

Documentation Guide

for Snowmobile Trails
Grant-in-Aid Program

Phase III

April 1, 2009-March 31, 2010



Agency Building 1, Empire State Plaza
Albany, NY 12238



David A. Paterson

Governor

Carol Ash

Commissioner

Visit us at our web site: www.nysparks.com

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DOCUMENTATION GUIDE TO SNOWMOBILE GRANT – IN - AID PROGRAM PHASE III

INTRODUCTION

Every county engaging and assisting in the development and maintenance of a system of snowmobile trails shall be entitled to receive state aid, in accordance with rules and regulations to be promulgated by the Commissioner of New York State Office of Parks and Recreation & Historic Preservation (OPRHP). Permissible uses of the funds include, but are not limited to, trail development and the maintenance of existing OPRHP approved trails and trail facilities, which include grooming.

The program is based upon the State fiscal year, **April 1, 2009 through March 31, 2010**. All claims must fall within this State fiscal year. Claims not expended within the State fiscal year will not be reimbursable. The Snowmobile Grant-In-Aid Program is composed of three phases:

- Phase One is the trails system prior approval process. This is when all proposed new trails or changes to existing trails are reviewed and a decision is made whether to approve or deny them.
- Phase Two is the formal application submission for the approved trails to be accepted into the Grant-in-Aid Program. All participants in the program must reapply each year. It is during this phase that the initial payout of the 70% happens.
- Phase Three is the final phase of the program. It is during this phase that the Local Sponsors send in the appropriate documentation to the Snowmobile Unit. After the documentation is reviewed, the final payment of 30% and any high snow funds, if justified, is made.

Phase Three requires the submission of Documentation Forms that identify and outline when, where, and how snowmobile trail maintenance and development funds were expended during the fiscal year. These forms can be found as Microsoft Excel and Adobe Acrobat (PDF) documents on our web site www.nysparks.com/grants/programs/snowmobile.asp. The Trail Maintenance Entity (TME) Payment Request Certification and Local Sponsor Payment Request Certification forms can be found at the end of this Documentation Guide.

GENERAL AGREEMENTS

Responsibilities of Local Sponsor

1. Audit claims from TMEs.
2. **Retain the original or copies** of all receipts (i.e. for purchases of fuel, oil, equipment rentals, and equipment payments), bank checks (front & back), money orders, credit card statements etc. received from TMEs.
3. Submit **original or copies** of Phase III Attachments and supporting paperwork for leases and storage agreements to OPRHP by May 31st, 2010.
4. Must notify OPRHP immediately of changes to the trails system during the course of a funding year. Any changes to the trail system during the funding year could jeopardize funding. Complete and submit the Local Sponsor Payment Request Certification form (Sample on page 12).

Responsibilities of Trail Maintenance Entities (TMEs)

1. Keep accurate records of all expenditures, work logs and **Groomer usage logs**.
2. **Retain either the original or copies** (as per Local Sponsor requirements) of receipts for all bank checks, money orders, credit card charges, leases, agreements, etc. for review.
3. Submit **original or copies** (as per Local Sponsor requirements) of claim forms and supporting paperwork including leases and agreements for storage or use of grooming or maintenance equipment to Local Sponsor.
4. Must notify OPRHP immediately of changes to the trails system during the course of a funding year. Any changes (especially partial or total closure of trails) to the trail system during the funding year could jeopardize funding for both current and future grant cycles.
5. Complete and submit the TME Payment Request Certification form (Sample on page 13).

AUTHORIZED EXPENDITURES

Authorized expenditures are for the development and maintenance of a system of snowmobile trails approved by OPRHP. Only those items directly related to the development and maintenance of snowmobile trails shall qualify for aid. In certain instances, other expenditures may be authorized if found to be reasonable and necessary; however, prior written approval for such expenditures must be obtained from OPRHP. Trail maintenance equipment over \$2,500 in value purchased after April 1, 2008 must have received prior approval from OPRHP in order to be eligible for aid.

Equipment over \$2,500 in value that has not been approved by OPRHP shall not be permitted to be used as an eligible expense.

