

**NOTICE**  
**FY 2012/2013 ACCOMMODATIONS TAX**  
**APPLICATION PROCESS**

Applications for Accommodations Tax Grants are available from Darlington County. Total anticipated funding for the County is **\$50,000**. Eligible applicants/sponsors include public and private non-profit organizations. Eligible projects include those which promote tourism, the arts and cultural events; provide facilities and services for civic and cultural activities; or support tourist-related services.

The following minimum eligibility documentation **must** be submitted with applications:

- Applicant/Sponsor Federal ID number;
- Certificate of Incorporation/Charter;
- IRS 501(C)(3) **or** 501(d) certification letter (non-profits); and
- SC Secretary of State's public charity registration letter (non-profits).

Application forms are available in Room 210 of the Courthouse, on the County's website ([www.darcosc.com/onlineforms/](http://www.darcosc.com/onlineforms/)), or call 843-398-4100 for a copy to be mailed/faxed/emailed to you.

The **deadline** for submission of Accommodations Tax applications is **Monday, March 12, 2012**.

Submit completed applications to JaNet Bishop, Clerk to Council, 1 Public Square, Room 210, Darlington, SC 29532.

**COUNTY OF DARLINGTON**  
**FY 2012/2013**  
**ACCOMMODATIONS TAX PROCESS**

Chapter 4, Title 6 of the S.C. Code of Laws provides for the allocation of Accommodations Tax revenues collected by a county or municipality and provides that a portion of the Accommodations Tax be allocated by the municipality or county to be used for "tourism related expenditures." These expenditures are defined as follows:

1. Advertising and promotion of tourism.
2. Promotion of the Arts and Cultural Events.
3. Construction, maintenance, and operation of facilities for civic and cultural activities, including construction and maintenance of access and other nearby roads and utilities for such facilities.
4. The criminal justice system, law enforcement, fire protection, solid waste collection and health facilities when required to serve tourists and tourist facilities.
5. Public facilities, such as restrooms, dressing rooms, parks and parking lots.
6. Tourist shuttle transportation.
7. Control and repair of water front erosion.
8. Operating Visitor Information Centers.

The attached application is provided by Darlington County for use by agencies to request Accommodations Tax funds for **FY 2012/2013**. Total county revenues are estimated to be **\$50,000**. **The deadline for submission of Accommodations Tax applications is Monday, March 12, 2012**. An advisory committee will review the applications and develop funding recommendations for consideration by Darlington County Council.

**Eligible applicants/sponsors** include public and private non-profit organizations that meet the organizational requirements established by the county. The following minimum eligibility documentation must be included/attached to applications:

- Applicant/Sponsor Federal ID number;
- Certificate of Incorporation/Charter;
- IRS 501(C)(3) **or** 501(d) certification letter (non-profits); and
- S.C. Secretary of State's public charity registration letter (non-profits).

No grant can be made to a private for-profit organization to be expended by the organization for its own event. Grants will not be made to non-profit organizations for projects which will primarily benefit one or a very few or an exclusive group of for-profit organizations. If the applicant agency is not formally organized and constituted, there must be a "sponsor/fiscal agent" who will assume the responsibility for the proper financial administration of the project. *Please review the **attached** Standard Terms and Conditions for acceptance of Darlington County Accommodations Tax appropriations.*



**6. Budget Request.**

Use whole dollars only. **Enter the amount of Accommodations Tax funds being requested from the county** using the specified budget categories. Also enter the amount of non-county revenue (funds from other sources) anticipated and/or committed for your project/event using the specified budget categories. You will identify your non-county revenue sources in Item 7, Sources & Amounts of Non-County funds.

<b><u>BUDGET CATEGORIES</u></b>	<b>Funds Requested from <u>COUNTY</u></b>	<b>Funds Requested From <u>NON-COUNTY</u> sources</b>	<b><u>TOTAL</u></b>
PERSONNEL RELATED	\$	\$	\$
OPERATING	\$	\$	\$
TRAVEL	\$	\$	\$
CONTRACTUAL	\$	\$	\$
CAPITAL	\$	\$	\$
<b>TOTAL*</b>	\$	\$	\$

\* Total for County should equal amount in Item 5. Total Amount for County, Non-County, & Total should equal totals in Item 8, Budget Description.

**7. Sources and Amounts of Non-County Funds.**

Provide the best description possible for the source and status of non-county revenue (example - are other grant funds committed through grant award or written notification?). Identify, by name, the organization, sponsors, grantor, agencies, etc. contributing. If needed, attach supplementary pages containing more details or copies of written commitments.

