

**IDAPA 26 – DEPARTMENT OF PARKS AND RECREATION**

**Management Services Division**

**26.01.31 – Rules Governing the Administration of the Idaho Department of Parks and Recreation State and Federal Grant Funds**

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**26.01.31 – RULES GOVERNING THE ADMINISTRATION OF THE IDAHO DEPARTMENT  
OF PARKS AND RECREATION STATE AND FEDERAL GRANT FUNDS**

**00. LEGAL AUTHORITY.**

The Idaho Park and Recreation Board is authorized under Section 67-4223(a), Idaho Code, to adopt, amend, or rescind rules as may be necessary for proper administration of the Department and its programs. (7-1-99)

**01. TITLE AND SCOPE.**

**01. Title.** The title of this chapter is cited in full as Idaho Department of Parks and Recreation Rules, IDAPA 26.01.31, “Rules Governing the Administration of the Idaho Department of Parks and Recreation State and Federal Grant Funds.” (4-11-06)

~~**02. Scope.** This chapter establishes procedures for grants administration of the Off-Road Motor Vehicle Account, the Recreational Vehicle Account, the Waterways Improvement Fund, the State Trust for Outdoor Recreation Enhancement, the Recreational Trails Program, the Motorbike Recreation Account, the Cutthroat License Plate Fund, and the Recreational Road and Bridge Fund. This chapter includes requirements for project application, eligibility, review, award and management. (4-11-06)~~

The purpose of this chapter is to ensure consistent administration of state and federal grant programs. It is the intent of the department, through the state and federal grant programs, to provide funds and planning assistance to entities consistent with the purpose statement outlined in Idaho Code for each program and the provisions detailed in this chapter and the recreation grant program guidance. ( )

**02. -- 009. (RESERVED)**

**10. DEFINITIONS.**

As used in this chapter: (7-1-99)

**01. 2CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards as set forth in 2 CRF 200 (Code of Federal Regulations). ( )**

~~**02. Applicant.** An IDPR approved entity, that identifies a need for a project, supplies initial support data, and applies for program grant through the Department. (4-11-06)~~

**03. ATV: All-terrain vehicle. ( )**

**04. Board.** The Idaho Park and Recreation Board. (7-1-99)

~~**05. County Waterways Committee.** Those committees created by Section 67-7012, Idaho Code, whose purpose is to advise the county on the maintenance and improvements of waterways and expenditures of moneys deposited in the county vessel account. (4-11-06)~~

~~**06. Cutthroat License Plate Fund (CLP).** That portion of the Park and Recreation fund created in Section 67-4225, Idaho Code, received from the sale of cutthroat wildlife license plates. (4-11-06)~~

**07. Department.** The Idaho Department of Parks and Recreation. (7-1-99)

**08. Director.** The Idaho Department of Parks and Recreation ~~Director chief administrator of the Department,~~ or the designee ~~of the Director.~~ (7-1-99)

~~**09. Grant.** A grant from programs or funds as described in Section 001.02 of this chapter. (4-11-06)~~

**10. Grantee.** An applicant who receives a grant from the Department for the programs or funds as described in Section 001.02.

~~11. **Match.** The grantee's contribution of cash, material, labor, and third-party in-kind services needed to complete the project as defined in the grant agreement. ( )~~

~~12. **Non-Profit:** An organization that qualifies for tax-exempt status by the IRS because its mission and purpose are to further a social cause and provide a public benefit. As used in this chapter, the term includes qualified non-for-profit organizations that benefit outdoor. Recreation.~~

~~13. **IDPR Grant Guidelines.** A compilation of state procedures, rules, and instructions assembled in manual form for dissemination to the potential applicant and public entities that may wish to apply for grants. (4-11-06)~~

~~10. **Management.** The actions taken in exercising control over, regulating the use, operation, and maintenance of facilities or programs. (7-1-99)~~

~~11. **Motorbike Recreation (MBR) Account.** This account, created by Section 67-7126, Idaho Code, may be used for all of the purposes outlined in Subsection 010.11 of this chapter and rider education programs. When reference is made to the ORMV Account in this chapter, it is intended to include the MBR Fund the same as if it was specifically denoted as such except enforcement of laws and rules governing the use of off road motor vehicles in Idaho. (4-11-06)~~

~~12. **Off Road Motor Vehicle (ORMV) Account.** That account created by Section 57-1901, Idaho Code. These moneys may be used to acquire, purchase, improve, repair, maintain, furnish and equip off road motor vehicle facilities and sites or areas used by off road vehicles on public or private land, and to assist with enforcement of laws and regulations governing the use of off road vehicles in the state of Idaho. (7-1-99)~~

~~13. **Off Road Motor Vehicle (ORMV) Account Advisory Committee.** A nine (9) member committee appointed by the Board to advise the Department on matters involving ORMV Fund grants. (7-1-99)~~

~~14. **Project.** An effort to comply with Idaho statutes and rules for which grant funds are used to assist the grantee in achieving the objectives of the grant programs. (4-11-06)~~  
The purchases, construction, or other activities proposed by the applicant and documented in the grant agreement. ( )

~~15. **Project Manager.** Any individual who has the principle responsibility for the ongoing management of projects. (7-1-99)~~

16. **Public Entity.** The state, federal or local government or a subdivision thereof (including recreation districts), or ~~an Indian tribe~~ a Native American Tribe. ( )

