well-being and public and environmental health of Jackson County, and contribute to the energy independence of our nation; and

WHEREAS, the primary intent of funding energy efficiency and renewable energy improvements pursuant to the Act is to promote the public purposes described above; and

WHEREAS, §67.2810.1 authorizes one or more Municipalities (as defined in §67.2800.7) to establish a Clean Energy Development Board to initiate and administer a Property Assessed Clean Energy ("PACE") Program so that owners of qualifying

property can access funding for energy efficiency improvements to their properties located in such Municipalities; and

WHEREAS, on January 3, 2011, a clean energy development board now named the Missouri Clean Energy District was created with the intention that all Municipalities within the State of Missouri would be eligible to join and participate by approving an appropriate ordinance or resolution; and

WHEREAS, it is in the best interests of Jackson County and for the benefit of its residents to join and participate in the District; and

WHEREAS, the Legislature hereby approves and authorizes joining and participation in the Missouri Clean Energy District; and

---

WHEREAS, the Legislature declares its intent that the provisions of this Ordinance shall be in conformity with federal and state laws, and enacts this Ordinance pursuant to sections 67.2800 to 67.2835 of the Missouri Revised Statutes (2000), as amended; now therefore

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause. Chapter 33., Jackson County Code, 1984, consisting of sections 3300., 3301., 3302., and 3303., is hereby enacted, to read as follows:

3302. Program Administration.

The Missouri Clean Energy District shall administer the functions of the PACE Program within the County by:

- a. providing property owners with an application in order to apply for PACE Funds;
- b. developing standards for the approval of Projects submitted by property owners;
- c. reviewing applications and select qualified projects;
- d. entering into Assessment Contracts with property owners;
- e. providing a copy of each executed Notice of Assessment to the Director of Assessment and causing a copy of each such Notice of Assessment to be recorded in the real estate records of the Jackson County Recorder of Deeds;
- f. authorizing and disbursing the PACE Funds to the property owners;
- g. receiving the PACE Assessment from the County Collector; and
- h. recording any lien, if needed, due to nonpayment of a PACE Assessment.

3303. Liability of County Officials; Liability of County.

Notwithstanding any other provision of law to the contrary, officers and other officials of the County, the District and the County, including, without limitation, tax assessors and tax collectors, shall not be personally liable to any person for

## Chapter 33

### Property Assessed Clean Energy

#### 3301. Title and Definitions.

3301.1 Title. This chapter shall be known and may be cited as the "Jackson County, Missouri Property Assessed Clean Energy (PACE) Ordinance."

3301.2 Definitions. Except as specifically defined below, word and phrases used in this chapter shall have their customary meanings. Words and phrases defined in section 67.2800.2 of the Missouri Revised Statutes (2000), as amended, shall have their defined meanings when used in this chapter. As used in this chapter, the following words and phrases shall have the meanings indicated.

"Missouri Clean Energy District" or "District" means the Missouri Clean Energy District.

"PACE Assessment" means a special assessment made against qualifying property in consideration of PACE Funding.

"PACE Funding" means funds provided to the owner(s) of qualified property by the District for an energy efficiency improvement.

"Qualifying Property" means real property located in Jackson County, Missouri.

claims, of whatever kind or nature, under or related to the County's PACE Program, including, without limitation, claims for or related to uncollected PACE Assessments. The County has no liability to a property owner for or related to energy savings improvements funded under a PACE Program. The District shall for all purposes be considered an independent entity and shall not be considered a subdivision of the County.

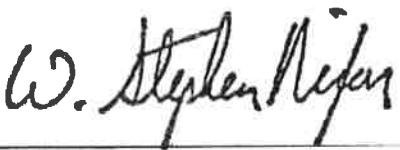
3304. Appointment of Elector

The District is governed by a five-member Board of Directors. Each member entity appoints an elector to participate in the appointment process for Board members. The County Executive shall appoint a Jackson County resident to serve as Jackson County's elector, to serve a term coterminous with that of the County Executive.

Effective Date: This Ordinance shall be effective immediately upon its passage by the County Executive.

APPROVED AS TO FORM:

  
Chief Deputy County Counselor

  
County Counselor

I hereby certify that the attached Ordinance, Ordinance No. 4629 introduced on June 9, 2014, was duly passed on June 23, 2014 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0

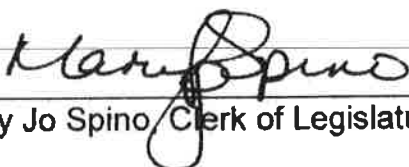
Abstaining 0

Absent 0

Excused 1

This Ordinance is hereby transmitted to the County Executive for his signature.

6.23.14  
Date

  
Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 4629.

6/24/2014  
Date

  
Michael D. Sanders, County Executive

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

~~Res~~/Ord No.: 4629

Sponsor(s): James D. Tindall

Date: June 9, 2014

<b>SUBJECT</b>	Action Requested <input checked="" type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance  Project/Title: Jackson County, Missouri Property Assessed Clean Energy ("PACE") Ordinance										
<b>BUDGET INFORMATION</b> <i>To be completed By Requesting Department and Finance</i>	<table border="1" data-bbox="310 464 1208 783"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$0.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$0.00</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT  TO ACCT</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input checked="" type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:                  Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):                  Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$0.00	Amount previously authorized this fiscal year:	\$0.00	Total amount authorized after this legislative action:	\$0.00	Amount budgeted for this item * (including transfers):	\$0.00	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT
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Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT										
<b>PRIOR LEGISLATION</b>	Prior ordinances and (date):  Prior resolutions and (date):										
<b>CONTACT INFORMATION</b>	RLA drafted by (name, title, & phone):										
<b>REQUEST SUMMARY</b>	<p>Section 67.2810.1 of the Revised Statutes of Missouri (R.S.M.O.), authorizes one or more Municipalities to establish a Clean Energy Development Board to initiate and administer a Property Assessed Clean Energy ("PACE") program so that owners of qualifying property can access funding for energy efficiency improvements to their properties. On January 3, 2011, a clean energy development board named the Missouri Clean Energy District was created with the intention that all municipalities within the state of Missouri would be eligible to join and participate by approving an appropriate ordinance or resolution. The Missouri Clean Energy District was established in Jefferson City and is administered by the Missouri Clean Energy Funding, LLC.</p> <p>This Resolution is requesting approval to join the Missouri Clean Energy District pursuant to sections §67.2800 to §67.2835, inclusive, RSMO., the "Property Assessed Clean Energy Act," and stating the terms under which the County will conduct activities within the County as a member of such district.</p>										



**Exhibit A****Background**

Section 67.2810.1 authorizes one or more Municipalities to establish a Clean Energy Development Board to initiate and administer a Property Assessed Clean Energy ("PACE") program so that owners of qualifying property can access funding for energy efficiency improvements to their properties. On January 3, 2011, a clean energy development board named the Missouri Clean Energy District was created with the intention that all municipalities within the state of Missouri would be eligible to join and participate by approving an appropriate ordinance or resolution. The Missouri Clean Energy District was established in Jefferson City and is administered by the Missouri Clean Energy Funding, LLC.

**Board Members and Elections**

Clean Energy Development Boards are composed of at least 3 individuals with all members being appointed by the chief elected officer of the municipality that created the board. When multiple municipalities participate in forming a development board, the board members will be appointed in a manner agreed to by all participants.

Currently, the Missouri Clean Energy District board has been seated, its officers elected and its bylaws established. The board determines operating procedures and oversees the administration of the PACE program. The bylaws of the Mid Missouri Clean Energy Development Board provide that its members, while initially appointed by the creating body, are selected by electors. Each municipality which joins the board through ordinance is entitled to a seat on the advisory committee and votes as an elector in the selection of board members. Members of the board serve three year terms which are staggered for continuity.

**Procedure of Missouri Clean Energy District**

PACE is a financing tool that allows property owners to borrow money for renewable energy and energy efficiency property improvements with little or no upfront cost. The cost of the energy saving improvement is then repaid through an assessment on the owner's annual property tax bill, which cannot exceed 20 years. Assessments are tied by a lien to the specific property. If the property is later sold, the assessment and lien stay with the property and become the obligation of the new owner, but the cost-saving benefits of the energy improvements also transfer to the new owner. Properly designed energy saving projects will allow property owners to save more on yearly energy costs than their property tax increase (as required by the PACE bill).

Financing for the program will be provided through a warehouse model – local and regional banks will offer a line of credit and a separate loan loss reserve fund amounting to 10% of assessments. Bonds will be issued once projects reach roughly \$5 million. The interest rate is expected to fall between 6.5 and 6.75 percent. The program will acquire

lender consent for each project. Minimum size of the project is \$5,000, while there is no maximum amount.

### **Eligible Property**

Currently funds are only available for commercial property, developers, contractors, and local governments. It is anticipated that funds will become available to individuals for their private residences in the near future.

### **Participating Counties**

Currently there are 31 participants in the Missouri Clean Energy District, which includes: Kansas City and North Kansas City. Alternatively, the City of St. Louis has decided to establish their own PACE program which is "Set the PACE St. Louis".

### **Conclusion**

The PACE program provides an incentive for developers to pursue green options by addressing the two major concerns of investing in energy efficiency measures and renewable energy systems, which are lack of capital and the hesitancy to engage in long-term investments. By addressing these concerns, the PACE program will help to support sustainable growth within Jackson County. Additionally, establishing a PACE program within the County would help to stimulate local job creation. A recent study conducted by the Missouri Clean Energy District, estimates that for every one million dollars in project expenditures, between 13 to 15 jobs can be created.

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**A RESOLUTION** authorizing the extension of the agreement with Data Driven Consulting, LLC, of Kansas City, MO, for the furnishing of project consulting services for use by the Prosecuting Attorney's Office, at no additional cost to the County.

**RESOLUTION NO. 19218**, July 25, 2016

**INTRODUCED BY** Dan Tarwater III, County Legislator

WHEREAS, by Resolution 18893, dated July 27, 2015, the Legislature did authorize the execution of a Consulting Agreement with Data Driven Consulting, LLC, of Kansas City, MO, for the furnishing of consulting services to evaluate the alignment of the Prosecuting Attorney's Office as part of its crime reduction programs and to provide a detailed and academic evaluation of the Teens in Transition Program; and,

WHEREAS, by Resolution 19006, dated November 16, 2015, the Legislature did authorize an addendum to the Consulting Agreement with Data Driven Consulting for additional costs and administrative fees associated with facilitating the training and technical assistance of members of the Prosecuting Attorney's Office, through March 31, 2016; and,

WHEREAS, the Prosecuting Attorney's Office has requested an extension of the Agreement with Data Driven through December 31, 2016, at no additional cost to the County; now therefore,

**BE IT RESOLVED** by the County Legislature of Jackson County, Missouri, that the County Executive be and hereby is authorized to execute an extension to the Agreement with Data Driven Consulting, in a form to be approved by the County Counselor; and,

BE IT FURTHER RESOLVED that the Director of Finance and Purchasing be and hereby is authorized to make all payments, including final payment on the agreement and addenda thereto.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

  
Chief Deputy County Counselor

  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19218 of July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 19218