<b>SOURCE DESCRIPTION</b>	<b>AMOUNT</b>
Private Contributions:	\$
Funds Sharing (PRT):	\$
State Funds:	\$
Federal Funds:	\$
Municipal Funds:	\$
Generated Revenues (Sales, etc.):	\$
Advertising Revenues:	\$
Corporate Sponsorship:	\$
Other Funds:	\$
Other Accommodations Tax Funds Requested or Received From Municipalities:	\$
<b>Total Non-County*</b>	\$

\* This amount should equal the amount of Non-County funds in Section 6, Budget Request.

**8. Budget Description.**

*Group your budget into the general categories provided and describe how the items listed will be utilized as they relate to the operation of the project/event.*

Budget Items	County	Non-County	Total
Personnel Position Title Salary Fringe Benefits	\$	\$	\$
Operating Expenses (Describe)	\$	\$	\$
Travel (Describe)	\$	\$	\$
Contractual Services (Describe)	\$	\$	\$
Capital Expenses (Describe)	\$	\$	\$
<b>Grand Total*</b>	\$	\$	\$

*\* These amounts should equal the amount in Item 6, Budget Request.*

**9. Budget Funding & Total Attendance.**

Complete this section using information from previous fiscal years. List the total budget for the organization/project/event for the indicated fiscal years. List the total amount of Accommodations Tax funds that your organization/project/event received from Darlington County and how the funds were used (e.g. for personnel related expenses, for operations, or for capital improvements). List the total amount of Accommodations Tax funds that were received from all other sources for the indicated fiscal years. Provide the total attendance and total tourists that attended your project/event during the indicated fiscal years. If actual attendance/tourist is not known, please estimate and indicate that the number listed is an estimate. Describe how the number of attendance and tourists was captured (for example: sign-in sheet, registration, etc.) **Tourists are defined as those who travel at least 50 miles to attend.**

	<b>FY09/10</b>	<b>FY10/11</b>	<b>FY11/12</b>
Total budget of organization/project/event	\$	\$	\$
Accommodations Tax funds received from Darlington County. Show as follows: <i>Personnel Expenses; Operating/Travel/Contractual Expenses; Capital Expenses; and Total.</i>	Personnel \$ _____	Personnel \$ _____	Personnel \$ _____
	Operating \$ _____	Operating \$ _____	Operating \$ _____
	Capital \$ _____	Capital \$ _____	Capital \$ _____
	Total \$ _____	Total \$ _____	Total \$ _____
Total of Accommodations Tax funds received from all other sources	\$	\$	\$
Total Attendance			
Total Tourists*			
Describe how the above number of attendance and tourists was captured/tracked for your event/program. (sign-in sheet, registration, gift drawings, vendors, etc.)			

*\*Tourists are defined at those who travel at least 50 miles from their origin.*

10. Describe how your project/event will attract and promote tourism, civic and cultural events, or help provide services and facilities that are needed to attract and provide for tourists, civic and cultural activities. *(Attach a sheet, if necessary)*
  
  
  
  
  
  
  
  
  
  
11. How do you plan to use funds from Darlington County Accommodations Tax to promote tourism?
  
  
  
  
  
  
  
  
  
  
12. What economic impact will your event have in Darlington County?
  
  
  
  
  
  
  
  
  
  
13. What percentage of people attending your event represents people traveling 50 miles or more?
  
  
  
  
  
  
  
  
  
  
14. Of the tourists attending your event, how much time do they spend in Darlington County?
  
  
  
  
  
  
  
  
  
  
15. Have your funding increased or decreased when compared to last year? If your funds decreased, what was the source of those funds? What have you done to make up for lost funds?



