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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 11(A)(7)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: February 5, 2013

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

SUBJECT: Resolution retroactively authorizing in-kind services for the December 21, 2012 "Jingle All the Way" event

Resolution No. R-101-13

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz.

R. A. Cuevas, Jr.
County Attorney

RAC/lmp

MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: February 5, 2013

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

SUBJECT: Agenda Item No. 11(A)(7)

Please note any items checked.

_____	**"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**
_____	**Ordinance creating a new board requires detailed County Mayor's report for public hearing**
_____	**No committee review**
_____	**Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**
✓	**Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(7)
2-5-13

RESOLUTION NO. R-101-13

RESOLUTION RETROACTIVELY AUTHORIZING IN-KIND SERVICES FROM THE PARKS, RECREATION AND OPEN SPACES DEPARTMENT FOR THE DECEMBER 21, 2012 "JINGLE ALL THE WAY" EVENT SPONSORED BY THE PARADISE CHRISTIAN SCHOOL AND DEVELOPMENT CENTER, INC. IN AN AMOUNT NOT TO EXCEED $790.00 TO BE FUNDED FROM THE DISTRICT 12 FY 2012-13 IN-KIND RESERVE FUND

WHEREAS, Paradise Christian School and Development Center, Inc. has requested in-kind services from the Parks, Recreation and Open Spaces Department for the December 21, 2012 "Jingle All the Way" event in an amount not to exceed $790.00 (see attached Fee Waiver/In-kind Service Application); and

WHEREAS, the "Jingle All The Way" event is a community event for families and neighbors to enjoy a performance by Head Start and children with special needs; and

WHEREAS, the "Jingle All The Way" event is a special event, as that term is defined in the attached Fee Waiver/In-kind Service Application, and $790.00 of the in-kind services shall be funded from the District 12 FY 2012-13 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 Parks, Recreation and Open Spaces Department for the December 21, 2012 "Jingle All The Way" event sponsored by Paradise Christian School and Development Center, Inc. in an amount not to exceed $790.00 to be funded from the District 12 FY 2012-13 In-Kind Reserve Fund.

The Prime Sponsor of the foregoing resolution is Commissioner Jose "Pepe" Diaz. It was offered by Commissioner **José "Pepe" Diaz**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman	**aye**		
Lynda Bell, Vice Chair	**aye**		
Bruno A. Barreiro	**aye**	Esteban L. Bovo, Jr.	**aye**
Jose "Pepe" Diaz	**aye**	Audrey M. Edmonson	**aye**
Sally A. Heyman	**absent**	Barbara J. Jordan	**aye**
Jean Monestime	**aye**	Dennis C. Moss	**aye**
Sen. Javier D. Souto	**aye**	Xavier L. Suarez	**aye**
Juan C. Zapata	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 5th day of February, 2013. 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: **Christopher Agrippa**
Deputy Clerk

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

Gerald K. Sanchez

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: Paradise Christian School & Development Center, 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.):

6184 West 21 coart, Hialeah, Florida 33016
Tel: 305-828-7477 Fax: 305-828-1950
email: Imparadise@gmail.com.

4. Specify fee waiver or in-kind service requested (quantify, if applicable):

donation of performing Arts Stage

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

5. Name, date of event, description, and purpose of the event (if event is a fund-raiser, define the beneficiaries):

Date: December 21, 2012
Christmas Show: "Jingle All the Way"
Time: 6:30 - 8:30 pm.
Purpose: Community event for families & neighbors to enjoy a performance by HeadStart & children with special needs.

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)): District 12

event: Front Parking Lot:
6784 West 21 court, Hialeah, Fl. 33016

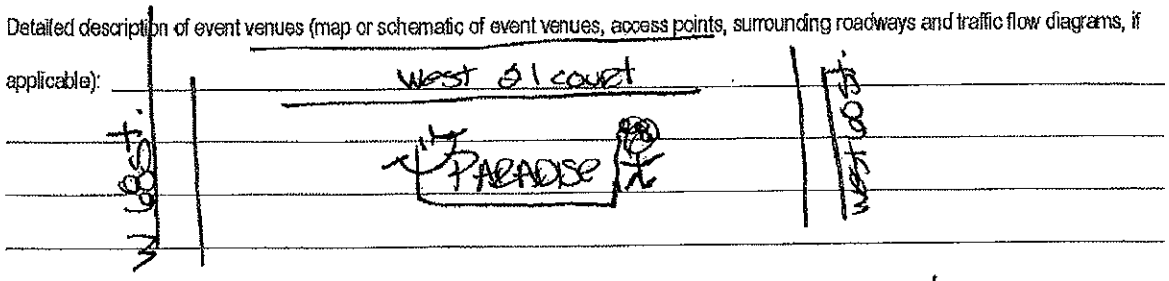
8. Description of regional or local impact: Local impact to families in our district able to participate and enjoy a performance by Early Childhood Children.

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

Preparation begins at 9:30am.
showtime: 6:30pm.

MIAMI-DADE COUNTY
FEE WAIVER/IN-KIND SERVICES APPLICATION
Page 3

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



11. Expected number of participants and estimated attendance (per day, if applicable): participants - Approx 300 children; attendance approx. 1200

12. Itemized budget, including total event budget, total budget of host organization, if applicable, and total commitment of resources (attach additional pages as needed): Community donates all items needed. "It takes a community to raise a child" STAGE; Commissioner Pepe Diaz Decorations: made by children chairs/seating; Donated by Paradise staff Music/DJ: Donated by Paradise Staff

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

Signature of Authorized Representative

12-8-2012
Date

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: DEC 30 1994

PARADISE CHRISTIAN SCHOOL &
DEVELOPMENT CENTER INC
2720 WEST 1ST AVENUE
HIALEAH, FL 33012

Employer Identification Number:
65-0320987
Case Number:
584249020
Contact Person:
JERRY FINKLIN
Contact Telephone Number:
(404) 331-0172
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
Yes

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)(ii).

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. 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, 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.

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 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

PARADISE CHRISTIAN SCHOOL &

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 $10 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 $6,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged 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, 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.

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.

PARADISE CHRISTIAN SCHOOL &

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

Sincerely yours,

Nelson A. Brooke

Nelson A. Brooke
District Director

This determination is based on the understanding that you will be supported primarily by governmental sources. If and when your support from other than governmental sources exceeds twenty-five percent of your total support, you should notify the Internal Revenue Service so that we may determine the effect, if any, on your exempt status.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of $10 per day for each day there is failure to comply (up to a maximum of $5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers as a charitable contribution for Federal income tax purposes. You should advise your volunteers to this effect.

00016

FLORIDA DEPARTMENT OF REVENUE

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
01/06/10

85-8012656733C-2	01/31/2010	01/31/2015	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PARADISE CHRISTIAN SCHOOL AND
DEVELOPMENT CENTER INC
6184 W 21ST CT
HIALEAH FL 33016-2654

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

FLORIDA DEPARTMENT OF REVENUE

Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, 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 PO BOX 6480, Tallahassee, FL 32314-6480.

Memorandum

MIAMI-DADE COUNTY

Date: February 5, 2013

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

Subject: District Specific In-Kind Request

A retroactive waiver for in-kind services has been requested by Paradise Christian School and Development Center, Inc, for their "Jingle All The Way" event held on December 21, 2012.

In-kind services have been requested in an amount not to exceed $790 from the Parks, Recreation and Open Spaces Department for the use of small stage. This event will be funded from the District 12 FY 2012-13 In-Kind Reserve Fund.

Edward Marquez
Deputy Mayor

Inkind012060