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For immediate release



NEWS RELEASE: Park Board Votes to End PKSA MOU Effective December 31

The Sedalia Park Board unanimously voted October 8 to end the current Memorandum of Understanding (MOU) with Paul Klover Soccer Association (PKSA) effective December 31, 2026. Beginning January 1, 2027, PKSA may continue using park facilities at standard rental rates instead of the current 70% discount.

The decision followed more than nine months of communication and opportunities for PKSA to satisfy requirements of its signed MOU. PKSA was first notified of required documentation December 22, 2025. Multiple reminders, extended deadlines, and an in-person meeting followed. Outstanding requirements include:

- PKSA has not provided the requested IRS determination or affirmation documentation to verify its 501(c)(3) status. PKSA treasurer Jessi Capkovic stated taxes had not been filed since she took over; the most recent federal tax return available to the department is from 2022.
- The board structure submitted does not comply with MOU requirements.
- Revised bylaws significantly change board structure and board compensation, but documentation of their formal adoption has not been provided.
- Required schedules were submitted only days before games began instead of within the required timeframe.
- The required \$500 seasonal deposit has not been received.

Sedalia Parks & Recreation encourages PKSA to resolve its outstanding tax filings, provide documentation verifying its current nonprofit status, and provide all other missing MOU documents. If PKSA satisfies partnership requirements, the organization may pursue a new MOU and the same facility discount available to other qualifying organizations.

At some point, an agreement must be enforced. Continuing to extend deadlines for one organization would be unfair to community partners that have met their obligations.

Youth soccer in Sedalia is not ending. Sedalia Parks & Recreation will ensure soccer opportunities continue through community partnerships or, if necessary, programming provided directly by the department.

Following the Park Board's decision, PKSA publicly disputed information presented at the October 8 meeting. In response to those comments and to provide transparency to the community, Sedalia Parks & Recreation is publishing a detailed PKSA MOU Compliance Summary outlining the requirements, documentation received, outstanding items, and timeline leading to the Board's decision. The summary and supporting information are available at www.sedaliaparks.com and on the Sedalia Parks & Recreation Facebook page.



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October 12, 2026

Sedalia Parks & Recreation Clarifies PKSA MOU Requirements

Recent public statements by Paul Klover Soccer Association (PKSA) have accused Sedalia Parks & Recreation of “blatantly lying” and claimed that the information presented to the Park Board was “95% inaccurate”. The Park Board's October 8 decision was based on documentation received, outstanding requirements of PKSA's signed Memorandum of Understanding (MOU), and an extensive record of communication with the organization.

The central issue remains unchanged: Despite repeated requests, extended deadlines, and numerous opportunities to comply, PKSA has not fulfilled all requirements necessary to maintain its discounted facility-use agreement. To address these public accusations and provide transparency to the community, Sedalia Parks & Recreation is outlining each MOU requirement, the documentation received, and the obligations that remain outstanding.

Purpose of Memorandums of Understanding

Sedalia Parks & Recreation partners with several community organizations through Memorandums of Understanding (MOUs). These agreements allow qualifying organizations to utilize park facilities at discounted rates while establishing clear expectations and responsibilities for both parties. These rates are currently at a 70% discount to the partner.

MOUs help ensure accountability, consistent facility use, responsible management of public resources, and continued opportunities for recreational programming in our community.

PKSA is not the only organization operating under an MOU. Other partnering organizations have provided the required documentation and remain in compliance with their agreements.

The requirements outlined in these agreements are not unique to PKSA. They are established standards that all partnering organizations are expected to meet to maintain their discounted facility-use privileges.

MOU Requirements and Status

1. Proof of Current 501(c)(3) Status – NOT SATISFIED

PKSA submitted two documents that were not requested under the MOU:

- Missouri Biennial Registration Report: Filed with the Missouri Secretary of State's Office, this report provides basic corporate information and maintains the organization's state registration. It does not establish federal 501(c)(3) tax-exempt status.
- IRS Publication 78: An IRS database identifying organizations eligible to receive tax-deductible charitable contributions. While a current listing can help verify IRS recognition, it is not an IRS determination or affirmation letter.

Neither document was specifically requested by the department, nor do they fulfill the requirement to provide the requested IRS determination or affirmation letter.

What is required: An IRS determination letter establishing the organization's federal tax-exempt recognition, together with current verification of that status, or a current IRS affirmation letter.

Sedalia Parks & Recreation requires annual verification of current 501(c)(3) status to ensure organizations receiving discounted facility rates continue to qualify for those benefits. An original determination letter is generally issued once, while an affirmation letter may be requested from the IRS to confirm current recognition.

