



# Volunteer Maine

The Maine Commission for Community Service  
*A Stronger Maine Through Volunteerism*



January 16, 2024

TO: Rebecca Davis  
Compliance & Systems Specialist  
AmeriCorps State and National  
1100 New Jersey Avenue SE, Suite 2288  
Washington, DC 20003

RE: OIG ROI 2019-030 Axiom Education and Training Center

Dear Ms Davis,

This is the written response for the above referenced AmeriCorps investigation report. Volunteer Maine has thoroughly reviewed program records in the context of this report and discussed the recommendations with the Commission's grant committee members. The Commission appreciates the OIG's work that uncovered the false claims about the EDA grant which was to fund both the Regional Supervisors and mobile computer labs. We are also deeply disturbed by the unallowable calculation of additional personnel time which is not in compliance with the grantee's written financial policies and procedures reviewed by the Commission. Based on our review of both the recommendations and program records (discussed below), we would support recovering up to \$82,188.02 but not the full \$181,009 in AmeriCorps grant funds for the following reasons.

- No personnel expenses were paid with AmeriCorps grant funds and all Member expenses for travel, training, health care, FICA, accidental injury/death insurance, and individual member laptops were paid for from the grantee share. In July 2019, the grantee also used donated funds to secure several mobile labs.
- AmeriCorps members did provide digital literacy education and seminars to 2,517 community residents through sessions delivered at over 60 documented locations. Education took the form of multi-session classes. Seminars were one-time presentations to community groups about topics such as internet safety.
- AmeriCorps member training hours across the program (in-person and online) account for only 14.6% of total hours served.
- 8 AmeriCorps members earned education awards: 5 successfully qualified for full-time awards, 3 qualified for pro-rated awards.
- The grantee's financial policies and procedures state that personnel submit weekly time sheets, and the hours are then moved to an excel sheet which allocates time to grant and non-grant sources. These also state that personnel are paid based on the approved budget of the organization. It was explained that the budget determines the salary which is then paid out incrementally and the allocation determines the proportion paid from various program accounts.
- Revenue to support the Grantee share of program expenses included \$385,000 received during the program year from Maine Technology Institute, John T Gorham Foundation, Machias Savings Bank, Bangor Savings Bank, Maine Community Foundation, and the Betterment Fund.
- There is compliant documentation of the \$39,230.95 of in-kind in the Grantee Share. (Provided to OIG in 2020.)

- If the unallowable personnel time (\$82,188.02) had not been claimed as an expense, the grantee would still have been within the parameters of regulatory match for a Year 1 grantee and the Commission’s required cost sharing (70% CNCS, 30% Grantee). When that amount is removed from expenses, the CNCS share is 26.7% and the Grantee share is 73.3%.

We provide further detail below.

1. Context from Program Budget, Expense Reports, and Application Narrative

- As proposed in the application budget and expensed over the course of the year,
  - no program personnel costs were paid from AmeriCorps funds.
  - certain Member costs were paid from the Grantee Share:

48,174.97	Member travel
22,623.86	Member supplies (including July purchase of mobile computers)
1,095.60	Member training
10,846.37	Member FICA
823.29	Member Worker Comp/Accident injury insurance
31,424.60	Member Health Care
<b>114,988.69</b>	<b>Total</b>

- The EDA grant was not the sole source of external funding for the program. These were reported in the quarterly OnCorps Program Income Reports the Commission requires (attached). Certain ones were confirmed through random selection during financial monitoring. The total amount of the external cash donations exceeds the total of Member costs paid from Grantee Share.
- Member travel reimbursement exceeded the budget by approximately \$22,000 because outreach activities of AmeriCorps Members were to be supplemented by community volunteers (CV). The CV role was to “extend training deployment” (page 6, line 4 of proposal) and “assist with participant assessments, scheduling, and classroom instruction for 1 hr/wk and offer one-on-one supplemental training to participants at training sites for 2 hrs/wk” (page 6, line 23). For clarification, the classes were to be multi-session and 3 hours long which clearly exceeds the 1-hour commitment of community volunteers.