17. **Recreational Grant Program Guidance:** A compilation of state procedures, rules, policies, and instructions assembled for dissemination to the potential entities that may wish to apply for grants. ( ) (7-1-99)

~~18. **Recreational Road and Bridge Fund (RRBF).** That portion of the park and recreation capital improvement account designated for grants to improve roads, bridges, and parking lots in or leading to park and recreation areas of the state. (4-11-06)~~

~~19. **Recreational Trails Program (RTP).** The account created by the Transportation Equity Act for the 21st Century (Section 1112). This fund may be used for maintenance and restoration of existing recreational trails, development and rehabilitation of trailside and trailhead facilities and trail linkages for recreational trails, purchase and lease of recreational trail construction equipment, construction of new recreational trails, acquisition of easements and fee simple title to property for recreational trails or recreational trail corridors, and the operation of education programs to promote safety and environmental protection as those objectives relate to the use of recreational trails. (4-11-06)~~

~~20. **Recreational Trails Program (RTP) Advisory Committee.** A ten (10) member advisory committee appointed by the Board to advise the Department on matters related to the Recreational Trails Program. (4-11-06)~~

~~21. — **Recreational Vehicle (RV) Account.** That account created by Section 49-448, Idaho Code. The moneys may be used for the acquisition, lease, development, improvement, and maintenance of facilities designed to promote the health, safety, and enjoyment of recreational vehicle users. (7-1-99)~~

~~22. — **Recreational Vehicle (RV) Advisory Committee.** A six (6) member committee appointed by the Board to advise the Board and Department on matters involving the RV Account. (7-1-99)~~

~~23. — **Staff.** Any individual employed by the Department. (7-1-99)~~

~~24. — **State and Federal Grant Manager.** The Department employee administrator in charge of State and Federal grant programs. (4-11-06)~~

~~25. — **State and Federal Grant Program.** That section of the Department responsible for the administration of state and federal grant programs. (4-11-06)~~

~~26. — **State Trust for Outdoor Recreation Enhancement (STORE).** The recreation account created by Section 67-4247, Idaho Code. (7-1-99)~~

~~27. — **Waterways Improvement Fund (WIF).** That fund created by Section 57-1501, Idaho Code. These moneys may be used for the protection and promotion of safety, waterways improvements, creation and improvement of parking areas for boating purposes, making and improving boat ramps and moorings, marking of waterways, search and rescue, and all things incident to such purposes including the purchase of real and personal property. No such improvements may be constructed in any county of the state without the approval of the county waterways committee of the plan for such improvements. (4-11-06)~~

~~28. — **Waterways Improvement Fund Grant Advisory Committee.** A six (6) member committee appointed by the Board to advise the Department on matters relating to Waterways Improvement Fund grants. (7-1-99)~~

11. -- 049. (RESERVED)

~~50. — **GENERAL PROVISIONS OF THE STATE AND FEDERAL GRANT PROGRAM.**~~

~~It is the intent of the Department, through the State and Federal Grant program, to provide funds and planning assistance to entities for the acquisition, lease, development, improvement and maintenance of facilities and equipment to promote the health, safety, enjoyment and general welfare of recreational users in the state of Idaho. (4-11-06)~~

51. -- 074. (RESERVED) **????? Numbering System????**

~~52. — **GRANT CYCLES.** Applications for Off-Road Motor Vehicle (ORMV) Fund, Recreational Vehicle Fund (RV), Waterways Improvement Fund (WIF), Motorbike Recreation Account (MB), Mountain Bike License Plate (BK), Cutthroat License Plate (CP), and Recreational Road and Bridge (RB) grants will be considered at least once each state fiscal year (July 1 through June 30) dependent upon adequate funding availability. Applications for Recreational Trails Program (RTP) projects will be considered at least once each federal fiscal year (October 1 through September 30) dependent upon adequate funding availability. ( )~~

75. **ELIGIBLE APPLICANTS.**

Public entities are eligible to apply for all grant programs. Non-profit organizations are eligible to apply for the Recreational Trails Program and Mountain Bike Plate program. The state and federal grant manager determines if applicants are eligible based on federal code, state statutes and past performance of the applicant. Based on an applicant's past performance in managing a grant with the department the state and federal grant manager may recommend to the board that the applicant be considered ineligible for the current funding cycle, as defined in Subsection 010.16, and sponsors as defined by Federal Highway Administration Recreation Trail Program Interim Guidance, are eligible to apply for and receive grants as described on Subsection

~~001.02 of this chapter.~~

~~(4-11-06)~~

76. -- 099. (RESERVED)

100. APPLICATION PROCEDURE.

~~01. Submittal. Eligible applicant submits application prior to the stated deadline in the Recreational Grant Program Guidance. To be considered for a grant, an applicant must propose an eligible project and submit all documentation required by this chapter. ( )~~

~~02. Public Comment. As part of the application, the applicant must provide an opportunity for public comment. The applicant must include proof of public comment regarding the project in the application. The opportunity for public comment should begin within one (1) year of submitting the application. Any projects with public comment conducted over one (1) year prior to application may be rejected by the state and federal grant manager and the project will be deemed ineligible. ( )~~

~~03. Complete Application. Materials submitted by the sponsor are reviewed by the department for completeness and eligibility. ( )~~

