

Meeting Date: October 13, 2015.

Agenda Item 7

REQUESTED COMMISSION ACTION:

Consent Ordinance Resolution Consideration Workshop

SHORT TITLE OR MOTION: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE A MISCELLANEOUS APPROPRIATIONS AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND EPISCOPAL MENTAL HEALTH MINISTRIES, INC. D/B/A ST. LAURENCE CHAPEL TO ASSIST WITH THE COST OF TRANSPORTING CLIENTS TO THE SHELTER; PROVIDING AN EFFECTIVE DATE.

(Total Cost: \$2,000)

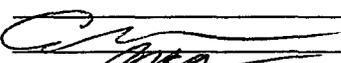
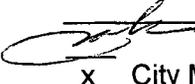
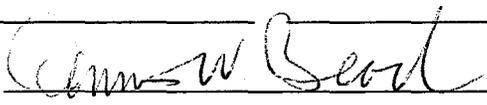
Summary of Purpose and Why:

The following Miscellaneous Appropriations Agreement with Episcopal Mental Health Ministries, Inc. d/b/a St. Laurence Chapel will be in effect during fiscal year 2016 to provide financial and programmatic accountability for expenditure of City funds. The Agreement is for a period of one (1) year and the funding level of \$2,000 was approved on September 21, 2015 with adoption of the FY 2016 budget.

Episcopal Mental Health Ministries, Inc. d/b/a St. Laurence Chapel will use this funding to assist with the cost of transporting clients to the shelter. Approximately 250 Pompano Beach residents will be served.

QUESTIONS TO BE ANSWERED BY ORIGINATING DEPARTMENT:

- (1) Origin of request for this action: Budget Office
- (2) Primary staff contact: Ernesto Reyes, Assistant to the City Manager Ext. 4049
- (3) Expiration of contract, if applicable: September 30, 2016
- (4) Fiscal impact and source of funding: Funds budgeted in Account No. 001-9910-599.82-37

DEPARTMENTAL COORDINATION	DATE	DEPARTMENTAL RECOMMENDATION	DEPARTMENTAL HEAD SIGNATURE
Budget	<u>9-29-15</u>	<u>Approve</u>	
City Attorney	<u>10-1-15</u>		
Finance	<u>10-1-15</u>	<u>Approve</u>	<u>S. Sible</u>
			

ACTION TAKEN BY COMMISSION:

<u>Ordinance</u>	<u>Resolution</u>	<u>Consideration</u>	<u>Workshop</u>
1st Reading _____	1st Reading _____	Results: _____	Results: _____
2nd Reading _____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

RESOLUTION NO. 2016-_____

CITY OF POMPANO BEACH
Broward County, Florida

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, APPROVING AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE A MISCELLANEOUS APPROPRIATIONS AGREEMENT BETWEEN THE CITY OF POMPANO BEACH AND EPISCOPAL MENTAL HEALTH MINISTRIES, INC. D/B/A ST. LAURENCE CHAPEL TO ASSIST WITH THE COST OF TRANSPORTING CLIENTS TO THE SHELTER; PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. That a Miscellaneous Appropriations Agreement between the City of Pompano Beach and Episcopal Mental Health Ministries, Inc. d/b/a St. Laurence Chapel, a copy of which Agreement is attached hereto and incorporated by reference as if set forth in full, is hereby approved.

SECTION 2. That the proper City officials are hereby authorized to execute said Agreement between the City of Pompano Beach and Episcopal Mental Health Ministries, Inc. d/b/a St. Laurence Chapel.

SECTION 3. This Resolution shall become effective upon passage.

PASSED AND ADOPTED this _____ day of _____, 2015.