Despite repeated requests, PKSA has not provided the required letter. Submission of the appropriate documentation would resolve this outstanding requirement.

2. Financial Documentation – NOT FULLY SATISFIED

The MOU requires organizations to submit an annual balance sheet and income statement.

PKSA has provided financial reports; however, questions remain regarding the documentation submitted.

During the August 21 meeting, PKSA leadership acknowledged that federal tax returns were not current. The most recent publicly available federal tax return on www.irs.gov Tax Exemption Organization Search and what has been received is from 2022.

The IRS requires tax-exempt organizations to file annual returns or notices. Failure to file for three consecutive years results in automatic revocation of federal tax-exempt status.

Current PKSA leadership has repeatedly attributed documentation and financial recordkeeping difficulties to previous leadership. While organizational transitions can present challenges, Sedalia Parks & Recreation did not experience the same level of difficulty working with previous PKSA leadership.

Regardless of when leadership changes occurred, responsibility for maintaining organizational records, meeting financial obligations, and complying with signed agreements rests with the organization and its current leadership. Internal organizational challenges do not eliminate those responsibilities.

PKSA's financial documentation reflects compensation paid to members of its leadership listed as administrative, representing a change from its historically volunteer-led structure. PKSA leadership stated that administrative compensation is calculated as a percentage of registration fees.

Sedalia Parks & Recreation is not conducting a financial audit or alleging that PKSA's nonprofit status has been revoked. We can only go by documentation that has been received. Our responsibility is to ensure organizations receiving discounted facility rates meet the requirements of their signed MOU.

3. Bylaws – NOT FULLY SATISFIED

The MOU requires organizations to provide a current copy of their bylaws.

PKSA initially stated that its previous bylaws could not be located and submitted rewritten bylaws prior to the August 21, 2026, in-person meeting. During that meeting, Sedalia Parks & Recreation provided PKSA with a copy of the bylaws previously on file.

The two versions contain substantial differences involving board structure, officer positions, board compensation, financial oversight, and governance procedures. The previous bylaws prohibited compensation solely for serving as a director or officer, while allowing reasonable compensation for other services rendered. The revised bylaws specifically permit percentage-based compensation tied to registration fees.

While organizations may amend their bylaws through proper procedures, PKSA has not provided documentation establishing when or how these significant revisions were formally approved, such as meeting minutes documenting a quorum and the required vote. Without that documentation, the department cannot verify that the revised bylaws were properly adopted.

The MOU requires PKSA to hold at least two publicly advertised board meetings each year. Sedalia Parks & Recreation has not received documentation of these meetings, and no public meeting notices have been identified on PKSA's website or social media pages.

Clarification and documentation of the officially adopted bylaws are needed to resolve this outstanding requirement.

4. Board of Directors – NOT FULLY SATISFIED

The MOU requires a President, Vice-President, Treasurer, and at least four additional voting board members. It also requires current board members and officers to be publicly posted on the organization's website and/or at its facilities.

The MOU also requires PKSA to publicly post its current Board of Directors. At the time of this review, Sedalia Parks & Recreation was only able to see Jake Herrick and Jessi Capkovic listed both as PKSA Executive Board and Board Members.

PKSA submitted a list identifying a President, Treasurer/Secretary, two additional board members, and two individuals described as "silent members." No Vice-President was identified, and it remains unclear whether the silent members have voting privileges. Sedalia Parks & Recreation offered to share a Facebook post to recruit more board members if PKSA made a public post requesting more members, but PKSA stated that "they have the board members needed" and "there was no need to ask Facebook for help with that."

While a board member list was received, PKSA has not demonstrated full compliance with the MOU's board structure and public disclosure requirements.

5. Current Liability Insurance – RECEIVED AND APPROVED

The insurance certificate has been received and is good through August 1, 2027.

6. Practice and Game Schedules – NOT SATISFIED WITHIN REQUIRED TIMEFRAME

The MOU requires game schedules to be submitted for approval at least three weeks before the start of the season and before being distributed publicly.

PKSA submitted its schedules over Labor Day weekend (September 5–7, 2026), with games beginning Friday, September 11. This provided the department with only a few business days to review schedules and coordinate field preparation.

During this time, concerns were raised by parents regarding the delay in receiving game schedules, and PKSA attributed the delay to Sedalia Parks & Recreation. It is important to clarify that the department cannot review or approve schedules until they have been submitted by the organization. In this instance, the schedules were received less than one week before games were scheduled to begin.