~~04. Ranking. The appropriate advisory committee establishes project rankings by rating each eligible project using criteria established by the board. To objectively rate competing eligible projects, the committee considers the application and how the project meets the criteria and established priorities for the program. ( )~~

~~05. Board Review. The board reviews the priority list for awards and sets funding line based on recommendation of the advisory committees and the state and federal grant manager. ( )~~

~~06. Grant Award. Upon grant approval by the board, the department will present the sponsor with a grant agreement that identifies eligible costs and obligates the applicant to a specified project scope and performance period. ( )~~

~~07. Grant Agreement. The applicant must sign the agreement prior to initiating work on the project. The signed agreement obligates the applicant to complete all elements of the project as described in the agreement and any applicable approved amendment. ( )~~

~~All forms and documents required by these rules and the Department must be completed and submitted according to these rules in order for a grant application to be considered for approval. (7-1-99)~~

~~01. Forms. To be considered for a grant, an applicant must file with the Department a completed grant application form and other documentation specified in the IDPR Grant Guidelines, all of which must have original signatures. An applicant must file with the Department a completed grant agreement form, with original signatures, within sixty (60) calendar days of written notification of grant approval. The application and grant agreement forms must be provided to the applicant by the Department. (4-11-06)~~

~~02. Review. The applicant or applicant's representative may review the project and all associated documentation with the Department prior to submitting the application to ensure the project and documentation meet the criteria of the State and Federal grant program. When possible, Department staff may perform an on-site visit to the project site for preliminary fact finding and to evaluate the viability and eligibility of the project. (4-11-06)~~

~~03. Public Comment. The applicant must submit to the Department proof of public comment regarding the project. Proof of public comment may include the results of public meetings, scoping of National Environmental Policy Act (NEPA) processes, individual contacts with recreationists and others that may be affected by the project, newspaper articles and/or other media releases that describe the project and request public input. (4-11-06)~~

~~04. Deadline. The deadline for grant applications is established by the Department. The Department announces the availability of funds at least sixty (60) days prior to the deadline date for receipt of applications. (4-11-06)~~

101. -- 149. (RESERVED)

~~150. ELIGIBILITY AND PRIORITY RATING OF PROJECTS. PROJECT REQUIREMENTS~~

~~01. Real Property. The grantee must include any proposals to purchase real~~

property with grant moneys in the grant application and must provide an appraisal consistent with Section 175 of this chapter. ( )

**02. Fees.** The applicant is required to identify any existing or proposed fees associated with the grant request, including existing or proposed facilities. The applicant may propose fees for the use of or access to facilities or real property developed or purchased with grant funds at a level commensurate with the costs of maintenance and upkeep of the facility or real property. Requests for donations and fees for special events of limited duration at the facility are exempt when such are intended to cover extraordinary expenses. ( )

**03. Grant Modification.** Only for good cause, and upon the submission of detailed justification in writing and approval by the state and federal grant manager, may the terms and obligations of the grant application or grant agreement be modified. Examples of “good cause” include extraordinary physical barriers, project re-routing necessary to avoid critical habitat, and other constraints beyond the control of the grantee. ( )

Eligibility of all projects or applicants is determined by the State and Federal Grant Manager who considers relevant rules, statutes and past performance of the applicant. (4-11-06)

~~**01. Pre-Application Activities.** Projects, or any part thereof, either paid for by the grantee or completed prior to the grant application deadline date established by the Department, are ineligible for grant funding or to be considered as match. However, costs for design and engineering incurred within one (1) year prior to the application deadline date may be considered as match, provided they are listed as a scope element on the application. Recreational Trail Program projects, or any part thereof, completed prior to the execution of the project agreement must be ineligible for grant funding or to be considered as match. (4-11-06)~~

~~**02. Priority Rating Criteria.** The Department and/or appropriate advisory committee establishes project rankings by rating each eligible project using criteria established by the Board. Specific evaluation criteria is listed in the IDPR Grant Guidelines. (4-11-06)~~

**151. -- 174. (RESERVED)**

**175. PROJECT TIME PERIOD. REAL PROPERTY APPRAISALS.**

**01. Appraisal Required.** A real estate appraisal is required for all real property to be acquired with grant funds. The appraisal must be paid for by the grantee but may be included as part of eligible project costs in the application. ( )

**02. Appraisal Review.** The state and federal grant manager reviews appraisals for reasonableness at the time of application. The state and federal grant manager may reject a grant application that includes an unreasonable appraisal. ( )

**03. Negotiated Price.** An approved appraisal is an acceptable estimate of property value. The negotiation between a willing seller and a willing buyer may set a price that is higher than the appraisal, and this value can be considered along with the appraised value in establishing the reasonable limits of grant assistance. If the grantee believes the negotiated price is a better indication of market value, yet is higher than the appraised value, a detailed statement of this difference must be submitted to the state and federal grant manager. ( )

**04. Adequate Title and Public Access.** The grantee must have clear title to, or adequate control and tenure of, the real property (land, land improvement, structures, and appurtenances) to be developed. The term “adequate control and tenure” of real property means a lease or an easement that provides the grantee sufficient control over the real property to permit the proposed development and use for a period of at least twenty-five (25) years from the date of application, unless specifically

approved in writing by the department for a shorter term. The grantee must list all outstanding rights or interests held by others in the real property to be developed. If access to the real property to be developed is over private property, then the grantee must describe the provisions made to ensure adequate public access. In the event the real property becomes unusable for its intended purposes or if such use ceases, the grantee is responsible for conversion of the project. ( )