LAMAR FISHER, MAYOR

ATTEST:

ASCELETA HAMMOND, CITY CLERK

MISCELLANEOUS APPROPRIATIONS AGREEMENT
BETWEEN THE
CITY OF POMPANO BEACH
AND
Episcopal Mental Health Ministries, Inc.
d/b/a St. Laurence Chapel

THIS AGREEMENT made and entered into in duplicate on this ___ day of _____, 2015 by and between the CITY OF POMPANO BEACH, a municipal corporation of the State of Florida, hereinafter the CITY.

Episcopal Mental Health Ministries, Inc. d/b/a St. Laurence Chapel a Florida corporation authorized to do business in the State of Florida, whose principal office is located at **1698 Blount Road, Pompano Beach, FL 33069** hereinafter referred to as RECIPIENT.

WITNESSETH:

WHEREAS, the City of Pompano Beach has appropriated for its current Fiscal Year 2015-16 (October 1st through September 30th), the sum of **\$2,000** to RECIPIENT, to conduct a program entitled or activity as described in *Addendum "1"* which is attached hereto and incorporated herein by reference, for the period beginning October 1, 2015 and ending September 30, 2016; and

WHEREAS, it is in the best interest of the City of Pompano Beach to enter into a contract with the RECIPIENT for the conduct of said program or activity in accordance with the terms and conditions set forth herein; and

WHEREAS, I/We, the undersigned representative(s) of the RECIPIENT, am/are authorized to sign this Agreement binding said RECIPIENT.

NOW, THEREFORE, in CONSIDERATION of the mutual promises herein, the parties do hereby agree as follows:

- 1) RECIPIENT agrees to do as follows:
 - a) To accept the funds as appropriated in accordance with the terms of this Agreement;
 - b) If RECIPIENT intends on obtaining matching funds from another source at the time of the application for the CITY grant, to submit a matching fund commitment agreement which is attached hereto as *Exhibit "A"* and incorporated herein by reference in its entirety to the CITY; and
 - c) Prior to the award of any City funds, RECIPIENT shall provide documentation substantiating that RECIPIENT's corporation/organization falls within Section 501(c)(3) and Section 501(A) of the Internal Revenue Code; and
 - d) To abide by Chapter 119, Florida Statutes, as from time to time amended, and to comply with all applicable federal, state, county and municipal laws, ordinances, codes and regulations. Any difference between the above federal, state, county or

municipal guidelines or regulations and this Agreement shall be resolved in favor of the more restrictive guidelines; and

- e) Not to utilize allotted funds under this Agreement for any purpose other than the purpose set forth in this Agreement; and
- f) To return to the CITY within fifteen (15) days of demand all City funds paid to said RECIPIENT under the terms of this Agreement upon the finding that the terms of any agreement executed by the RECIPIENT of the provisions or any applicable ordinance or law have been violated by the RECIPIENT; and
- g) To return to the CITY all funds expended for disallowed expenditures as determined by the City of Pompano Beach; and
- h) To maintain books, records and documents in accordance with generally accepted accounting procedures and practices to maintain adequate internal controls which, relating to the project(s), sufficiently and properly reflect all expenditures of funds provided by the City of Pompano Beach under this Agreement; and
- i) To consent to:
 - 1) Such audits of the financial affairs of the RECIPIENT by the City of Pompano Beach Internal Auditor as the CITY may require; and
 - 2) Producing all documents required by the Internal Auditor; and
 - 3) In the case of the RECIPIENT receiving Fifty Thousand Dollars (\$50,000) or more from the City of Pompano Beach, furnish the City of Pompano Beach a copy of a grant auditing report conducted in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United State and the provisions of Office of Management and Budget Circular A-133. All grant funds shall be shown via explicit disclosure in the annual financial statements and/or the accompanying notes to the financial statement. This report shall be due within 120 days of the close of the CITY'S fiscal year; and
 - 4) For grants less than \$50,000, the annual report of receipts and expenditures to be submitted shall use a budget to actual comparative basis which shows the approved budget updated for any budget changes (paragraph 5) and a compilation of quarterly progress reports (paragraph 6). The annual report of revenues and expenditures shall include a statement of expenditures made in each budget category and line item identified in the budget as well as annualized statistical information relative to the program or activity which was previously submitted in quarterly progress reports. Outstanding encumbrances should be indicated in quarterly progress reports of expenditures. Timely liquidation of encumbrances in the fourth quarter of grant activity to expedite the timely submission of the fourth quarterly report is required as there will be no carryover of residual funds remaining unspent or unencumbered by the recipient. This report shall be on a fiscal year of