Sedalia Parks & Recreation is responsible for maintaining and preparing the fields for league use. Timely schedules are essential for coordinating mowing, field maintenance, preparation, and facility availability.

We recognize that submitting complete schedules three weeks in advance can sometimes be challenging, and we are willing to work with organizations through those challenges. However, receiving schedules less than one week before games begin creates significant challenges for department staff responsible for preparing and maintaining these facilities.

Although schedules were eventually submitted, they were not provided within the timeframe required by the signed MOU.

7. \$500 Seasonal Deposit – NOT SATISFIED

The MOU requires a \$500 seasonal deposit, which has not been received from PKSA.

It is important to clarify that PKSA has consistently paid its facility-use fees, and the department has not experienced issues with unpaid rental charges.

The outstanding deposit is a separate requirement of the signed MOU and does not reflect a history of nonpayment by the organization.

Timeline of Communication and Compliance Efforts

December 22, 2025

Sedalia Parks & Recreation notified partnering organizations of documentation required for continued MOU status. The initial deadline for submission was January 31, 2026.

January 2026

PKSA signed its MOU acknowledging the requirements associated with discounted use of Sedalia Parks & Recreation facilities.

February 12, 2026

Sedalia Parks & Recreation notified PKSA that required documentation remained outstanding and extended the deadline to March 15, 2026.

February 13, 2026

PKSA responded that financial information had been submitted but that the organization was having difficulty locating its bylaws.

March 2, 2026

Sedalia Parks & Recreation followed up regarding outstanding financial documentation and requested a current Board of Directors list and documentation verifying 501(c)(3) status.

March 2, 2026

PKSA responded that a Missouri nonprofit biennial report had been filed and stated that bylaws were being recreated because the previous bylaws could not be located.

August 11, 2026

Sedalia Parks & Recreation contacted PKSA regarding outstanding MOU requirements and upcoming fall facility use. The correspondence specifically identified the following outstanding items:

- IRS 501(c)(3) determination documentation
- Updated certificate of insurance, as the previous certificate expired August 1, 2026
- Income statement; a balance sheet had previously been received
- Practice and game schedules
- Current Board of Directors list, including names, titles, and contact information
- Current bylaws
- \$500 seasonal deposit

The correspondence also addressed the need to finalize field reservations and scheduling before the upcoming season.

August 19, 2026

PKSA provided additional documentation, including a Board member list and two financial reports. PKSA also provided dates for Little Strikers field use and stated that game schedules had not yet been created.

August 21, 2026

Sedalia Parks & Recreation met with PKSA leadership in person to discuss outstanding MOU requirements. During the meeting, Sedalia Parks & Recreation provided PKSA with a copy of the organization's previous bylaws that remained on file with the department. Outstanding nonprofit documentation, board structure, financial documentation, schedules, and other MOU requirements were discussed. During the discussion, PKSA leadership stated that federal tax returns had not been filed since the current board assumed leadership of the organization. PKSA was also informed that the matter would be reviewed at the October 8 Park Board meeting and that all outstanding MOU documentation needed to be submitted by that date.

September 1, 2026

Sedalia Parks & Recreation provided written follow-up regarding outstanding MOU requirements and reminder that October 8 was the deadline for the remaining documentation.

September 5–7, 2026

PKSA submitted fall schedules over Labor Day weekend, with games scheduled to begin September 11. The MOU requires game schedules to be submitted for approval before public distribution and at least three weeks prior to the start of the season.

October 5, 2026

PKSA requested an additional extension to provide outstanding MOU documentation. Sedalia Parks & Recreation declined the request following multiple previous deadlines, extensions, and opportunities to satisfy the requirements.

October 8, 2026

After review of the outstanding MOU requirements, the Sedalia Park Board unanimously voted to terminate PKSA's MOU effective December 31, 2026.

December 31, 2026

PKSA's current MOU and associated discounted facility-use rate will end.

January 1, 2027

PKSA may continue renting Sedalia Parks & Recreation facilities at standard rates. A future MOU may be considered once applicable requirements are satisfied.

For more than nine months, Sedalia Parks & Recreation worked with PKSA to obtain the documentation and information required under the MOU through multiple reminders, extended deadlines, written correspondence, and an in-person meeting. The outstanding items were not new requirements, but obligations contained within the agreement signed by PKSA.

Additional Clarification Regarding Financial Oversight

PKSA is an independent organization responsible for its own leadership, financial decisions, and internal operations. Sedalia Parks & Recreation is not auditing PKSA or investigating its financial practices.