Sponsor(s): Dan Tarwater III

Date: July 25, 2016

<p>SUBJECT</p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Resolution authorizing the County Executive to execute a second addendum to the Consulting Agreement with Data Driven Consulting, LLC of Kansas City, MO, to extend the term for the furnishing of project consulting at no additional cost to the County.</u></p>														
<p>BUDGET INFORMATION  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$</td> </tr> <tr> <td>Source of funding (name of fund) and account code number;</td> <td></td> </tr> <tr> <td>FROM:</td> <td>FROM ACCT</td> </tr> <tr> <td>TO:</td> <td></td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input checked="" type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:      Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):      Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$	Amount budgeted for this item * (including transfers):	\$	Source of funding (name of fund) and account code number;		FROM:	FROM ACCT	TO:	
Amount authorized by this legislation this fiscal year:	\$														
Amount previously authorized this fiscal year:	\$														
Total amount authorized after this legislative action:	\$														
Amount budgeted for this item * (including transfers):	\$														
Source of funding (name of fund) and account code number;															
FROM:	FROM ACCT														
TO:															
<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date): 19006 (11/23/15) ; 18893 (7/27/15)</p>														
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name, title, &amp; phone): Gina Robinson, Chief of Operations, 816-881-3369</p>														
<p>REQUEST SUMMARY</p>	<p>This resolution requests a second addendum to extend the term of the contract for Data Driven</p>														

	Consulting, LLC, through December 31, 2016. This extension poses no additional cost to the County.	
CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS	Budget, Duties	
REVIEW	Department Director: <i>Jean Peters Baker</i>	Date: <i>7/18/16</i>
	Finance (Budget Approval): <i>N/A</i> <i>If applicable</i>	Date: <i>7/19/16</i>
	Division Manager: <i>Marylou Brown</i>	Date: <i>7/21/16</i>
	County Counselor's Office:	Date:

**Fiscal Information (to be verified by Budget Office in Finance Department)**

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.  
Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this transfer/appropriation are available from the source indicated below.**

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**A RESOLUTION** authorizing the Chief Financial Officer to execute certain documents in connection with the Jackson County Industrial Development Authority's Series 2002A Recreational Facilities revenue bonds to resolve certain tax matters with the U.S. Internal Revenue Service for the benefit of YMCA of Greater Kansas City.

**RESOLUTION NO. 19219**, July 25, 2016

**INTRODUCED BY** Dennis Waits, County Legislator

WHEREAS, due to the loss of directors and failure to file required reports with the State of Missouri, the Jackson County Industrial Development Authority (the "IDA"), was administratively dissolved by the Missouri Secretary of State; and,

WHEREAS, pursuant to section 349.095 of the Revised Statutes of Missouri, as amended, following the dissolution of the IDA, Jackson County became the successor to all rights and properties of the IDA, provided that the County is not subject to any tax assessment or financial liability to any bondholder or creditor of the IDA; and,

WHEREAS, the IDA had previously issued \$13,495,000.00 of Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project), Series 2002A (the "Bonds"), in order to provide funds to loan to the Young Men's Christian Association of Greater Kansas City (the "YMCA"); and,



WHEREAS, the YMCA sold some of the facilities financed or refinanced with the Bonds in a manner that was not in compliance with the federal tax requirements that applied to the use of Bond proceeds; and,

WHEREAS, the YMCA has requested the County's assistance in self-reporting this violation to the Internal Revenue Service ("IRS") under the IRS Voluntary Closing Agreement Program ("VCAP"); and,

WHEREAS, self-reporting this violation to the IRS will allow this matter to be settled on terms more favorable than if the issue had arisen in an audit and will also permit the YMCA to refinance on a tax-exempt basis the portion of the Bonds not attributable to the facilities that were sold; and,

WHEREAS, all costs associated with the settlement with the IRS, including, but not limited to, any penalties due to the IRS and the cost to the County to retain outside counsel to assist in this matter, are the responsibility of the YMCA; and,

WHEREAS, an authorized officer of the YMCA has executed a statement affirming its obligations to pay such costs along with other information about the YMCA included in the request to be submitted to the IRS to utilize VCAP (IRS Form 14429) (the "VCAP Request"); and,

WHEREAS, this statement includes a provision whereby the YMCA has agreed to indemnify and hold the County harmless from any loss or liability the County might incur as a result of the VCAP Request; and,

WHEREAS, the Legislature finds and determines it is desirable to assist the YMCA with the settlement and to authorize the execution on behalf of the County of (a) the attached VCAP Request, (b) the attached power of attorney (IRS Form 2848) authorizing Kutak Rock LLP, as special counsel to the County, and Gilmore & Bell PC, as bond counsel for the Bond issue, to represent the County in connection with the VCAP Request and settlement, and (c) a settlement agreement with the IRS for an amount acceptable to the YMCA; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the Chief Financial Officer be and hereby is authorized to execute the documents described in this Resolution and any and all other documents necessary to give effect to the intent of this Resolution.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19219 of July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature

This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases is subject to annual appropriation.

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief Financial Officer

**STATEMENT AND INDEMNITY OF YMCA OF GREATER KANSAS CITY  
PERTAINING TO JACKSON COUNTY, MISSOURI, VCAP REQUEST**

In connection with the request made by Jackson County, Missouri (the "County"), as stated in Form 14429, Tax Exempt Bonds Voluntary Closing Agreement Program Request (the "VCAP Request"), for a closing agreement with respect to the \$13,495,000 Recreation Facilities Revenue Bonds (YMCA of Greater Kansas City Project), Series 2002A, issued by The Industrial Development Authority of the County of Jackson, State of Missouri (the "Bonds"), the undersigned officer of the Young Men's Christian Association of Greater Kansas City (the "Borrower") states and agrees as follows:

1. I am an officer of the Borrower with the authority to legally bind the Borrower and am familiar with the Bonds and the facts pertaining to the Borrower in the VCAP Request.

2. Under penalties of perjury, I declare that I have examined the VCAP Request, including accompanying documents and statements, and to the best of my knowledge and belief, information included in the VCAP Request under numbers 7 through 12, 20 through 36, 40 through 42, 47 and, with respect to the Borrower's compliance procedures, 49, contains all the relevant facts relating to such portion of the VCAP Request and such facts are true, correct and complete.

3. The Borrower agrees to pay and indemnify and save the County and its officers, employees and agents harmless from and against all loss, liability, damage or expense arising out of the VCAP Request, including, but not limited to, any settlement entered into with the Internal Revenue Service.

I understand that the foregoing information will be relied upon by the Issuer with respect to submission of the VCAP Request to the Internal Revenue Service.

Date signed: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Typed or printed name of officer)

Form **14429**  
(March 2013)

Department of the Treasury - Internal Revenue Service

**Tax Exempt Bonds**  
**Voluntary Closing Agreement Program Request**

The Tax Exempt Bonds Voluntary Closing Agreement Program (TEB VCAP), described in Notice 2008-31, 2008-11 I.R.B. 592, provides remedies for issuers of tax-advantaged bonds who voluntarily come forward to resolve a violation of the federal tax requirements applicable to a bond issue which cannot be corrected under self-correction programs described in the Income Tax Regulations (Regulations) or other published guidance. For this purpose, references to "tax-advantaged bonds" are references to tax-exempt bonds, qualified tax credit bonds, and direct pay bonds, which are specified tax credit bonds, build America bonds and recovery zone economic development bonds. Section 7.2.3 of the Internal Revenue Manual (IRM) provides additional procedural guidance on how to submit a TEB VCAP request. TEB VCAP is administered by the office of Tax Exempt Bonds (TEB) within the Tax Exempt & Government Entities division.

**Purpose of this form**

This form is to assist issuers in organizing their TEB VCAP submission requests and in ensuring that their submissions are complete in accordance with the requirements under Notice 2008-31 and IRM 7.2.3. This form will also facilitate the process for accepting requests and assigning requests to a specialist. This form does not alter the requirements of section 7121 of the Internal Revenue Code (Code), Notice 2008-31, or IRM 7.2.3 applicable to TEB VCAP.

**Who may use this form**

An issuer of tax-advantaged bonds may submit a TEB VCAP submission request to resolve a violation or other tax matter jeopardizing the tax-advantaged status of its bonds. While other parties (e.g., conduit borrower, trustee) may participate in a TEB VCAP request with the permission of the issuer, only the issuer may use this form to submit a request and provide all required information under penalties of perjury as to the truth, accuracy and completeness of such information. See IRM 7.2.3 for information on how to submit a TEB VCAP request on an anonymous basis.

**How to use this form**

Answer each question by filling in the requested information in the corresponding box. If the question relates to information to be included in the request, check the appropriate Yes or N/A option. When a question contains a place for a page number, insert the page number(s) of the request that correspond to the information called for by a "Yes" answer to a question. Sign the form under penalty of perjury, date the form, and include it at the beginning of your request.

**Issuer Information**

Unless otherwise noted, see IRM 7.2.3.2.1(2)(A) for more information

1. Issuer's name The Industrial Development Authority of the County of Jackson, State of Missouri		2. Issuer's Employer Identification Number (EIN) 52-1375404	
3. Is the Issuer's name and EIN above different than that reported on the Form 8038 Series information return filed upon the issuance of the bonds <input type="checkbox"/> Yes <input checked="" type="checkbox"/> N/A                      See Attachment			
If Yes, please provide the name and EIN reported on the return			
Name		EIN	
4. Issuer's address (number, street) Jackson County Courthouse, 415 E 12th Street, 2nd Floor			
City Kansas City		State MO	ZIP code 64106
5. Name and title of official of issuer who may be contacted for additional information Jay D. Haden, Chief Deputy County Counselor			
6. Telephone number of official of issuer listed on line 5 816-881-3000			

**Note:** With respect to a violation that affects multiple issuers or issues of bonds, such as a composite issue, each issuer of an affected issue must join in the request and provide the information required in lines 1-6 in an attached schedule.

**Additional Party Information**

If the issuer proposes to include additional parties to the closing agreement please provide

7. Additional party's name Young Men's Christian Association of Greater Kansas City		8. Additional party's EIN 44-0546002
9. Address (number, street) 3100 Broadway, Suite 1020		
City Kansas City	State MO	ZIP code 64111
10. Name and title of official of additional party who may be contacted for additional information Kelli McClure, Chief Financial Officer		
11. Phone number of official listed on line 10 816-360-3323		
12. Role of additional party (e.g., conduit borrower, trustee) Conduit Borrower		
13. Is Form 8821, <i>Tax Information Authorization</i> , attached for the additional party to inspect and/or receive information about the issuer? IRM 7.2.3.2.1(6) <input type="checkbox"/> Yes Page number _____ <input checked="" type="checkbox"/> N/A		
14. Is Form 8821 attached for the issuer to inspect and/or receive information about the additional party? IRM 7.2.3.2.1(6) <input type="checkbox"/> Yes Page number _____ <input checked="" type="checkbox"/> N/A		
<b>Note:</b> If more than one additional party, provide the information and Forms 8821 required in lines 7 through 14 for each additional party on an attached schedule.		

**Authorized Representative Information**

15. Is Form 2848, <i>Power of Attorney and Declaration of Representative</i> , for each authorized representative attached? IRM 7.2.3.2.1(6) <input checked="" type="checkbox"/> Yes Page number <u>8-14</u> <input type="checkbox"/> N/A		
16. Name and title of authorized representative Meghan K. McKernan, Tax Counsel		17. PTIN of authorized representative P01062534
18. Telephone number of authorized representative (816) 221-1000		
19. Address (number, street) 2405 Grand Boulevard, Suite 1100		
City Kansas City	State MO	ZIP code 64108
<b>Note:</b> If more than one authorized representative, provide the information and Forms 2848 required in lines 15 through 19 for each additional representative on an attached schedule.		