October 1st through September 30th, and shall be due on November 16th of each fiscal year; and

- 5) Preserve and make available all financial records, supporting documents, statistical records and any other documents pertaining to this agreement for a period of three (3) years after termination of this Agreement; or, if an audit has been initiated and audit findings have not been resolved at the end of these three (3) years, the records shall be retained until resolution of the audit.

- j) To operate the program or activity generally described herein and more particularly described in *Addendum "1"* to this Agreement. The RECIPIENT may not enter into subcontracts or sub-grants under the provisions of this Agreement without the City of Pompano Beach's written approval. The RECIPIENT must furnish the City of Pompano Beach a copy of all subcontracts or sub-grants prior to receiving written approval.

- 2) This Agreement shall become effective on the 1st day of October 2015, and shall terminate on the 30th day of September 2016, unless cancelled sooner with or without cause by either party by giving thirty (30) days prior written notice of such cancellation to the other party.

- 3) The City of Pompano Beach agrees to pay the RECIPIENT the sum of **\$2,000** for the program or activity. City of Pompano Beach funds will be provided upon a quarterly **reimbursement** basis for all awards above \$15,000 based upon documented invoices. Reimbursable amounts for all awards above \$15,000 will be limited to 1/4 of the total award amount per quarter. For those awards equal to or less than \$15,000, reimbursements will be based upon documented invoices for any given quarter up to the entire amount of the award. In the event that RECIPIENT does not receive matching funds described in *Exhibit "A"* or said funds are revoked during the term of the Agreement, CITY funding may be revoked and RECIPIENT shall comply with (1) (f) of this Agreement for returning all or part of awarded CITY funds.

- 4) RECIPIENT agrees to provide the City of Pompano Beach City Manager's Office with a quarterly narrative progress report on the program or activity described in *Addendum "1"*. Such reports shall include basic statistical information relative to the program or activity and a statement of expenditures made in each budget category and line item identified in the budget which is included in *Addendum "1"*. Distribution of each reimbursement payment to the RECIPIENT shall be contingent upon prior receipt of the required progress report which is due during the preceding quarter. Quarterly reports shall be due no later than the following dates:

1st Quarterly Report (October/November/December) - February 1st

2nd Quarterly Report (January/February/March) - May 1st

3rd Quarterly Report (April/May/June) - August 1st

4th Quarterly Report (July/August/September) - November 15th

However, if any of the above dates fall on a weekend, then the due date will be extended to the next business day, thereafter.

- 5) The approved budget for the RECIPIENT, included in *Addendum "1"* and any changes in the budget which would affect expenditure of funds provided under the terms of this contract, must be approved in writing by the City Manager or his/her designee prior to the expenditure of such funds; provided, that nothing herein shall authorize or allow any expenditure or obligation of funds in excess of the total sum aforesaid.
- 6) RECIPIENT agrees that any funds provided by the City of Pompano Beach for the operation of the program or activity during the period of October 1, 2015 through September 30, 2016 which are residual funds remaining unspent or unencumbered by any existing (not contingent) legal obligation shall be retained by the City of Pompano Beach.
- 7) THIS AGREEMENT shall apply to all funds appropriated during the fiscal year ending September 30, 2016, provided that the City of Pompano Beach's rights and the RECIPIENT'S duties hereunder shall continue after said date as provided herein;
 - a) In the event that the City of Pompano Beach fails for any reason to appropriate funds for this agreement, this AGREEMENT shall be deemed terminated and CITY shall provide RECIPIENT with thirty (30) days written notice. Upon receipt of said notice, RECIPIENT shall be responsible for any and all expenses and/or legal obligations made after receipt of written notice from the CITY.
- 8) Nothing in this AGREEMENT shall be deemed to constitute or create a joint venture, partnership, pooling arrangement or other form of business entity between the RECIPIENT and the City of Pompano Beach. RECIPIENT agrees to indemnify and hold harmless the City of Pompano Beach from an against all claims, suits, damages, costs, losses and expenses in any manner arising out of or connected with the RECIPIENT's expenditure of allotted funds under this AGREEMENT and the RECIPIENT's program or activity generally described herein and more particularly described in *Addendum "1"* to this Agreement.