22. Please provide the names and addresses of your organization's Board of Directors.  
(Attach a sheet).

23. Signatures:

**PROJECT DIRECTOR:**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ OTHER PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

**AUTHORIZING OFFICIAL APPLICANT OR SPONSOR/FISCAL AGENT:**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ OTHER PHONE: \_\_\_\_\_ EMAIL: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

**SUBMIT COMPLETED APPLICATION AND REQUIRED ATTACHMENTS TO:**

*J. JANET BISHOP, CLERK TO COUNCIL  
COUNTY ADMINISTRATOR'S OFFICE  
1 PUBLIC SQUARE, ROOM 210  
DARLINGTON, SC 29532  
OR  
FAX TO 843-393-8539*

**DEADLINE IS MONDAY, MARCH 12, 2012**

Applications may be obtained online at <http://www.darcosc.com/onlineforms/>

**NON-PROFIT ORGANIZATIONS**  
(applicant or sponsor/fiscal agent)

**must attach a copy of their**

**IRS 501(C) (3)**  
or  
**501(d) certification letter**

**AND**

**current S.C. Secretary of State  
charity registration letter.**

**If not attached, application  
will not be considered for funding;  
application will be denied.**

**DARLINGTON COUNTY  
ACCOMMODATIONS TAX FUNDS  
STANDARD TERMS AND CONDITIONS**

**Please complete, sign, and return the last page of this document with Accommodations Tax application.**

The Standard Terms and Conditions for Darlington County Accommodations Tax appropriations are outlined in this document.

1. Conflict of Interest (Ethical Standards)

Personnel and other officials connected with this grant shall adhere to the requirements given below.

- a. Advice: No official or employee of a state or unit of local government or of non-government grantees/subgrantees shall participate personally through decision, approval, disapproval, recommendation, the rendering of advice, investigation, or otherwise in any proceeding, application, request for a ruling or other determination, contract, grant, cooperative agreement, claim, controversy, or other particular matter in which these funds are used, where to his knowledge he or his immediate family, partners, organization (other than a public agency in which he is serving as officer, director, trustee, partner, or employee) or any person or organization with whom he is negotiating or has any arrangement concerning prospective employment, has a financial interest.
- b. Appearance: In the use of these grant funds, officials or employees of state or local units of government and non-governmental grantees/subgrantees shall avoid any action which might result in, or create the appearance of:
  - 1) Using his/her official position for private gain;
  - 2) Giving preferential treatment to any person;
  - 3) Losing complete independence or impartiality;
  - 4) Making an official decision outside official channels; or
  - 5) Affecting adversely the confidence of the public in the integrity of the government or the program.

2. Affirmative Action

The Grantee will take affirmative action in complying with all Federal and State

requirements concerning fair employment and employment of the handicapped, and concerning the treatment of all employees, without regard or discrimination by reason of race, color, religion, sex, national origin, or physical handicap.

3. Approval Authority

Darlington County reserves the right for contest approval prior to printing of informational pieces and prior approval for other program elements, including, but not limited to, out-of-state travel, equipment purchases in excess of Five Hundred (\$500) Dollars, contracts, and any changes in personnel positions.

4. Termination of Grant

This grant may be terminated by Darlington County providing thirty (30) days advance notice in writing to the Grantee, except in the following case:

If, through any cause, the Grantee shall fail to fulfill in a timely and proper manner the obligations under this grant, or if the Grantee shall violate any of the covenants, agreements, or stipulations of the grant, or otherwise default on the grant due to negligence, Darlington County shall have the right to terminate this grant without giving thirty (30) days advance notice.

5. Reporting Requirements

The Grantee shall submit, at such times and in such form as may be prescribed, such reports as Darlington County may reasonably require, including, but not limited to, quarterly financial and progress reports, final financial reports and final project evaluation.

6. Procurement

The Grantee must comply with proper competitive bidding and procurement procedures as described in Darlington County Code of Ordinances, Chapter 46, Purchasing.

7. Recording and Documentation

Grantee procedures must provide for accurate and timely recording of receipt of funds by source, of expenditures made from such funds, and of unexpected balances. Controls must be established which are adequate to ensure that expenditures charged to the grant activities are for allowable purposes and that documentation is readily available to verify that such charges are accurate.

8. Accounting Procedures (Maintenance of Records)

The Grantee shall maintain all records pertinent to all grants, agreements and accounts in accordance with generally accepted accounting principles, including financial, statistical, property, participant records, and supporting documentation to assure proper accounting for all project funds. These records shall be made available to Darlington County or any of its designated representatives, for examination and audit. These records shall be retained for a period of three (3) years from the date of the submission of the final expenditure report. Records for non-expendable property shall

be retained for a period of three (3) years after final disposition of the property. The aforementioned records will be retained beyond the three (3) years if any litigation or audit is begun or if a claim is instituted involving the grant or agreement covered by the records. In these instances, the records will be retained until the litigation, audit, or claim has been finally resolved. Furthermore, these records shall be subject to State laws pertaining to freedom of information.

