MEMORANDUM

Agenda Item No. 11(A)(6)

TO:	Honorable Chairman Bruno A. Barreiro and Members, Board of County Commissioners	**DATE:**	February 5, 2008
FROM:	R. A. Cuevas, Jr. County Attorney	**SUBJECT:**	Resolution retroactively authorizing in-kind services for the Amigos For Kids Annual Holiday Toy Drive

The accompanying resolution was prepared and placed on the agenda at the request of Chairman Bruno A. Barreiro and Commissioner Rebeca Sosa.

R. A. Cuevas, Jr.
County Attorney

RAC/jls

MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro and Members, Board of County Commissioners

DATE: February 5, 2008

FROM: R. A. Cuevas, Jr. County Attorney

SUBJECT: Agenda Item No. 11(A)(6)

Please note any items checked.

_______ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised

_______ 6 weeks required between first reading and public hearing

_______ 4 weeks notification to municipal officials required prior to public hearing

_______ Decreases revenues or increases expenditures without balancing budget

_______ Budget required

_______ Statement of fiscal impact required

_______ Bid waiver requiring County Manager's written recommendation

_______ Ordinance creating a new board requires detailed County Manager's report for public hearing

_______ Housekeeping item (no policy decision required)

_______ No committee review

Approved ____________________Mayor

Veto __________

Override __________

Agenda Item No. 11(A)(6)

02-05-08

RESOLUTION NO. ____________________

RESOLUTION RETROACTIVELY AUTHORIZING IN-KIND SERVICES FROM THE MIAMI-DADE TRANSIT AGENCY FOR THE DECEMBER 16, 2007 AMIGOS FOR KIDS ANNUAL HOLIDAY TOY DRIVE CARAVAN SPONSORED BY AMIGOS TOGETHER FOR KIDS, INC., A NOT-FOR-PROFIT ORGANIZATION, IN AN AMOUNT NOT TO EXCEED $2,311.00 TO BE FUNDED IN PART FROM THE DISTRICTS 5 IN-KIND RESERVE FUND AND IN PART FROM THE DISTRICT 6 IN-KIND RESERVE FUND

WHEREAS, Amigos Together For Kids, Inc. has requested in-kind services from the Miami-Dade Transit Agency for the December 16, 2007 Amigos For Kids Annual Holiday Toy Drive Caravan in an amount not to exceed $2,311.00 (see attached Fee Waiver/In-kind Service Application); and

WHEREAS, the purpose of the Amigos For Kids Annual Holiday Toy Drive Caravan is to provide the organization with an opportunity to distribute toys to socially economic deprived kids; and

WHEREAS, Amigos Together For Kids, Inc. is a not-for-profit organization; and

WHEREAS, the Amigos For Kids Annual Holiday Toy Drive Caravan is a small event, as that term is defined on the attached Fee Waiver/In-kind Service Application, and $1,155.50 of the in-kind services shall be funded from the Districts 5 In-kind Reserve Fund and $1,155.50 of the in-kind services shall be funded from the District 6 In-kind Reserve Fund,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board retroactively authorizes in-kind services from the Miami-Dade Transit Agency for the December 16, 2007 Amigos For Kids Annual Holiday Toy Drive Caravan in an amount not to exceed $2,311.00 to be funded in part from the Districts 5 In-kind Reserve Fund and in part from the District 6 In-kind Reserve Fund.

The foregoing resolution was sponsored by Chairman Bruno A. Barreiro and Commissioner Rebeca Sosa and offered by Commissioner , who moved its adoption. The motion was seconded by Commissioner and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman
Barbara J. Jordan, Vice-Chairwoman

Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 5th day of February, 2008. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By:____________________
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. WLE

Monica Rizo

MIAMI-DADE COUNTY
FEE WAIVER/IN-KIND SERVICES APPLICATION

COUNTY FEE WAIVERS OR IN-KIND SERVICES REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

Delores Green
Office of Strategic Business Management
111 N.W. 1st Street, Suite 2200
Miami, FL 33128

Phone: (305) 375-5143
Fax: (305) 375-5168

Type of Event/Application (select one of the following):

- ☐ District Event - Event of minimal impact related to specific commission district (Complete questions 1-7, sign and date; copy will be submitted to the appropriate District Commissioner within two days of receipt of application.)
- ☑ Small Event - Event of minimal impact not necessarily related to a specific commission district. (Complete questions 1-7, sign and date.)
- ☐ Special Event - Event with expected attendance of less than 5,000 with localized impact limited to an individual community or municipality (Complete questions 1-12, sign, date and submit form no later than 60 days prior to event date.)
- ☐ Major Event - Large Event with expected attendance of over 5,000 or significant probability of protests, controversy, violence or vandalism (Complete questions 1-12, sign, date and submit form no later than 120 days prior to event date.)

Note: Event budget must be included for "Special" and "Major" event types.