**Bond Information**

See IRM 7.2.3.2.1(2)(B) for more information

20. Name of bond issue See Attachment		21. Issue date of bond issue 10/31/2002
22. CUSIP number (if any) reported on Form 8038 Series information return filed in connection with the issuance of the bond issue(s) 46737R AC7		
23. Issue price \$13,495,000		
24. Is a full debt service schedule for the issue showing principal maturities and interest rates (for variable rate issues include a description of how the rate is set and the interest payments to the date of the request) attached <input checked="" type="checkbox"/> Yes Page number <u>15-20</u> <input type="checkbox"/> N/A		
25. Is a copy of the Form 8038 Series information return filed in connection with the issuance of the bond issue(s) and submitted to the IRS attached? IRM 7.2.3.2.1(5) <input checked="" type="checkbox"/> Yes Page number <u>21-24</u> <input type="checkbox"/> N/A		

26. If the request relates to a direct pay bond issue, is a copy of any Forms 8038-CP related to the bond issue(s) and submitted to the IRS attached? IRM 7.2.3.2.1(5)

Yes Page number \_\_\_\_\_  N/A

27. If the violation relates to the requirements of section 148 of the Code, is a copy of any Forms 8038-T and Forms 8038-R related to the bond issue(s) and submitted to the IRS attached? IRM 7.2.3.2.1(5)

Yes Page number \_\_\_\_\_  N/A

## Violations

See IRM 7.2.3.2.1(2)(C) for more information

28. Which section(s) of the Code relates to the violation described in the request  
§ 145(a)(1) and 1.141-12(d)(1)

29. Is a clear statement of the specific federal tax requirement which provides a basis for finding a violation included

Yes Page number 2-3  N/A

30. Is a description of the identified violation(s) as well as the facts and circumstances pertaining to the nature of the identified violation and its occurrence included

Yes Page number 3-4  N/A

31. Is a statement as to when and how the facts surrounding the identified violation were discovered included

Yes Page number 3-4  N/A

32. In the event that the issuer identifies a violation but requests TEB to consider as a factor in determining an appropriate resolution that certain legal questions apply, has the issuer included the following information in its request

a) a description of established law supporting a determination that there is a credible basis for finding that a violation occurred

Yes Page number \_\_\_\_\_  N/A

b) a description of such legal questions, and their application to the facts of the submission, supporting why TEB should consider such legal questions as a factor in the appropriate resolution of the violation

Yes Page number \_\_\_\_\_  N/A

33. If the issuer is submitting a request to resolve a violation pursuant to a resolution standard described under IRM 7.2.3.4.2 (*Tax Exempt Bonds*) or IRM 7.2.3.4.3 (*Certain Direct Pay Bonds*), has the issuer additionally supplied any information required under the relevant Identified Violation section

Yes Page number 4  N/A

## Settlement Terms

See IRM 7.2.3.2.1(2)(D) for more information

34. Has the issuer included a description of the issuer's proposed settlement terms for resolving the identified violation

Yes Page number 4-5  N/A

35. If the proposal includes the payment of a closing agreement amount, has the issuer included

a) an identification of the computation methodology described in IRM 4.81.6 used to determine the amount or a description of an alternative computation methodology including a discussion of why such an alternative is appropriate under the facts and circumstances

Yes Page number 5  N/A

b) an identification of the source of funds to be used to pay the closing agreement amount

Yes Page number 5  N/A

36. If the proposal includes the redemption, defeasance, tender, or purchase of any amount of the bonds comprising the bond issue, has the issuer identified the source of funds to be used to effectuate such action and the maturities of the bonds subject to such action

Yes Page number 5  N/A

## Statements of Good Faith

See IRM 7.2.3.2.1(2)(E) for more information

37. Has the issuer included a statement that the bond issue is not under examination or under consideration by the IRS Office of Appeals

Yes Page number 5  N/A

38. Has the issuer included a statement that the tax-advantaged status of the bonds is not at issue in any federal court

Yes Page number 5  N/A

39. Has the issuer included a statement as to whether the bonds are under review in any court (*other than a federal court*), administrative agency, commission, or other proceeding (and identified the proceeding)

Yes Page number 5  N/A

40. Has the issuer included a statement as to whether the issuer knew or reasonably expected on the issue date that the violation might occur

Yes Page number 5  N/A

41. Has the issuer included a description of the policies or procedures which have been or will be implemented to prevent this type of violation from recurring with this or any other bond issues

Yes Page number 5  N/A

42. Has the issuer included a statement that the request for a closing agreement was promptly undertaken upon the discovery of the identified violation, including the date(s) of the violation, the date and circumstances surrounding the discovery of the violation, and the date and nature of any actions taken in response to the discovery of violation (e.g., *redemption, defeasance*)

Yes Page number 5  N/A

### Identification of Previous TEB VCAP or Private Letter Ruling Requests

See IRM 7.2.3.2.1(2)(F)&(G) for more information

43. Has the issuer identified any previous and contemporaneous TEB VCAP requests (*including anonymous requests*) submitted either: (1) with respect to the bond issue that is the subject of the request; or (2) pertaining to a violation that is of the same type as the subject of the request provided that such request was submitted within the past five years, including the name(s) of the related bond issue(s), brief summaries of the violation(s) identified and resolution thereof; or, if no previous or contemporary request has been submitted, has the issuer included a statement to that effect

Yes Page number 5  N/A

44. Has the issuer identified all previous or contemporaneous private letter ruling requests submitted by the issuer with respect to the bonds and relating to the violation which is the subject of the TEB VCAP request, including a brief summary of the matters addressed therein; or, if no previous or contemporaneous private letter ruling request has been submitted, has the issuer included a statement to that effect

Yes Page number 6  N/A

### Conflicts, Disclosure, 3rd Party Fault, Other

See IRM 7.2.3.2.1(2)(H) through (K) for more information

45. Has the issuer described any explanation the representative(s) or other professionals have made to the issuer regarding conflicts of interests relating to the bonds that might exist under Circular 230

Yes Page number 6  N/A

46. Has the issuer identified a violation that has been disclosed on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) or to any state or local taxing jurisdiction that grants tax-advantaged treatment to the issuer's bonds, including a statement describing the disclosure and how it was made; or, if no disclosure has been made, a statement to that effect

Yes Page number 6  N/A

47. If the issuer wishes to assert that the violation was caused by another party and requests TEB to consider this as a factor in determining an appropriate resolution, has the issuer included a statement that the violation was due to the acts or omissions of a person or persons other than the issuer, together with a description of the circumstances surrounding the violation thereof, and any information that the issuer has regarding such acts or omissions (*including an identification of the person or persons whose acts or omissions caused the violation*)

Yes Page number 6  N/A

48. Has the issuer attached an explanation of any other information relevant to the matters contained in or resolution of the TEB VCAP request

Yes Page number \_\_\_\_\_  N/A

### Written Post-Issuance Compliance Monitoring Procedures

49. Has the issuer included an affirmative or negative statement as to whether the issuer has adopted comprehensive written procedures intended to promote post-issuance compliance with, and to prevent violations of, the federal tax requirements for tax-advantaged bonds? IRM 7.2.3.2.1(3)

Yes Page number 6-7  N/A



50. If the issuer has included an affirmative statement for line 49, has the issuer included a detailed description of the portion of such comprehensive procedures which relate to the violation which is the subject of the TEB VCAP request identifying: 1) the authorized person(s) that adopted the procedures; 2) the officer(s) with responsibility for monitoring compliance; 3) the frequency of compliance check activities; 4) the nature of the compliance check activities undertaken; 5) and the date such procedures were originally adopted and subsequently updated (if applicable)? IRM 7.2.3.2.1(3)

Yes Page number \_\_\_\_\_  N/A

51. If the issuer has included an affirmative statement for line 49, has the issuer submitted information demonstrating that the issuer had, either prior to the date of the violation, adopted "sufficient written procedures", to ensure post-issuance compliance with federal tax law requirements; or, after the violation, implemented such procedures and both timely identified the violation following such implementation and submitted its request no later than 90 days after such identification? For purposes of this question, "sufficient written procedures" must specify: the official with monitoring compliance responsibility; the frequency of at least annual compliance checks; the nature of the compliance activities required to be undertaken; the procedures used to timely identify and elevate resolution of a violation when it occurs, or is expected to occur; procedures for the retention of records material to substantiate federal tax law compliance; and, an awareness of the availability of TEB VCAP and other remedial actions to resolve violations. A mere reference to the bond documents is generally insufficient. IRM 7.2.3.4.4

Yes Page number \_\_\_\_\_  N/A

### Issuer Approval & Signature

Under penalties of perjury, I declare that I have examined this submission, including accompanying documents and statements, and to the best of my knowledge and belief, the submission contains all the relevant facts relating to the request, and such facts are true, correct, and complete

Signature of Official of Issuer	Name of Official of Issuer	Date signed

**Note:** TEB will only accept facts submitted by a party other than the issuer (e.g. conduit borrower, trustee) under penalties of perjury if the issuer also certifies under penalties of perjury that to the best of the issuer's knowledge that such facts are true and accurate. If the issuer wishes to have another party submit facts under penalty of perjury, attached a separate penalty of perjury statement. IRM 7.2.3.1.2(4)

**ATTACHMENTS TO**  
**IRS FORM 14429**  
**(TAX EXEMPT BONDS VOLUNTARY CLOSING AGREEMENT PROGRAM REQUEST)**

**\$13,495,000**  
**The Industrial Development Authority**  
**of the County of Jackson, State of Missouri**  
**Recreational Facilities Revenue Bonds**  
**(YMCA of Greater Kansas City Project)**  
**Series 2002A**  
**(the "Missouri Bonds")**

**Issuer Information**

Jackson County, Missouri

1. Jackson County, Missouri (the "County") is submitting Form 14429 as the statutory successor in interest to the rights and properties of The Industrial Development Authority of the County of Jackson, State of Missouri (the "Authority"), which has been dissolved.
2. EIN: 44-6000524
3. N/A
- 4 – 6. See Form 14429

**Additional Party Information**

City of Olathe, Kansas

7. City of Olathe, Kansas
8. EIN: 48-6034756
9. 100 East Santa Fe, Olathe, Kansas 66061
10. Dianna Wright, Director of Resource Management
11. 913-971-8680
12. As described in response to #30 and #31 below, the City of Olathe, Kansas issued the "Kansas Bonds" (defined below) on the same day as the Missouri Bonds. The Kansas Bonds are not the subject of this VCAP Request. However, the City of Olathe, Kansas is joining in the request solely for purposes of ease of administration.
13. N/A
14. N/A

### **Authorized Representative Information**

16. Marcus C. McCarty
17. PTIN: P01066191
18. Telephone Number: 816-221-1000
19. 2405 Grand Boulevard, Suite 1100, Kansas City, Missouri 64108
16. Larry L. Carlile
17. PTIN: P01064471
18. Telephone Number: 303-297-2400
19. 1801 California Street, Suite 3000, Denver, CO 80202
16. Dorothea K. Riley
17. PTIN: P01079431
18. Telephone Number: 816-960-0090
19. 2300 Main Street, Suite 800, Kansas City, MO 64108

### **Bond Information**

20. Variable Rate Demand Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 2002A
24. See Attachment 24. Interest on the Bonds was to be paid in arrears on each Interest Payment Date based on a Daily Rate, Weekly Rate, Commercial Paper Rate, Long-Term Rate or Fixed Rate, as determined by the Remarketing Agent (all as defined in the Bond Trust Indenture, dated October 1, 2002). However, in no event was the interest rate on the Bonds to exceed the Maximum Rate of 12% per annum. All Bonds accrued interest at a Weekly Rate on the date of original issuance and continued to accrue interest at a Weekly Rate until redemption.