"CITY":

Witnesses:

CITY OF POMPANO BEACH

By: _____
Lamar Fisher, Mayor

By: _____
Dennis W. Beach, City Manager

Attest:

(SEAL)

Asceleta Hammond, CMC
City Clerk

Approved As To Form:

Mark E. Berman, Esq.
City Attorney

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this _____ day of _____, 2015 by LAMAR FISHER as Mayor of the City of Pompano Beach, a municipal Florida corporation, on behalf of the municipal corporation and who is personally known to me.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Signature of Notary Taking Acknowledgment)

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this _____ day of _____, 2015 by DENNIS W. BEACH, as City Manager of the City of Pompano Beach, a municipal Florida corporation, on behalf of the municipal corporation and who is personally known to me.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Signature of Notary Taking Acknowledgment)

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this ____ day of _____, 2015 by ASCELETA HAMMOND, as City Clerk of the City of Pompano Beach, a municipal Florida corporation, on behalf of the municipal corporation and who is personally known to me.

NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

(Signature of Notary Taking Acknowledgment)

(Name of Acknowledger Typed, Printed or Stamped)

Commission Number

"RECIPIENT":

Witnesses:

Erin West
[Signature]

EPISCOPAL MENTAL HEALTH MINISTRIES, INC.
Organization

By: [Signature]

JANICE LAYMAN
Typed or Printed Name

Title: Board Chair

STATE OF FLORIDA
COUNTY OF BROWARD

The foregoing instrument was acknowledged before me this 24th day of September, 2015 by Janice Layman as President of Episcopal Mental Health Ministries, Inc., a Florida Not For Profit Corporation. He/she is personally known to me or who has produced _____ (type of identification) as identification.

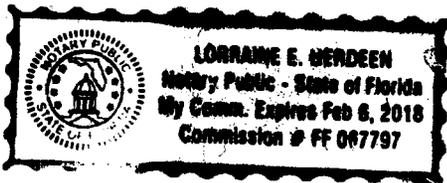
NOTARY'S SEAL:

NOTARY PUBLIC, STATE OF FLORIDA

[Signature]
(Signature of Notary Taking Acknowledgment)

LORRAINE E. HERDEEN
(Name of Acknowledger Typed, Printed or Stamped)

FF067797
Commission Number



**CITY OF POMPANO BEACH
FISCAL YEAR 2016**

FUNDING FOR NON-FOR-PROFIT ORGANIZATIONS

Episcopal Mental Health Ministries DBA
St. Laurence Chapel Homeless Day Shelter

1. Legal Name of Organization: _____
2. Mailing Address: ___1698 Blount Road , Pompano Beach, Fl., 33069___
3. Date of Incorporation: _February 8, 1988_____
- 3a. Does your corporation/organization fall within Section 501(c)(3) and Section 501(a) of the Internal Revenue Code? Yes X ___ No ___
(Please attach proof of tax exempt status)
4. Chief Executive Officer: Lorraine (Lorry) Herdeen_____
- Official Title: Executive Director_____ Telephone #: 954-972-2958_____
5. Contact Person (if different from above): Same _____
- Telephone #:954-972-2958_____
6. Provide a brief description of the organizations goals and objectives:

Our mission (Goal) is to reflect God's love for people who are hungry and homeless by providing help and hope in a non-judgmental environment. There is a commitment to recognize that all people are loved by God and deserve to have a safe, caring, and comfortable refuge.