In year one of this brand-new program, the AmeriCorps Members (ACMs) did not recruit community volunteers but did these activities themselves. Remembering this is pre-COVID and the cultural shift as well as acceptance of virtual meetings and events, the Members did their introduction visits to potential teaching sites, the distribution of interest surveys (assessing what people wanted to learn), outreach to potential students, etc. in person. They also did the tutoring which was set up as a block of time when a member would be in a location and residents could sign up for one-on-one help. For some ACMs whose assigned counties were many square miles, round trips to one teaching site could be 72 miles (Bangor to Blue Hill) or 154 miles (Farmington to Fryeburg).

Outreach activities are a typical allowable service activity for AmeriCorps members. In any program that seeks to educate local residents about an issue (energy conservation, chronic disease management, navigator services available), AmeriCorps members routinely meet with potential sites for events and promote events to the public. Expenses associated with these activities are allowed.

2. Program Design and Operation

None of what follows is intended to offset or argue about the OIG findings related to personnel time allocated to the Grantee Share of the expenses. Yet, there is an implication in the OIG text that accountability systems for AmeriCorps members and the fact they trained themselves about specific computer software was not part of the program design. There is also an inference that the AmeriCorps members did not implement the service

activities based on the timing of the OIG on-site interviews in May. Because these inferences could be a partial basis for determining AmeriCorps funds repayment, it is important to clarify these points.

The applicant's in-person training listed in the proposal text can be confirmed in ACM time logs which has a brief description of activities for each day. The narrative committed to pre-service orientation, a 40-hour Train-the-Trainer program, 40 hours of Cultural Immersion Training (focused on rural culture, poverty, and generational differences), and training on the use of Ditto, the applicant's CRM system through which students/participants in ACM courses had accounts and class registration was recorded. (Ditto also prevented double counting of participants.)

Then, ACMs either learned about a software or extended their knowledge using vendor/developer training videos. For example, Microsoft's training videos were used for Word, Excel, Powerpoint, and email class preparation. On the other hand, as confirmed by notations on ACM timesheets, the program staff conducted training for members on two programs (Internet Safety and using technology to age in the community) that were not off-the-shelf products.

The amount of time devoted to all training across the program was 14.6% and individual training percentages only exceeded 20% for ACMs who exited very early in their terms. (See attachment.)

Interestingly, the issue of accountability can be confirmed by events that led to an ACM calling the IG hotline and initiating this investigation. The ACMs had laptops for individual use. (The mobile labs constantly referenced were sets of multiple laptops to be used in teaching the public.) There was a monitoring program that allowed the program staff to see when members were working. This particular member was consistently working late in the evening through early morning hours. This was in defiance of the program manager's directives as well as attempted in-person meetings required as part of their progressive discipline. The dispute, attempted disciplinary actions, discovery of activities not compliant with the member agreement, and eventual dismissal for cause is well documented. The dismissal is the one referenced in the OIG findings report.

It is true the ACMs were not all digitally adept, but the program was not "forced to accept" applicants. Ironically, it had a diverse corps that reflected the communities to be served. In counties where the population demographics are significantly older, there were older members. There was a member with a disability. There were members with varying educational backgrounds and life experiences. Fortunately, there were also natural leaders in the group who "rallied the troops" to accomplish the work.

The performance measure for year 1 of this program set a target of providing 5,220 individuals with digital literacy education (classes and one-time seminars). ACMs reached 2,517 individuals (48% of target).

The demographic data from Internet Safety and the seminar for seniors was not captured in Ditto but the data for 1,855 participants in multi-session courses was. The program students matched the intended target beneficiary populations: 38% were not employed, 12% were employed part-time, and 22% were retirees. Education self-reported data shows 41% had attained only a high school diploma or GED and 35% of students had household incomes of \$25,000 or less. (The next income category was \$25,000-\$99,000 and, while 28% self-reported it applied, it isn't possible to discern where in the range their incomes fell.) The unduplicated Ditto count showed 40% of the students enrolled in more than one class. The same data showed the success of educational outreach as the number of students in classes started at 239 in quarter 2, rose by an additional 675 distinct individuals in quarter 3, and added 941 distinct individuals in quarter 4.

In preparing for this report, Commission staff examined the detailed OnCorps time logs for each ACM. These are usually only seen by a program director. The Commission view shows only accumulated hours for service, training, and hours left to serve. (This latter view was exported for the OIG when requested two years ago.)