The amount of interest payable with respect to any Bonds on any Interest Payment Date was to be computed (1) during Daily Rate Periods, on the basis of a 365- or 366- day year for the number of days actually elapsed, (2) during Commercial Paper Rate Periods or Weekly Rate Periods, on the basis of a 365- or 366-day year for the number of days actually elapsed, based on the calendar year in which the Commercial Paper Rate Period or the Weekly Rate Period commences, and (3) during Fixed Rate Periods and Long-Term Rate Periods, on the basis of a 360-day year of 12 30-day months.

### **Violations**

29. Internal Revenue Code ("the Code") § 145(a)(1) states that all property provided by the net proceeds of a qualified 501(c)(3) issue is to be owned by a 501(c)(3) organization or a government unit. Pursuant to Treasury Regulations § 1.141-12(d)(1), an issuer or borrower may

take remedial action by redeeming all nonqualified bonds of the issue within 90 days of the deliberate action. The conduit borrower sold Bond financed property and only a portion of the sale proceeds were used to redeem non-qualified bonds within 90 days of the deliberate action.

- 30-31. The Authority issued \$13,495,000 original principal amount of Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project), Series 2002A (the "Missouri Bonds") on October 31, 2002. Pursuant to the Missouri Bond documents, proceeds of the Missouri Bonds were loaned to the Young Men's Christian Association of Greater Kansas City (the "Borrower"), a 501(c)(3) organization, and were used to refund (1) Variable Rate Demand Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 1996A (the "Series 1996A Bonds") and (2) Variable Rate Demand Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 1999A, issued on December 15, 1999 (the "Series 1999A Bonds"). Proceeds of the Series 1996A Bonds and the Series 1999A Bonds were used to finance the construction, renovation and equipment for various YMCA facilities located in the Kansas City, Missouri area.

The Borrower has represented to the County the following:

On the same day the City of Olathe, Kansas (the "City of Olathe") issued \$8,000,000 original principal amount of Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project), Series 2002B Bonds (the "Kansas Bonds"). Pursuant to the Kansas Bond documents, proceeds of the Kansas Bonds were also loaned to the YMCA and were used to finance and refinance the construction, renovation and equipment for various YMCA facilities located in the Kansas City, Kansas area.

The Missouri Bonds and the Kansas Bonds were a multipurpose issue and treated as separate issues for all purposes (including Code § 141 and § 145) except for arbitrage yield, rebate, and determining the minor portion. Separate Form 8038s were filed and separate bond documents, including Tax Compliance Agreements, were executed at the time of the financings. In addition, bonds were allocated to the separate purposes. All of the facilities financed and refinanced by the Kansas Bonds remain owned by the Borrower. As a result of the foregoing, the Kansas Bonds are not the subject of this VCAP Request.

In 2015, the Borrower sold the following facilities that were financed and refinanced by the Missouri Bonds:

The Borrower sold the Independence property ("Property 1") to a nonqualified user on April 17, 2015 for \$320,000, of this amount \$130,950 was used to pay down the Missouri Bonds on May 15, 2015 (within 90 days of the sale date) and the remaining portion was used to pay down the Kansas Bonds and other outstanding debt of the Borrower. As shown on Attachment 30-31, the amount of Missouri Bonds allocable to Property 1 is \$112,710 after taking into account the amount of bonds redeemed from sale proceeds.

The Borrower sold the Raytown property ("Property 2") to a nonqualified user on April 17, 2015 for \$850,000, of this amount \$354,050 was used to pay down the Missouri Bonds on May 15, 2015 (within 90 days of the sale date) and the remaining portion was used to pay down the Kansas Bonds and other outstanding debt of the Borrower. As shown on Attachment 30-31, the amount of Missouri Bonds allocable to Property 2 is \$2,350,848 after taking into account the amount of bonds redeemed from sale proceeds.

The Borrower sold the Linwood property ("Property 3") to an affiliated 501(c)(2) organization on June 30, 2015 for \$1,200,000. None of the sale proceeds were used to pay down the Missouri Bonds. As shown on Attachment 30-31, the amount of Missouri Bonds allocable to Property 3 is \$976,359.

As a result the total amount of Missouri Bonds allocable to the sale of Property 1, Property 2, and Property 3 is \$3,439,918 (the "Nonqualified Bonds").

In the fourth quarter of 2015, the Borrower was exploring its options for refinancing its outstanding debt and through its financial advisor contacted Gilmore & Bell, P.C. ("Bond Counsel") to act as bond counsel for the transactions. As part of the due diligence process, Bond Counsel learned that a portion of the facilities financed by the Missouri Bonds had been sold. The Borrower received exclusively cash from the sale of Property 1 and Property 2. However, not all of the proceeds from the sale of Property 1 and Property 2 were applied to the Missouri Bonds and instead were used to payoff other debt of the Borrower.

Because the remedial action requirements under Treasury Regulations § 1.141-12 had not been fully satisfied within the permitted time limits, Bond Counsel advised the Borrower in December of 2015 that the Missouri Bonds should be refinanced through a taxable financing. The YMCA has been diligently working over the past several months to put a financing structure in place for all its outstanding indebtedness. On March 31, 2016 all of the outstanding Missouri Bonds were refunded with taxable debt obligations. As a result, even though the Borrower only completed a remedial action for a portion of the Nonqualified Bonds within the time period provided in the Treasury Regulations, all of the Nonqualified Bonds were redeemed within a year of the sale date.

With the assistance of Bond Counsel, the Borrower contacted the County in January of 2016 to discuss the status of the Authority and the Missouri Bonds. In March of 2016, the County decided to assist the Borrower submit this VCAP request, as statutory successor in interest to the Authority.

33. No additional information is required.

#### **Settlement Terms**

34. The County proposes the following settlement terms:
- As outlined above, while the Borrower did not complete a remedial action for all of Nonqualified Bonds within the permitted time frame, the remaining Nonqualified Bonds were refunded through taxable debt obligations on March 31, 2016, which was within one year of the sale of the properties.
  - The amount of Missouri Bonds allocated to the Nonqualified Bonds resulting from the sale of Property 1, Property 2, and Property 3 is shown on Attachment 30-31. As shown on Attachment 35, the amount of taxpayer exposure related to the sale of each property was computed starting on the date the property was sold and ending on the date the Missouri Bonds were refunded on March 31, 2016. Please note that in computing a conservative estimate of taxpayer exposure the Nonqualified Bonds allocable to Property 1 and Property 2 were not reduced to reflect the amount of Missouri Bonds redeemed with sale proceeds on May 15, 2015, which was within 90 days of the sale date.

- The County proposes to pay \$1,000, which is greater than the taxpayer exposure computed in accordance with IRM 4.81.6.5.3.1 and shown on Attachment 35.
35. (a) See Attachment 35, which amount was computed in accordance with IRM 4.81.6.5.3.1.
- (b) The general revenues of the Borrower will be used to pay the proposed Closing Agreement amount.
36. As described in response to #30-31 above, a portion of the proceeds from the sale of Property 1 and Property 2 were used to redeem Nonqualified Bonds and all remaining Nonqualified Bonds were refunded with proceeds of taxable debt obligations.

**Statements of Good Faith**

37. The Missouri Bond issue is not under examination or under consideration by the IRS Office of Appeals.
38. The tax-advantaged status of the Missouri Bonds is not at issue in any federal court.
39. The Missouri Bonds are not under review in any court (other than a federal court), administrative agency, commission, or other proceeding.
40. The sale of properties did not occur until over 12 years after the issue date of the Missouri Bonds. As a result, it is reasonable to conclude that the issuer did not know and did not reasonably expect that the violation might occur.
41. The Borrower is a 501(c)(3) organization formed to support the quality of family, spiritual, social, mental and physical well-being for people of all ages. The Borrower's revenues and assets were the expected source of repayment of the Missouri Bonds, and the Borrower was the primary user of the property financed by this issue and the intended beneficiary of the financing. The Missouri Bonds were issued by the Authority prior to a time when issuers had established compliance procedures. In addition, as stated above the Authority has been dissolved. As a result, the Authority and subsequently the County relied on the Borrower and their staff for tax compliance matters related to the Missouri Bonds.

The Borrower adopted a "Tax-Exempt Financing Compliance Procedure" on March 29, 2016 (the "Borrower's Compliance Procedure"), which is further described in response #49 below to assist with identifying and preventing this type of violation from occurring in the future. In addition, the County adopted a "Tax-Exempt Financing Compliance Policy and Procedure" on August 13, 2012 (the "County's Compliance Procedure"), which is also described in response #49 below, to assist with ongoing compliance related to bonds issued by the County.

42. Upon notification of the identified violation by Bond Counsel, the Borrower promptly requested the assistance of the County so that a closing agreement could be undertaken. See the response under #30-31 above.

**Identification of Previous TEB VCAP or Private Letter Ruling Requests**

43. No VCAP Requests have been submitted with respect to the Missouri Bonds, or pertaining to a violation that is of the same type as the subject of this request.

44. No private letter ruling requests have been submitted with respect to the Missouri Bonds and relating to the violation which is the subject of this VCAP Request.

**Conflicts, Disclosure, 3<sup>rd</sup> Party Fault, Other**

45. Gilmore & Bell, P.C., acted as bond counsel at the time the Bonds were issued and has explained that Regulations issued by the U.S. Department of the Treasury (Circular 230, 31 C.F.R. part 10) contain rules governing the practice of attorneys and other persons representing taxpayers before the IRS. Section 10.29 generally prohibits a practitioner from representing a client before the IRS if the representation involves a conflict of interest. It has been explained that a conflict of interest exists if:

(1) The representation of one client will be directly adverse to another client; or

(2) There is a significant risk that the representation of one or more clients will be materially limited by the practitioner's responsibilities to another client, a former client or a third person, or by a personal interest of the practitioner.

Even if a conflict of interest exists or arises later, the Regulations permit a practitioner to represent a client if (a) the practitioner reasonably believes that he or she will be able to provide competent and diligent representation to each affected client; (b) the representation is not prohibited by law; and (c) each affected client waives the conflict of interest and gives informed consent, confirmed in writing.

Kutak Rock LLP currently represents the County with respect to this VCAP Request and did not act as bond counsel to the Authority, the County or the City of Olathe, Kansas in connection with the issuance of the Missouri Bonds or the Kansas Bonds.

46. The Missouri Bonds were exempt from the reporting requirements of SEC Rule 15c2-12 pursuant to an exemption for variable rate obligations in effect at the time the Missouri Bonds were issued. Neither the County nor the Borrower has made any disclosure relating to the violation which is the subject of this VCAP Request on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access System (EMMA) or to any state or local taxing jurisdiction that grants tax-advantaged treatment to the County's bonds.
47. See response to #30-31 above.

**Written Post-Issuance Compliance Monitoring Procedures**

49. The Authority did not adopt written procedures for tax-advantaged bonds. As provided in response to #41 above, the Borrower adopted the Borrower's Compliance Procedure for the purpose of setting out procedures that the Borrower will use to continuously monitor and promote compliance with the federal tax requirements applicable to the Borrower's tax-exempt bonds.