Our objective is to treat everyone with respect, dignity and compassion as their basic needs are met. We recognize the individual needs and hopes of each person and strives to provide them with self-sufficiency through dignity and opportunities to fulfill those hopes.
7. Amount of funding requested: _\$2,000.00_____

ADDENDUM "1"

- 8. Provide a brief description of how City funds would be spent and identifying the community need(s) to be addressed. This should include what exactly will be provided and to how many people (City residents)

It will be used to assist us with the costs of transporting our clients to the shelter six days a week, 52 weeks a year. This funding will help with van maintenance, fuel costs and driver's salary. We will transport up to 16 clients per day six days a week (Monday through Friday and Sunday), resulting in 4,992 client trips per year. Last year we were only able to do three trips a week, we have now doubled the number of days of service.

- 9. How will the recommended funding compliment the array of City services currently being provided to City residents?

This transportation will bring more homeless clients to our shelter during the day, preventing them from being on the streets in downtown Pompano or causing concern to small business owners by their presence.

- 10. Will the recommended grant amount result in the leveraging of additional funds from the County, State, Federal or other foundations/agencies which require a local match like a contribution from the City of Pompano Beach? Yes ___ No **X**___

10a. If yes, what is the ratio of this other funding to the City's recommended funding?

ADDENDUM "1"

11. Does your organization receive support from the County or other cities? YesX ___ No ___

11a. If yes, please list the amount(s) and source(s).
 The county leases the building to us for \$1.00 a year.

12. What percentage of your organization's budget is direct delivery of service as opposed to "overhead"? 89% _____

13. PERFORMANCE MEASURES

Please list below the various levels of service [performance measures] that your organization will be providing to residents of the City of Pompano Beach.

	Most Recently Completed Year 2014	Current Year Estimated 2015	Next Year Proposed 2016
Total Persons Served	250	250	300
Number of Pompano Beach residents served	200	200	250

ADDENDUM “1”

14. Agency Budget Information: *Please note that Total Resources Available and Total Resources Allocated should be EQUAL for each fiscal year.*

		Last Year Adopted 2015	Current Year Proposed 2016
Resource Available:		(revised)	
City of Pompano Beach		\$2,000.00	\$2,000.00
Federal Funding		0	0
State Funding		0	0
Other Local Government Funding		\$102,500.00	\$162,500.00
Foundation Grants		\$42,520.00	\$53,000.00
User Fees		0	0
Other Revenue Sources		7,200.00	\$23,500.00
Total Resources Available		154,220.00	\$241,000.00

Resource Allocated:			
Salaries		\$ 84,373.00	\$127,000.00
Benefits		\$9,504.00	\$ 20,380.00
Supplies		\$18,080.00	\$35,841.00
Contractual Services		\$9,258.00	\$14,761.00
Capital Outlay [Equipment]		\$9,713.00	\$3,324.00
Other		\$23,292.00	\$39,694.00
Total Resources Allocated		\$ 154,220.00	\$241,000.00

• *Please provide line item detail for expenses over \$10,000*

ADDENDUM "1"

LINE ITEM DETAIL OF EXPENSES OVER \$10,000.00

SUPPLIES:

OFFICE	4033.00
CLIENT	7412.00
PRINTING	900.00
FOOD	<u>5735.00</u>
TOTAL	\$18,080.00

OTHER:

MAINTENANCE	1292.00
PHONE/INTERNET	8195.00
POSTAGE	900.00
INSURANCE	8338.00
MISCELLANEOUS	<u>3100.00</u>
TOTAL	\$23,292.00

