
PARKS AND TRAILS LEGACY GRANT PROGRAM REIMBURSEMENT MANUAL

Minnesota Department of Natural Resources
Division of Parks & Trails

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INTRODUCTION

This Manual contains the forms you must use to receive reimbursements from the Park and Trails Legacy Grant Program. Payment of grant funds to the Grantee is by reimbursement only. The Grantee must initially pay project expenses which are then reimbursed under the terms of the grant agreement. If you have questions about the policies or need help completing the forms, please call the DNR contact person assigned to your project

No more than four reimbursement requests may be submitted. If you anticipate needing more than four, please contact us before your project begins. The final reimbursement request must be submitted within sixty days of the project end date specified in the grant agreement.

ELIGIBLE COSTS

To be eligible for reimbursement, costs must be:

- Necessary for the completion of the project; and
- Incurred during the project period stated in the grant agreement; and
- Listed in the Cost Breakdown section of the Grantee's application; and
- Consistent with any eligibility requirements included in the grant agreement

Any changes to the project description or significant changes to the cost breakdown must be submitted to and approved by the state's authorized representative identified in the grant agreement. Failure to notify the state's representative prior to initiating a change in the project could jeopardize receipt of the funds approved for the project.

GRANT ACCOUNTING AND RECORD RETENTION

The Grantee shall maintain fiscal controls and fund accounting procedures that are based on generally accepted accounting standards and principles. The following practices should be used:

1. Establish separate accounts and supporting documents for this grant project.
2. Itemize records of project expenditures in sufficient detail to show the purpose of the expenditure.
3. Cross-reference each expenditure with the supporting purchase order, contract voucher, or invoice. These supporting documents should contain the signature of the individual authorized to approve such expenditures.
4. When payment is by warrant check, the warrant check should identify the project title and item being paid for.
5. When awarding contracts, follow the requirements of [Minnesota Statute 471.345](#) and, if your grant agreement states that the grant includes federal funding, the requirements of [43 CFR Part 12](#) for parks and [49 CFR Part 18.36](#) for trails.

All accounting records, project agreements, and correspondence related to the grant shall be retained by the Grantee for a minimum of six years following project completion and final payment. The records shall be subject to examination and audit as stated in the grant agreement.

The grant agreements themselves must be retained until all requirements have expired. Trail Legacy agreements for development must be retained for twenty years, all Park Legacy agreements and Trail Legacy agreements for land acquisition must be retained permanently.

LAND RECORD REQUIREMENT

Park Legacy - All lands improved or acquired with funding must be perpetually retained and managed by the Grantee solely for the purposes identified in the grant agreement. The Grantee shall record a condition on the property deeds to all lands within the park referring to the grant agreement and the perpetual use restrictions. The required language is identified in the grant agreement. Before any reimbursement, the Grantee must submit copies of the deeds showing the recorded restrictions.

Trail Legacy – Prior to reimbursement for land acquisition, the recipient must file a perpetual easement with the county recorder and provide a copy to the state. Per the grant agreement, all development projects must be maintained for at least 20 years for the purposes of the grant.

SUBMITTING YOUR REIMBURSEMENT REQUEST

ALL PROJECTS

Reimbursement Request Form

This form serves as the cover sheet for your request and requires an original signature of the official authorized by the Grantee to claim reimbursements.

Project Cost Summary Sheet

Use this form to list each invoice and to record the totals from your various summary sheets (lower section). Attach a copy of each invoice and the warrant check used to pay it. Each invoice must show the following information:

- Date
- Vendor's Name
- Quantity of item(s) purchased.
- Description of item(s) purchased.
- Unit price.

There are two instances that will require special attention. First, there may be some invoices that include materials or services that are not related to the grant project. In this case, highlight on the invoice only those items used for the project. Second, vendor statements are acceptable as cost documentation only when an invoice cannot be obtained from the vendor. Some vendors, as a matter of practice, do not use invoices. In such an instance, simply identify on the vendor's statement the items that are related to the project

Warrant Checks or Evidence of Payment – A photocopy of the Grantee's warrant check must be submitted with each invoice to provide evidence that the materials or services were actually paid for by the Grantee or Fiscal Agent. When a single warrant check is used to pay several invoices, simply attach all of the associated invoices to the copy of the warrant.

PROJECTS INVOLVING ACQUISITION OF LAND

The Grantee must complete the following steps in order:

1. Provide the Landowner(s) with a copy of the Statement of Just Compensation form for review and signature. This statement is not an offer to buy or an acceptance to sell. Information provided on this form includes the recommended market value and notification of the relocation assistance requirements.
2. Provide the Landowner(s) with the Written Offer to Purchase form, which must state the amount equal to or greater than the Statement of Just Compensation. Following the Landowner(s) review and signature of this form, you may begin to negotiate the selling price for the land to be acquired.
3. Provide the Landowner(s) with the Statement of Owner form for completion and signature.
4. If the Landowner(s) accepts an amount that is less than or greater than the amount of the Statement of Just Compensation, he/she must complete and sign the Statement of Difference in Value form. Signature of the form by the Landowner(s) constitutes his/her waiver of the right to just compensation.
5. Transfer the title and record the Land Record Requirement with the County.
6. After the title has been obtained, have your attorney complete the Attorney's Certificate of Title and 5-Year History of Conveyance form. A title insurance policy can be submitted in lieu of an Attorney's Certificate of Title.
7. If the Grantee and the Landowner(s) are unable to negotiate an agreement for the purchase of the land, the Grantee may, if authorized by law, institute eminent domain (condemnation) proceeding. In this case, the above forms are not required. Instead submit a copy of the Report of the Commissioners (court award) and a copy of the warrant check(s) paying the Landowner(s).

FORMS

ALL PROJECTS – [All Projects pdf](#)

- Checklist
- Reimbursement Request Form
- Project Cost Summary Sheet

PROJECTS INVOLVING LAND ACQUISITION – [Acquisition Forms pdf](#)

- Statement of Just Compensation
- Written Offer to Purchase
- Statement of Landowner
- Statement of Difference in Value
- Attorney's Certificate of Title and 5-year History of Conveyance