

**Additional Information regarding 2016 Restaurant Tax Grant Request and new information for the 2016 financial reporting.**

The primary purpose of these grants is to promote tourism as set out by Utah State Statute and the County Council. If you are applying for funds for development, operation or maintenance of a tourism, recreation, cultural, or convention facility, it MUST be publicly owned or operated by a governmental entity or governmental subdivision.

If you are applying for funds for tourism promotion, it must be by a governmental entity, governmental subdivision or nonprofit organization and be designated to bring in new tourists (preferably overnight) from outside Summit County. The event must take place in Summit County. These funds may not be used to promote an event solely to a local (i.e. Summit County) audience, but to promote tourism from outside Summit County.

The Summit County Council established the Restaurant Tax Advisory Committee to investigate, advise and recommend the best use(s) of the funds collected from the tax.

In making its recommendations to the Summit County Council, the Committee will score your application on the following criteria:

1. Does the project meet the intent and requirements of the state statute?
2. Benefit tourism in the area, especially overnight visitors.
3. Likelihood of successful completion.
4. Does the project provide a tangible asset for the community, or is it a promotion?
5. The ability to leverage grant funds, other sources of funding, and positive partnerships.
6. Potential for the project to generate more dollars for the fund in the future.

If you have additional information that you feel is integral to your application that cannot be included in the online format (maps, a feasibility study or relevant research that supports aspects of your proposal, it may be included) please make 10 copies and deliver them to one of the committee members or bring the information to your interview. Applicants may also be contacted by a Committee Member(s) for additional clarifying information including financial documentation for the project or organization - such as balance sheets, profit and loss, income statements, and/or available audited financial statements. Applicants who meet the requirements of the state statute will be asked to make a 10 minute presentation and answer Committee Member's questions. You will be notified of the date, time, and location.

**Receiving Your Grant money:**

After reviewing the committee's recommendations, the Summit County Council will make their decision on grant funding. After the final decision has been made, you will receive a contract to be signed and returned to the County Manager. Once the County Manager has executed the contract, and within 14 days, you will receive a check for the approved amount of the grant.

**Financial Report Requirements for Successful Applicants:**

A written report detailing the use of the granted funds with supporting documentation must be made to the Summit County Manager's office either when the project is complete or no later than December 12, 2016 for the 2015 grants. Documentation must include a detailed report showing that the funds were spent in accordance with the restrictions of the grants including checks and invoices. Please refer to the Financial Reporting Guidelines attached to the contract or located on the Grants website.

**If the required post grant paper work is not completed by the due date, applicants have no grace period. The applicant will not be eligible for future grants and may receive a 10% penalty fee.**

## **New - 2016 Financial Report Requirements:**

### 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.

**Committee Member List:**

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<b>Teri Whitney</b>	Park City	<a href="mailto:twhitney@summitcounty.org">twhitney@summitcounty.org</a>	<b>435-640-3743</b>
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<b>Jodie Rogers PC Restaurant Assoc</b>	Park City	<a href="mailto:jrogers@summitcounty.org">jrogers@summitcounty.org</a>	<b>435-962-0440</b>
<b>Brooke Hontz Citizen at Large</b>	Park City	<a href="mailto:bhontz@summitcounty.org">bhontz@summitcounty.org</a>	<b>435-640-1941</b>
<b>Sally Tauber</b>	Park City	<a href="mailto:stauber@summitcounty.org">stauber@summitcounty.org</a>	<b>435-901-1105</b>
<b>Rick Anderson Restaurant Owner</b>	Park City	<a href="mailto:randerson@summitcounty.org">randerson@summitcounty.org</a>	<b>435-640-6444</b>
<b>Eileen Dunn</b>	Kamas	<a href="mailto:edunn@summitcounty.org">edunn@summitcounty.org</a>	<b>435-640-6344</b>
<b>Michael Showers</b>	Park City	<a href="mailto:mshowers@summitcounty.org">mshowers@summitcounty.org</a>	<b>801-707-0890</b>
<b>Anita Lewis Ex-Officio</b>	Summit County	<a href="mailto:alewis@summitcounty.org">alewis@summitcounty.org</a>	<b>435-336-3220</b>

The Restaurant Tax was authorized by the Utah State Legislature in 1991(U.C.A 59-12-601 A et Seq.) and the collection of said tax in Summit County by the Board of County Commissioners in June in of 1992 by 198A, and by subsequently enacted ordinances, as codified in Title 3, Chapter 3B of the Summit County Code. Purpose of the Restaurant Tax Advisory Committee: Investigate, advise and recommend to the County Council the best uses(s) of the funds collected from the tax, for the purposes of financing in whole or in part, tourism promotion and the development, operation and maintenance of publicly owned and operated, tourist, recreation, cultural, historical and convention facilities.