05. Limitations on Use. Property rights obtained with grant funds must be free of all reservations or encumbrances that would limit the use of the site disproportionate to the public benefit. ( )

01. Grant Cycle. Applications for ORMV Fund, RV Account, WIF, Motorbike Recreation Account (MRB), Cutthroat License Plate Fund, (CLP), Recreational Road and Bridge Fund (RRBF), or STORE will be considered at least once each state fiscal year (July 1 through June 30) dependent upon adequate funding availability. Applications for RTP projects will be considered at least once each federal fiscal year (October 1 through September 30) dependent upon adequate funding availability. (4-11-06)

02. Expenditure of Grant Funds. Except as herein provided, the grantee has only the designated state or federal fiscal year or years to expend grant funds. If the grant funds are not expended within the designated fiscal year or years, the grant will be revoked unless the applicant requests and receives an extension of time from the Department. (4-11-06)

03. Requests for Extension. A written request for an extension of the project period must be received by the Department prior to the end of the project period. The State and Federal Grant Manager must make the final determination of extensions. No project extension will be granted for more than one (1) year, however, project extensions may be granted in consecutive years. (4-11-06)

176. -- 199. (RESERVED)

200. AUTHORITY FOR FUNDING APPROVAL. GRANT STANDARDS

01. Minimum Project Match. Applicants must provide a minimum match of five percent (5%) of the total project cost, except recreational trails program which has a federal minimum match. ( )

02. Minimum Motorized Equipment Match. Grants for motorized equipment are allowed in the waterways improvement fund, recreational vehicle, off-road motor vehicle, recreational trails program, motorbike recreation, and mountain bike plate grant programs. Applicants must provide a minimum match of twenty percent (20%) of the total equipment purchase. An applicant may claim up to fifteen percent (15%) match from the trade-in value of other equipment. A minimum of five percent (5%) must be a cash match. ( )

201. MATCHING FUNDS. The following types of match may be used: ( )

01. Force Account Labor and Equipment. Documentation of force account must include: the name of each employee, dates worked, hourly rate of pay, number of hours worked, and the total cost by each employee. Documentation of equipment costs includes the type of equipment used, dates used, hourly rate value, number of hours used, how the hourly rate was determined, and total cost. ( )

02. Donated Materials. The value of donated material that is used as match cannot exceed the costs of the materials as documented in an invoice or receipt, or the market price at the time the grantee requests reimbursement for the material, whichever is less. The grantee must provide a detailed invoice marked "donation" or a letter from the donor (including the value) as documentation of donated material. ( )

03. Donated Contract Labor. When an employer, other than the grantee, donates the services

of an employee, these services are valued at the employee's regular rate of pay (not including fringe benefits and overhead costs). These services must be for the same skill for which the employee is normally paid. The grantee must provide documentation that includes the employee's name, dates worked, hourly rate, number of hours worked, and total cost. ( )

**04. Rates for Volunteers.** Skilled and unskilled volunteer labor rates must be consistent with the rate the grantee would pay for similar work in the grantee's labor market. If the volunteer is professionally skilled and employed in the work being performed on the project, the grantee may use the volunteer's normal wage rate. If the volunteer is not professionally employed in the work being performed on the project, the grantee must value the donated labor at the federal minimum wage rate. The grantee must provide documentation that includes the volunteer's name, date worked, hourly rate, number of hours worked, and total cost. ( )

**202. -- 299. (RESERVED)**

**300. EXPENDITURE OF GRANT FUNDS.** Grant funds not expended within the designated fiscal year or years as established by the project period in the project agreement, may be revoked unless the applicant requests and receives an extension of time from the state and federal grant manager. ( )

**301. PROJECT EXTENSION.** A written request for an extension of the project period must be received and reviewed by the state and federal grant manager prior to the end of the project period. No project extension will be granted for more than one (1) year; however, an applicant may request project extensions in consecutive years. ( )

**302. COST INCREASES.** ( )

**01. Cost Overruns.** Twenty percent of any program allocation may be held out by the department for necessary cost overruns related to previously awarded grants. Any unused funds will be redistributed in the next funding cycle. ( )

**02. Minor Cost Increases.** Cost increases of fifteen percent (15%) or less of the original grant amount that are less than or equal to twenty thousand dollars (\$20,000), may be approved by the director. Cost increases of fifteen percent (15%) or less of the original grant amount that exceed twenty thousand dollars (\$20,000) may be approved by the board. ( )

**03. Major Cost Increases.** Cost increases of more than fifteen percent (15%) of the original grant amount are not allowed. The applicant must either resubmit the project or submit a new grant request to increase the current project. ( )

**303. -- 349. (RESERVED)**

**350. PROJECT MANAGEMENT AND DISBURSEMENT OF FUNDS.** ( )

**01. Grant Agreement.** A grantee must complete the grant agreement form, with original or authenticated digital signatures, within sixty (60) calendar days of written notification of grant award. The agreement obligates the applicant to complete all elements of the project as specified in the signed grant agreement. ( )

**02. Purchase and Bidding Requirements.** The grantee must follow all local, state and federal laws pertaining to the expenditure of public funds. ( )