The Borrower's Chief Financial Officer is named as the Borrower's Bond Compliance Officer under the Borrower's Compliance Procedure. The Borrower's Compliance Procedure requires the Borrower to (1) compile and retain records related to the investment of bond proceeds and the completion of an arbitrage rebate computation, (2) compile and retain records related to the expenditure of bond proceeds and the completion of a final written allocation, and (3) complete and retain annual compliance checklists related to the use of bond financed assets and other ongoing compliance matters. The annual compliance checklist includes a question for the

Borrower to verify that it still owns all property financed by tax-exempt bonds, as well as additional questions to help identify any other type of agreement that may cause private business use. In addition, the Borrower's Compliance Procedure provides that in the event the Borrower's Bond Compliance Officer determines a deficiency in compliance, the Borrower's Bond Compliance Officer will consult with Bond Counsel and, as necessary, direct the Borrower to follow the procedures described in the Treasury Regulations or VCAP to remediate the noncompliance.

Even though the County was not the original issuer of the Missouri Bonds, the County adopted a "Tax-Exempt Financing Compliance Policy and Procedure" on August 13, 2012 (the "County's Compliance Procedure") for the purpose of setting out procedures that the County and conduit borrowers will use to continuously monitor and promote compliance with the federal tax requirements applicable to the County's tax-advantaged bonds.

The County's Director of Finance is named as the County's Bond Compliance Officer under the Compliance Procedure. For private activity bond transactions, the County assigns compliance obligations to the borrower and the bond trustee and relies on the borrower's bond compliance officer to carry out post-issuance tax requirements. The County's Compliance Procedure also requires the borrower's bond compliance officer to (1) compile and retain records related to the investment of bond proceeds and the completion of an arbitrage rebate computation, (2) compile and retain records related to the expenditure of bond proceeds and the completion of a final written allocation, and (3) complete and retain annual compliance checklists related to the use of bond financed assets and other ongoing compliance matters. The borrower is to report all violations of the federal tax requirements to the County.

Both the Borrower's Compliance Procedure and the County's Compliance Procedure require that annual compliance checklists related to the use of bond financed assets be completed by the conduit borrower on an annual basis post-closing, which is intended to help identify and resolve technical violations of this type. As described in the response to #30-31 above once the Borrower was notified of the issue related to the Missouri Bonds, it worked diligently to put a financing structure in place that would allow it to redeem all potential nonqualified bonds. In addition, the Borrower simultaneously worked with Bond Counsel and the County to determine how the County could best assist with the VCAP request, and this VCAP request was submitted within 90 days of the County's approval to assist the Borrower.



# ATTACHMENT 15

Form **2848**  
(Rev. Dec. 2015)  
Department of the Treasury  
Internal Revenue Service

**Power of Attorney  
and Declaration of Representative**

OMB No. 1545-0150  
**For IRS Use Only**

► Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

Received by:  
Name \_\_\_\_\_  
Telephone \_\_\_\_\_  
Function \_\_\_\_\_  
Date / /

**Part I Power of Attorney**

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address <b>Jackson County, Missouri 415 E 12th Street, 2nd Floor Kansas City, MO 64106</b>		Taxpayer identification number(s) <b>44-6000524</b>	
		Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s)** must sign and date this form on page 2, Part II.

Name and address <b>Meghan K. McKernan Gilmore &amp; Bell, P.C. 2405 Grand Blvd., Suite 1100, Kansas City, MO 64108</b> Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. <b>0311-02032R</b> PTIN <b>P01062534</b> Telephone No. <b>816-221-1000</b> Fax No. <b>816-221-1018</b> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <b>Dorothea K. Riley Kutak Rock 2300 Main Street, Suite 800, Kansas City, MO 64108</b> Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. <b>None</b> PTIN <b>P01079431</b> Telephone No. <b>816-960-0090</b> Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <b>Marcus C. McCarty Gilmore &amp; Bell, P.C. 2405 Grand Blvd., Suite 1100, Kansas City, MO 64108</b> (Note: IRS sends notices and communications to only two representatives.)	CAF No. <b>4005-18402R</b> PTIN <b>P01066191</b> Telephone No. <b>816-221-1000</b> Fax No. <b>816-221-1018</b> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address <b>Larry L. Carlile Kutak Rock 1801 California Street, Suite 3000, Denver, CO 80202</b> (Note: IRS sends notices and communications to only two representatives.)	CAF No. <b>0311-39979R</b> PTIN <b>P01064471</b> Telephone No. <b>303-297-2400</b> Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
<b>\$13,495,000 Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 2002A; Issued 10/31/2002;</b>	<b>8038</b>	<b>2002-2016</b>
<b>CUSIP: 46737RAC7</b>		

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4, Specific Use Not Recorded on CAF.

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_

Other acts authorized: \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): **None**

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature

Date

Title (if applicable)

**Jackson County, Missouri**

Print Name

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d** Officer—a bona fide officer of the taxpayer organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k** Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
<b>a</b>	<b>Missouri</b>	<b>66061</b>		
<b>a</b>	<b>Missouri, Kansas</b>	<b>30667, 13942</b>		
<b>a</b>	<b>Missouri</b>	<b>28717</b>		
<b>a</b>	<b>Colorado</b>	<b>18653</b>		

Form **2848**  
 (Rev. Dec. 2015)  
 Department of the Treasury  
 Internal Revenue Service

**Power of Attorney  
 and Declaration of Representative**

► Information about Form 2848 and its instructions is at [www.irs.gov/form2848](http://www.irs.gov/form2848).

OMB No. 1545-0150  
 For IRS Use Only  
 Received by:  
 Name \_\_\_\_\_  
 Telephone \_\_\_\_\_  
 Function \_\_\_\_\_  
 Date / /

**Part I Power of Attorney**  
**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address		Taxpayer identification number(s)	
Young Men's Christian Association of Greater Kansas City 3100 Broadway, Suite 1020 Kansas City, MO 64111		44-0546002	
		Daytime telephone number	Plan number (if applicable)
		816-360-3323	

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address	CAF No. <u>0311-02032R</u>
Meghan K. McKernan	PTIN <u>P01062534</u>
Gilmore & Bell, P.C.	Telephone No. <u>816-221-1000</u>
2405 Grand Blvd., Suite 1100, Kansas City, MO 64108	Fax No. <u>816-221-1018</u>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. <u>4005-18402R</u>
Marcus C. McCarty	PTIN <u>P01066191</u>
Gilmore & Bell, P.C.	Telephone No. <u>816-221-1000</u>
2405 Grand Boulevard, Suite 1100, Kansas City, MO 64108	Fax No. <u>816-221-1018</u>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
(Note: IRS sends notices and communications to only two representatives.)	PTIN _____
Name and address	Telephone No. _____
(Note: IRS sends notices and communications to only two representatives.)	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and report my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 6a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
\$13,495,000 Rec. Facilities Rev. Bonds (YMCA of Greater Kansas City Project) Series 2002A; Issued 10/31/2002; CUSIP: 45737RAC7	8038	2002-2016
\$8,000,000 Rec. Facilities Rev. Bonds (YMCA of Greater Kansas City Project) Series 2002B; Issued 10/31/2002; CUSIP: 679427AB0	8038	2002-2016

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Use Not Recorded on CAF**

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information):

- Authorize disclosure to third parties;  Substitute or add representative(s);  Sign a return; \_\_\_\_\_
- \_\_\_\_\_
- Other acts authorized: \_\_\_\_\_
- \_\_\_\_\_

**b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.  
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): None

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here   
**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.  
**▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

*Kelli McClure*  
Signature

4/8/16  
Date

Chief Financial Officer  
Title (if applicable)

Kelli McClure

Print Name

Young Men's Christian Association of Greater Kansas City

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—licensed to practice as a certified public accountant is active in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.*
  - k Student Attorney or CPA—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See instructions for Part II for additional information and requirements.
  - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	Missouri	66061	<i>Maef K McK</i>	4-13-16
a	Missouri	28717	<i>John C Galt</i>	4-13-16

# ATTACHMENT 24

## ATTACHMENT 24

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project), Series 2002A**

**DEBT SERVICE SCHEDULE**

<u>Payment Date</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Principal Balance</u>
10/31/2002				13,495,000.00
12/2/2002	18,153.55	-	18,153.55	13,495,000.00
1/2/2003	14,363.86	-	14,363.86	13,495,000.00
2/3/2003	13,291.65	-	13,291.65	13,495,000.00
3/3/2003	11,886.69	-	11,886.69	13,495,000.00
4/1/2003	12,478.25	-	12,478.25	13,495,000.00
5/1/2003	13,957.16	-	13,957.16	13,495,000.00
6/2/2003	15,436.06	-	15,436.06	13,495,000.00
7/1/2003	11,997.61	-	11,997.61	13,495,000.00
8/1/2003	9,908.66	-	9,908.66	13,495,000.00
9/2/2003	10,389.30	-	10,389.30	13,495,000.00
10/1/2003	10,722.05	-	10,722.05	13,495,000.00
11/3/2003	12,792.52	575,000.00	587,792.52	12,920,000.00
12/1/2003	11,468.71	-	11,468.71	12,920,000.00
1/2/2004	13,078.03	-	13,078.03	12,920,000.00
2/2/2004	11,366.78	-	11,366.78	12,920,000.00
3/1/2004	9,760.60	-	9,760.60	12,920,000.00
4/1/2004	11,190.27	-	11,190.27	12,920,000.00
5/3/2004	12,743.50	-	12,743.50	12,920,000.00
6/1/2004	11,447.97	-	11,447.97	12,920,000.00
7/1/2004	11,808.03	-	11,808.03	12,920,000.00
8/2/2004	12,295.18	-	12,295.18	12,920,000.00
9/1/2004	12,941.18	-	12,941.18	12,920,000.00
10/1/2004	15,412.22	-	15,412.22	12,920,000.00
11/1/2004	19,298.81	605,000.00	624,298.81	12,315,000.00
12/1/2004	17,432.49	-	17,432.49	12,315,000.00
1/3/2005	19,341.02	-	19,341.02	12,315,000.00
2/1/2005	17,750.47	-	17,750.47	12,315,000.00
3/1/2005	18,432.01	-	18,432.01	12,315,000.00
4/1/2005	20,699.32	-	20,699.32	12,315,000.00
5/2/2005	27,035.64	-	27,035.64	12,315,000.00
6/1/2005	30,649.17	-	30,649.17	12,315,000.00
7/1/2005	25,142.84	-	25,142.84	12,315,000.00
8/1/2005	24,231.87	-	24,231.87	12,315,000.00
9/1/2005	25,966.09	-	25,966.09	12,315,000.00
10/3/2005	27,987.10	-	27,987.10	12,315,000.00

## ATTACHMENT 24

### The Industrial Development Authority of the County of Jackson, State of Missouri Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project), Series 2002A