SUBMISSION OF CLAIMS

All claims are to be submitted to the Local Sponsor and must contain supporting paperwork on all items as required by the Local Sponsor. Local Sponsors are required to submit documented expenditures.

Claims must be postmarked no later than May 31st of each year and sent to:

NYS OPRHP
Snowmobile Unit
ESP, Bldg. 1
Albany, NY 12238

STATE AID VOUCHERS

- a. After November 1, OPRHP forwards vouchers to Local Sponsors for 70% of the award, not including funds for high snow miles, when sufficient funds are available.
- b. The State Comptrollers Office will issue payment for the 70% within approximately eight to ten days following the receipt of a properly signed and executed State Aid Voucher.
- c. State Aid Vouchers for the remaining 30% of the total award and any high snow funds, if awarded, will be mailed to the Local Sponsor following a complete submission and review of the Phase III documentation.

Payment

Delays in submission of documentation, illegible documentation, inaccurate calculations, or submission of documentation other than in the format presented may be rejected and will delay or reduce any payment(s) to the Local Sponsor.

ACCOUNTING REQUIREMENTS

Although OPRHP is flexible as to the type of bookkeeping system implemented by grant recipients, we encourage them to adopt systems most appropriate to individual needs. However, certain fiscal practices are mandatory.

Local Sponsors Must:

Maintain records or funds for the grant in a manner consistent with general accepted accounting practices.

Maintain a list of all funds received under this grant, including a description of source and amounts. (Cash Receipts Journal)

Maintain a list of all funds disbursed under this grant, including payee name and amount.

Maintain complete and accurate documentation to support revenues and expenses (e.g., bank deposits slips, invoices, time sheets, etc.) for seven years after the end of funding year.

Maintain accurate time records for all volunteers/employees reimbursed under the grant.

Maintain an accurate, complete and current inventory of all equipment purchased with snowmobile municipal grant funds.

Return all unexpended advanced funds to OPRHP.

In addition:

Records or funds should not co-mingle. A recordkeeping system that maintains a separate identity for snowmobile municipal grant funds must be used in such a way so as that each grant year's expenditures are accounted for separately.

No costs incurred before the starting date or after the end of the grant period will be reimbursed.

The grant period is from April 1, 2009 through March 31, 2010.

SEPARATE ACCOUNTING FOR LOCAL SPONSORS

New York State Finance Law requires that money received from the State does not co-mingle with other funds. When receiving an advance from OPRHP, you are required to set up a separate account in which money should remain until expended. The same separate accounting system should be used for the length of the program year.

Proper cash accounting is required for classifying, recording and reporting financial activity correctly and accurately. State funds are to be considered restricted funds and therefore, separate records must be maintained.

EQUIPMENT LEASED OR RENTED, PURCHASED, MATERIALS AND SIGNS

- **All** expenditures will be required to have documentation showing items purchased, the date paid, check numbers and where applicable, vendor's signature. **All** documentation must be submitted to the Local Sponsor and, when required, to OPRHP.
- Provide a description of work performed, materials, or services and the rental agreements for equipment pertaining to each item that requires payment/reimbursement. Please be brief but accurate in identifying the item.
- **All** substantiating documentation must show the following information:
 - date;
 - vendor's name;
 - services - in itemized detail;
 - vendor's or claimant's signature;
 - proof of payment;
- A copy of all leases or contractual agreements for equipment storage must be submitted to OPRHP.
- Programs and reimbursements are made on a cash basis. It is important that a "date paid," including month and year, be given for each item. Items paid after the appropriate end dates should be held over for submission in the following year.
- If an item shown on a voucher is not clearly a "snowmobile trails related" item, or does not, on the surface, appear to be something that would normally be used for snowmobile trail maintenance or development, an explanation or certification should be attached to the claim, explaining the item involved.
- List all signs purchased for the trails system.