03. **Permits.** The grantee must legally acquire all required local, state and federal permits for the construction or development of the project before grant funds are expended. Construction must comply with the then current codes and standards. ( )

04. **Reimbursement of Project Costs.** The grantee must initially pay all project costs and then seek reimbursement through the department. The grantee must complete the appropriate form provided by the department certifying that the data is correct and submit the form to the department with an original or authenticated signature. ( )

05. **Allowable Costs.** The State and Federal Grant Manager determines what expenses are eligible for reimbursement based on federal code, state statutes and rules. Grantees must follow 2 CFR 200, in determining the reasonableness and allowability of costs. ( )

a. Projects, or any part thereof, either paid for by the grantee or completed prior to the grant application deadline, are ineligible for grant funding or to be considered as match. However, costs for design and engineering incurred within one (1) year prior to the application deadline date may be considered as match, provided they are listed as a scope element on the application. ( )

b. For Recreational Trail Program projects, any project activity conducted prior to the execution of the project agreement is ineligible for reimbursement or to be considered as match. ( )

06. **Matching Funds.** All matching funds must meet the allowable costs criteria outlined in Section 201 of this chapter. ( )

07. **Documentation and System of Internal Controls.** Grantees must follow 2 CFR 200 in maintaining a system of internal controls that provides reasonable assurance the grantee is managing the award in compliance with this chapter. Accounting records must be supported by source documentation such as vouchers, canceled checks, invoices, payroll, time and attendance records, contract and sub-grant award documents, and other required billing forms. ( )

08. **Reimbursement Requests and Reporting.** Grantees must remit a performance report to the department with each reimbursement request. Failure of the grantee to report or poor performance indicated by the inspection report may disqualify grantee from any future grant applications with the department. ( )

09. **Grant Closeouts.** Within forty-five (45) days after the completion of the project, the grantee must submit an appropriate closeout form as provided by the department. ( )

10. **Record Retention.** The records relative to any grant project are public records. The grantee must retain all financial information referenced in this chapter regarding a project for a time period of three (3) years from the date of the final grant payment, unless any litigation or audit concerning the project has been started or announced. ( )

11. **Audit Authority.** The department has the right of access to any books, documents, papers, or other records of grantees that are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts. An audit of the grant may result in the disallowance of costs incurred by the recipient and the establishment of a debt (account receivable) due the department. The department may perform an audit

~~randomly and without prior notice. ( )~~

~~**12. Failure to Comply.** If a grantee fails to comply with the obligations as set forth in the signed grant agreement, the applicant must repay all or a portion of the expended grant funds as determined by the state and federal grant manager. ( )~~

~~**351. -- 399. (RESERVED)**~~

~~Projects up to, and including, twenty thousand dollars (\$20,000) may be approved by the Director. Projects over twenty thousand dollars (\$20,000) must be presented to the Board for approval. (4-11-06)~~

~~**03. Minor Cost Increases.** Cost increases of fifteen percent (15%) or less of the original grant amount may be approved by the Director. (4-11-06)~~

~~**04. Major Cost Increases.** Cost increases of more than fifteen percent (15%) of the original grant amount require the project be presented as a totally new proposal and compete through the general application process described herein. Should the revised project not receive approval for cost increase grant funding, the grantee will be required to complete the scope of the project as originally proposed at its expense or return any project grant funds paid to it so that the project may be canceled and the grant funds reallocated. (4-11-06)~~

~~**05. Waterways Improvement Fund Grant Limit.** The total sum of WIF grant funds approved to be used in any one (1) county may not exceed thirty percent (30%) of the total WIF grant funds approved to be used statewide in any state fiscal year. (4-11-06)~~

~~**201. 249. (RESERVED)**~~

~~**250. DISBURSEMENT OF FUNDS.**~~

~~**01. Allowable Costs.** Applicable Office of Management and Budget (OMB) cost principles, program regulations, and the terms of grant agreements must be followed in determining the reasonableness and allowability of costs. (7-1-99)~~

~~**02. Documentation and System of Internal Controls.** The grantee must maintain a system of internal controls in order to identify the source and disbursement of funds provided for all project costs and match by grant or project. Accounting records must be supported by source documentation such as vouchers, canceled checks, invoices, payroll, time and attendance records, contract and sub-grant award documents, and other required billing forms. (4-11-06)~~

~~03. — Match. Match is the donation of cash, product or service used to complete the grant project as approved. The following types of match may be used: (4-11-06)~~

~~a. — Force account labor and equipment, i.e., the use of the grantee's staff (labor) and equipment costs. Documentation of force account must include: the name of each worker, dates worked, hourly rate of pay, number of hours worked, and the total cost by each person. Documentation of equipment costs includes the type of equipment used, dates used, hourly rate value, number of hours used, how the hourly rate was determined, and total cost. (7-1-99)~~

~~b. — Donated material that is used as match must be reasonable and cannot exceed the costs of the materials to the donor or the market price at the time they are charged to the project, whichever is less. A detailed invoice marked "donation" or a letter from the donor must be used as documentation of donated material. (7-1-99)~~

~~c. — Donated Contract Labor. When an employer, other than the grantee, furnishes the services of an employee, these services are valued at the employee's regular rate of pay (not including fringe benefits and overhead costs). These services must be for the same skill for which the employees is normally paid. Documentation must include the employee's name, dates worked, hourly rate, number of hours worked, and total cost. (7-1-99)~~

