

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 August 1, 2016 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 9


Nays 0

Abstaining 0

Absent 0

8-1-16

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.

July 19, 2016

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
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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

Yes N/A See Attachment

If Yes, please provide the name and EIN reported on the return

Name	EIN
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4. Issuer's address (number, street)

Jackson County Courthouse, 415 E 12th Street, 2nd Floor

City Kansas City	State MO	ZIP code 64106
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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		
Note: 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
Note: 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 contemporaneous 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, 3rd 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

Received by:

Name _____

Telephone _____

Function _____

Date / /

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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 Jackson County, Missouri 415 E 12th Street, 2nd Floor Kansas City, MO 64106		Taxpayer identification number(s) 44-6000524	
		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 Meghan K. McKernan Gilmore & Bell, P.C. 2405 Grand Blvd., Suite 1100, Kansas City, MO 64108 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0311-02032R PTIN P01062534 Telephone No. 816-221-1000 Fax No. 816-221-1018 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Dorothea K. Riley Kutak Rock 2300 Main Street, Suite 800, Kansas City, MO 64108 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. None PTIN P01079431 Telephone No. 816-960-0090 Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Marcus C. McCarty Gilmore & Bell, P.C. 2405 Grand Blvd., Suite 1100, Kansas City, MO 64108 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 4005-18402R PTIN P01066191 Telephone No. 816-221-1000 Fax No. 816-221-1018 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Larry L. Carlile Kutak Rock 1801 California Street, Suite 3000, Denver, CO 80202 (Note: IRS sends notices and communications to only two representatives.)	CAF No. 0311-39979R PTIN P01064471 Telephone No. 303-297-2400 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)
\$13,495,000 Recreational Facilities Revenue Bonds (YMCA of Greater Kansas City Project) Series 2002A; Issued 10/31/2002;	8038	2002-2016
CUSIP: 46737RAC7		

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
a	Missouri	66061		
a	Missouri, Kansas	30667, 13942		
a	Missouri	28717		
a	Colorado	18653		

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

Received by:
 Name _____
 Telephone _____
 Function _____
 Date / /

Information about Form 2848 and its instructions is at www.irs.gov/form2848.

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)
		816-380-3323	

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. 0311-02032R
Meghan K. McKernan	PTIN P01062534
Gilmore & Bell, P.C.	Telephone No. 816-221-1000
2405 Grand Blvd., Suite 1100, Kansas City, MO 64108	Fax No. 816-221-1018
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. 4006-18402R
Marcus C. McCarty	PTIN P01066191
Gilmore & Bell, P.C.	Telephone No. 816-221-1000
2405 Grand Boulevard, Suite 1100, Kansas City, MO 64108	Fax No. 816-221-1018
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. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	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)
\$13,495,000 Rec. Facilities Rev. Bonds (YMCA of Greater Kansas City Project) Series 2002A; Issued 10/31/2002; CUSIP: 48737RAC7	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 M.K</i>	4-13-16
a	Missouri	28717	<i>John C G.A.L.F</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

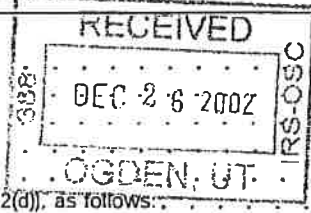
Check if Amended Return

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 only 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 ▶ Terry Christenberry ▶ 10/31/2002

Signature of officer ▶ Date

Terry Christenberry ▶ President

Name of above officer (type or print) ▶ Title of officer (type or print)



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	10,145,000.00	3,350,000.00	13,495,000.00
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
	10,145,000.00	3,350,000.00	13,495,000.00

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 - Allocation of Bond Proceeds to Nonqualified Property

Total Escrow Fund Deposit	10,015,410.96
<u>Linwood</u>	
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
Total 2002A Proceeds allocated to Linwood Renovation	1,482,110
% of 2002A Proceeds allocated to Linwood Renovation	10.98%
<u>Independence</u>	
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
Total 2002A Proceeds allocated to Independence Renovation	343,236
% of 2002A Proceeds allocated to Independence Renovation	2.54%
<u>Raytown</u>	
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
Total 2002A Proceeds allocated to Raytown Renovation	3,810,293
% of 2002A Proceeds allocated to Raytown Renovation	28.23%

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**

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

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	2
Principal Outstanding	8,890,000	8,685,000
Beginning Date	6/30/2015	11/1/2015
Ending Date	11/1/2015	1/1/2016
Interest on Bonds	1,093.60	466.37
Percent of Non-Qualified Bonds	11.02%	11.28%
Interest Allocated to Non-Qualified Bonds	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
Total			\$ 2,108.65		\$ 611.51

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 4/17/2015 to 3/31/2016
 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

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

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