GROOMER PURCHASES –

For all groomers, sleds, UTV's and drags approved for purchase, reimbursement can be based on payments (for equipment bought on time) or the amortization schedule (for equipment purchased for cash). Snowmobile trail maintenance and development grant funds may be used to cover the local share of the Recreational Trails Program (RTP). *Equipment purchased after April 1, 2008 must have been approved for purchase by OPRHP Snowmobile Unit to be eligible for reimbursement.*

All Grooming Equipment

Different reimbursement methods can be used for different pieces of equipment, whether amortization, financed payments, or the groomer flat rate. However, TME's must list all equipment purchases new and used, and must specify in the claims process what method is used for what piece of equipment. Only OPRHP prior approved equipment or equipment listed on prior year grant forms will be eligible as reimbursable expenses.

All loan payments are acceptable. The amortization schedule will be used to consider if there is residual value for financed equipment that is sold before 7 years of use.

Equipment purchases will in no way affect the amount of money you receive. You will not receive additional funds for the purchase of a groomer or any other equipment. However, claiming the cost of the groomer purchase may simplify your payment documentation process.

For TMEs who receive funding in multiple counties, equipment amortization or payments can be prorated with each county as long as the other counties are aware that it is being prorated.

The date that's important to the Comptroller is the M.I.R. date, which is Merchandise Inventory Received. In the event of an audit, they would verify that delivery was taken within the fiscal year of the appropriation.

New Grooming Equipment Amortization

A purchase of new grooming equipment in an amount of \$15,000 or less can be paid in full and used to document expenses for the year. For items in excess of \$15,000, an amortization schedule will be applied to determine the maximum amount that can be used to document expenditures.

A 7 year amortization schedule can be used as documentation of expenses. Therefore, a claim of 1/7 of the cost can be used for the next seven (7) years. For example, if the purchase price of a new groomer is \$140,000, \$20,000 for each year from 2008 to 2014 can be used to document expenditures. In year 2015, the groomer flat rate can be applied for documenting expenses.

After fully documenting the purchase in the year that it's acquired, only a certification of payment should be submitted to OPRHP as documentation of expenses for the subsequent years. Labor, maintenance, repairs, gas and oil can be claimed along with the certification. The groomer flat rate **cannot** be claimed until the period of amortization is terminated. Equipment can be sold at anytime without consideration of residual value.

Used Grooming Equipment Amortization

An amortization schedule can be used to document expenditures over a period of a few years. Amortization on used equipment would depend upon the purchase price and value of the equipment. The yearly allowable amount for documentation will be 1/7 of the cost of a new piece of equipment. As an example, if a new groomer would cost \$140,000, \$20,000 per year will be allowed for a comparable used groomer. If the used groomer cost \$40,000, it must be amortized over two years. After two years, the groomer flat rate can be used to document expenditures. If the used groomer cost \$50,000, it must be amortized over three years and the flat rate is used in the 4th year. Amortization for \$60K to 80K is 4 years; \$80K to 100K is 5 years; \$100K to 120K is 6 years.

After fully documenting the purchase in the year that it is acquired, only a certification of payment should be submitted to OPRHP as documentation of expenses for the amortization years determined by OPRHP. Labor, maintenance, repairs, gas and oil can be claimed along

with the certification. The groomer flat rate **cannot** be claimed until the period of amortization has terminated.

Any groomers costing between \$15,000 and \$30,000 would be amortized for two years, after that the flat rate can be used.

Examples of Equipment Purchases Documentation

When equipment is purchased, especially groomers, charging for the use of that equipment is not allowed. However, using amortization and/or depreciation schedules, there comes a time when the equipment is “paid off or used up”. At this time, it would be appropriate to calculate an hourly flat rate to document expenditures. The point at which this happens will depend on the cost of the equipment and whether it was purchased new or used.

For new equipment costing more than \$15,000, a standard 7-year depreciation schedule will be used. In other words, expenditures cannot be claimed for an hourly usage during that 7-year period. Only labor, maintenance, repairs, gas, and oil can be claimed as expenditures during this period, regardless of the cost of the new equipment (once the \$15,000 threshold is crossed).

For used equipment, a pro-rated period will be determined based on the cost of the equipment in relation to the cost of a new item. As an example, if a new, Class-A groomer costs \$140,000, the 7 year depreciation schedule for that equipment would work out to \$20,000 per year. If a used, Class-A machine is purchased for \$60,000, the hourly flat rate can't be used for three years ($\$60,000 \div \$20,000 = 3$ years). After three years, the documentation of expenditures can include the hourly flat rate for this equipment.

