

## SL COUNTY BUDGET REQUEST / ADJUSTMENT FORM

### Executive Summary

Reference No: 225000YE01	For Fiscal Year: 2018
Requesting Organization: 22500000 BEHAVIORAL HEALTH	Date of Request: 6-Aug-18
Budget Adjust Type(s): New Revenue or Expense	Ongoing (Y or N): N
	If Yes, next year's CF impact: \$0
	Net FTE Change: 0.00

#### Description and Justification:

VOA Contribution \$400K: Request to contribute \$400,000 of prior year Medicaid savings to Volunteers of America (VOA) to assist with funding the remodel of the Denver Street Housing project, which will house Salt Lake County residents with significant Mental Health diagnoses who are being served by the VOA Medicaid-funded assertive community treatment (ACT) team. Safe housing is critical to the success of this program. The request would be funded with prior year Medicaid savings and will require no County General Fund. See attached Contribution Request Application from VOA.

### Fund Impact

#### SUMMARY OF FUND IMPACT BY FUND

FUND:	120 GRANT PROGRAMS FUND
Fund Impact (Budgetary)	\$0
Fund Impact (Transfers)	\$0
TOTAL FUND IMPACT	\$0

#### SUMMARY OF CNTY FUNDING IMPACT BY DEPT

DEPT	REVENUE	EXPENSE	BAL SHEET	CNTY FUNDING
2250000200 SUBSTANCE USE DISORDER TREATMT	400,000	400,000	0	0
TOTALS	400,000	400,000	0	0

### Approvals

Division Director:	<u>Tim Whalen</u> <small>Digitally signed by Tim Whalen Date: 2018.08.07 09:03:37 -06'00'</small>	Date: _____
Dept. or Elected Fiscal Mgr:	<u>Yanping Ding</u> <small>Digitally signed by Yanping Ding Date: 2018.08.07 09:04:38 -06'00'</small>	Date: _____
Dept. Dir. or Elected Official:	<u>Karen Crompton</u> <small>Digitally signed by Karen Crompton Date: 2018.08.07 10:04:49 -06'00'</small>	Date: _____
Facilities Division Director: (Capital Projects Only)	_____	Date: _____
Chief Financial Officer:	 <u>Approve</u>	Date: <u>8/8/2018</u>
Mayor or Designee:	 <u>Approve</u>	Date: <u>8/10/18</u>
Council Action:	_____	Date: _____

Approve

Budget Adjustment Detail									
--------------------------	--	--	--	--	--	--	--	--	--

Budget Year: 2018 \* Requesting Department: 22500000 BEHAVIORAL HEALTH SERVICES PRGM

**Budget Period:** Post June Year-End \* **Req Item No:** 225000YE01 \* **Adjustment Title:** VOA Contribution \$400K

Adjustment Type(s):	New Revenue or Expense		

**Expense Budget String(s):**

[illegible]

TOTAL EXPENDITURES Page 1:	\$400,000
TOTAL EXPENDITURES ALL PAGES:	\$400,000

**Revenue Budget String(s):**[illegible]

TOTAL REVENUES Page 1:	\$400,000
TOTAL REVENUES ALL PAGES:	\$400,000

**Balance Sheet/Fund Unrestriction String(s):** ☐ Bal sheet strings only required for Proprietary Fund adjustments or fund unrestrictions; check if applicable.

FUND	SUB-DEPT ID	BAL. SHEET ACCOUNT	AMOUNT
		BAL_SHT or 499999	
		BAL_SHT or 499999	
		BAL_SHT or 499999	

TOTAL BALANCE SHEET CHANGE:		\$0
-----------------------------	--	-----

* Ongoing (Y or N):	N	No. of New FTEs:	0.00	(2)
If Yes, next year's CF impact:	\$0	No. of New Time Limited FTEs:	0.00	(2)
		No. of Transferred FTEs:	0.00	(2)
		No. of Abolished FTEs:	0.00	(2)

**Fund Balance Transfers:**

<b>From Fund</b>	<b>From Dept ID</b>	<b>To Fund</b>	<b>To Dept ID</b>	<b>Amount</b>

**Description and justification: (Attach additional pages as needed.)\***

Request to contribute \$400,000 of prior year Medicaid savings to Volunteers of America (VOA) to assist with funding the remodel of the Denver Street Housing project, which will house Salt Lake County residents with significant Mental Health diagnoses who are being served by the VOA Medicaid-funded assertive community treatment (ACT) team. Safe housing is critical to the success of this program. The request would be funded with prior year Medicaid savings and will require no County General Fund. See attached Contribution Request Application from VOA.

