**MEMORANDUM** Agenda Item No. 11(A)(30)

**TO:** Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

**DATE:** April 7, 2009

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

**SUBJECT:** Resolution retroactively authorizing in-kind services for the December 13, 2008 "Community Fish Fry and Concert" event

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Chairman Dennis C. Moss.

R. A. Cuevas, Jr.
County Attorney

RAC/cp



RESO\2078

# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

**DATE:** April 7, 2009

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

**SUBJECT:** Agenda Item No. 11(A)(30)

**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 Mayor'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)(30)
4-7-09

RESOLUTION NO. _____

RESOLUTION RETROACTIVELY AUTHORIZING IN-KIND SERVICES FROM THE MIAMI-DADE PARK AND RECREATION DEPARTMENT FOR THE DECEMBER 13, 2008 "COMMUNITY FISH FRY AND CONCERT" SPONSORED BY THE COVENANT BAPTIST CHURCH, INC., A NOT-FOR-PROFIT ORGANIZATION, IN AN AMOUNT NOT TO EXCEED $1,155.00 TO BE FUNDED FROM THE DISTRICT 9 IN-KIND RESERVE FUND

**WHEREAS**, Covenant Baptist Church, Inc. has requested in-kind services from the Miami-Dade Park and Recreation Department for the December 13, 2008 "Community Fish Fry and Concert" in an amount not to exceed $1,155.00 (see attached Fee Waiver/In-kind Service Application); and

**WHEREAS**, the "Community Fish Fry and Concert" features a free fish fry and a concert for the community; and

**WHEREAS**, Covenant Baptist Church, Inc. is a not-for-profit organization; and

**WHEREAS,** the "Community Fish Fry and Concert" is a small event, as that term is defined on the attached Fee Waiver/In-kind Service Application and $1,155.00 of the in-kind services shall be funded from the District 9 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 Park and Recreation Department for the December 13, 2008 "Community Fish Fry and Concert" in an amount not to exceed $1,155.00 to be funded from the District 9 In-kind Reserve Fund.

The Prime Sponsor of the foregoing resolution is Chairman Dennis C. Moss. It was 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:

Dennis C. Moss, Chairman
Jose "Pepe" Diaz, Vice-Chairman

| | |
|---|---|
| Bruno A. Barreiro | Audrey M. Edmonson |
| Carlos A. Gimenez | Sally A. Heyman |
| Barbara J. Jordan | Joe A. Martinez |
| Dorrin D. Rolle | Natacha Seijas |
| Katy Sorenson | Rebeca Sosa |
| Sen. Javier D. Souto | |

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of April, 2009. 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. GKS

Gerald K. Sanchez

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$ PARKS 1,155

**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:

**Office of Commissioner Dennis C. Moss**
Board of County Commissioners
District 9
**111 N.W. 1st Street, Suite 320**
**Miami, Florida 33128**

**Wayman G. Bannerman**
Chief of Staff
**Phone: (305) 375-4832**
**Fax: (305) 372-6011**

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.)

****For District 9 Office Staff Use Only, however please note that an event budget must be included for "Special and "Major" Event types****

**Commissioner Sponsoring Event:** Commissioner Dennis C. Moss

1. **Full legal name of the requesting organization:** Covenant ~~Missionary~~ Baptist Church, 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.): 1055 NW 6th Ave Florida city, FL 33034 ph (305) 248-0808 fax: (305) 246-4551, covenantmbc1953@yahoo

4. **Specify fee waiver or in-kind service requested** (quantity, if applicable): Snow mobile

5. **Name, date of event, description, and purpose of the event** (If event is a fund-raiser, define the beneficiaries): Community fish fry & Gospel Concert, 12-13-08 Concert for Community, Fellowshipping with the community.

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

7. **Physical address of event venues** (please specify Commission District(s)): 1055 NW 6th Avenue Fl, City Fl. 33034.