9. Request for Payment

The Grantee shall submit requests for payment to Darlington County no less than once a quarter and no more frequently than once a month. All requests for payment must be accompanied by sufficient documentation verifying that the items involved are in accordance with the provisions of this grant. Allowable costs will be determined in accordance with the Grantee's approved line item budget. **If the project is funded for an amount less than the applicant's request and initial budget, the applicant must submit a revised line item budget showing how the approved funds will be used prior to receiving payment.**

The Grantee shall submit, to the finance director, two financial reports each quarter. One report shall project the future quarter needs and the other report shall state how funds received the previous quarter were used. One lump sum payment may be made if the purpose of the appropriation is to help sponsor a once-a-year event or a one-time expenditure. Funds will be disbursed in equal quarterly payments upon receipt of quarterly financial reports and an invoice from the entity. Other accelerated payment must be approved by the county council for emergency situations. Grantees shall submit to the finance director, no later than September 1, on the entity as a whole, one of the following types of financial statements for the most recent 12-month fiscal period:

(A) *Compilation*. Compilation means taking figures from management and putting them into a financial report form. A compilation shall be used for an entity that has an income of zero to \$15,000.00. The compilation shall be completed and notarized but not necessarily completed by a CPA.

(B) *Review*. Review means taking figures from management, putting them into a financial report form, and asking questions about standard operating procedures. A review shall be used for an entity that has an income of \$15,001.00 to \$100,000.00 and has income from county appropriations in excess of \$15,000.00.

(C) *Audit*. Audit means a review plus confirmation by an outside agency of various financial transactions. An audit shall be used for an entity that has an income of over \$100,000.00 and has income from county appropriations in excess of \$25,000.00.

These reports shall identify the receipt and use of accommodations tax funds. Upon the written request of the fund recipient, the county council may grant exceptions to entitywide financial reporting requirements due to hardship or unusual circumstances. (*Darlington County Code of Ordinances §2-290*)

The Grantee must attach to the request for payment documentation verifying the purchase of any equipment, material, product, or service for which the Grantee is requesting reimbursement. Documentation that proper procurement procedures were adhered to must also be submitted.

Darlington County shall make payments only to the Grantee, Applicant or Sponsor/Fiscal Agent and shall have no obligations to any other parties for expenses incurred by the Grantee Applicant or Sponsor/Fiscal Agent.

10. Request for Advance

The Grantee may request in writing an advance payment from Darlington County. The request must be justified by a projected expenditure schedule. In no case can the total amount advance exceed fifty (50%) percent of the total project cost. In addition, the Grantee must maintain a separate interest-bearing account, in which all grant payments must be deposited upon receipt. The Grantee agrees to pay only Grant expenses from this account. At the completion of the project, all deobligated funds, including any accrued interest, will be promptly returned to the Grantor.

11. Use of Program Income

Program income means gross income received by the Grantee directly generated by a grant supported activity, or earned only as a result of the grant instrument during the grant period. Program income may be added to the funds committed by Darlington County to the grant agreement. All program income shall be reported with the Grantee's financial records and shall be used for the purposes and under the conditions of the grant agreement.

12. Insurance

The Grantee shall hold Darlington County harmless for any liability for loss or damage to persons or property arising from acts of the Grantee or his employees in performance of this grant; and the Grantee shall maintain at all times other insurance as may be required and in such insurance shall be furnished to Darlington County upon request.

13. Travel Expenses

If the Grantee is to be reimbursed for travel under this grant, expenses charged for travel shall not exceed those allowable under customary practices by Darlington County.

14. Acknowledgements

Identification of Darlington County's sponsorship will occur in all communications with the public to include, but not limited to, printed materials, presentations, displays,

programs, etc., provided by the Grantee.

15. Political Activity Prohibited

None of the funds, materials, property, or services contributed by Darlington County or the Grantee under this grant shall be used in the performance of this grant for any partisan political activity, or to further the election or defeat of any candidate for public office.

16. Signature of Acceptance

I have read and understand the above grant conditions and, if the grant is awarded, I agree to ensure compliance with them.

**PROJECT DIRECTOR:**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

PROJECT NAME/EVENT: \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

BONDED: ( ) YES ( ) NO

**AUTHORIZING OFFICIAL APPLICANT OR SPONSOR/FISCAL AGENT\*:**

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_

ORGANIZATION: \_\_\_\_\_

ADDRESS \_\_\_\_\_ PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

INCORPORATION / CHARTER DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

BONDED: ( ) YES ( ) NO