#### DEBT SERVICE SCHEDULE

<u>Payment Date</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Principal Balance</u>
11/1/2005	26,485.68	635,000.00	661,485.68	11,680,000.00
12/1/2005	28,236.80	-	28,236.80	11,680,000.00
1/3/2006	33,804.80	-	33,804.80	11,680,000.00
2/1/2006	28,515.20	-	28,515.20	11,680,000.00
3/1/2006	28,416.00	-	28,416.00	11,680,000.00
4/3/2006	33,372.80	-	33,372.80	11,680,000.00
5/1/2006	31,392.00	-	31,392.00	11,680,000.00
6/1/2006	35,660.80	-	35,660.80	11,680,000.00
7/3/2006	38,336.00	-	38,336.00	11,680,000.00
8/1/2006	33,990.40	-	33,990.40	11,680,000.00
9/1/2006	35,987.20	-	35,987.20	11,680,000.00
10/2/2006	35,686.40	-	35,686.40	11,680,000.00
11/1/2006	34,310.40	-	34,310.40	11,680,000.00
12/1/2006	34,886.40	-	34,886.40	11,680,000.00
1/2/2007	37,932.80	-	37,932.80	11,680,000.00
2/1/2007	35,120.00	-	35,120.00	11,680,000.00
3/1/2007	32,771.20	-	32,771.20	11,680,000.00
4/2/2007	37,318.40	-	37,318.40	11,680,000.00
5/1/2007	35,273.60	-	35,273.60	11,680,000.00
6/1/2007	39,081.60	-	39,081.60	11,680,000.00
7/2/2007	37,353.60	-	37,353.60	11,680,000.00
8/1/2007	35,270.40	-	35,270.40	11,680,000.00
9/4/2007	40,896.00	-	40,896.00	11,680,000.00
10/1/2007	33,369.60	-	33,369.60	11,680,000.00
11/1/2007	35,728.00	-	35,728.00	11,680,000.00
12/3/2007	36,064.00	-	36,064.00	11,680,000.00
1/2/2008	32,332.91	-	32,332.91	11,680,000.00
2/1/2008	28,523.45	-	28,523.45	11,680,000.00
3/3/2008	19,610.27	-	19,610.27	11,680,000.00
4/1/2008	24,333.33	-	24,333.33	11,680,000.00
5/1/2008	19,801.75	-	19,801.75	11,680,000.00
6/2/2008	21,477.16	-	21,477.16	11,680,000.00
7/1/2008	15,097.84	-	15,097.84	11,680,000.00
8/1/2008	17,108.33	-	17,108.33	11,680,000.00
9/2/2008	19,514.54	-	19,514.54	11,680,000.00
10/1/2008	36,622.86	-	36,622.86	11,680,000.00



**ATTACHMENT 24**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project), Series 2002A**

**DEBT SERVICE SCHEDULE**

<u>Payment Date</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Principal Balance</u>
11/3/2008	36,252.68	-	36,252.68	11,680,000.00
12/1/2008	9,908.85	-	9,908.85	11,680,000.00
1/2/2009	9,605.68	-	9,605.68	11,680,000.00
2/2/2009	5,744.00	-	5,744.00	11,680,000.00
3/2/2009	5,296.00	-	5,296.00	11,680,000.00
4/1/2009	5,856.00	-	5,856.00	11,680,000.00
5/1/2009	5,363.20	-	5,363.20	11,680,000.00
6/1/2009	4,816.00	-	4,816.00	11,680,000.00
7/1/2009	3,468.80	-	3,468.80	11,680,000.00
8/3/2009	3,785.60	-	3,785.60	11,680,000.00
9/1/2009	3,616.00	-	3,616.00	11,680,000.00
10/1/2009	3,603.20	-	3,603.20	11,680,000.00
11/2/2009	3,577.60	-	3,577.60	11,680,000.00
12/1/2009	2,985.60	-	2,985.60	11,680,000.00
1/4/2010	3,564.80	-	3,564.80	11,680,000.00
2/1/2010	2,054.40	-	2,054.40	11,680,000.00
3/1/2010	2,316.80	-	2,316.80	11,680,000.00
4/1/2010	2,905.60	-	2,905.60	11,680,000.00
5/3/2010	3,622.40	-	3,622.40	11,680,000.00
6/1/2010	3,187.20	-	3,187.20	11,680,000.00
7/1/2010	3,315.20	-	3,315.20	11,680,000.00
8/2/2010	3,142.40	-	3,142.40	11,680,000.00
9/1/2010	3,171.20	-	3,171.20	11,680,000.00
10/1/2010	3,257.60	-	3,257.60	11,680,000.00
11/1/2010	3,545.60	100,000.00	103,545.60	11,580,000.00
12/1/2010	4,895.33	-	4,895.33	11,580,000.00
1/3/2011	5,349.01	-	5,349.01	11,580,000.00
2/1/2011	4,235.42	-	4,235.42	11,580,000.00
3/1/2011	4,632.00	-	4,632.00	11,580,000.00
4/1/2011	3,083.77	-	3,083.77	11,580,000.00
5/2/2011	2,765.51	-	2,765.51	11,580,000.00
6/1/2011	2,338.21	-	2,338.21	11,580,000.00
7/1/2011	1,570.44	-	1,570.44	11,580,000.00
8/1/2011	951.78	-	951.78	11,580,000.00
9/1/2011	2,455.59	-	2,455.59	11,580,000.00
10/3/2011	2,112.95	-	2,112.95	11,580,000.00

**ATTACHMENT 24**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project), Series 2002A**

**DEBT SERVICE SCHEDULE**

<u>Payment Date</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Principal Balance</u>
11/1/2011	2,090.75	-	2,090.75	11,580,000.00
12/1/2011	1,592.65	-	1,592.65	11,580,000.00
1/3/2012	1,560.70	-	1,560.70	11,580,000.00
2/1/2012	847.93	-	847.93	11,580,000.00
3/1/2012	1,712.91	845,000.00	846,712.91	10,735,000.00
4/2/2012	2,680.82	-	2,680.82	10,735,000.00
5/1/2012	2,765.88	-	2,765.88	10,735,000.00
6/1/2012	2,716.01	-	2,716.01	10,735,000.00
7/2/2012	2,416.84	-	2,416.84	10,735,000.00
8/1/2012	2,443.24	-	2,443.24	10,735,000.00
8/31/2012	50.09	270,000.00	270,050.09	10,465,000.00
9/4/2012	2,204.51	-	2,204.51	10,465,000.00
10/1/2012	1,624.08	-	1,624.08	10,465,000.00
11/1/2012	2,070.13	-	2,070.13	10,465,000.00
12/3/2012	2,161.62	-	2,161.62	10,465,000.00
1/2/2013	1,515.55	-	1,515.55	10,465,000.00
2/1/2013	1,083.77	-	1,083.77	10,465,000.00
2/28/2013	27.59	270,000.00	270,027.59	10,195,000.00
3/1/2013	1,086.54	-	1,086.54	10,195,000.00
4/1/2013	1,416.13	-	1,416.13	10,195,000.00
5/1/2013	1,924.48	-	1,924.48	10,195,000.00
6/3/2013	2,005.48	-	2,005.48	10,195,000.00
7/1/2013	1,058.60	-	1,058.60	10,195,000.00
8/1/2013	941.29	-	941.29	10,195,000.00
9/3/2013	980.40	-	980.40	10,195,000.00
10/1/2013	815.60	-	815.60	10,195,000.00
11/1/2013	1,013.91	205,000.00	206,013.91	9,990,000.00
12/2/2013	840.25	-	840.25	9,990,000.00
1/2/2014	736.25	-	736.25	9,990,000.00
2/3/2014	555.61	-	555.61	9,990,000.00
3/3/2014	498.13	-	498.13	9,990,000.00
4/1/2014	667.82	-	667.82	9,990,000.00
5/1/2014	999.00	-	999.00	9,990,000.00
6/2/2014	949.28	205,000.00	205,949.28	9,785,000.00
7/1/2014	774.76	-	774.76	9,785,000.00
8/1/2014	646.08	-	646.08	9,785,000.00

**ATTACHMENT 24**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project), Series 2002A**

**DEBT SERVICE SCHEDULE**

<u>Payment Date</u>	<u>Interest Payment</u>	<u>Principal Payment</u>	<u>Total Payment</u>	<u>Principal Balance</u>
9/2/2014	651.44	-	651.44	9,785,000.00
10/1/2014	509.36	-	509.36	9,785,000.00
11/3/2014	455.74	205,000.00	205,455.74	9,580,000.00
12/1/2014	422.57	-	422.57	9,580,000.00
1/2/2015	461.94	-	461.94	9,580,000.00
2/2/2015	278.21	-	278.21	9,580,000.00
3/2/2015	220.47	-	220.47	9,580,000.00
4/1/2015	251.97	-	251.97	9,580,000.00
5/1/2015	464.56	205,000.00	205,464.56	9,375,000.00
5/15/2015	21.66	485,000.00	485,021.66	8,890,000.00
6/1/2015	959.37	-	959.37	8,890,000.00
7/1/2015	397.01	-	397.01	8,890,000.00
7/8/2015	316.63	-	316.63	8,890,000.00
8/3/2015	428.67	-	428.67	8,890,000.00
9/1/2015	211.90	-	211.90	8,890,000.00
10/1/2015	219.21	-	219.21	8,890,000.00
11/2/2015	233.82	205,000.00	205,233.82	8,685,000.00
12/1/2015	207.01	-	207.01	8,685,000.00
1/4/2016	259.36	-	259.36	8,685,000.00
2/1/2016	199.33	-	199.33	8,685,000.00
3/1/2016	234.92	-	234.92	8,685,000.00
3/31/2016	1,248.17	8,685,000.00	8,686,248.17	-
	1,923,019.60	13,495,000.00	15,418,019.60	

# ATTACHMENT 25

**DUPLICATE COPY  
RETURN TO SENDER**

Form **8038**  
(Rev. January 2002)  
Department of the Treasury  
Internal Revenue Service

**Information Return for Tax-Exempt  
Private Activity Bond Issues**  
(Under Internal Revenue Code section 149(e))  
▶ See separate instructions.

OMB No. 1545-0720

**Part I Reporting Authority**

Check if Amended Return

1 Issuer's name The Industrial Development Authority of the County of Jackson, State of Missouri		2 Issuer's employer identification number 52 : 1375404	
3 Number and street (or P.O. box if mail is not delivered to street address) Jackson County Courthouse		Room/suite 12th Flr.	4 Report number 1 01
5 City, town, or post office, state, and ZIP code Kansas City, MO 64106			6 Date of issue 10-31-2002
7 Name of issue Variable Rate Demand Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 2002A		8 CUSIP number 46737R AC7	
9 Name and title of officer or legal representative whom the IRS may call for more information Robert Markey, Attorney		10 Telephone number of officer or legal representative (816 ) 229-2459	

**Part II Type of Issue (check the applicable box(es) and enter the issue price for each)**

Issue Price

11 Exempt facility bond:		
a <input type="checkbox"/> Airport (sections 142(a)(1) and 142(c))		11a
b <input type="checkbox"/> Docks and wharves (sections 142(a)(2) and 142(c))		11b
c <input type="checkbox"/> Water furnishing facilities (sections 142(a)(4) and 142(e))		11c
d <input type="checkbox"/> Sewage facilities (section 142(a)(5))		11d
e <input type="checkbox"/> Solid waste disposal facilities (section 142(a)(6))		11e
f <input type="checkbox"/> Qualified residential rental projects (sections 142(a)(7) and 142(d)), as follows:		11f
Meeting 20-50 test (section 142(d)(1)(A))	<input type="checkbox"/>	
Meeting 40-60 test (section 142(d)(1)(B))	<input type="checkbox"/>	
Meeting 25-60 test (NYC only) (section 142(d)(6))	<input type="checkbox"/>	
Has an election been made for deep rent skewing (section 142(d)(4)(B))? <input type="checkbox"/> Yes <input type="checkbox"/> No		
g <input type="checkbox"/> Facilities for the local furnishing of electric energy or gas (sections 142(a)(8) and 142(f))		11g
h <input type="checkbox"/> Facilities allowed under a transitional rule of the Tax Reform Act of 1986 (see instructions)		11h
Facility type.....		
1986 Act section.....		
i <input type="checkbox"/> Qualified enterprise zone facility bonds (section 1394) (see instructions)		11i
j <input type="checkbox"/> Qualified empowerment zone facility bonds (section 1394(f)) (see instructions)		11j
k <input type="checkbox"/> District of Columbia Enterprise Zone facility bonds (section 1400A) (see instructions)		11k
l <input type="checkbox"/> Qualified public educational facility bonds (sections 142(a)(13) and 142(k))		11l
m <input type="checkbox"/> Other. Describe (see instructions) ▶		11m
12 <input type="checkbox"/> Qualified mortgage bond (section 143(a))		12
13 <input type="checkbox"/> Qualified veterans' mortgage bond (section 143(b))		13
Check the box if you elect to rebate arbitrage profits to the United States	<input type="checkbox"/>	
14 <input type="checkbox"/> Qualified small issue bond (section 144(a)) (see instructions)		14
Check the box for \$10 million small issue exemption	<input type="checkbox"/>	
15 <input type="checkbox"/> Qualified student loan bond (section 144(b))		15
16 <input type="checkbox"/> Qualified redevelopment bond (section 144(c))		16
17 <input type="checkbox"/> Qualified hospital bond (section 145(c)) (attach schedule—see instructions)		17
18 <input checked="" type="checkbox"/> Qualified 501(c)(3) nonhospital bond (section 145(b)) (attach schedule—see instructions)		18 13,495,000
Check box if 95% or more of net proceeds will be used <b>only</b> for capital expenditures ▶	<input type="checkbox"/>	
19 <input type="checkbox"/> Nongovernmental output property bond (treated as private activity bond) (section 141(d))		19
20 <input type="checkbox"/> Other. Describe (see instructions) ▶		20

**Part III Description of Bonds (Complete for the entire issue for which this form is being filed.)**

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21	11/01/2018	\$ 13,495,000	\$ 13,495,000	16 years	VR %

For Paperwork Reduction Act Notice, see page 4 of the separate instructions.