~~d. — Rates for Volunteers. Skilled and unskilled must be consistent with the rate regularly paid by the grantee for similar work or must be consistent with those paid for similar work in the grantee's labor market. If the volunteer is professionally skilled and employed in the work he is performing on the project, the grantee may use the individual's normal wage rate. If the volunteer is unskilled and not professionally employed in the work he is performing the grantee must value the donated labor at the national minimum wage rate. Documentation must include the volunteer's name, date worked, hourly rate, number of hours worked, and total cost. (7-1-99)~~

~~04. — Disbursement of Funds. Except as provided in Subsection 250.05 herein, the Department will authorize disbursement of funds allocated to a project on a reimbursement basis. This means that the grantee must initially pay all project costs and then seek reimbursement through the Department. (4-11-06)~~

~~a. — General. Grantees must use only the forms specified in this section, and such supplementary or other forms as may from time to time be authorized by the Department. (7-1-99)~~

~~b. — Request for Reimbursement. The grantee must complete an Idaho Department of Parks & Recreation (IDPR), Request for Reimbursement/Close-out Report form certifying that the data is correct and submit the form to the State and Federal grant program with an original signature. (4-11-06)~~

~~c. — Extend the Due Date. The Department may extend the due date of any financial report upon receiving a justified request from a grantee. (7-1-99)~~

~~d. — Accounting Basis. Each grantee must report program outlays and program income on a cash or accrual basis pursuant to Generally Accepted Accounting Principles. (7-1-99)~~

~~05. — Cash Advances. When approved for an advance grantees will be paid in advance no sooner than thirty (30) days prior to project start, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and their disbursement by the grantee. (4-11-06)~~

~~a. — Requesting an Advance. A disbursement of funds may be made on an advance basis by submitting an IDPR Request for Advancement form provided by the Department. Written Justification for an advance is required unless there is a Memorandum of Understanding or Collection Agreement on file. (4-11-06)~~

~~b. — Interest Earned on Advances. Grantees and subgrantees must promptly, at grant close-out, remit interest earned on advances to the Department. (7-1-99)~~

~~06. — Reporting. Each grantee receiving grant funds that require reporting must remit a complete activities report to the Department no later than January 31 of each year that covers the preceding calendar year and must be on forms provided by the Department. Failure to report or poor performance indicated by the report may~~

~~disqualify grantee from future grant application. (4-11-06)~~

~~**07. Grant Closeouts.** Within forty five (45) days after the completion of the project, the grantee must submit an IDPR Request for Reimbursement/Close out form and immediately refund to the Department any balance of unobligated cash advanced and interest earned. (4-11-06)~~

~~**08. Record Retention.** The grantee must retain all financial information referenced in these rules regarding a project for a time period of three (3) years from the date of the final grant payment, unless any litigation or audit concerning the project has been started or announced. (4-11-06)~~

~~**09. Audit Authority.** The Department has the right of access to any pertinent books, documents, papers, or other records of grantees that are pertinent to the grant, in order to make audits, examinations, excerpts, and transcripts. An audit of the award may result in the disallowance of costs incurred by the recipient and the establishment of a debt (account receivable) due the Department. (7-1-99)~~

~~**10. Contingency Fund.** The Department may retain grant funds from each recreational program grant account for the exclusive purpose of providing facilities or services. (7-1-99)~~

~~**251. OFF HIGHWAY VEHICLE LAW ENFORCEMENT FUND DISTRIBUTION.**~~

~~**01. Deposits Into and Usage of Fund.** One dollar (\$1) of every off highway vehicle certificate of number will be deposited into the off highway vehicle law enforcement fund. Moneys in this fund are paid out and used as follows: (4-11-15)~~

~~**a.** Sheriffs of counties with a current or an actively developing off highway vehicle law enforcement program recognized by the Department receive moneys from the fund based upon the formula provided in this rule. (3-29-10)~~

~~**b.** A program is recognized as an off highway vehicle law enforcement program if it is sponsored by a county sheriff to promote off highway vehicle safety, education, and law enforcement and is overseen by an advisory committee of three (3) or more individuals to include at least one (1) sheriff or deputy sheriff, one (1) motorbike representative, and one (1) all terrain vehicle or utility type vehicle representative. (3-29-10)~~

~~**c.** The Department must not withhold recognition of an off highway vehicle law enforcement program unless it is clearly demonstrated that the program has not performed its off highway vehicle enforcement duties within the past calendar year. An annual report of accomplishments of the previous calendar year by each participating sheriff must be delivered to the Department by March 1 of each year and includes (3-29-10)~~

~~**i.** The number of citations issued; (3-29-10)~~

~~**ii.** Assistance calls responded to; (3-29-10)~~

~~**iii.** Off highway vehicle contacts made; and (3-29-10)~~

~~**iv.** Safety classes held. (3-29-10)~~

~~**d.** Money from the off highway vehicle law enforcement fund will be used to defray costs for enforcement by sheriffs' offices pertaining to the use of all terrain vehicles, motorbikes, specialty off highway vehicles, and utility type vehicles as defined in section 67-7101, Idaho Code. (3-29-10)~~