If TMEs purchase equipment with grant funds, including RTP grant funds, they can't apply the hourly flat rate. They can only claim the purchase price, fuel rate, and labor/oil rate to document expenditures.

If TMEs purchase equipment without using grant funds, they can apply the hourly flat rate instead of claiming the purchase price to document expenditures. Once a TME determines to use the hourly rate, however, the purchase price, even the residual value, can't be used in the future.

The entire purchase price can be claimed to document the expenditure during the year that it is purchased. It should be noted that this scenario might cause a gap in documenting expenditures in the years between the purchase and the time that the hourly flat rate can be claimed. Since a groomer can be the single biggest expense for trail maintenance, fully documenting expenditures during these years may be difficult. In addition, if the TME sells or trades the equipment prior to it being fully depreciated, a reconciliation of expenditures will be necessary. For purchases that are financed through a loan or otherwise purchased over time, the monthly payments and interest incurred are still a valid expenditure.

RENTALS:

Equipment may be rented by counties, cities, towns, villages or TME's for use on the snowmobile trails. The claim for rental of such equipment shall not exceed one seventh of the total new purchase price of such equipment. Equipment rented for short periods of time shall not exceed the following allowance: one seventh of the total new price divided by 12 = maximum rental allowance for one year.

Rental rates will vary considerably with locale and brand of equipment. Shopping around is strongly suggested.

RATE CHART

These rates must be used on attachment C. **The labor for the hours used to operate the equipment must be listed on Attachment B. Fuel is included in the usage rate and therefore, it is no longer necessary to complete Attachment F.**

Note: If a work party had three individuals working with chain saws, a usage rate charge of \$0.80 per hour is entered on Attachment C for each individual. All labor should be charged on Attachment B.

Rate Chart

Rates for Miscellaneous Tools, Light Power Equipment, and Heavy Power Equipment should be used on Attachment C.

<u>Miscellaneous Tools</u>	Usage Rate/Hr	*DMR
Air Compressor w/ Air Nailer/Air Tools	\$10.00	\$80.00
Acetylene Torches-	\$6.00	\$48.00
Portable Welder	\$8.00	\$64.00
Chain Saw	\$0.80	\$6.40
Pole Pruners	\$0.75	\$6.00
Gas Powerer Post Auger	\$16.05	\$128.40
Generator- 6k Watt and smaller	\$4.51	\$36.08
<u>Light Power Equipment</u>		
ATV, UTV, or RTV with Trailer	\$2.00	\$16.00
Utility Vehicle- Gator, Mule, Ranger, RTV, etc.	\$4.00	\$32.00
Pickup Truck	\$16.53	\$132.24
Tractor with Loader, Backhoes & Attachments- up to 10,000 pounds (Small)	\$12.45	\$99.60
Tractor with Loader, Backhoes & Attachments- up to 20,000 pounds (Medium)	\$28.52	\$228.16
Tractor with Loader, Backhoes & Attachments- over 20,000 pounds (Large)	\$42.45	\$339.60
Skid Steer Loader with Bucket- 36-48" width (Small)	\$8.36	\$66.88
Skid Steer Loader with Bucket- 54-62" width (Medium)	\$15.46	\$123.68
Skid Steer Loader with Bucket- 68"+ width (Large)	\$19.73	\$157.84
Self-Propelled Brushcutter/Brushhog (cutter size up to 8') (Small)	\$60.59	\$484.72
Self-Propelled Brushcutter/Brushhog (cutter size over 8') (Large)	\$69.31	\$554.48
Brush Chippers (chipping capacity in inches) 6-9 (Small)	\$11.88	\$95.04
Brush Chippers (chipping capacity in inches) 10-12 (Medium)	\$18.96	\$151.68
Brush Chippers (chipping capacity in inches) over 12 (Large)	\$23.22	\$185.76
Stump Grinder over 25 hp	\$25.00	\$200.00
<u>Heavy Power Equipment</u>		
Excavator- Bucket Capacity (cubic yards) up to .5 (Small)	\$52.78	\$422.24
Excavator-Bucket Capacity (cubic yards) over .5 (Large)	\$68.98	\$551.84
Bulldozer - under 70 hp (Small)	\$29.64	\$237.12
Bulldozer - over 70 hp (Large)	\$61.49	\$491.92
Truck- GVWR up to 22,499 lbs (Small)	\$28.71	\$229.68
Truck- GVWR up to 47,499 lbs (Medium)	\$52.00	\$416.00
Truck- GVWR up to 62,500 lbs (Large)	\$67.50	\$540.00
Crane	\$133.14	\$1,065.12