*(1) If the request is for a grant, include the dates the grant will expire and what obligations are required of the County after the grant expires.*



## RECIPIENT ORGANIZATION'S DISBURSEMENT OF FUND REPORT

This report is **REQUIRED** for all contributions more than \$2,500.

This report is to be filed with the Council and Mayor's Offices within six months of receipt of the money. If further contributions are desired, the report must be filed with the Council and Mayor by September 1<sup>st</sup> of each year.

NAME OF ORGANIZATION: Volunteers of America Utah, Inc.

ADDRESS: 435 Bearcat

CITY: Salt Lake City STATE: Utah ZIP CODE: 84115

CONTACT PERSON: Kahty Bray

PHONE NUMBER: 801-363-9414 EMAIL: kathy.bray@voaut.org

CONTRIBUTION AMOUNT: \_\_\_\_\_

DATE RECEIVED:

Please describe how the money was spent and how this funding contributed to the success of your organization.


Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_. Recipient \_\_\_\_\_



## APPLICATION FOR CONTRIBUTION

NAME OF ORGANIZATION: Volunteers of America Utah  
ADDRESS: 435 Bearcat  
CITY: Salt Lake City STATE: Utah ZIP CODE: 84115  
CONTACT PERSON: Kahty Bray PHONE NUMBER: 801-363-9414 EMAIL: kathy.bray@voa

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

For more than 30 years VOA Utah has been providing a bridge to self-reliance and health for vulnerable individuals and populations who struggle with homelessness, addiction and mental illness in our Wasatch Front communities.

TYPE OF REQUEST: Money ☒ In-Kind ☐

Have you previously requested money from SLCo? ☐

If yes, when and how much (previous three years)? \_\_\_\_\_

What is the amount of your request? \$ 400,000.00

The amount you are requesting is 2.70% of your annual agency budget.

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

VOA Utah has partnered with Housing Assistance Management Enterprise to invest \$3.68 million to purchase and remodel an apartment complex on Denver Street in Salt Lake City. When completed, the complex will offer 22 apartments to the adults with severe and persistent mental illness, with on-site services provided by VOA's Assertive Community Treatment Team (ACT). The partnership was awarded, and successfully sold to Goldman Sachs, LIHTC credits. However, between the LIHTC application in 2017 and the contracting process in Spring 2018, construction costs increased from and estimated \$3.28 million to \$3.68 million. Because the project cannot sustain more debt, the partnership is seeking contribution to close the funding gap. \$400,000 is 11% of the development revenue

### 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 1 day of 2018, 2018

Applicant Kathy Bray  
Digitally signed by Kathy Bray  
Date: 2018.08.01 11:24:52 -06'00'



## APPLICATION FOR FEE WAIVER

NAME OF ORGANIZATION: Volunteers of America Utah  
ADDRESS: 435 Bearcat  
CITY: Salt Lake City STATE: Utah ZIP CODE: 84115  
CONTACT PERSON: Kahty Bray PHONE NUMBER: 801-363-9414 EMAIL: kathy.bray@voa

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

For more than 30 years VOA Utah has been providing a bridge to self-reliance and health for vulnerable individuals and populations who struggle with homelessness, addiction and mental illness in our Wasatch Front communities.

Have you previously requested a fee waiver from SLCo? ☐

If yes, when and for what facility? \_\_\_\_\_

What fees are you requesting be waived? \_\_\_\_\_

Fee waiver value \$ \_\_\_\_\_

Please describe your justification for requesting the fee waiver:

VOA Utah has partnered with Housing Assistance Management Enterprise to invest \$3.68 million to purchase and remodel an apartment complex on Denver Street in Salt Lake City. When completed, the complex will offer 22 apartments to the adults with severe and persistent mental illness, with on-site services provided by VOA's Assertive Community Treatment Team (ACT). The partnership was awarded, and successfully sold to Goldman Sachs, LIHTC credits. However, between the LIHTC application in 2017 and the contracting process in Spring 2018, construction costs increased from an estimated \$3.28 million to \$3.68 million. Because the project cannot sustain more debt, the partnership is seeking contribution to close the funding gap. \$400,000 is 11% of the development revenue

### PLEASE ATTACH:

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

The undersigned hereby acknowledges that he or she has authority to bind the organization listed in the applicant. 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 applicant. Any expenditure for purposes other than those approved will require a return of the entire grant amount and may disqualify the applicant 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 grantee is required to complete the Disbursement of Funds Report Form for contributions more than \$2,500.00.