In the past, PKSA was run as a volunteer board. Financial documentation submitted by PKSA identifies administrative fees paid to the organization's president and treasurer. PKSA leadership has stated that these fees are calculated as a percentage of registration fees. Clarification is needed to determine which by laws PKSA is currently using.

Questions regarding how registration fees, sponsorships, leadership compensation, and other organizational funds are managed should be directed to PKSA's governing board. Sedalia Parks & Recreation does not control or oversee those expenditures.

The department's responsibility is to verify compliance with the signed MOU, not to oversee PKSA's internal finances.

Park Board Decision

As part of the department's ongoing efforts to ensure consistent compliance with MOU requirements, all partnering organizations were notified on December 22, 2025, of the documentation required for continued discounted facility use.

For more than nine months, Sedalia Parks & Recreation worked with PKSA to obtain the documentation and information required under the MOU, providing multiple reminders, extended deadlines, and an in-person meeting. The outstanding items were not new requirements, but obligations contained in the agreement PKSA signed in January 2026.

At some point, the department must enforce the agreements it enters into. Continuing to extend deadlines indefinitely would be unfair to other organizations that have fulfilled their obligations.

After reviewing the outstanding requirements, the Park Board unanimously voted on October 8, 2026, to terminate PKSA's MOU effective December 31, 2026.

Beginning January 1, 2027, PKSA may continue using park facilities at standard rental rates. The agreement may be reconsidered once all requirements are satisfied.

Sedalia Parks & Recreation remains committed to ensuring youth soccer opportunities continue in our community. Our preference is to work with community organizations to provide these programs. Should the need arise, the department is prepared to offer youth soccer programming directly so that local children and families do not lose these opportunities.

The Park Board's decision does not prevent PKSA from continuing to operate, nor does it prevent the organization from using park facilities. It simply ends the discounted rates associated with an agreement whose requirements have not been fully satisfied.

The department has made repeated efforts to resolve these matters. The responsibility now rests with PKSA to provide the outstanding documentation and demonstrate compliance with the agreement.

Requirements for MOU Compliance

To be considered for a new MOU and the associated facility-use discount, PKSA must meet the requirements of Sedalia Parks & Recreation's Outdoor Facility Use/Concession Stand Policy for Independent Sports Leagues, including:

☐ Nonprofit & 501(c)(3) Documentation

Maintain registration as a nonprofit organization with the State of Missouri and provide current documentation of 501(c)(3) status.

☒ Liability Insurance- Received 8/12/26

Provide and maintain current liability insurance meeting City of Sedalia requirements. Documentation must be provided annually and kept current.

☒ Signed Annual Agreement- Received 1/17/26

Have a signed agreement on file for each season at least three weeks prior to the start of the season. The agreement is reviewed annually.

☐ **Financial Statements**

Provide the required balance sheet and income statement for the previous calendar year by January 31. Provide documentation demonstrating that required federal tax filings are current.

☒ **Season Dates- Received 8/10/26**

Submit proposed season dates to Sedalia Parks & Recreation for approval.

☒ **Game Schedules- Received 9/5/26**

Submit game schedules to the Recreation Superintendent for approval before they are distributed publicly and at least three weeks prior to the start of the season.

☐ **Board of Directors**

Maintain a Board consisting of a President, Vice-President, and Treasurer, with no individual holding more than one of those positions. The Board must also include at least four additional voting members, with a quorum required and minutes recorded during official league business.

☐ **Current Board Roster**

Provide a current list of officers that meets MOU requirements to Sedalia Parks & Recreation by January 31 each year and provide an updated list before the season begins following any mid-year elections or changes.

☐ **Publicly Posted Board**

Post current officers and Board members on the league website and/or at league facilities at all times.

☐ **Public Board Meetings**

Hold a minimum of two Board meetings each year at a public location, advertise the meetings in advance, and allow members of the public to attend and provide input. Sedalia Parks & Recreation will provide space for these meetings at no charge if necessary. Provide Sedalia Parks & Recreation at least 48 hours' advance notice of Board meetings including the meeting date and time.

☐ **Current Bylaws**

Provide Sedalia Parks & Recreation with a current copy of the organization's bylaws that the organization is currently operating with.

☐ **Season Deposit**

Pay the required \$500 seasonal deposit for each league at least 30 days before any practices or games are held on Sedalia Parks & Recreation facilities.

☒ **Key holder List- Received 1/17/26**

Provide a current list of individuals who have been issued keys. Locks and keys may not be changed without authorization.