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MOSS

MIAMI-DADE COUNTY
FEE WAIVER/IN-KIND SERVICES APPLICATION
PAGE 2

8. **Description of regional or local impact:** _____

9. **Daily/hourly event schedule, including set-up and breakdown schedule** (attach event calendar, if applicable): set up by 12:00 noon breakdown @ 7:00 pm

10. **Detailed description of event venues** (map or schematic of event venues, access points, surrounding roadways and traffic flow diagrams, if applicable): 6th Avenue & 4th street

11. **Expected number of participants and estimated attendance** (per day, if applicable): expecting 200 or more

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

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

Bernie Lovett
Signature of Authorized Representative

12/8/08
Date

## Vazquez, Maricely (Office of the Chair)

**From:** Byrnes, Timothy (MDPR)
**Sent:** Monday, December 08, 2008 11:51 AM
**To:** Vazquez, Maricely (DIST9)
**Cc:** Bannerman, Wayman G. (DIST9); Gonzalez, Ana (MDPR); Morgan, Tom (MDPR)
**Subject:** RE: Stage or Showmobile Request DEC. 13, 2008
**Attachments:** EQUIPMENT CONFIRMATION FORM (WITH LINES).doc

Maricely,
Yes, we have been holding the medium showmobile for you the cost would be as follows:

| ITEM | COST | COMMENTS |
|---|---|---|
| SHOWMOBILE MEDIUM | | |
| ☐ DELIVERY, SET UP, BREAKDOWN, & PICK UP | $ 350.00 | |
| ☐ FIRST HOUR OF RENTAL | $ 385.00 | |
| ☐ 6 ADDITIONAL HOURS OF USAGE | $ 420.00 | $70.00 PER HOUR |
| TOTAL ESTIMATED COST | $1,155.00 | |

For some unknown reason I cannot locate the Equipment Confirmation Sheet, could you please forward me a copy or can you have the event organizer complete the attached form, so the driver knows exactly where to delivery the showmobile and what are the set up requirements. Trusting if you have any additional questions you will contact us.

**Tim Byrnes,** Tropical Park/Trail Glades Range/Showmobile Service Area Manager
**Miami-Dade County Park and Recreation Department**
Tropical Park 7900 SW 40th Street, Miami, FL 33155
305-226-8315 Phone, 305-553-8511 Fax
www.miamidade.gov/parks
"Delivering Excellence Every Day"

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**From:** Vazquez, Maricely (DIST9)
**Sent:** Thursday, November 20, 2008 10:10 AM
**To:** Byrnes, Timothy (MDPR)
**Cc:** Bannerman, Wayman G. (DIST9)
**Subject:** Stage or Showmobile Request DEC. 13, 2008

Good Morning Tim!

I hope all is well... Please advise if you have a stage or Showmobile available for December 13, 2008 from 1-6 pm. If so, can I please have a quote?

Thank you!

Maricely Vazquez | Commission Aide
Office of the Honorable Commissioner Dennis C. Moss | District 9
111 N.W. 1 Street, Suite 320 | Miami, Florida 33128
Ph: (305) 375-4832 | Fax: (305) 372. 6011
E-Mail: marivaz@miamidade.gov

A truly good friend will openly correct you. You can trust a friend who corrects you, but kisses from an enemy are nothing but lies
"To believe in the things you can see and touch is no belief at all. But to believe in the unseen is both a triumph and a blessing"
"Failure isn't the man who falls, its the man who falls to get back up"

Miami-Dade County is a public entity subject to Chapter 119 of Florida Statutes concerning public records. E-mail messages are covered under such laws and thus subject to disclosure. All E-mails sent and received are captured by our servers and kept as public record.