*DMR = Daily Maximum Rate allowed

Groomer rates should be used on Attachment E.

<u>Groomer</u>	**Flat Rate/Hr	Usage Rate/Hr	Fuel/ Oil	Labor/ Hr
Class C Utility Snowmobile, ATV, or UTV	\$37.00	\$12.00	\$4.75	\$7.25
Class B Groomer-4 to 7' Wide Drag	\$51.00	\$16.00	\$8.75	\$7.25
Class A Groomer- 8-10' Wide Drag	\$78.00	\$28.00	\$20.75	\$7.25

**Flat rate per hour includes gas, oil, labor, wear & tear, and services.

Note: This rate includes maintenance costs but repairs can be claimed separately.

CHECKLIST FOR PHASE III SUBMISSION

2009-2010

All items listed on this page **MUST** be submitted to OPRHP in order to receive funding.

(This form does not need to be submitted to OPRHP. It is meant to assist the Local Sponsor and TMEs.)

From Local Sponsor

- _____ Local Sponsor Payment Request Certification Form (**MANDATORY**—only 1 per municipality needed and should list the total expenditures for all TMEs)
- _____ Local Sponsor Only—Summary Sheet (**MANDATORY**)

From Each TME

- _____ Trail Maintenance Entity (TME) Payment Request Certification Form (**MANDATORY**)
- _____ Attachment A—Summary Sheet (**MANDATORY**)
- _____ Attachment B—Labor (only if claiming reimbursement)
- _____ Attachment C—Equipment Leased or Rented (only if claiming reimbursement)
- _____ Attachment C1—Equipment Purchase (only if claiming reimbursement)
- _____ Attachment D—Signage & Related Materials (only if claiming reimbursement)
- _____ Attachment E—Groomer Usage (**MANDATORY—AT LEAST ONE FOR EACH GROOMER**)
- _____ Attachment G—Miscellaneous Sheet (only if claiming reimbursement)

REMINDER: Originals or copies of receipts and statements must be submitted to the Local Sponsor, but are not submitted to OPRHP unless requested.

Copies of all lease and/or contractual agreements for equipment and equipment storage must be submitted to the Local Sponsor who must forward a copy to OPRHP.

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REQUIRED REPORTING FORMS AND RECORDS RETENTION

Local Sponsor Payment Request Certification

Filled out by Local Sponsor only. This form should list the total expenditures of all TMEs in the municipality.

**LOCAL SPONSOR PAYMENT REQUEST
CERTIFICATION**

This is to certify that I have reviewed, have on file and will make available for inspection upon request for a period of seven years from the date of the final disbursement of funds, all documentation from all TMEs required for this payment, and find that the work elements are in support of direct trail maintenance and development, the figures total correctly, they do not duplicate any items previously submitted, the expenditures were incurred within the project term, meet conditions of the award, and they appear to be for eligible costs.

The last invoice date referenced for this payment request is March 31st.

Based upon my review, I have determined that this payment request includes total eligible expenditures of \$ 79,904.00 .

SAMPLE

John Smith, Director of Planning

Printed Name & Title of Authorized Official or Authorized Project Administrator

John Smith

Signature of Authorized Official or Authorized Project Administrator

05/25/10

Date

Trail Maintenance Entity (TME) Payment Request Certification
Filled out by each TME.

TRAIL MAINTENANCE ENTITY (TME) PAYMENT REQUEST CERTIFICATION

To be submitted with payment documentation.