Dated this \_\_\_\_\_ day of 2018, 2018 Applicant \_\_\_\_\_





National Office  
1660 Duke Street  
Alexandria, VA 22314-3427  
703.341.5000  
[www.VolunteersofAmerica.org](http://www.VolunteersofAmerica.org)

January 3, 2014

Ms. Katherine Bray, President  
Volunteers of America of Utah, Inc.  
435 W. Bearcat Drive  
Salt Lake City, Utah 84115

Dear Ms. Bray:

On behalf of Volunteers of America, Inc., an organization determined by the IRS to be tax-exempt under sections 501(c)(3) and 170 of the Internal Revenue Code (the "Code"), I hereby confirm that Volunteers of America of Utah, Inc., EIN 94-3008720, is a nonprofit corporation tax-exempt under sections 501(c)(3) and 170 of the Code. The IRS has classified Volunteers of America, Inc. as "a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also treated as having contributions deductible, even though they are not separately listed."

As a subordinate organization of Volunteers of America, Inc., Volunteers of America of Utah, Inc. is tax-exempt under the group exemption provided by the IRS to Volunteers of America, Inc. and all of its subordinates, and does not have an individual determination letter. The group exemption letter applies to all of the subordinate organizations on whose behalf Volunteers of America, Inc. has applied for recognition of exemption. Each year, Volunteers of America, Inc. must file a submission with the IRS listing all corporations covered under its group exemption. Volunteers of America of Utah, Inc. was formed in 2002 and has been included in the group exemption since its formation. Please find attached the most recent group exemption which was submitted on April 1, 2013. Also attached, please find the confirmation of group exemption letter issued by the IRS to Volunteers of America, Inc. dated November 18, 2009.

With best regards,

A handwritten signature in black ink, appearing to be 'DK' followed by a horizontal line.

David T. Bowman  
Executive Vice President and General Counsel



National Office  
1660 Duke Street  
Alexandria, VA 22314-3427  
703.341.5000  
www.VolunteersofAmerica.org

BY FEDERAL EXPRESS

March 29, 2018

Internal Revenue Service, Ogden Campus  
M/S 6273  
1973 North Rulon White Blvd.  
Ogden, Utah 84201

RE: Volunteers of America, Inc.  
EIN 13-1692595; GEN 1736  
2018 Annual Group Exemption Report

To Whom It May Concern:

This filing is submitted by Volunteers of America, Inc. in order to satisfy the annual reporting requirements to maintain a group tax exemption that are set forth in Revenue Procedure 80-27. Volunteers of America, Inc. and its subordinate organizations are exempt from federal income tax as charitable and religious organizations described in section 501(c)(3) of the Internal Revenue Code.

As the Internal Revenue Service ("Service") has requested, this filing includes handwritten corrections on the computerized list sent to us by the Service dated January 9, 2018, plus an additional list of Volunteers of America corporations not included on the Service's list (Attachment A to this letter). With regard to the subordinate organizations shown on both lists, Volunteers of America, Inc. makes the following representations to the Service, in the order requested in Revenue Procedure 80-27:

1. No substantive changes in the purposes, character, or method of operation of subordinates included in the group exemption letter have occurred.
2. (a) Subordinates that have changed their name or address during the year are marked on the attached copy of the computerized list provided by the Service.  
  
(b) Subordinates that have ceased to exist are marked on the attached copy of the computerized list provided by Service. No subordinates disaffiliated or withdrew their authorization to be included in the group exemption.  
  
(c) Subordinates that are to be added to the group exemption because they are newly organized or have newly authorized us to include them are shown on Attachment A to this letter.

March 29, 2018

Page 2

3. (a)-(d) The information submitted in these categories upon which the group exemption is based is applicable in all material respects to all subordinates being added to the group exemption letter by means of this submission.