~~**e.** Money in the off highway vehicle law enforcement fund will be used by the Department for the purpose of defraying costs of off highway vehicle related law enforcement activities that are conducted by a county sheriff's office and for no other purpose. Defrayable costs include: (3-29-10)~~

~~**i.** Wages (including overtime wages) of county sheriff's deputies directly engaged in off highway vehicle law enforcement, as described in this Section; (3-29-10)~~

~~ii. Wages for court appearances pertaining to violations of Idaho law pertaining to off highway vehicles, as described in this Section; and (3 29 10)~~

~~iii. Direct costs to the sheriff's office required to facilitate the enforcement of off highway vehicle laws, including vehicle purchase costs, fuel costs, supply costs and vehicle maintenance costs. (3 29 10)~~

~~**02. Annual Notification of Qualifying Offices.** Each year no later than April 1, the Department will notify the Idaho Sheriffs' Association in writing regarding which sheriff's offices are recognized by the Department as qualifying for enforcement funding under Section 67 7126, Idaho Code, and the balance of the off highway vehicle law enforcement fund. It is the responsibility of each sheriff's office to provide information regarding its off highway vehicle enforcement program in order for the Department to determine whether it recognizes the program. A sheriff's office has fourteen (14) days to request reconsideration of the Department's decision withholding recognition, and the Department must act upon such request within fourteen (14) days. (3 29 10)~~

~~**03. Formula for Distribution of Funds.** The Department distributes the funds in the off highway vehicle law enforcement fund based on the following formula: (3 29 10)~~

~~a. Total federal acres with reference to the Payments in Lieu of Taxes (PILT) number for each eligible county minus large tracts of land not open to off highway vehicle use. The result is the total off highway vehicle opportunity on federal public land for that county. (3 29 10)~~

~~b. Calculate the percentage of the total off highway vehicle opportunity on federal public land for each eligible county as compared to the entire state. (3 29 10)~~

~~c. Multiply this percentage by point zero six (0.6) to get sixty percent (60%) of the value. (3 29 10)~~

~~d. Calculate the percentage of off highway vehicle certificate of number designations for each eligible county as compared to the entire state. (4 11 15)~~

~~e. Multiply this percentage by point zero four (0.4) to get forty percent (40%) of the value. (3 29 10)~~

~~f. Add the sixty percent (60%) value from the total off highway vehicle opportunity on federal public land to the forty (40%) value of the off highway vehicle certificates of number. This total will be the percentage of the off highway vehicle law enforcement funds for which the individual county is eligible. (4 11 15)~~

~~**04. Distribution of Funds Not Used.** For the off highway vehicle law enforcement funds that are not allocated to a county because they do not have an off highway vehicle enforcement program as described by this rule, or for funds from undesignated certificates of number, the funds return to the off highway vehicle law enforcement fund. Any undistributed money must be allocated as follows: (4 11 15)~~

~~a. Fifty percent (50%) of the unallocated money must be distributed as per the distribution formula previously listed; and (3 29 10)~~

~~b. Fifty percent (50%) of the unallocated money will be held by the Idaho Sheriff's Association to be used for emphasis areas of off highway vehicle law enforcement. (3 29 10)~~

~~**05. Annual Audit.** All counties that receive off highway vehicle law enforcement funding are subject to an annual audit of the expenditure of the funds. (3 29 10)~~

**252. -- 299. (RESERVED)**

**300. GRANTEE OBLIGATIONS.**

~~**01. Project Completion.** Except as herein proved, upon approval of a grant application the grantee is obligated to complete all elements of a project as described on the approved grant application, grant agreement, or approved amendment. (4 11 06)~~

~~02. — **Project Management.** Except as herein provided, upon approval of a grant application the grantee must ensure adequate management of the project as specified in the approved grant application or grant agreement. (4-11-06)~~

~~03. — **Grant Modification.** Only for good cause, and upon the submission of detailed justification shown in writing and approval by the State and Federal Grant Manager may the terms and obligations of the grant application or grant agreement be modified. (4-11-06)~~

~~04. — **Maintenance and Operation.** Real property, physical facilities and equipment funded by a grant must be maintained and operated in the condition or state equivalent to that existing when such facility was completed or property or equipment purchased, normal wear and tear excepted. (4-11-06)~~

~~05. — **Public Use/Nondiscrimination.** Physical facilities and real property purchased in whole or in part with grant moneys must be available for public use regardless of race, color, religion, national origin, gender, age, or disability. Facilities constructed with grant moneys must meet the requirements as set by the Americans with Disabilities Act Guidelines. (4-11-06)~~

~~06. — **Fees And Donations.** Except as herein provided, fees may be charged or donations subscribed for the use of or access to facilities or real property developed or purchased with grant funds at a level commensurate with the costs of maintenance and upkeep of the facility or real property with the approval of the Board. Fees may be charged or donations subscribed for special events of limited duration at the facility when approved by the Department. (4-11-06)~~

~~07. — **Acknowledgment of Funding Assistance.** Grantee must post and maintain appropriate permanent signs or decals upon project sites or equipment acknowledging funding assistance from the appropriate grant fund and the Department upon start of the project or purchase of equipment. (4-11-06)~~

~~08. — **Notice Of Numbering Requirements.** Off Road Motor Vehicle Account project applicants and sponsors are responsible for posting a written notice of the requirement of applicable certificate of number requirements and enforcing such requirements for special events as well as general use. (4-11-15)~~