County: Parks County

TME: Bank Busters Snowmobile Club

Enclosed is the material for processing payment for the above project covering total eligible expenditures of \$ 79,904.00.

This request certifies that all the required payment documentation is included and that the figures are true and correct and (a) do not duplicate any items previously submitted for reimbursement, and (b) that this payment does not duplicate a request for payment, or any payment received, from any source, for goods and services under this program. It is further certified that all items listed are eligible costs, and that the expenditures comply with the terms and conditions of the contract.

Name of Certifying TME Officer:

SAMPLE

Steve Jones, President of Bank Busters Snowmobile Club

Printed Name & Title

Steve Jones

Signature

05/01/10

Date

Attachment A Summary Sheet

To be filled out by every TME with total expenditures shown.

NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION



SNOWMOBILE TRAIL GRANT - IN - AID



ATTACHMENT A - SUMMARY SHEET

<i>Local Sponsor</i>	<u>Parks County</u>	<i>Date</i>	<u>31-Mar-10</u>
<i>TME Name</i>	<u>Bank Buster Snowmobile Club</u>		
<i>Attachment B (Labor - other than Groomer)</i>			<u>\$416.88</u>
<i>Attachment C (Equipment Leased or Rented)</i>			<u>\$420.56</u>
<i>Attachment C1 (Equipment Purchase)</i>			<u>\$1,773.69</u>
<i>Attachment D (Signage & Related Materials)</i>			<u>\$812.00</u>
<i>Attachment E (Groomer Usage)</i>			<u>\$2,496.00</u>
<i>Attachment G (Miscellaneous)</i>			<u>\$53,937.96</u>
	<i>Total Expenditures</i>		<u>\$59,857.09</u>

SAMPLE

Local Sponsor Notes:

OPRHP Notes:

Attachment C1: Equipment Purchase (other than Groomer)

1. Date the equipment was purchased.
2. Type of equipment purchased.
3. Vendor Name.
4. Date paid/Loan Payment.
5. Check or voucher #
 - a. check # and date must be noted on appropriated invoice/billing.
6. Enter serial number for each piece of equipment. This serial # must match what was provided in the Phase II Application. Equipment not included in the Phase II Application Appendix B or that did not receive Prior Approval during the season, or that does not have a serial # listed may cause the expense to be deemed ineligible for funding.

Note: Original or copies of all receipts must be attached to Attachment C1 and are to be retained by the Local Sponsor and TME; do not send them to OPRHP.

NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION SNOWMOBILE TRAIL GRANT-IN-AID 						
ATTACHMENT C1 (Equipment Purchase)						
TME Name <u>Bank Buster Snowmobile Club</u>		Period Covered <u>10/01/09--10/30/09</u>				
Local Sponsor <u>Parks County</u>		Page <u>1 of 1</u>				
Date Purchased	Type of Equipment	Vendor Name	Date Paid/ Loan Payment	Check or Voucher #	Serial Number	Total Purchase Price / Loan Pmt
10/03/09	Batt. Powered drill	ABC Hardware	10/03/09	3333	IND5667632	\$78.69
10/30/09	2006 utility trailer	TB Tractor Supply Inc.	10/30/09	3524	ID97622H90	\$1,695.00
<div style="font-size: 48px; opacity: 0.5; transform: rotate(-45deg);">SAMPLE</div>						
						Total
						\$1,773.69



Attach a copy of statements or receipts from vendors to submit to the Local Sponsor. This form will be used to clarify documentation.

Attachment D: - Signage & Related Materials only

This attachment is to be used only for the purchase of signs and materials related to signing trails, such as dirt fill, nails, lumber, etc.

1. Date of purchase.
2. Check, voucher #, identify whether In-Kind (provided by TME member) or Donated (provided by non-TME member).
 - a. check # and date must be noted on appropriate invoice/billing.
 - b. donated materials must be accompanied with proof of how the value was determined.
3. Description of the item purchased or donated and what trail(s) it was used on.
4. Total amount of the purchase.

Note: Original or copies of all receipts must be attached to Attachment D and are to be retained by the Local Sponsor and TME; do not send them to OPRHP.

NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION			
	SNOWMOBILE TRAIL GRANT-IN-AID		
ATTACHMENT D (Signage & Related Materials only)			
TME Name	<u>Bank Buster Snowmobile Club</u>	Period Covered	<u>09/01/09--09/15/09</u>
Local Sponsor	<u>Parks County</u>	Page	<u>1 of 1</u>
Date Paid	Check or Voucher # (IN) In Kind (D) Donated	Description of Charges	Total
09/09/09	25632	4' X 12' pipe	\$250.00
09/12/09	D	2 X 10 pt lumber	\$450.00
"	25634	nails	\$25.00
09/15/09	25638	plastic poles	\$87.00
SAMPLE			
*** Any donations require a receipt attached to this form along with a reasonable estimated value of the donation. This form will be used to verify purchases from vendors and donations. Attach a copy of statements from vendors, or receipts listed on this form only.			Total \$812.00

Attachment E: - Groomer Usage (MANDATORY)

1. The serial #, make, model, and year of the Groomer must be included and match one provided on the Phase II Application Appendix B.
2. Date Groomer was used.
3. Number of miles groomed.
4. **First & last name** of the person/persons performing work.
5. Location by **OPRHP assigned trail # with starting and ending junction #s.**
6. Number of hours Groomer was used.
7. Reimbursement rate.
 - a) Flat rate for correct class of Groomer (if not claiming payments).
 - b) If claiming payments, you can document labor and fuel rates here.
8. Total dollar (\$) amount.

Effective the 2009-2010 season, all TMEs MUST:

submit Attachment E forms accounting for **ALL** grooming performed. If no grooming was performed, Attachment E must still be submitted for each Groomer owned by TME stating that no grooming was performed with this piece of equipment.

Groomer flat rate is all-inclusive. Labor, gas, oil, maintenance, wear & tear, and services of the groomer are all included in the groomer flat rate.

Payments cannot be claimed with groomer flat rate for the same piece of equipment. Labor and fuel can be claimed separately for those groomers claiming payments rather than the flat rate. This would still be claimed on Attachment E and should list the rates provided for labor and fuel next to the corresponding class of Groomer on the rate chart.

Attachment G: - Miscellaneous Sheet

1. Date item was paid.
2. Check or Voucher number.
3. Description of the items purchased.
4. Amount of the item purchased.

This form is to be used for snowmobile related expenditures not covered by Attachments A through E. An example would be groomer purchase and/or lease payments. **This form can also be used to claim payments for TME equipment storage and building costs, but this cannot exceed \$3,500 per fiscal year.** Remember, groomer payments can only be claimed if you do not use the groomer flat rate.

Copies of the lease and/or agreements must be provided to Local Sponsor for submission to OPRHP.

NEW YORK STATE OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION SNOWMOBILE TRAIL GRANT - IN - AID 					
ATTACHMENT G - (Miscellaneous Sheet)					
Bank Buster Snowmobile Club TME Name			Parks County Local Sponsor		
Date Paid	Check or Voucher #	Description of Charges	Model**	Vin #**	Amount
09/04/09	25862	Lease agreement with John Doe			\$15,000.00
03/15/10	25901	Groomer	75 Bombardier	576IVG1976390	\$12,000.00
04/09 - 03/10	see attached	Groomer payments for 2005 tucker	05 Tucker	678IK90909792	\$24,998.96
SAMPLE					
This Section for Insurance Payments Only					
03/05/10	25899	Met Insurance - Fire, theft on equipment			\$1,939.00
This Section for Equipment Storage Payments Only					
					Total
					\$53,937.96

**For Groomer purchases/payments

ITEMS NOT REIMBURSEABLE

Combination of Expenses for Groomers and Groomer Flat Rate:

The groomer flat rate is **all-inclusive**, which includes labor, gas, oil, grease & other fluids, services and normal wear & tear.

- A TME cannot claim purchase expense (i.e. payments) and groomer flat rates. If claiming purchase expense (i.e. payments), labor and fuel can be claimed separately on Attachment E.