SLC 2015 Budget													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
Income													
Contribution Income	6,365	5,480	36,980	7,370	17,925	7,500	8,500	15,800	10,500	10,500	16,800	10,500	154,220
Total Income	6,365	5,480	36,980	7,370	17,925	7,500	8,500	15,800	10,500	10,500	16,800	10,500	154,220
Operating Expense													
Advertising & Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile Fuel & Oil	-	-	255	-	64	64	64	64	64	64	64	64	767
Automobile Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Automobile Maintenance / Other	-	-	-	-	-	75	75	75	75	75	75	75	525
Payroll Service Charges	100	102	103	103	103	103	103	103	103	103	103	103	1,232
Conventions/Seminars	-	-	-	-	-	-	-	-	-	-	-	-	-
Copier Lease Expense	-	-	301	-	301	301	301	301	301	301	301	301	2,709
Dues & Subscriptions	82	82	83	83	83	83	83	83	83	83	83	83	994
Food Service	485	467	415	544	478	478	478	478	478	478	478	478	5,735
Fund Raising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
General Asst - Client ID Cards	-	-	-	-	-	-	-	-	-	-	-	-	-
General Asst - Client Bus Passes	-	320	-	-	80	80	80	80	80	80	80	80	960
General Asst - Drinking Water	-	-	-	378	95	95	95	95	95	95	95	95	1,138
Insurance - Liability	-	-	-	-	-	480	480	480	480	480	480	480	3,360
Insurance - Workers Comp	1,807	-	1,057	-	-	-	1,057	-	-	1,057	-	-	4,978
Licenses & Permits	-	-	-	61	-	-	-	-	-	-	-	-	61
Miscellaneous	-	-	853	-	-	-	-	-	-	-	-	-	853
Occasional Labor	-	-	-	800	-	-	100	100	100	100	100	100	1,400
Payroll wages	1,500	2,000	2,000	2,000	2,000	8,463	8,463	8,463	8,463	12,695	8,463	8,463	72,973
Payroll taxes - Social security	93	124	124	124	124	525	525	525	525	787	525	525	4,526
Payroll taxes - Medicare	22	29	29	29	29	123	123	123	123	184	123	123	1,060
Payroll taxes - FL Unemployment	81	108	108	81	81	457	457	457	-	-	-	-	1,830
Postage and Delivery	-	-	718	49	200	200	200	200	200	200	200	200	2,367
Printing and Reproduction	-	-	-	-	-	-	150	150	150	150	150	150	900
Professional Fees - Accounting	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Rent	-	-	-	-	-	-	-	-	-	1	-	-	1
Repairs & Maint - Cleaning	600	-	550	-	288	288	300	300	300	300	300	300	3,526
Repairs & Maint - Computers	-	-	318	-	80	80	80	80	80	80	80	80	958
Supplies - Office	280	400	665	-	336	336	336	336	336	336	336	336	4,033
Supplies - Client	857	-	-	913	443	443	443	443	443	443	443	443	5,314
Telephone local / long distance	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone internet / other	1,369	-	1,362	-	683	683	683	683	683	683	683	683	8,195
Volunteer costs/luncheon	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expense	7,401	3,757	9,066	5,290	5,593	13,482	14,801	13,744	13,287	18,900	13,287	13,287	131,895
Net Income (Loss)	(1,036)	1,723	27,914	2,080	12,332	(5,982)	(6,301)	2,056	(2,787)	(8,400)	3,513	(2,787)	22,325

State of Florida

Department of State

I certify from the records of this office that EPISCOPAL MENTAL HEALTH MINISTRIES, INC. is a corporation organized under the laws of the State of Florida, filed on February 8, 1988.

The document number of this corporation is N24728.

