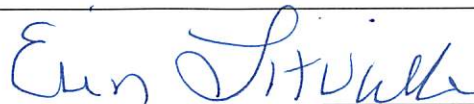


Mayor's Office : Council Agenda Item Request Form
*This form and supporting documents (if applicable) are due the Wednesday
before the COW meeting by noon.*

Date Received (office use)	
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Date of Request	3/6/18
Requesting Staff Member	Carlton Christensen
Requested Council Date	March 13, 2018
Topic/Discussion Title	Contribution to Utah Coalition of La Raza(ULCR) for sponsorship at their sole fundraiser in exchange for a table
Description	Contribution goes toward annual fundraiser where all proceeds go towards programing that largely consists of advancing opportunities and rights for Utah's Latino population. In exchange, Salt Lake County would receive recognition and one table at their event.
Requested Action¹	Approval of contribution on Consent Agenda
Presenter(s)	Carlton Christensen
Time Needed²	N/A
Time Sensitive³	Yes
Specific Time(s)⁴	
Contact Name & Phone	Carlton Christensen 87032
Please attach the supporting documentation you plan to provide for the packets to this form. While not ideal, if supporting documents are not yet ready, you can still submit them by 10 am the Friday morning prior to the COW agenda. Items without documentation may be taken off for consideration at that COW meeting.	

Mayor or Designee approval: _____



¹ What you will ask the Council to do (e.g., discussion only, appropriate money, adopt policy/ordinance) – in specific terms.

² Assumed to be 10 minutes unless otherwise specified.

³ Urgency that the topic to scheduled on the requested date.

⁴ If important to schedule at a specific time, list a few preferred times.



APPLICATION FOR CONTRIBUTION

NAME OF ORGANIZATION: Utah Coalition of La Raza (UCLR)
ADDRESS: PO Box 389
CITY: Salt Lake City STATE: UT ZIP CODE: 84110
CONTACT PERSON: Richard Jaramillo PHONE NUMBER: (801) 613-8257 EMAIL: info@uclr.org

ORGANIZATION OVERVIEW (which could include mission, history, and demographics served):

Utah Coalition of La Raza (UCLR) is a 501(c)(3) nonprofit focused on opportunities and civil rights for Utah's Latino community through education, civic engagement and advocacy. Founded in 1992, UCLR is Utah's largest and longest-serving Latino-focused advocacy organization. In addition to Latinos, UCLR also partners and works to build coalitions among all communities of color.

TYPE OF REQUEST: Money ☒ In-Kind ☐

Have you previously requested money from SLCo? ☒ Yes

If yes, when and how much (previous three years)? 02/01/2017 \$ 2,500.00

What is the amount of your request? \$ 2,500.00

The amount you are requesting is 5.00% of your annual agency budget.

What is the purpose of the money you are requesting?:

We have several sponsorship levels (\$5,000; \$2,500; \$1,500; and \$1,000). The sponsorship goes toward a table at UCLR's sole fundraiser for the year where we award students and community leaders. As an all-volunteer nonprofit, all monies donated go directly into UCLR's programming, which can be viewed at www.uclr.org, but largely consists of advancing opportunities and rights for Utah's Latino population.

PLEASE ATTACH:

- ☒ Copy of 501(c)(3)
- ☒ Copy of independent audit. If you do not have one, please enclose a copy of current financial statements.

You will be expected to report to the Salt Lake County Mayor on how the money was used and the success of the project.

The undersigned hereby acknowledges that he or she has authority to bind the organization listed in the application. The applicant accepts the following terms and conditions as a condition of receiving and using County funds or the waiver of fees: County funds will be used solely for the purposes approved by the Mayor of Salt Lake County as applied for in this application. Any expenditure for purposes other than those approved will require a return of the entire grant amount and may disqualify the grantee from receiving any additional County funds. It is further understood that no grant fund will be made available to any County officer or employee or in violation of the requirements of the Public Employees Ethics Act (67-16-1 et seq.). No grant funds will be used for political or campaign purposes. As a further condition of the grant, all County funds may be subject to an audit as required by Salt Lake County. The applicant is required to complete the Disbursement of Funds Report Form for contributions more than \$2,500.

Dated this 23rd day of FEB., 2018

Applicant 

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: FEB 09 1993

UTAH COALITION OF LA RAZA
C/O MANUEL ROMERO
205 WEST 700 SOUTH
SALT LAKE CITY, UT 84101

Employer Identification Number:
87-0490171

Contact Person:
SHARI FLOWERS

Contact Telephone Number:
(214) 767-3526

Accounting Period Ending:
October 31

Foundation Status Classification:
509(a)(1)

Advance Ruling Period Begins:
October 10, 1991

Advance Ruling Period Ends:
October 31, 1995

Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

UTAH COALITION OF LA RAZA

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of

UTAH COALITION OF LA RAZA

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

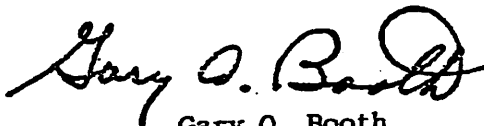
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Gary O. Booth
District Director

Enclosure(s):
Form 872-C

UCLR | Utah Coalition of La Raza
Statement of Financial Position
Year Ended December 31, 2017

	<u>2017</u>		<u>2016</u>	
ASSETS				
Current Assets				
Cash and cash equivalents	\$	40,801	\$	26,997
Grants and other receivables	\$	7,651	\$	16,678
Non-Current Assets				
Property and equipment, net	\$	-	\$	-
TOTAL ASSETS	\$	48,452	\$	43,675
LIABILITIES				
Current Liabilities	\$	-	\$	-
Long Term Liabilities	\$	-	\$	-
TOTAL LIABILITIES	\$	-	\$	-
NET ASSETS				
Without donor restrictions	\$	40,801	\$	26,997
With donor restrictions	\$	7,651	\$	16,678
TOTAL NET ASSETS	\$	48,452	\$	43,675
TOTAL LIABILITIES & NET ASSETS	\$	48,452	\$	43,675

UCLR | Utah Coalition of La Raza
Statement of Activities
Year Ended December 31, 2017

	Without Donor Restrictions	With Donor Restrictions	TOTAL
Revenues and Other Support			
Contributions	\$27,130	\$44,413	\$71,543
Interest return, net	\$28	-	\$28
TOTAL REVENUES AND OTHER SUPPORT	\$27,158	\$44,413	\$71,571
Expenses			
Cesar Chavez Awards Program	\$18,704	-	\$18,704
Latinos in Action Program	-	\$7,500	\$7,500
Education Advocacy Program	\$1,670	\$13,000	\$14,670
Immigration Advocacy Program	\$100	-	\$100
Justice & Civil Rights Advocacy Program	\$2,258	-	\$2,258
FCF Turkey Drive	-	\$16,262	\$16,262
Administrative and General	\$1,182	-	\$1,182
TOTAL EXPENSES	\$23,914	\$36,762	\$60,676
Change in Net Assets	\$3,244	\$7,651	\$10,895
NET ASSETS			
Beginning of Year	\$26,997	\$16,678	\$43,675
End of Year	\$40,801	\$7,651	\$48,452