~~09. — **Project Liability.** Grantees, through a signed agreement, assume all project liability and hold the Department harmless. (4-11-06)~~

~~10. — **Purchase and Bidding Requirements.** The grantee must follow all local, state and federal laws pertaining to the expenditure of public funds. (4-11-06)~~

~~11. — **Permits.** The grantee must legally acquire all required local, state and federal permits for the construction or development of the project before grant funds are expended. Construction must comply with the then current codes and standards as set by the Uniform Building Code, Uniform Plumbing Code, and the National Electrical Code. (4-11-06)~~

~~12. — **Failure to Comply.** Failure by the grantee to comply with such terms and obligations as set forth in the approved grant application or grant agreement will result in the immediate revocation of an approved grant or constitutes a conversion pursuant to Section 350 of this chapter, as applicable. (4-11-06)~~

**301. -- 349. (RESERVED)**

**400. ONGOING GRANTEE OBLIGATIONS. ( )**

**01. Maintenance.** The grantee must maintain any facilities, real property, and equipment funded by a grant in the condition equivalent to that existing when such facility was completed or property or equipment purchased, normal wear and tear excepted. ( )

**02. Public Use.** The grantee must ensure that facilities and real property are available to the general public. ( )

**03. Nondiscrimination.** The grantee must ensure that facilities and real property purchased in whole or in part with grant moneys are available for public use regardless of race, color, religion, national origin, gender, age, or disability. The grantee must ensure that facilities constructed with grant moneys meet the requirements as set by the Americans with Disabilities Act. ( )

**04. Acknowledgment of Funding Assistance.** Grantee must post and maintain appropriate permanent signs or decals upon project sites or equipment acknowledging funding assistance from the appropriate grant fund and the department upon start of the project or purchase of equipment. ( )

**05. Project Liability.** Grantees, through a signed agreement, assume all project liability and hold the department harmless. ( )

**06. Responsibility for Equipment.** Motorized equipment purchased with grant funds becomes the property of the grantee and must be maintained for public use. ( )

**07. Failure to Comply.** Failure by the grantee to comply with the ongoing obligations may require repayment all or a portion of the grant funding.

**350. PROJECT CONVERSIONS.**

No grant funded project may, without the prior written approval of the Board, be converted to uses other than for the authorized purposes specified in the original grant application or grant agreement. (4-11-06)

~~**01. Approval of a Conversion.** The Board may approve a conversion only when the grant moneys spent on the project can be returned to the appropriate grant fund or the grantee can provide an immediate substitution of other projects of at least equal current fair market value and of reasonably equivalent recreational usefulness and location. (4-11-06)~~

~~02. — Resolving a Conversion. If there is a project conversion, the grantee is responsible for repaying the appropriate grant fund an amount determined by investment amortization through use, project life expectancy, and depreciation or appreciation of the facilities or equipment. (4-11-06)~~

~~03. — Conversion Requests. Project conversion requests must be in writing by the grantee prior to any conversion attempts. (7-1-99)~~

~~351. – 399. (RESERVED)~~

~~400. — RESPONSIBILITY FOR EQUIPMENT.~~

~~Motorized equipment purchased with grant funds become property of the grantee. Such units of motorized equipment are subject to Subsection 250.06 and Section 350 of this chapter. (4-11-06)~~

~~401. – 449. (RESERVED)~~

~~450. — REAL PROPERTY.~~

~~01. — Appraisals. A real estate appraisal is required for all real property to be acquired with grant funds. All appraisals must be prepared according to Department procedures. The appraisal must be paid for by the grantee, but may be included as part of eligible project costs. The selection of the appraiser must be approved by the Department. (4-11-06)~~

~~02. — Appraisal Review. The Department reviews appraisals as necessary. Any appraisal report that does not meet content requirements or use correct analysis procedures must be corrected to the satisfaction of the Department. All costs are covered by the grantee. (4-11-06)~~

~~03. — Negotiated Price. An approved appraisal is an acceptable estimate of property value. The negotiation between a willing seller and a willing buyer may set a price that is higher than the appraisal, and this value can be considered along with the appraised value in establishing the reasonable limits of assistance. If the grantee believes the negotiated price is a better indication of market value, yet is higher than the appraised value, a detailed statement of this difference must be submitted to the Department. (4-11-06)~~

~~04. — Adequate Title and Public Access. The grantee must have clear title to, or adequate control and tenure of, the real property (land, land improvement, structures, and appurtenances) to be developed. The term “adequate control and tenure” of real property means a lease or an easement that provides the grantee sufficient control over the real property to permit the proposed development and use for a period of at least twenty five (25) years from the date of application, unless specifically approved in writing by the Department for a shorter term. The grantee must list all outstanding rights or interests held by others in the real property to be developed. If access to the real property to be developed is over private property, then the grantee must describe the provisions made to ensure adequate public access. In the event the real property becomes unusable for its intended purposes or if such use ceases, the grantee is responsible for conversion of the project as described in Section 350 of this chapter. (4-11-06)~~

~~05. — Limitations on Use. Property rights obtained with grant funds must be free of all reservations or encumbrances that would limit the use of the site disproportionate to the public benefit. (4-11-06)~~

~~451. – 999. (RESERVED)~~



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