I further certify that said corporation has paid all fees due this office through December 31, 2015, that its most recent annual report/uniform business report was filed on April 27, 2015, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Sixth day of July, 2015*

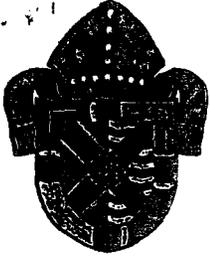


Ken Detzner
Secretary of State

Tracking Number: CU6143034703

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>



The Diocese Of Southeast Florida

TO WHOM IT MAY CONCERN:

This is to notify you that the Episcopal Mental Health Ministries is a sub-ordinate of the Diocese of Southeast Florida EIN 59-1276272.

Please see the attached information regarding the 501 (c) (3) and subordinates attached to the Diocese of Southeast Florida.

Sincerely,

Sandra T Bell

Sandra Bell
Secretary to the Bishop

*Episcopal Mental
Health Ministries
501(c)3 #15
65-0133444*

Internal Revenue Service
Washington, DC 20224

Date:

JUN 27 1973

In reply refer to:

T:MS:EO:R:2.

The Diocese of Southeast Florida,
Inc.

▷ 525 NE 15th Street
Miami, Florida 33132



EIN 59-1276272

DO 58

Gentlemen:

This refers to the information submitted for use in determining your status and the status of your subordinate congregations for Federal income tax purposes.

Based on the information supplied, we rule that you and your subordinate congregations named in the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that you and such subordinate congregations are organized and operated exclusively for religious purposes.

We have further determined that you and your exempt subordinate congregations are not private foundations within the meaning of section 509(a) of the Code because you and they are organizations described in section 170(b)(1)(A)(i) of the Code.

You and your exempt subordinate congregations are not required to file Federal income tax returns so long as you and the exempt subordinate congregations retain a tax exempt status, unless you and they are subject to the tax on unrelated business income under section 511 of the Code. If you and the exempt subordinate congregations are subject to this tax, it will be necessary to file an income tax return on Form 990-T. In this letter we are not determining whether any of your or their present or proposed activities is unrelated business as defined in section 513 of the Code. Further you and your exempt subordinate congregations are not required to file the Return for Organizations Exempt From Federal Income Tax, Form 990, as you and they come within the specific exceptions contained in section 6033(a)(2)(A)(i) of the Code.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you and your exempt subordinate congregations are not automatically exempt from other Federal excise taxes.

The Diocese of Southeast Florida, Inc.

You and your subordinate congregations are not liable for the taxes under the Federal Insurance Contributions Act (social security taxes) unless you and such subordinate congregations file a waiver of exemption certificate as provided in that Act. You and your exempt subordinate congregations are not liable for the tax under the Federal Unemployment Tax Act. However, you and your exempt subordinate congregations are required to withhold Federal income taxes of your and their employees. Inquires about the waiver of exemption certificate for social security taxes, or any other questions concerning excise, employment, or other Federal taxes should be addressed to the District Director, Internal Revenue Service, Atlanta, Georgia, which is your key district for exempt organization matters.

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

If you change your purposes, character, or method of operation, please let your key District Director know so that he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

Each year within 45 days after the close of your annual accounting period, please send the following to the Director, Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EBR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinate congregations.
2. A list of the names, mailing addresses, including Postal ZIP Codes and employer identification numbers (if required for group exemption letter purposes) of subordinate congregations on your group exemption roster that during the year:
 - a. changed names or addresses;
 - b. were deleted from the roster;
 - c. were added to the roster.

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A directory of subordinate congregations may be substituted for this list if it includes the required information and identifies the affected subordinate congregations according to the three categories above.

3. For subordinate congregations added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that information upon which your present group exemption letter is based applies to the new subordinate congregations;
 - b. a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption, and;
 - d. a statement that none of the new subordinate congregations are private foundations as defined in section 509(a) of the Code.
4. If applicable, a statement that your group exemption roster did not change during the year.

You should advise each of your exempt subordinate congregations of the exemption and the pertinent provisions of this ruling.

Your key District Director, Atlanta, Georgia, for exempt organization matters, is being furnished a copy of this letter.

Sincerely yours,



Milton Cerny
Chief, Rulings Section
Exempt Organizations Branch