(e) Each subordinate to be included in the group exemption letter has furnished written authorization to the central organization.

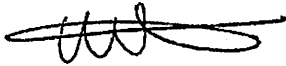
(f) To the best of our knowledge and belief, none of the new subordinates being added to the group exemption letter has obtained a separate ruling or determination letter relating to exemption.

(g) To the best of our knowledge and belief, no subordinate included in this group exemption is a private foundation as defined in section 509(a) of the Internal Revenue Code.

All newly-listed entities request that the exemption to be granted to them as a result of this filing be granted retroactive to their respective dates of incorporation.

Volunteers of America would be pleased to respond to any questions you may have concerning this filing.

Sincerely,



Mitzie Smith-Mack  
Senior Vice President, Legal Affairs –  
Corporate and Real Estate

Enclosures



Attachment A

Volunteers of America, Inc.  
EIN 13-1692595; GEN 1736  
2018 Annual Group Exemption Report

List of Subordinates Being Added to Group Exemption

The following corporation should be added as subordinate under the Volunteers of America, Inc. Group Exemption #1736.

EIN: 81-3749295  
CIW VOANNE Housing, Inc. 990 FR 1  
14 Maine Street, Ste. 100  
Brunswick, ME 04011

EIN: 81-4003403  
VOANNE Retirement Inn 990 FR 1  
14 Maine Street, Ste. 100  
Brunswick, ME 04011

The following corporation was dropped off the 2017 roster, yet does not appear on the 2018 roster:

EIN: 260887632 990 FR 2  
VOA Skyland Apartments Asheville, Inc.  
1660 Duke Street  
Alexandria, VA 22314

EIN: 71-0875364 990 FR 1  
Mosaic Housing Corporation XXIII – Austin  
300 E. Midway  
Eules, TX 76039

EIN: 47-4700760 990 FR 1  
VOA Malden Manager, Inc.  
441 Centre Street  
Jamaica Plains, MA 02130-1831

EIN: 31-1774762 990 FR 1  
VOA-ORV Parkway Towers, Inc.  
1776 E. Broad Street  
Columbus, OH 43203

Attachment A  
Volunteers of America, Inc.  
EIN: 13-1692595; GEN: 1736  
2018 Annual Group Exemption Report  
Page 2

The following corporation was dropped off the 2015 roster, yet does not appear on the 2016 roster, 2017 roster and 2018 roster:

EIN: 30-0137738      990 FR 2  
Balsam Terrace Volunteers of America Elderly Housing, Inc.  
1660 Duke Street  
Alexandria, VA 22314

930395591	SUB	VOLUNTEERS OF AMERICA INC 3910 SE STARK ST VOLUNTEERS OF AMERICA OF OREGON INC	PORTLAND	OR	97214-3241106	<del>W HAYNE GUINN</del> -0601 CORRECTIONS
941279807	SUB	VOLUNTEERS OF AMERICA INC 3434 MARCONI AVE VOLUNTEERS OF AMERICA BAY AREA INC	SACRAMENTO	CA	95821-6242993	06
942953088	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET NORTHERN CALIFORNIA VOA ELDERLY HOUSING, INC.	ALEXANDRIA	VA	22314-3473993	-0601 CORRECTIONS
943008720	SUB	VOLUNTEERS OF AMERICA INC 435 W BEARCAT DR VOLUNTEERS OF AMERICA OF UTAH INC	SALT LAKE CTY	UT	84115-2519356	<del>W SHERRY YOUNG</del> 06
943421010	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET LOUISVILLE VOLUNTEERS OF AMERICA-ELDERLY HOUSING, INC.	ALEXANDRIA	VA	22314-3473993	-0601 CORRECTIONS
943421011	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET NASHVILLE VOLUNTEERS OF AMERICA LIVING CENTER, INC.	ALEXANDRIA	VA	22314-3473993	-0601 CORRECTIONS
943421013	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET ROCHESTER VOLUNTEERS OF AMERICA ELDERLY HOUSING II, INC.	ALEXANDRIA	VA	22314-3473993	-0601 CORRECTIONS
943421015	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET PEAKS ISLAND VOLUNTEERS OF AMERICA ELDERLY HOUSING, INC.	ALEXANDRIA	VA	22314-3473993	-0601 CORRECTIONS
946001984	SUB	VOLUNTEERS OF AMERICA INC 3434 MARCONI AVENUE VOLUNTEERS OF AMERICA-NORTHERN CALIFORNIA AND NORTHERN NEVADA, INC.	SACRAMENTO	CA	95821-6242993	06 CORRECTION
951691330	SUB	VOLUNTEERS OF AMERICA INC 3600 WILSHIRE BLVD STE 1500 VOLUNTEERS OF AMERICA OF LOS ANGELES	LOS ANGELES	CA	90010-2619750	<del>W TERRY TZENG</del> 06 CORRECTION
953755226	SUB	VOLUNTEERS OF AMERICA INC 3600 WILSHIRE BLVD STE 1500 THE FRIENDS OF CHINA FOUNDATION	LOS ANGELES	CA	90010-2619750	-0602 CORRECTION
956003438	SUB	VOLUNTEERS OF AMERICA INC 3530 CAMINO DEL RIO N STE 300 VOLUNTEERS OF AMERICA SOUTHWEST CALIFORNIA, INC.	SAN DIEGO	CA	92108-1746750	06 CORRECTION