ACMs report time and noted the activity (sometimes even comments like “I hope my car lasts to the end because there’s so much travel”). The compiled results are attached. A summary of the time for all members is here:

	<b>Total served</b>	<b>Training</b>	<b>Outreach</b>	<b>Teaching Tutoring</b>	<b>Class prep, teamwork, &amp; planning</b>
Hours	16,914.75	2,476.25	930.5	3,508	10,000
% of time	100.0%	14.6%	5.5%	20.7%	59.1%

Definitions:

Training: ACM learning time either at staff-conducted training or online learning

Outreach: in-person time spent meeting community partners and contacts, includes travel to/from

Teaching/tutoring: travel to/from class site, conducting session

Class prep, teamwork, planning: ACMs served in teams of 2 in each assigned county so teamwork is time spent meeting in-person or virtually with teammate. Class prep includes emails to enrolled people, run-throughs of presentations, calls to site, etc. Planning covers setting up outreach meetings, creating promotion/information materials, meeting with program staff, etc.

All these activities would be allowable and expected in a program that was new (not a recompetete). Had the program been able to continue<sup>1</sup>, subsequent ACMs would have inherited relationships and a level of community awareness that the first cohort established.

### 3. Commission response to Recommendation #2.

The Commission did emphasize the need to have resources ready to implement the program if selected for funding. This readiness was reinforced in 3 written statements in the Request for Proposal. That said, at the December 12, 2024, meeting of the grant selection committee, the Commissioners decided to add questions to the AC Formula applicant interview that will probe the certainty of financial resources and partnerships claimed to exist in proposals.

There will be greater scrutiny of the anticipated supports listed in the Source of Funds section of the budget. In the Source of Funds section of the budget for this proposal, the secured foundation revenue was real and put on the grant. Of the proposed income sources listed, the state one was secured but at 20% of what was listed. The remaining cash amounts from private sources were secured in the listed amounts but not from the sources listed. The remaining significant source of funds that did not materialize was the \$241,000 from the Northern Border Commission.

It is usual and typical for AmeriCorps programs to anticipate funding from sources but not secure the funding until various points during the program year. The oldest examples in AmeriCorps are the conservation corps which can add or lose funding depending on changes in partner financial conditions (state government, land trusts, federal agency budget allotments to states, etc.). The Maine commission does have a statement in two places in the Cooperative Grant Agreement that direct the grantee to notify the Commission when a loss of funding impacts the program’s ability to function. It is our experience that grantees – this one excepted – do reach out to the Commission when this happens because they need to explain changes in enrollment, downsizing staff, and other impacts.

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<sup>1</sup> The continuation application in spring 2019 was conditionally approved by the Commissioners at their June meeting. The conditions had to be met before a continuation agreement would be issued. They included having a named supervisor at each UMaine site and adding a staff person with the skills to support a team of AmeriCorps members. After consideration, the program sponsor declined to continue with AmeriCorps.

There is also a statement in the agreement requiring the Commission be notified when there are staff changes and that is reviewed in the annual grant staff training. The same is true for changes in program design based on implementation experience.

The Commission does not expect to require resources be on hand at the start of the program but it will probe more closely the status of anticipated supports including the stage of approval for grants listed.

Hours to be served by AmeriCorps members is addressed by the Commission. Member role descriptions are submitted to the Program Officer for approval before any ACM can be placed in a position. These must include a statement of the expected hours of service each week. The two approved role descriptions for this program have statements of hours: 1700-hour position ACM is expected to serve 40 hrs./wk.; 900-hour position, 24 hrs./wk.

### **Summary**

We agree some funds should be recovered. The grantee not only made false statements in the application but continued to do so in official Grantee Progress Reports. In addition, the grantee falsely claimed a value for personnel time that was not allowable for salaried employees.

We believe a reduction in funds recovered is warranted because AmeriCorps members did implement the program and managed to, in the face of unexpected circumstances, achieve nearly half the target set in the performance measures. To do so, not only did AmeriCorps grant funds support their efforts but private donations from foundations and businesses were directed to program support.

The Commission respectfully requests the opportunity to discuss its position before a final determination is made by AmeriCorps. Once the amount is set, the Commission is prepared to send a letter to Axiom Education & Training Center within 2 business days.

If there is anything in this response that is unclear, please inquire. We look forward to closing out this 2019 case.

