

Summit County Cultural RAP Tax 2016 Application Guidelines

2016 Application Guidelines

This application guide is for the 2016 application cycle. The application has been streamlined and most of the instructions have been placed in this guide. To achieve the best results and highest ratings, applicants are strongly encouraged to attend workshops prior to submitting their application. This will assist you in completing the application.

Application deadline is 5:00 PM, Thursday March 31, 2016.

Please note: This is a competitive grant process, not an entitlement program. The citizens of Summit County have generously voted to allow their tax dollars to fund art, cultural activities, programs and organizations that benefit the entire Summit County community. This is a gift and a responsibility for each successful applicant.

Additional information (including policy and procedures, ordinances, etc.) regarding the RAP program can be found on our website at <http://www.summitcounty.org/374/Grant-Information>. Concerns or questions may be directed to Anita Lewis at (435) 336-3220, 615-3220 or 783-4351 ext. 3220 or email alewis@summitcounty.org

Notable Changes:

- All 501(c)(3) organizations must be registered with the State of Utah. This does not apply to municipalities i.e. a local arts agency that applies under the auspices of their city.
- If your organization name does not match your 501(c)(3) letter, you must provide an explanation in letter form, signed by a corporate officer and attach any necessary documentation.
- Organizations will be asked about their Contracting Authority

General Instructions:

- Do not exceed twelve (12) pages for the total application, including the signature page.
- Minor reformatting of the application is allowed to ensure paper is not wasted, but the order of the information must be maintained.
- If you do not have a computer, you may complete the application with computers at the library.
- Requests greater than \$15,000 require additional financial information and statements. See page 3 for more information.

Best Practices:

- RAP funds should not be the sole source of funding received by applicant organizations. Priority consideration will be given to organizations that can solicit and receive matching funds (cash or in-kind). Priority consideration will also be given to organizations that can demonstrate a strong connection to the community, have a substantial track record and show a stable history.
- It is expected that organizations will also seek funding or grants from other agencies or sources (such as the Utah Division of Arts and Museums, foundations, corporation, businesses, individuals, etc.).
- Clarity and brevity in answers are strongly encouraged.

- RAP grantee organizations are expected to maintain professional and ethical standards. Joining the Utah Nonprofits Association provides resources to assist nonprofits in this effort. Please visit www.utahnonprofits.org for more information.

Funding Amount Considerations

- If your organization will not be submitting a review or audit do not ask for more than \$15,000.
- Organizations requesting \$15,000 or less may not receive more than 50% of their annual operating budget from RAP funds. In-kind contributions may count toward the 50% match.
- Organizations submitting one year of audited financial statements may not receive more than 35% of their G & A expenditures, or 50 % of project or program expense.

Evaluation Criteria

Applications are judged on a 10 point scoring system in three areas:

1. Artistic/botanical/cultural/historical/natural history aspects of the project or organization
2. Community aspects of the project or organization
3. The organizational, management and fiscal accountability of the organization

Artistic/botanical/cultural/historical/natural history aspects:

The significance of the project, any impressive, unique or noteworthy contributions.
Are the activities aligned with the cultural mission?

Community aspects:

Service to the community. Service to the community includes activities in addition to public performances or other formal presentations related to the mission. Service to the community is evaluated by a clear explanation of the people to be served, of why the organization provides this service, and of how the service fits into the overall mission of the organization.

Organizational aspects:

The effective management, the overall cultural mission of the organization and how the board and staff plan and implement its goals. The ability of the organization to use its resources wisely, the likelihood that the organization will achieve its goals. Is the organization credible? Management effectiveness is measured by appropriate organizational structure, evidence of planning and fiscal responsibility.

WHAT EACH SCORING NUMBER MEANS	
Score	Ranking
10	Excellent
9	Superior
8	Accomplished
7	Good
6	Competent-Okay
5	Average
4	Decent
3	Needs work
2	Too many unanswered questions
1	Very concerned
0	Not Competitive

It is the applicant's responsibility to thoroughly describe the project, how it will be accomplished and the roles of those involved. If requesting general operating expenses, the applicant must describe how the organization's mission and goals warrant funding.

Taking the time to prepare an exemplary and complete application helps to demonstrate your ability to carry out proposed plans.