00025



841535762	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET MONTROSE VOLUNTEERS OF AMERICA ELDERLY HOUSING II, INC.	ALEXANDRIA VA	22314-3473993	06-01 CORRECTIONS
841590666	SUB	VOLUNTEERS OF AMERICA INC 2660 LARIMER ST VOLUNTEERS OF AMERICA OF COLORADO	DENVER CO	80205-2219605	06
841693631	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET YABUCOA VOLUNTEERS OF AMERICA ELDERLY HOUSING, INC.	ALEXANDRIA VA	22314-3473993	% VOLUNTEERS OF AMERICA 06-02 CORRECTIONS
870689590	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET VICTOR HERNANDEZ BUILDING ELDERLY HOUSING, INC.	ALEXANDRIA VA	22314-3473993	06-02 CORRECTIONS
900047869	SUB	VOLUNTEERS OF AMERICA INC 570 SOUTH FOURTH STREET NO 100 VOAKY AUTUMN RIDGE INC	LOUISVILLE KY	40202-2504704	06-02 CORRECTIONS
900175683	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET LORD TENNYSON VOA AFFORDABLE HOUSING, INC.	ALEXANDRIA VA	22314-3473993	% VOLUNTEERS OF AMERICA 06-02 CORRECTIONS
900355297	SUB	VOLUNTEERS OF AMERICA INC 3530 CAMINO DEL RIO N STE 300 VOLUNTEERS OF AMERICA COMMUNITY-EDU EDUCATION AND DEVELOPMENT CORPORATION	SAN DIEGO CA	92108-1746750	06-01 CORRECTIONS
900798419	SUB	VOLUNTEERS OF AMERICA INC 360 JORDAN ST VOLUNTEERS OF AMERICA OF NORTH-LOUISIANA MCADOO SERVICES CORPORATION	SHREVEPORT LA	71101-4847601	06-01 CORRECTIONS
910455515	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET VOLUNTEERS OF AMERICA OF WASHINGTON	ALEXANDRIA VA	22314-3473993	06
910577129	SUB	VOLUNTEERS OF AMERICA INC 2802 BROADWAY VOLUNTEERS OF AMERICA WESTERN WASHINGTON	EVERETT WA	98201-3642023	06-01 CORRECTIONS
910577131	SUB	VOLUNTEERS OF AMERICA INC 525 W 2ND AVE VOLUNTEERS OF AMERICA OF EASTERN WASHINGTON AND NORTHERN IDAHO	SPOKANE WA	99201-4301254	06 CORRECTION
911928805	SUB	VOLUNTEERS OF AMERICA INC 300 MIDWAY DR FORT WORTH COMMUNITY HOMES INC	EULESS TX	76039-3711003	06-01 CORRECTIONS
912031795	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET ESTAGADA VOLUNTEERS OF AMERICA-ELDERLY HOUSING, INC.	ALEXANDRIA VA	22314-3473993	06-01 CORRECTIONS
912035844	SUB	VOLUNTEERS OF AMERICA INC 1660 DUKE STREET VOA SILVERLAKE AFFORDABLE HOUSING INC.	ALEXANDRIA VA	22314-3473993	06-01 CORRECTIONS