Sincerely,



Maryalice Crofton, Executive Director

### Attachments:

Additional Responses to questions from Rebecca Davis received by email January 16, 2024 at 4:11pm

Summary analysis of ACM time distribution and activity locations

Final Periodic Expense Report

Program Quarterly Income Reports

Axiom Education & Training Center payroll policies/procedures

Additional Responses to questions from Rebecca Davis received by email January 16, 2024 at 4:11pm

- *Does the Commission have an AmeriCorps Program Manager's Handbook to provide grantees with a centralized resource and best practices for operating an AmeriCorps program?*

Yes. In 2018, the digital guidance which includes templates, was given to each program staff person on a thumb drive. These were passed out and used during the annual grantee training which occurs before the start of the program year. The financial aspects of operating an AmeriCorps program were covered in Session III of the four-part series which fiscal staff were required to attend. The Commission has the attendance sheets for that day with signatures of participants. Axiom program staff were present.

The "handbook" or guidance is still digital but published in the AmeriCorps Technical Assistance program management site, a Basecamp project management platform. It is updated each year prior to the annual grantee program training.

The thumb drive contents for 2018 were archived and can be provided if needed. It should be noted that the Commission's digital guidance for programs was made available to the CNCS monitor who did a review in 2022.

- *During Volunteer Maine's grant application and/or grant review and/or grant award process, is there a risk assessment of prospective grantees to ensure that new grantees have the capacity, know-how, and resources to administer an AmeriCorps grant. Does it include conducting an in-depth financial review to ensure new grantees have enough secured resources to implement critical aspects of the grant when the program starts?*

This response is brief since the Commission's description of its Grant Selection Process is outlined in each Commission Support Grant application.

During assessment of proposals, the Commission does take a close look at the applicant organization's financial systems, IRS 990s (if applicable), audit, business practices, prior grant experience, and readiness. The federal registries and state non-profit registry kept by the Secretary of State are also checked. In assessing financial strength including whether the organization has enough total resources to support program start-up before reimbursement of AmeriCorps funds, the Audit Ratio tool introduced to State Commissions by CNCS is used. The results are shared with the board grant selection committee which includes members who are analysts of financial statements. They also receive the original documents so they can review and confirm staff statements if they wish. This is a check/balance that ensures no single set of eyes examines the information.

The audit ratio for this applicant is below and is from the Commission archive of documents provided to the Grant Selection and Performance committee.

FORMULA	Enter amount from audit	RATIOS	
<b>From "Statements of Financial Position"</b>			
<b>Total Current Assets</b>	\$ 110,672.00	666.70	<b>Working Capital (Current Ratio)</b>
<b>Total Current Liabilities</b>	\$ 166.00		Ability to pay current liabilities as they mature - higher number is better
<b>Cash &amp; Cash Equivalents</b>	\$ 77,477.00	466.73	<b>Quick Ratio (Acid Test)</b>
<b>Total Current Liabilities</b>	\$ 166.00		Ability to pay current debt with only cash and cash equivalents - higher number is better
<b>Total Liabilities</b>	\$ 166.00	0.00	<b>Debt/Equity</b>
<b>Total Net Assets</b>	\$ 50,506.00		Indicates the balance between equity and debt - lower number is generally better (higher number equals more debt thus organization is more "leveraged")
<b>From "Statements of Activities"</b>			
<b>Program Services</b>	\$ 362,791.00	0.63	<b>Program Services/Total Expenses</b>
<b>Total Expenses</b>	\$ 573,914.00		Indicates the ratio that an organization spends on its mission in relation to its total expenses - higher number is better
<b>General &amp; Administrative</b>	\$ 211,123.00	0.37	<b>General and Admin/Total Expenses</b>
<b>Total Expenses</b>	\$ 573,914.00		Shows relationship between the organization's overhead expenses to its total expenses - lower number is better (indicates a more efficient organization)
<b>Total Expenses</b>	\$ 573,914.00	0.93	<b>Total Expenses/Total Support &amp; Revenue</b>
<b>Total Support &amp; Revenue</b>	\$ 616,850.00		Ratios less than 1 but closer to 1.0 indicate a fairly healthy financial picture

Their auditor's management letter, audit, and 990 submitted with the proposal can be provided if needed. It should be noted the Commission's confidence in the applicant was increased by the auditor's letter which stated Axiom properly implemented internal controls in all aspects of the organization and no deficiencies or weaknesses were identified.