Equipment Expenses:

A TME cannot claim purchase expense (i.e. payments) and rental/usage rates for the same item.

Miscellaneous Items not Reimbursable (but not limited to):

- Claims submitted after the start of a new fiscal year as prescribed by law (April 1).
- Administrative Costs, which includes consulting services to complete grant program requirements.
- Gas or oil for private use.
- Registration fees (except for TME owned and registered Class C Utility Snowmobiles, ATVs, or UTVs).
- Illegible or unreadable receipts or invoices.
- Office supplies and equipment.
- Travel costs, which include the cost of transporting Groomers/equipment in and/or out of state.
- Meal/lodging costs.
- Membership fees.
- Utility bills: phone, electric, water, gas, etc.
- Postage/PO Box.
- General TME Expenditures not directly related to trail maintenance.
- Repairs to buildings.
- Taxes, Property, sales, local taxes, etc.
- **Insurance (except for fire, theft, & liability on TME owned equipment listed on Appendix B of the Phase II Application, and workers' compensation for trail work/work parties).**
- **Bulk fuel purchases (fuel will already be reimbursed in the usage rate).**
- **Signs for TME trails or clubhouses.**
- **Graphics, decals, custom paint jobs on equipment.**
- **Chainsaw safety classes (including instructor reimbursement, travel, TME members' attendance). Funding has been provided to DEC to put on free classes. Consult your local DEC office for a schedule of classes available.**
- **TME equipment storage and building costs that exceed \$3,500.00.**

Each item listed above has been carefully screened and evaluated in regards to the fiscal policies of the State of New York and the laws that apply.

CONTACT INFORMATION

OPRHP SNOWMOBILE UNIT

Primary function:

- Administer/Maintain the Statewide Trail System
- Approval of Funded Trails
- Safety/Education
- Law Enforcement Training
- Special Event Permits
- Grooming Training
- Signage Program

Contact: James MacFarland or Stephen Lewis
Phone: (518) 474-0446
Fax: (518) 486-7378
Web site: www.nysparks.com

Address:
NYS OPRHP
SNOWMOBILE UNIT
13TH FLOOR, AGENCY BLDG. #1
EMPIRE STATE PLAZA
ALBANY, NY 12238

FREQUENTLY ASKED QUESTIONS

What documents and forms need to be submitted to the Local Sponsor? To OPRHP?

See checklist on page 11 for list of items needed.

We did not receive Prior Approval for a piece of equipment valued over \$2,500. Can we still claim payments or the groomer flat rate?

Payments for equipment that does not receive prior approval will not be eligible for funding. The groomer flat rate can only be claimed after seven (7) years. NOTE: equipment that does not receive prior approval should still be listed on Appendix B of the Phase II Application.

Is there a maximum amount that we can claim for the lease of an equipment storage building?

YES, a TME can only claim a maximum of \$3,500.00 per fiscal year. In order to be eligible, however, a copy of the lease and/or contractual agreement must be submitted to the Local Sponsor who must forward a copy OPRHP.

Can we claim expenses to build a storage facility to house our equipment?

NO, expenses associated with building a storage facility will not be reimbursed until OPRHP establishes a set of guidelines that explains what is required.

We have already built a building to store our equipment. Can we claim these expenses?

The construction costs of storage buildings that were pre-approved are grandfathered in and will be honored in accordance with an existing contract, which must be supplied to the Local Sponsor who must forward a copy to OPRHP.

What kind of insurance is an allowable expense?

Insurance can be claimed as an eligible expense if it is for fire, theft, or liability on TME owned equipment that is listed on Appendix B of the Phase II Application. Workers' Compensation insurance may be claimed for trail work and/or work parties.

What kind of repairs and normal wear & tear are included in the groomer flat rate?

The groomer flat rate includes filter & lubricant changes, pre and post-season groomer preparation, greasing of fittings, and track adjustments.

What rate do we use if our groomer is used for pre or post season trail maintenance work?

The groomer flat rate should NOT be used for pre or post season trail maintenance. Use the usage rate Tractor with Loader, Backhoes, and Attachments (choose small, medium, or large based on the size of the groomer).