# MIAMI- DADE PARKS & RECREATION DEPARTMENT
## SHOWMOBILE, STAGES, BLEACHERS, SOUTH & PRODUCTION

Phone: (305) 226-8315 x 8
Fax: (305) 553-8511

## EQUIPMENT CONFIRMATION FORM

ORGANIZATION/AGENCY: OFFICE OF COMMISSIONER DENNIS C. MOSS

EQUIPMENT REQUESTED: Stage / Show-Mobile

NAME OF PERSON RESPONSIBLE FOR THIS BILL: DENNIS C. MOSS

BILLING ADDRESS/ ZIP CODE: 111 N.W. 1ST STREET, SUITE 320, MIAMI, FLORIDA 33128

NAME/TITLE OF THE EVENT: Community fish-fry Gospel Concert

ADDRESS OF EVENT: 1055 NW 6th Ave

TODAY'S DATE 12/08/08

DATE (S) OF EVENT: 12/13/08

SET-UP TIME & DAY: 12/13/08

TAKE-DOWN & DAY: 12/13/08

CONTACT PERSON/PHONE: Deacon Bennie Lovett (305) 298-0808

AT SITE CONTACT/CELL PHONE #: (305) 248-5561

**SPECIAL INSTRUCTIONS: Direction item(s) are to be placed, maps, diagrams, etc.**

Please contact organization for special instructions.

**OTHER INFORMATION: Include additional equipment if needed.**

Please see attached request letter.

We, the users, understand that we assume full responsibility for any damage, theft, or loss to said equipment and its accessories between the time the Miami-Dade Park and Recreation Department completes setting up and the time it takes down. We, the users, also agree to adhere to the requests set forth in the rental policy. We do have a copy of the rental policy and fully understand the requirements set forth in renting the equipment requested as out-lined in the rental policy. **We also understand that the total fee is to be remitted (5) five working days before the event.**

*Fee: 1, 1555 Signature: Bennie Lovett
*(SEE FEE SCHEDULE FOR EXACT CHARGES) Agency/Group

**CANCELLATIONS MUST BE MADE 72 HOURS IN ADVANCE OF THE EVENT BY FAX OR EMAIL OTHERWISE EXPECT TO BE CHARGED ½ (HALF) OF RENTAL FEE.**
***There will be no completed reservation on the schedule unless the confirmation Form is filled out completely and signed.**

✓ In-Kind ___ Budget Allocation

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DR-14
R. 01/02

# Consumer's Certificate of Exemption

**Issued Pursuant to Chapter 212, Florida Statutes**

| Certificate Number | Effective Date | Expiration Date | Exemption Category |
|---|---|---|---|
| 85-8012673419C-4 | 03/28/2005 | 03/31/2010 | RELIGIOUS-PHYSICAL PLACE |

his certifies that

COVENANT BAPTIST CHURCH
1055 NW 6TH AVE
FLORIDA CITY FL 33034-2007

exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible ersonal property purchased or rented, or services purchased.

DR-14
R. 01/02

# Important Information for Exempt Organizations

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases See Rule 12A-1.039, Florida Administrative Code (FAC).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note. Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.

6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is 5050 West Tennessee Street, Tallahassee, FL 32399-0100.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 23 2000

COVENANT BAPTIST CHURCH INC
1055 N.W. 6TH AVENUE
FLORIDA CITY, FL 33034

Employer Identification Number:
65-0123685
DLN:
17053025001020
Contact Person:
MRS. M. TAYLOR ID# 52449
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum Applies:
No

Dear Applicant:

Based on information 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).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely

COVENANT BAPTIST CHURCH INC

on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the 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 Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors 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. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, 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 a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding $1,000,000 in any year, the penalty is $100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding $1,000,000 shall not exceed $50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free

COVENANT BAPTIST CHURCH INC

number shown above.

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, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

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

Because this letter could help 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,

Steven T. Miller

Steven T. Miller
Director, Exempt Organizations

Enclosure(s):

Letter 947 (DO/CG)

# Memorandum

MIAMI-DADE COUNTY

**Date:** April 7, 2009

**To:** Honorable Chairman, Dennis C. Moss
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 the Covenant Baptist Church, Inc. for their "Community Fish-fry Gospel Concert" event held on December 13, 2008.

In-kind services have been requested in an amount not to exceed $1,155 from the Miami-Dade Park and Recreation Department for the use of one (1) show mobile. This event will be funded from District 9 in-kind reserve fund.

In FY 2008-09, Covenant Baptist Church, Inc. has received no county funding for this event.

Inkind05909