

FNP Reports - Trust Match – FORM D Line D Supply/Travel/Misc Extension Trust

Guidelines for Reporting & Documenting FNP Expenses Charged to Trust Account

If a county pays for FNP expenses out of their Trust account, it is matchable on the FORM D, provided that we follow the requirements for allowable match.

1. The item or service purchased must be used solely for the FNP Program
2. The purchase must be dated within the correct fiscal period:
 - a) Transactions dated October 1 – June 30 are reported *only* on the 1st (Oct-Dec), 2nd (Jan-Mar), & 3rd (Apr-Jun) Quarter reports
 - b) Transactions dated July 1 – September 30 are reported *only* on the 4th (Jul-Sep) Quarter
3. Required documentation consists of US Mailing copies of the voucher/supporting receipts for the expense and a copy of the Trust Banner Detail Transaction Page where that charge appears to Debi Delaney at the Campus FNP Office.

The copies of the vouchers, receipts/bills, and trust banner statements need to have these expenses

- ✓ marked with a highlighter or circled indicating that they are FNP expenses, the FNP FTE% (by county name for the multiple county units), and
 - ✓ the \$ amount that is being reported as FNP Match.
 - ✓ This documentation should be U.S. mailed the same day that the quarterly report FORM D workbook is e-mailed, which is the 7th of the month following the quarter end. Refer to MyExtension for schedule of report due dates and current report forms.
4. The Trust Match Summary Form was created so that all counties would be submitting this type of match in a uniform manner and

makes the Campus Office review of reports much easier and quicker. It also provides a clear audit trail for this match.

Begin using this form with the 3rd (Apr-Jun) Quarter Report due July 7th.

5. The following expenses are reported according to actual FNP usage. These items should be kept separate from general office use
 - Office/Cleaning Materials & Supplies
 - Educational/Instructional Materials & Supplies
 - Postage – Meter, Bulk Mail Receipts or Stamps (must be able to document details of what and how much was used for FNP via a log of some kind)
 - Travel
 - Other Misc

6. The following expenses are reported according to the individual county's FNP FTE%, as assigned by the ACES Fiscal Office – provided that they are not included in your office lease/rent.
 - Electricity
 - Gas
 - Janitorial
 - Sanitation/Sewer
 - Water to building (not chilled/bottled water)
 - Waste Collection
 - Building Maintenance/Repair
 - Office Phone/Internet Connections – Monthly Line Service Charge ONLY – no local or long distance call detail charges

7. There are some FNP Expenses that are not allowable as Trust Match or FNP Grant Direct Charges
 - *Xerox Machine Expenses*: such as the Machine/Equipment Lease/Rental, Maintenance/Repair/Service, Toner, Xerox Paper, Staples for the Xerox Machine.
 - This is because we are already matching allowable Xerox Expenses on the FORM D via the Xerox Log at \$.10 per copy
 - *Printer Expenses*: such as Toner, Color Ink Cartridges, Paper.

- This is because we are already matching allowable Expenses on the FORM D via the Xerox Log at \$1.00 per copy for color ink
- *Equipment:* Over \$500 per item
- *Gardening Expenses:* See Gardening Policy Document
- *Seeds:* See Gardening Policy Document
- *Subscriptions/Memberships:*