RAP Will Not Fund

- Accumulated deficits or debt retirement
- Capital Improvements
- Public schools and/or school programs or hiring of temporary or permanent staff in any school or school system
- Lobbying Expenses
- Scholarships, purchase awards or cash prizes
- Magazines or newspapers
- Broadcast network or cable communications systems
- Performances, events and activities that take place outside of Summit County
- Activities intended primarily for fundraising
- Recreational, rehabilitative or therapeutic programs
- Social Service Programs
- Fireworks
- Sister-city programs
- Rodeos
- Non-cultural celebratory activities
- Activities that are primarily religious in purpose
- Cash reserves
- Cultural Organization does not include (a) any agency of the state; (b) any political subdivision of the state; and (c) any educational institution whose annual revenues are directly derived more than 50% from state funds.

For organizations requesting over \$3,000 - Additional Financial Requirements

Organizations applying for over \$3,000 must also submit a "Compilation Report".

Requesting more than **\$15,000 and less than \$50,000**

1. Must provide a "Review" of Financial Statements for the most recently completed fiscal year ending in 2015, or most recent fiscal year
2. Peer Review Letter from your CPA firm

Requesting **\$50,000 or more**

1. Must submit one year of Audited Financial Statements (the most recent being Fiscal 2015)
2. Peer Review Letter from your CPA firm

By submitting all of the additional financial requirements, applicants may be qualified for funding over \$15,000. However, this is not a guarantee the applicant will be awarded these amounts.

In addition:

It is expected that the review or audit will provide the necessary financial information and will follow

standard formats. The review or audit must be conducted in accordance with auditing standards generally accepted in the United States by a Utah Certified Public Accountant or Firm. Copies of the audit or review are fine, we do not require originals.

New Requirements for 2016

New Financial Report Requirements:

Beginning in 2016, new reporting requirements will be implemented on grants received in 2015. This will affect non-profit organizations receiving both RAP Cultural and Restaurant Tax money. The new requirement will be as follows:

- 1) If your organization received RAP Cultural and Restaurant tax money that totals less than \$ 15,000, a Minimum Compilation Report is required for eligibility for the 2016 application. A Minimum Compilation Report is an internally prepared financial statement certified by two responsible parties within the organization. (President/Executive Director and Treasurer)
- 2) If your organization received RAP Cultural and Restaurant tax money that is between \$ 15,000 and \$ 50,000, a Medium Compilation Report is required for the eligibility for the 2016 application. A Medium Compilation Report is reviewed financial statements performed by a certified public accountant.
- 3) If your organization received RAP Cultural and Restaurant tax money that is \$ 50,000 or over, a Maximum report is required for 2016 eligibility. A Maximum Report is an audited financial statement performed by a certified public accountant.

Hardship – An entity may be allowed to submit a waiver outlining the nature of the hardship and the need for requirements to be modified. A waiver request will be required when the application is submitted. The waiver will not eliminate a financial report but allow the organization to report at a level the entity is capable of producing.

Legal and Other Requirements of a Grantee

Contract

Successful applicants sign agreements with Summit County before receiving any support. The contract outlines the particulars about funding.

Maintenance and Availability of Records

Each applicant awarded RAP funding shall maintain accurate and complete financial records and authorize Summit County access to those records.

Financial Report

A financial report must be sent to the Assistant County Manager as outlined in the RAP Tax Agreement between County and grantee.

Compliance with Laws

Each recipient will comply with all federal, state and local laws, rules and regulations that govern and apply to its operations and in particular those laws created to protect the rights of individuals, including, but not limited to, those laws requiring access for persons with disabilities as well as the laws governing non-discrimination against all protected.

Credit

An applicant awarded RAP funding must give Arts and Parks credit in its list of supporters, in its promotional materials, including programs, flyers, websites, etc. The applicant must also acknowledge the public for its support of RAP.

Use of Funds

If your organization is funded, it is expected that you will utilize the funding in the manner you indicated in your application. It is also expected that you will use the RAP funds in a timely manner.

Tentative 2016 Timeline	
RAP Application Due	5:00 PM , Monday March 31, 2016
Committee Review	April, May 2016
RAPAC'S recommendation to County Council	June, 2016
Council Approves	June, 2016

Instructions for Completing the Application

If the name of your organization is different than the name on your 501(c)(3) letter, you must submit a letter of explanation. Wanting to use a different name is not a valid reason for the names to be different.

There are 3 acceptable reasons:

1. You are an affiliate of a larger organization. For example the The Saltaires Chorus is an affiliate of the Society for the Preservation and Encouragement of Barbershop Quartet Singing America. In this case submit a letter from your parent organization stating you have the ability to use this IRS letter and sign contracts.
2. You are a program of a university.
3. You have legally changed your business name. Show documentation that supports this change.

Qualifying Information - answer all the questions with the appropriate response.

This application covers the period from July 1, 2016, through June 30, 2017. The project or operations you are requesting RAP funding for needs to take place during a 12-month period within this time frame.