The applicant chose to use a prior \$300,000 grant from the John T Gorman Foundation to illustrate its prior grant experience. The 2013-2014 project aimed to increase tech skills among Washington County (ME) residents by providing free introductory classes in Microsoft Office products, browser use, social media use, and a basic accounting program. The teachers were students from UMaine Machias who reached 1,500 residents. In a sense, this project was the pilot for the 2018 proposal and Gorman Foundation was pledging to support the AmeriCorps program with another \$200,000. Those funds were reported as received in the 9/30/2018 Program Income Report for the AmeriCorps grant.

The completed financial systems survey that was submitted with the proposal is incorporated into this attachment. (Next page et seq.)

# ATTACHMENT H: FINANCIAL MANAGEMENT SYSTEMS SURVEY

## Financial Management Systems Survey for Potential Grantees

Legal Applicant: Axiom Education & Training Center Date of Survey: 5/2/18

### A. General Information

1. Has your organization received a federal cost-reimbursement award in the last two years?

YES  NO If yes, what is your cognizant federal oversight agency.

Agency: \_\_\_\_\_

Name of Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

2. Has your organization been audited by an independent public accounting firm in the past two years?

YES  NO

If yes, please attach a copy of the report along with **all** management letters and/or findings.

3. Was this audit conducted in accordance with OMB Uniform Guidance?  YES  NO

If "No", what procedures were followed? \_\_\_\_\_

4. Please indicate the fiscal year of your organization:

Month begins: 7/1 Month ends: 6/30

5. What is the usual audit schedule for your organization? Monthly

6. Does your organization have a cost allocation plan?  YES  NO (If "Yes", attach a copy.)

7. Does your organization have a negotiated indirect cost rate with a state or federal agency?

YES  NO

If "Yes", what is your cognizant agency? \_\_\_\_\_

Please attach a copy of your most recent letter from this agency.

8. Has the Internal Revenue Service granted final approval for tax-exempt status?  YES  NO

9. Under which IRS Code did your organization file?  501(c)(3) \_\_\_\_\_ 501(c)(4)

\_\_\_\_\_ 501(c)(5) \_\_\_\_\_ 501(c)(6) \_\_\_\_\_ Other: \_\_\_\_\_

10. Please provide a copy of your organization's Articles of Incorporation or governing document in which its purpose and mission is codified.

Comments: \_\_\_\_\_

11. On what date was your organization's last 990 filed? 10/20/17

12. Does the name of the organization filing the 990 exactly match the name of the legal applicant submitting this proposal?  YES  NO

If "No," what name does appear on the 990? \_\_\_\_\_



**B. Accounting System**

- 1. Which of the following best describes the accounting system:  Manual  Automated  
 Combination
- 2. Is there a chart of accounts?  YES  NO
- 3. Is a double entry accounting system used?  YES  NO
- 4. What books of account are maintained?
  - a) General Ledger  YES  NO
  - b) Project Cost Ledger  YES  NO
  - c) Cash Receipts Journal  YES  NO
  - d) Cash Disbursements Journal  YES  NO
  - e) Payroll Journal  YES  NO
  - f) Income (Sales) Journal  YES  NO
  - g) Purchase Journal  YES  NO
  - h) General Journal  YES  NO
  - i) Other (please describe):  YES  NO

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- 5. Does the accounting system identify the receipt and expenditure of funds separately for each grant and contract?  YES  NO
  - 6. Does the accounting system provide for recording grant/contract costs according to categories of the approved budget?  YES  NO
  - 7. Does the accounting system provide for documenting and recording the in-kind value or goods and services contributed to grant or contract projects?  YES  NO
  - 8. Are time distribution records maintained for each employee to account for his/her total effort (100%)?  YES  NO
  - 9. Is the accounting system able to disburse stipends that are not based on hours worked but do require withholding income tax and payment of FICA?  YES  NO
  - 10. Is the organization familiar with the cost principles (2CFR – formerly OMB Circulars A-21, A-87, or A-122 as appropriate) and procedures for the determination and allowance of costs in connection with federal grants and contracts?  YES  NO