Cat. No. 49973K

Form **8038** (Rev. 1-2002)

Part IV Uses of Proceeds of Issue (including underwriters' discount)		Amount
22	Proceeds used for accrued interest . . . . .	0
23	Issue price of entire issue (enter amount from line 21, column (b)) . . . . .	13,495,000
24	Proceeds used for bond issuance costs (including underwriters' discount) . . . . .	174,503
25	Proceeds used for credit enhancement . . . . .	0
26	Proceeds allocated to reasonably required reserve or replacement fund . . . . .	0
27	Proceeds used to currently refund prior issue (complete Part VI) . . . . .	13,320,497
28	Proceeds used to advance refund prior issue (complete Part VI) . . . . .	0
29	Add lines 24 through 28 . . . . .	13,495,000
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here) . . . . .	0

**Part V Description of Property Financed by Nonrefunding Proceeds**  
 Caution: The total of lines 31a through e below must equal line 30 above. Do not complete for qualified student loan bonds, qualified mortgage bonds, or qualified veterans' mortgage bonds.

31 Type of Property Financed by Nonrefunding Proceeds:		Amount
a	Land . . . . .	31a
b	Buildings and structures . . . . .	31b
c	Equipment with recovery period of more than 5 years . . . . .	31c
d	Equipment with recovery period of 5 years or less . . . . .	31d
e	Other (describe) . . . . .	31e

32 North American Industry Classification System (NAICS) of the projects financed by nonrefunding proceeds.					
	NAICS Code	Amount of nonrefunding proceeds		NAICS Code	Amount of nonrefunding proceeds
a		\$	c		\$
b		\$	d		\$

**Part VI Description of Refunded Bonds (Complete this part only for refunding bonds.)**

33	Enter the remaining weighted average maturity of the bonds to be currently refunded . . . . .	▶	8.075	years
34	Enter the remaining weighted average maturity of the bonds to be advance refunded . . . . .	▶	-	years
35	Enter the last date on which the refunded bonds will be called . . . . .	▶	11/01/2002	
36	Enter the date(s) the refunded bonds were issued ▶		12/05/1996 and 12/15/1999	

- Part VII Miscellaneous**
- 37 Name of governmental unit(s) approving issue (see the instructions) ▶
- 38 Check the box if you have designated any issue under section 265(b)(3)(B)(i)(II) . . . . . ▶
- 39 Check the box if you have elected to pay a penalty in lieu of arbitrage rebate . . . . . ▶
- 40 Check the box if you have identified a hedge (see instructions) . . . . . ▶
- 41 Check the box if the issue is comprised of qualified redevelopment, qualified small issue, or exempt facilities bonds and provide name and EIN of the primary private user . . . . . ▶
- Name ▶ EIN :

**Part VIII Volume Caps**

	Amount
42 Amount of state volume cap allocated to the issuer. Attach copy of state certification . . . . .	0
43 Amount of issue subject to the unified state volume cap . . . . .	0
44 Amount of issue not subject to the unified state volume cap or other volume limitations:	13,495,000
a Of bonds for governmentally owned solid waste facilities, airports, docks, wharves, environmental enhancements of hydroelectric generating facilities, or high-speed intercity rail facilities . . . . .	44a
b Under a carryforward election. Attach a copy of Form 8328 to this return . . . . .	44b
c Under transitional rules of the Tax Reform Act of 1986. Enter Act section ▶	44c
d Under the exception for current refunding (section 146(i) and section 1313(a) of the Tax Reform Act of 1986) . . . . .	44d
45a Amount of issue of qualified veterans' mortgage bonds . . . . .	45a
b Enter the state limit on qualified veterans' mortgage bonds . . . . .	45b
46a Amount of section 1394(f) volume cap allocated to issuer. Attach copy of local government certification . . . . .	46a
b Name of empowerment zone ▶	
47 Amount of section 142(k)(5) volume cap allocated to issuer. Attach copy of state certification.	47

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

**Sign Here**

Signature of officer: Terry Christenberry Date: 10/31/2002

Name of above officer (type or print): Terry Christenberry Title of officer (type or print): President

**Part II: Type of Issue**

**18. Qualified 501(c)(3) nonhospital bond (section 145(b))**

1. **Young Men's Christian Association of Greater Kansas City  
3100 Broadway, Suite 1020  
Kansas City, Missouri 64111-2413**
2. **EIN: 44-0546002**
3. **Amount of this issue of bonds benefiting the organization: \$8,000,000**
4. **Outstanding amount of other non-hospital bonds (other than the refunded bonds):  
\$8,000,000 Variable Rate Demand Recreational Facilities Revenue Bonds (YMCA of Greater  
Kansas City Project) Series 2002B**

# **ATTACHMENT 30-31**



ATTACHMENT 30-31

The Industrial Development Authority of the County of Jackson, State of Missouri  
 Variable Rate Demand Recreational Facilities Revenue Bonds  
 (YMCA of Greater Kansas City Project)  
 Series 2002A

Series 1996A Bonds - Sources & Uses

	New Money	Refunding	Total
Par Amount	9,645,000.00	1,355,000.00	11,000,000.00
Investment Earnings	462,105.21	-	462,105.21
Total Proceeds	10,107,105.21	1,355,000.00	11,462,105.21
Underwriting Discount	72,337.00	10,163.00	82,500.00
Project Fund Expenditures	9,887,204.01	-	9,887,204.01
Pay off taxable loan held by UMB Bank, N.A.	-	1,324,202.69	1,324,202.69
Credit Enhancement	47,564.60	6,682.00	54,246.60
COI	99,999.60	13,952.31	113,951.91
	10,107,105.21	1,355,000.00	11,462,105.21

Series 1996A Bonds - Allocation of Bond Proceeds to Nonqualified Property

Total Project Fund Expenditures	9,887,204.01
<u>Linwood</u>	
Bond proceeds allocated to Linwood Renovation	1,638,097
% of Project Fund Expenditures allocated to Linwood Renovation	16.57%
Common Costs allocated to Linwood Renovation	36,433
Total 1996A Proceeds allocated to Linwood Renovation	1,674,530
% of 1996A Proceeds allocated to Linwood Renovation	14.61%

**ATTACHMENT 30-31**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

<u>Independence</u>	
Bond proceeds allocated to Independence Renovation	379,360
% of Project Fund Expenditures allocated to Independence Renovation	3.84%
Common Costs allocated to Independence Renovation	8,437
Total 1996A Proceeds allocated to Independence Renovation	387,797
% of 1996A Proceeds allocated to Independence Renovation	3.38%
<u>Raytown</u>	
Bond proceeds allocated to Raytown Renovation	4,211,312
% of Project Fund Expenditures allocated to Raytown Renovation	42.59%
Common Costs allocated to Raytown Renovation	93,664
Total 1996A Proceeds allocated to Raytown Renovation	4,304,975
% of 1996A Proceeds allocated to Raytown Renovation	37.56%

Series 2002A Bonds - Sources & Uses

	Refund 1996A	Refund 1999A	Total
Par Amount	10,145,000.00	3,350,000.00	13,495,000.00
Investment Earnings	-	-	-
Total Proceeds	<u>10,145,000.00</u>	<u>3,350,000.00</u>	<u>13,495,000.00</u>
Underwriting Discount	-	-	-
Escrow Fund Deposit	10,015,410.96	3,305,085.62	13,320,496.58
COI	129,589.04	44,914.38	174,503.42
	<u>10,145,000.00</u>	<u>3,350,000.00</u>	<u>13,495,000.00</u>

**ATTACHMENT 30-31**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

<u>Series 2002A Bonds - Allocation of Bond Proceeds to Nonqualified Property</u>	
<b>Total Escrow Fund Deposit</b>	10,015,410.96
<b><u>Linwood</u></b>	
Bond proceeds allocated to Linwood Renovation	1,463,178
% of Escrow Fund Deposit allocated to Linwood Renovation	14.61%
Common Costs allocated to Linwood Renovation	18,932
<b>Total 2002A Proceeds allocated to Linwood Renovation</b>	<b>1,482,110</b>
<b>% of 2002A Proceeds allocated to Linwood Renovation</b>	<b>10.98%</b>
<b><u>Independence</u></b>	
Bond proceeds allocated to Independence Renovation	338,851
% of Escrow Fund Deposit allocated to Independence Renovation	3.38%
Common Costs allocated to Independence Renovation	4,384
<b>Total 2002A Proceeds allocated to Independence Renovation</b>	<b>343,236</b>
<b>% of 2002A Proceeds allocated to Independence Renovation</b>	<b>2.54%</b>
<b><u>Raytown</u></b>	
Bond proceeds allocated to Raytown Renovation	3,761,621
% of Escrow Fund Deposit allocated to Raytown Renovation	37.56%
Common Costs allocated to Raytown Renovation	48,671
<b>Total 2002A Proceeds allocated to Raytown Renovation</b>	<b>3,810,293</b>
<b>% of 2002A Proceeds allocated to Raytown Renovation</b>	<b>28.23%</b>

**ATTACHMENT 30-31**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

**Series 2002A Bonds - Computation of Nonqualified Bonds**

<b>Total Series 2002A Bonds Outstanding as of April 1, 2015</b>	<b>\$ 9,580,000</b>
Outstanding 2002A Bonds Allocable to Independence	243,660
Less 2002A Bonds Paid from Sale Proceeds	130,950
<b>Total Nonqualified Bonds - Independence</b>	<b>\$ 112,710</b>
Outstanding 2002A Bonds Allocable to Raytown	2,704,898
Less 2002A Bonds Paid from Sale Proceeds	354,050
<b>Total Nonqualified Bonds - Raytown</b>	<b>\$ 2,350,848</b>
<b>Total Series 2002A Bonds Outstanding as of June 1, 2015</b>	<b>\$ 8,890,000</b>
Outstanding 2002A Bond Allocable to Linwood	976,359
<b>Total Nonqualified Bonds - Linwood</b>	<b>\$ 976,359</b>

# ATTACHMENT 35

ATTACHMENT 35

The Industrial Development Authority of the County of Jackson, State of Missouri  
 Variable Rate Demand Recreational Facilities Revenue Bonds  
 (YMCA of Greater Kansas City Project)  
 Series 2002A

Computation of Taxpayer Exposure - Step 1 and Step 2 (Computation of Past Tax Liability)

Property 1 and Property 2  
 Par Amount Outstanding as of April 17, 2015: \$ 9,580,000

Total % of 2002A Proceeds Allocated to Nonqualified Property: 30.78%

Max Amount of Non-Qualified Bonds after April 17, 2015: \$ 2,950,000

Period Covered for Property 1 and Property 2: 4/17/2015 to 3/31/2016

Calendar Year	1	1	1	1	2
Principal Outstanding	9,580,000	9,375,000	8,890,000	8,685,000	8,685,000
Beginning Date	4/17/2015	5/1/2015	5/15/2015	11/1/2015	1/1/2016
Ending Date	5/1/2015	5/15/2015	11/1/2015	1/1/2016	3/31/2016
Interest on Bonds	318.49	440.32	2,347.95	466.37	1,682.42
Percent of Non-Qualified Bonds	30.79%	31.47%	33.18%	33.97%	33.97%
Interest Allocated to Non-Qualified Bonds	98.07	138.55	779.13	158.41	571.46

\*Please note the amount of Non-Qualified Bonds was not reduced as additional principal was paid down.