List your Utah Business Registration Entity Number. It is simple to acquire a business license from the State of Utah. Business registration fees range from \$22 to \$52 and can be acquired in as little as 15 minutes or two (2) days. For more information visit <https://secure.utah.gov/osbruser/user/welcome.html> Utah Business Registration must be completed prior to applying for RAP funds. If your organization applies under the auspices of a municipality, write NA.

Basis for Contractual Authority - let us know how the person signing this application can sign the contract and why. Such as: 1) this person (include name) is an officer of the corporation 2) the board has given authority for (name of person) to contract 3) this person (include name) has the authority under the groups governing documents or 4) this person has been delegated the authority by local ordinance (if you are under a municipality). If the person signing the application does not have the authority to sign the contract, you can indicate on the signature page of this application who does have the authority to sign (and will be signing this year's contract).

Project Title: should either be a) General Operating Expenses or b) the specific name of the project you are applying for.

Funding Request –The RAPAC will determine the amount based on a variety of criteria. Some of which include, the overall score of your application, your organization's qualifying expenditures, and the amount of in-kind contributions.

Summary Table – we do not expect you to recalculate data. Please use the figures of your most recently completed fiscal year.

If an item does not apply – type in "NA"

RAP Eligible Disciplines:

Arts Education	Local Arts Council
Botanical	Public Radio Programming
Dance	Music (please indicate whether it is choral, orchestral or other
Folk Arts	Natural History
Cultural Arts	Theatre
Performance Art	Visual Arts

- Subscribers means season subscribers or season ticket holders
- Members means those individuals that are affiliated as members
- Individuals donors means contributing above the membership category

What are the number of types of educational/outreach programs you provide? If you do a lecture demonstration in the schools, host teacher workshops and provide free tickets to students, this would be three separate programs. Please list the different types of programs. How many times do you offer these programs (#10) to the public? How many times you do each educational program?

NARRATIVE questions

This section is designed to provide the RAPAC and staff with detailed information about your organization, community outreach, and how RAP funds will be used. Clarity and brevity in answers are encouraged. Provide information that will assist the reviewers in understanding your organization. Do not assume that the readers know anything about your organization. Remember that the total length of your application should not exceed 12 pages.

Proposed Use of RAP Funding.

Explanations helps the committee better understand how you will use the funds. Example: Program Expenses, \$4,000, purchase of fabric for costumes, wood, paint and materials for sets.

Community Impact and Outreach –

The purpose of this list is to provide information on the scope and type of activities your organization does in Summit County, and the audience or constituency served. Please summarize, where appropriate; you do not need to list every individual event. For example, you may group program activity into types, such as regular season, main stage, outreach, touring, special exhibitions, educational, residencies, trainings, etc. Include only events and activities held in Summit County. Do not include radio, television or online audiences in these charts. If you wish to indicate any of these audiences, add a statement to the bottom of the page.

List the numbers from your most recently completed fiscal year. **Do not include events that have not occurred.**

If you sell tickets or use a ticketing service (such as Arttix) we expect the numbers to be actuals.

Governance

A related party transaction includes any sale, lease or other transaction with a board member or affiliate, or staff member or affiliate.

In-Kind Contributions

Be sure to include rate information showing how you calculated dollar value for in-kind contributions. For example: if you show a dollar value of \$1,000 for volunteer services, how many volunteers are anticipated for how many hours and at what rate per hour? The Independent Sector recently recommended using about \$20/hr to calculate volunteer time unless the volunteer is donating services which he/she provides as part of his/her profession in which case time it is calculated at that person's professional rate. Donated materials should be calculated at fair market value. Only donated items that are directly involved in the project or operations described in this application should be included here. Items or services unrelated to the project, program, or operations even though received by the applicant are not acceptable.