Comments: \_\_\_\_\_

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**C. Funds Management**

- 1. Is a separate account maintained for Federal grant/contract funds?  YES  NO
- 2. If a separate account is not maintained, can the federal grant/cooperative agreement funds and related expenses be readily identified?  YES  NO

Comments: \_\_\_\_\_

- 
- 
- 3. Does your organization use electronic fund transfers to make or receive payments?  YES  NO

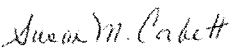
**D. Internal Controls**

- 1. Are the duties of the bookkeeper/record keeper separated from cash functions (receipt or payment of cash)?  
 YES  NO
- 2. Are checks signed by individuals whose duties exclude recording cash received, approving vouchers for payment and payroll preparation?  YES  NO
- 3. Are accounting entries supported by appropriate documentation (e.g., purchase orders, vouchers, etc.)?  
 YES  NO
- 4. Are employees who handle funds required to be bonded against loss by reasons of fraud or dishonesty?  
 YES  NO

Comments: \_\_\_\_\_

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**Prepared by:** Susan Corbett

**Signature:** 

**Title:** Consultant

**Date:** 5/3/18

Term	Hrs Served	Exit	Award	Training%	Outreach %	Teaching/ Tutoring %	Class Prep, teamwork, & planning %	Instructor	Last Name	Assigned counties	Locations of site visits or classes/tutoring	Outreach hours - site visits	Classes/ tutoring hours	Notes
900	547	early	no	13.2%	6%	20%	60.8%	Thomas	Furrow	Somerset	BINGHAM SOLON SKOWHEGAN MERCER, PITTSFIELD,DETROIT CANNAN NEWPORT- PORTLAND- JACKMAN	31.5	110.5	
1700	1712	completed	yes	17.1%	6%	24%	52.3%	Lisa	Hanscom	Washington/ Hancock	JONESPORT -- CALAIS -- PEMBROKE - PLEASANT POINT - EASTPORT -LUBEC - AXIOM- WHITNEYVILLE - LUBEC - JONESBORO -CHERRYFIELD - PRINCETON LIBRARY	107.5	416.5	
1700	859	early	no	10.7%	8%	38%	44.0%	Robert	Hohman	Northern Aroostook	WASHBURN, CARIBOU, LIMESTONE, PRESQUE ISLE, ASHLAND, FORT FAIRFIELD, ST. AGATHA, HOULTON, MARS HILL, FORT KENT	65.5	323.95	
1700	1557	early	no	8.7%	1%	6%	83.9%	Anthony	Houghton	Somerset	BINGHAM SOLON SKOWHEGAN MERCER, PITTSFIELD,DETROIT CANNAN NEWPORT- NEW PORTLAND- JACKMAN	19.75	94.75	
1700	1739	completed	yes	17.7%	3%	12%	67.2%	Kristin	King	Washington/ Hancock	PLEASANT POINT - LUBEC - MACHIAS - CALAIS PRINCETON - WHITING - TRECSCOTT (COBSCOOK BAY) - MILBRIDGE - CHERRYFIELD (SEA COAST MISSION) PORTER - DENNYSVILLE (LINCOLN MEMORIAL) PEMBROKE - ROQUE BLUFFS	55.75	206	