**ATTACHMENT 35**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

**Computation of Taxpayer Exposure - Step 1 and Step 2 (Computation of Past Tax Liability)**

**Property 3**  
 Par Amount Outstanding as of June 30, 2015: \$ 8,890,000  
 Total % of 2002A Proceeds Allocated to Nonqualified Property: 10.98%  
 Max Amount of Non-Qualified Bonds after June 30, 2015: \$ 980,000

Period Covered for Property 3: 6/30/2015 to 3/31/2016

Calendar Year	1	1	2
<b>Principal Outstanding</b>	8,890,000	8,685,000	8,685,000
<b>Beginning Date</b>	6/30/2015	11/1/2015	1/1/2016
<b>Ending Date</b>	11/1/2015	1/1/2016	3/31/2016
<b>Interest on Bonds</b>	1,093.60	466.37	1,682.42
<b>Percent of Non-Qualified Bonds</b>	11.02%	11.28%	11.28%
<b>Interest Allocated to Non-Qualified Bonds</b>	120.55	52.62	189.84

\*Please note the amount of Non-Qualified Bonds was not reduced as additional principal was paid down.

**ATTACHMENT 35**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

**Computation of Taxpayer Exposure - Step 3 (Summary of Computation of Past Tax Liability)**

Calendar Year	Beginning Date	Ending Date	Interest Allocated to Non-Qualified Bonds	Tax Percentage	Past Tax Liability
1	4/17/2015	12/31/2015	1,347.34	29%	390.73
2	1/1/2016	3/31/2016	761.30	29%	220.78
<b>Total</b>			<b>\$ 2,108.65</b>		<b>\$ 611.51</b>



**ATTACHMENT 35**

**The Industrial Development Authority of the County of Jackson, State of Missouri  
Variable Rate Demand Recreational Facilities Revenue Bonds  
(YMCA of Greater Kansas City Project)  
Series 2002A**

**Computation of Taxpayer Exposure - Step 4 and Step 5  
(Computation of Past Tax Liability - taking into account Federal Underpayment Rate)**

Period Covered 3/31/2016 to 4/17/2015  
 Date to Accrue Past Tax Liability 4/15/2016  
 Assumed Past Tax Liability Tax 4/15/2017  
 Assumed Agreement Execution Date 6/15/2016

Start Date	End Date	Federal Underpayment Rate*	Number of Actual Days in Period	Past Tax Liability for the Calendar Year	Interest Accrued	Amount Owed at End of Period
4/15/2016	4/15/2016	4%	61	390.73	2.62	390.73
4/15/2016	6/15/2016	4%	61	390.73	2.62	393.35
Total						2.62

<b>Past Tax Liability</b>	\$ 611.51
<b>Plus Interest Accrued</b>	2.62
<b>Total Max Amount of Taxpayer Exposure</b>	\$ 614.13
<b>110% of Total Max Amount of Taxpayer Exposure</b>	\$ 675.54

\* Section 6621 of the Internal Revenue Code of 1986. Interest is compounded daily pursuant to Code Section 6622.

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.: 19219

Sponsor(s): Dennis Waits

Date: July 25, 2016

<p>SUBJECT</p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>authorizing the Chief Financial Officer to execute certain documents in connection with the Jackson County Industrial Developmnet Authority's Series 2002A Recreational Facilities revenue bonds to resolve certain tax matters with the U.S. Internal Revenue Service for the benefit of the YMCA of Greater Kansas City.</u></p>										
<p>BUDGET INFORMATION  <i>To be completed                  By Requesting                  Department and                  Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$0.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$0.00</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT  TO ACCT</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:                  Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable):                  Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$0.00	Amount previously authorized this fiscal year:	\$0.00	Total amount authorized after this legislative action:	\$0.00	Amount budgeted for this item * (including transfers):	\$0.00	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT
Amount authorized by this legislation this fiscal year:	\$0.00										
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Total amount authorized after this legislative action:	\$0.00										
Amount budgeted for this item * (including transfers):	\$0.00										
Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT  TO ACCT										
<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date):</p>										
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name, title, &amp; phone): Johnny Sweeney, 881-6665</p>										
<p>REQUEST SUMMARY</p>	<p>The Jackson County Industrial Development Authority (IDA) was administratively dissolved due to the loss of its directors. Jackson County became the successor to the rights and properties of the IDA. The IDA had issued \$13,495,000 of Recreational Facilities Revenue Bonds to provide funds to loan to the YMCA.</p> <p>The YMCA has requested the County's assistance in self-reporting certain information to the IRS under the IRS Voluntary closing Agreement Program. All costs associated with a settlement with IRS are the responsibility of the YMCA. This resolution is requesting that the Chief Financial Officer be authorized to execute the following documents: a) VCAP request, b) Power of attorney, c) settlement agreement with the IRS</p>										
<p>CLEARANCE</p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department)</p>										

# REQUEST FOR LEGISLATIVE ACTION

Completed by County Counselor's Office:

Res/Ord No.:

Sponsor(s):

Date:

<p><b>SUBJECT</b></p>	<p>Action Requested  <input checked="" type="checkbox"/> Resolution  <input type="checkbox"/> Ordinance</p> <p>Project/Title: <u>authorizing the Chief Financial Officer to execute certain documents in connection with the Jackson County Industrial Development Authority's Series 2002A Recreational Facilities revenue bonds to resolve certain tax matters with the U.S. Internal Revenue Service for the benefit of the YMCA of Greater Kansas City.</u></p>												
<p><b>BUDGET INFORMATION</b>  <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$0.00</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$0.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$0.00</td> </tr> <tr> <td>Source of funding (name of fund) and account code number; FROM / TO</td> <td>FROM ACCT</td> </tr> <tr> <td></td> <td>TO ACCT</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p><b>OTHER FINANCIAL INFORMATION:</b></p> <p><input type="checkbox"/> No budget impact (no fiscal note required)  <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract:          Department:                      Estimated Use: \$</p> <p>Prior Year Budget (if applicable):          Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$0.00	Amount previously authorized this fiscal year:	\$0.00	Total amount authorized after this legislative action:	\$0.00	Amount budgeted for this item * (including transfers):	\$0.00	Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT		TO ACCT
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Source of funding (name of fund) and account code number; FROM / TO	FROM ACCT												
	TO ACCT												
<p><b>PRIOR LEGISLATION</b></p>	<p>Prior ordinances and (date):</p> <p>Prior resolutions and (date):</p>												
<p><b>CONTACT INFORMATION</b></p>	<p>RLA drafted by (name, title, &amp; phone): Jay Haden, 816-881-3150</p>												
<p><b>REQUEST SUMMARY</b></p>	<p>The Jackson County Industrial Development Authority (IDA) was administratively dissolved due to the loss of its directors. Jackson County became the successor to the rights and properties of the IDA. The IDA had issued \$13,495,000 of Recreational Facilities Revenue Bonds to provide funds to loan to the YMCA.</p> <p>The YMCA has requested the County's assistance in self-reporting certain information to the IRS under the IRS Voluntary closing Agreement Program. All costs associated with a settlement with IRS are the responsibility of the YMCA. This resolution is requesting that the Chief Financial Officer be authorized to execute the following documents: a) VCAP request, b) Power of attorney, c) settlement agreement with the IRS</p>												
<p><b>CLEARANCE</b></p>	<p><input type="checkbox"/> Tax Clearance Completed (Purchasing &amp; Department)  <input type="checkbox"/> Business License Verified (Purchasing &amp; Department)</p>												

	<input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS	VCAP Request and statement of indemnity; Form 14429; Power of Attorney; Debt Service Schedule; Form 8038; Attachment 30-31; Attachment 35;	
REVIEW	Department Director: <i>[Signature]</i>	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date:
	Division Manager: <i>[Signature]</i>	Date: 7/21/14
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the \_\_\_\_\_ Fund in \_\_\_\_\_.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # \_\_\_\_\_
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**A RESOLUTION** commemorating the 26<sup>th</sup> Anniversary of the Americans with Disabilities Act.

**RESOLUTION NO. 19220**, July 25, 2016

**INTRODUCED BY** Theresa Galvin, Crystal Williams, Garry Baker, Tony Miller, Scott Burnett, Alfred Jordan, Dennis Waits, Dan Tarwater III, and Greg Grounds, County Legislators

WHEREAS, July 26, 2016, marks the 26<sup>th</sup> Anniversary of the Americans with Disabilities Act (ADA); and,

WHEREAS, the ADA and the ADA Amendments Act of 2008 (ADAAA) give civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion; and,

WHEREAS, the ADA and ADAAA also assure equal opportunity for individuals with disabilities for access to businesses, employment, transportation, state and local government programs and services, and telecommunications; and,

WHEREAS, to celebrate this 26<sup>th</sup> anniversary, The Whole Person is hosting a July Jubilee – Celebrating Independence! Event on Saturday, July 23 and Monday July 25, 2016; and,

WHEREAS, the July 23<sup>rd</sup> event featured an all-you-can-eat pancake breakfast

fundraiser by Chris Cakes, a Makers Fair and Flea Market with handmade goods by Kansas City artisans and flea market finds, and a community stage featuring local dance groups, singers, and musicians; and,

WHEREAS, the July 25<sup>th</sup> event will feature a live band, free food and drink, vendors, and speakers commemorating the 26<sup>th</sup> anniversary of the signing of the ADA; and,

WHEREAS, The Whole Person is a center for independent living founded in 1978, as a nonresidential non-profit corporation proving a full range of community-based services for people with disabilities; and,

WHEREAS, the mission of The Whole Person is to connect people with disabilities to the resources they need by supporting independent choice and advocating for positive change in the community; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the Legislature does hereby commemorate the 26<sup>th</sup> Anniversary of the Americans with Disabilities Act and extends best wishes to The Whole Person on a successful celebration event.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Chief Deputy County Counselor

  
\_\_\_\_\_  
County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 19220 of July 25, 2016, was duly passed on \_\_\_\_\_, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

Abstaining \_\_\_\_\_

Absent \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mary Jo Spino, Clerk of Legislature