Organization Review or Audit

1. Admissions/Earned Income: Revenue from the sale of tickets for specific events and/or admission to the organizations facility.
2. Rental Revenue: Revenue generated by the rental of property, equipment, or other items.
3. Other Earned Income: Revenue, other than the sale of tickets or admissions that is generated by an event or general program (i.e. gift shop/concessions revenue).
4. Contributions from Corporations or Foundations: Funds donated to the organization from or on behalf of a business or corporation or from a corporate foundation.
5. Contributions from Individual: Funds donated to the organization from individuals (include membership and subscription revenue).
6. City Government Funding: Funds from a city arts council, a city or township
7. State Government Funding: for example grants from the Utah Division of Arts & Museum Services, POPS, iSee, or other state agencies)
8. Other Government Grants: Federal Government other County funds (not RAP)
9. RAP grant Actual 2014 - this was the previous amount awarded by the Arts and Parks Program with your 2013 application. Projected 2016 - this is your best guess as to what you may receive in 2016 – be realistic.
10. Other Grants: Grants from other public or non-profit entities.
11. Investment/Interest Income: Revenue or dividends earned from savings, investments/and/or endowment funds. This is interest income from a savings or checking account.
12. Other Revenue: Anything else that doesn't fit in the categories above. All other miscellaneous revenue.
13. Total Revenue: The total of all of the above amounts.
14. Salaries and Benefits: Include total salaries and benefits for all individuals on your staff (people that you withhold income tax from).
15. Independent Contractor Fees: Include all fees paid to outside (i.e. non-salaried) personnel (you do not withhold income taxes).
16. Program expenses (for eligible disciplines): Include all expenses (materials, supplies, royalties) related to all your arts/cultural programs/exhibitions mounted by the organization.
17. General Administration/ Office Expenses: Include all non-personnel administrative and ticket office supply and materials costs, including office supplies, postage, workspace computers, copiers, fax machines and other office equipment, telephone, professional development and membership dues; and publications.
18. Travel & Housing (including per diem): Include all travel costs, vehicle and mileage costs, including per diems, for both staff and guest artists. Include all housing costs for staff, contractors, and artists.

19. Marketing/ Public Relations: Include all marketing and public relations costs, non-personnel operating expenses, as well as fees paid to marketing/PR consultants.
20. Development/ Fundraising: Include all fundraising and public advocacy costs, non-personnel operating expenses, as well as fees paid to development and fundraising consultants.
21. Facility Rent: Include the rental operating expenses of all venues used by the organization for the development and presentation of performances, exhibitions, and festivals, including storage, production, performance and administrative space. Include all utilities including, heat, electricity, insurance, and grounds/facility maintenance operating expenses.
22. Accounting & Legal: Include all fees paid to external accountants and include all fees paid for legal services.
23. Other Expenditures (please explain): Expenditures that will not fit into any of the above categories. You must give us a brief explanation if you use this line.
24. Total All Operating Expenses: This line should agree to total expenses in the audited statement of activities.

If your total expenditures have increased or decreased by 25% from any of these years, please explain why in the space provided.

Actual Use/Compliance Report

In order to complete the evaluation section it will be best to find your 2015, or most recent, Application and refer to it as you respond to these questions. Reporting Cycle – should be the same timeframe you requested in your 2015, or most recent, Application. Reporting Amount – must be the exact amount received from RAP. For definition of Compliance Report, see Summit County Wide Policy Section 3.6.

Actual Use of 2015, or most recent, RAP Funds - Indicate how you spent your RAP funding. Be specific. Do not indicate expenditures not allowed by RAP Guidelines, State Statute or County Ordinance. Answer all the evaluation questions.

If your organization did not receive RAP funds in 2015, please indicate “NA – no funding received”.

If your organization submitted a hard copy version of the 2015 Compliance Report early in 2016 – indicate so in this section.

General Information

The RAP program will use the mailing address for correspondence and distributing checks. If funded you may request the use of payment via Electronic Funds Transfer (EFT).

If the person with contract signing authority is different than the person submitting this application, please indicate in this section. Depending on the structure of your organization, the person that has authority to sign and submit this application may not have the authority to sign a contract or agreement with Summit County.

This document when submitted becomes a public document and may be requested by the public.

Use the following checklist to ensure that your application is complete.

ALL 501(c)(3) APPLICANTS

1. Copy of Organization's IRS 501(c)(3) Letter.
2. IRS Form 990.
3. Audit, Review, or Compilation Report .
4. An Organizational Chart including both the Title and the name of individual filling each position (include consultants if appropriate.
5. Current Names, Addresses and Phone Numbers of Board Members, officers.
6. Current, or past, season brochure or one page listing of your events.

RAP Committee Info:

NAME	EMAIL ADDRESS	CONTACT NUMBERS
Melissa Marsted	mcmarsted@gmail.com	805.618.0028
Connie Nelson	connie@utaholympiclegacy.com	435.658.4240
Kirstie Rosenfield	paralacks@gmail.com	435.640.4063
Ben Castro	bcastro1116@gmail.com	801.244.2892
Loralie Pearce	lpraptax@gmail.com	801-875-1806
Jennifer Tyler	jennifertylor@catapultion.net	435-659-6962
Amy Yost	amyw.yost@gmail.com	435-640-1214
Anita Lewis	alewis@summitcounty.org	435.336.3220