1700	688	early	no	51.7%	2%	1%	45.4%	Lillie	Lavado	Southern Aroostook	UMFK- FORT FAIRFIELD -SAD 1 -- MADAWASKA	11	9	
1700	1299	early (CC)	yes	11.3%	1%	9%	79.2%	Bethany	Leigh	Somerset	PORTLAND SKOWHEGAN, JACKMAN - LAWRENCE, EAST WILTON WESTERN MAINE COMMUNITY ACTION - RUMFORD - FARMINGTON - STRATTON - DENNYSVILLE - CUTLER(PORTLAND)	6.5	117	
1700	1191	early	no	10.1%	14%	0%	76.4%	Mika Lindsay	Ouellette	Penobscot/Piscataquis	Millinocket, Augusta, Hamden, Orono, Brewer, Charleston, Carmel, Orrinton, Bangor, Newburgh, Monson, Skowhegan, Portland, Milo,	161.25		
1700	1191	early	no	10.1%	0%	11%	78.8%	Mika Lindsay	Ouellette	Penobscot/Piscataquis	Milo, Greenville, Brewer, Bangor, Orrington, Skowhegan, Orono, Carmel,		132.75	
1700	1077	early	no	12.0%	8.4%	36.6%	43.0%	Debbie	Parker	Penobscot/Piscataquis	Millinocket, Orono, Old Town, Bangor, Newport, Dover- Foxcroft, Brewer, Guilford, Lincoln, Dixmont, Dexter, Bucksport	90		
											Dover-Foxcroft, Bangor, Guilford, Lincoln, Deer Isle, Newport, Orono, Old Town, Blue Hill, Greenville, Ellsworth, Southwest Harbor, Bass Harbor		394.25	
1700	190	early (CC)	yes	75.7%	1.6%	0.0%	22.7%	Paule	Quinones	Penobscot/Piscataquis	Milo	3	0	
1700	342	early (CC)	yes	46.8%	12.6%	0.0%	40.6%	Shannon	Schmelzer	Washington/Hancock	Machias	43	0	
1700	1776	completed	yes	14.5%	6.5%	21.6%	57.4%	Carolyn	Smith		Wilton, Farmington, Carrabasset, Norway, Stratton, UMaine Farmington, Fryeberg, South Paris, Rumford, Rangeley, Jay, Brownfield, Lovell, Dixfield	116.25		
								Carolyn	Smith	Franklin/Oxford	Carrabasset, Stratton, Wilton, Rumford		383.5	
1700	1733	completed	yes	7.0%	3.2%	48.9%	40.9%	Christopher	Suggs	Washington/Hancock	Jonesport, Calais, Bucksport, Southwest Harbor	55		
								Christopher	Suggs		Mount Desert, MDI Regional High School, Ellsworth, Stonington, Bucksport, Sullivan, Propsect Harbor, Southwest Harbor, Deer Isle		847.5	
900	279	early	no	29.0%	20.5%	18.4%	32.1%	Taylor	Sulander	Penobscot/Piscataquis	Lincoln, Patten, Houlton, Sherman, Island Falls, Dyer Brook, Enfield, East Millinocket, Bancroft, Chester, Winn, Springfield, Macahoc, Kingman, Prentiss	57.25		
								Taylor	Sulander		Caribou, Lincoln		51.25	
900	93.5	early	no	91.3%	0.0%	0.0%	8.8%	Chelsey	Talley	Franklin/Oxford		0	0	
1700	1830	completed	yes	8.1%	5.9%	23.0%	63%	John	Tarbox	Franklin/Oxford	Wilton, Farmington, Phillips, Carabasset Valley, Norway, Coburn Gore, Jay, Fryeburg	107.25		Notes on JT's records as well as his team mates indicate he developed videos for their teaching use. Likely the reason for low teaching time.