1. Full legal name of the requesting organization: AMIGOS TOGETHER FOR KIDS, INC

2. Applicant Status: (Select one of the choices below)

   - ☑ Not-For-Profit or Tax Exempt
   - ☐ For-Profit
   - ☐ Local Government or Public Entity
   - ☐ Other (specify): ____________

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): ROSA MARIA PLASENCIA, 801 SW 3 AVENUE, STE 300, MIAMI, FL 33130 305 279 1155, FAX 305 8580774 EMAIL: RMPLASENCIA@AMIGOSFORKIDS.ORG

4. Specify fee waiver or in-kind service requested (quantify, if applicable): TRANSPORTATION SERVICES FOUR BUSES TO PARTICIPATE IN TOY DRIVE CARAVAN DELIVERING TOYS BUSES REQUIRED FROM 830 TO 430, SUNDAY DEC 16, 2007

5. Name, date of event, description, and purpose of the event (If event is a fund-raiser, define the beneficiaries): AMIGOS FOR KIDS ANNUAL HOLIDAY TOY DRIVE CARAVAN SUNDAY DEC 16, 2007 - OVER 200 VOLUNTEERS JOIN STAFF ON CARAVAN TO DELIVER TOYS TO OVER 600 CHILDREN IDENTIFIED AS LESS FORTUNATE CHILDREN IN OUR COMMUNITY.

   MIAMI-DADE COUNTY POLICE PROVIDES VOLUNTEER POLICE OFFICERS TO ESCORT CARAVAN.

6. Please select ALL that apply to event:

   - ☐ Economic Development: Event supports vitality or growth of the local economy
   - ☑ Youth/Education: Event benefits youth of any age and/or offers educational benefits
   - ☐ Health and Social Services: Event supports health-related causes and/or social programs or institutions that improve quality of life within the community
   - ☐ Arts and Culture: Event supports music, theatre, literature, art or culture
   - ☐ Environmental: Event benefits environmental concerns or promotes conservation
   - ☐ Sports and Athletics: Event supports/promotes organized sports or recreational participation

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Barreiro

MIAMI-DADE COUNTY
FEE WAIVER/IN-KIND SERVICES APPLICATION

7. Physical address of event venues (please specify Commission District(s)): TRAVELS FROM El DORADO FURNITURE TO HOMESTEAD, LITTLE HAVANA (DISTRICT 9; DISTRICT 8) & SCHEDULE ATTACHED

8. Description of regional or local impact: ALLOWS THE ORGANIZATION TO DISTRIBUTE TOYS TO VERY SOCIALLY ECONOMIC, DEPRIVED AREAS - AMIGOS DISTRIBUTES TOYS TO OVER 1500 children this years 600 OF THEM on the day of the caravan -

9. Daily/hourly event schedule, including set-up and breakdown schedule (attach event calendar, if applicable):

DEC 16, 2007 830 AM TO 430 PM - SEE ATTACHED

10. Detailed description of event venues (map or schematic of event venues, access points, surrounding roadways and traffic flow diagrams, if applicable): N/A -

11. Expected number of participants and estimated attendance (per day, if applicable): 200 VOLUNTEERS + STAFF WILL BE TRANSPORTED

12. Itemized budget, including total event budget, total budget of host organization, if applicable, and total commitment of resources (attach additional pages as needed):

I hereby certify that all the statements made in this application are true and correct.

Rose M Plasencia
Signature of Authorized Representative

12/5/07
Date

Amigos For Kids 2007 Toy Drive Caravan
Sunday, December 16, 2007
(305) 279 - 1155

8:00 AM	Arrival at El Dorado Furniture (1260 NW 72 Avenue)
9:00 AM	Depart from El Dorado Furniture
10:00 AM	Arrival at Branches of Love 19316 S.W. 380 Street, Florida City
11:30 AM	Departure
12:30 PM	Arrival at Jose Marti Park 362 S.W. Fourth Street Miami, Florida
12:30-1:30 PM	**Lunch will be served for Toy Drive Volunteers**
1:30 PM	Jose Marti Toy Set-up & Distribution will Commence
3:00 PM	Departure, return to El Dorado.

Thank You!

Internal Revenue Service

Date: November 12, 2003

Amigos Together For Kids Inc.
801 SW 3RD Ave Ste 303
Miami, FL 33130-3576

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Ms. K. Hilson 31-07340
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
65-0361629

Dear Sir:

This letter is in response to your request of November 12, 2003, regarding your organization's tax-exempt status.

In August 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Amigos Together For Kids Inc.
65-0361629

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

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing.
For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

Form **W-9** (Rev. November 2005) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 2.

Name (as shown on your income tax return)
Amigos Together For Kids, Inc. d/b/a Amigos For Kids

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☑ Corporation ☐ Partnership ☐ Other ▶ Non-Profit ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)
801 S. W. 3rd Avenue, Suite 300

Requester's name and address (optional)

City, state, and ZIP code
Miami, Florida 33130

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number
65-0361629

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here Signature of U.S. person ▶ Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Memorandum

MIAMI-DADE COUNTY

Date: February 5, 2008

To: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

Subject: District Specific In-Kind Reserve Request Recommendation

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Recommendation

The Office of Strategic Business Management (OSBM) has reviewed the attached in-kind request and recommends for the item to move forward to the Board of County Commissioners for consideration. The district specific in-kind reserve balance allows for the funding of this request.

Background

A retroactive waiver for in-kind services is being requested by a not-for-profit organization Amigos Together For Kids, Inc. for the "Amigos For Kids Annual Holiday Toy Drive Caravan" event held on December 16, 2007.

In-kind services have been requested in an amount not to exceed $2,311 from the Miami-Dade Transit Agency for transportation services (4 buses). This event will be funded from Districts 5 and 6 in-kind reserve funds.

In FY 2007-08, Amigos Together for Kids, Inc. has received $75,000 from the General Fund.

Inkind3508