				John	Tarbox	Farmington, Carabasset Valley, Stratton, Wilton, Newport, Rumford		421
1700	early	no	n/a	Susan	Horgan	Penboscot/Piscataquis	No hours; enrolled 11/08 and exited 11/09.	

**Summary of Member Time**

	Total served	Training	Outreach	Teaching Tutoring	Class Prep, teamwork, & planning
Hours	16,914.75	2,476.25	930.5	3507.95	10,000.05
% of time	100.0%	14.6%	5.5%	20.7%	59.1%

Program Name: AmeriCorps Digital Inclusion Initiative  
 Fiscal Host: Axiom Education & Training Center  
 Program Type: Formula (30% match)  
 Program Year/Period: 2018-2019/September 2019 Expense Report  
 Submitted: 10/10/2019 (Susan Corbett)  
 Approved: 10/17/2019 (Jamie McFaul)



**Periodic Expense Report**

Budget Item	Budget Total					Current Expenditures					Year-To-Date					Budget versus YTD Actual				
	CNCS	Grantee Cash	Grantee In-kind	ARPA	Total	CNCS	Grantee Cash	Grantee In-kind	ARPA	Total	CNCS	Grantee Cash	Grantee In-kind	ARPA	Total	CNCS	Grantee Cash	Grantee In-kind	ARPA	Total
<b>Program Operating Costs</b>																				
A Personnel Exp	\$0.00	\$542,000.00	\$0.00	\$0.00	\$542,000.00	\$0.00	\$13,888.84	\$0.00	\$0.00	\$13,888.84	\$0.00	\$213,856.85	\$0.00	\$0.00	\$213,856.85	\$0.00	\$328,143.15	\$0.00	\$0.00	\$328,143.15
B Fringe Benefits	\$0.00	\$146,339.00	\$0.00	\$0.00	\$146,339.00	\$0.00	\$3,640.95	\$0.00	\$0.00	\$3,640.95	\$0.00	\$57,673.93	\$0.00	\$0.00	\$57,673.93	\$0.00	\$88,665.07	\$0.00	\$0.00	\$88,665.07
<b>C Travel</b>																				
C.1 Staff Travel	\$0.00	\$58,635.00	\$0.00	\$0.00	\$58,635.00	\$0.00	\$495.50	\$0.00	\$0.00	\$495.50	\$0.00	\$9,418.04	\$0.00	\$0.00	\$9,418.04	\$0.00	\$49,216.96	\$0.00	\$0.00	\$49,216.96
C.2 Member Travel	\$0.00	\$26,160.00	\$0.00	\$0.00	\$26,160.00	\$0.00	\$5,403.86	\$0.00	\$0.00	\$5,403.86	\$0.00	\$48,174.97	\$0.00	\$0.00	\$48,174.97	\$0.00	(\$22,014.97)	\$0.00	\$0.00	(\$22,014.97)
C.3 Travel Subtotal	\$0.00	\$84,795.00	\$0.00	\$0.00	\$84,795.00	\$0.00	\$5,899.36	\$0.00	\$0.00	\$5,899.36	\$0.00	\$57,593.01	\$0.00	\$0.00	\$57,593.01	\$0.00	\$27,201.99	\$0.00	\$0.00	\$27,201.99
D Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E Supplies	\$0.00	\$403,488.00	\$0.00	\$0.00	\$403,488.00	\$0.00	\$9,305.20	\$0.00	\$0.00	\$9,305.20	\$0.00	\$22,623.86	\$0.00	\$0.00	\$22,623.86	\$0.00	\$380,864.14	\$0.00	\$0.00	\$380,864.14
F Consultants	\$0.00	\$36,560.00	\$0.00	\$0.00	\$36,560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,716.00	\$0.00	\$0.00	\$1,716.00	\$0.00	\$34,844.00	\$0.00	\$0.00	\$34,844.00
<b>G Training</b>																				
G.1 Staff Training	\$0.00	\$3,360.00	\$0.00	\$0.00	\$3,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,634.47	\$0.00	\$0.00	\$2,634.47	\$0.00	\$725.53	\$0.00	\$0.00	\$725.53
G.2 Member Training	\$0.00	\$960.00	\$0.00	\$0.00	\$960.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,095.60	\$0.00	\$0.00	\$1,095.60	\$0.00	(\$135.60)	\$0.00	\$0.00	(\$135.60)
G.3 Training Subtotal	\$0.00	\$4,320.00	\$0.00	\$0.00	\$4,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,730.07	\$0.00	\$0.00	\$3,730.07	\$0.00	\$589.93	\$0.00	\$0.00	\$589.93
H Evaluation	\$0.00	\$101,080.00	\$0.00	\$0.00	\$101,080.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46,211.10	\$0.00	\$0.00	\$46,211.10	\$0.00	\$54,868.90	\$0.00	\$0.00	\$54,868.90
I Other Op	\$0.00	\$95,720.00	\$133,291.00	\$0.00	\$229,011.00	\$0.00	\$218.88	\$2,904.88	\$0.00	\$3,123.76	\$3,080.00	\$33,640.15	\$39,230.95	\$0.00	\$75,951.10	(\$3,080.00)	\$62,079.85	\$94,060.05	\$0.00	\$153,059.90
<b>K Living Allowance</b>																				
K.1 Full Time	\$219,712.00	\$0.00	\$0.00	\$0.00	\$219,712.00	\$8,252.22	\$0.00	\$0.00	\$0.00	\$8,252.22	\$150,050.46	\$0.00	\$0.00	\$0.00	\$150,050.46	\$69,661.54	\$0.00	\$0.00	\$0.00	\$69,661.54
K.2 Half Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$686.60	\$0.00	\$0.00	\$0.00	\$686.60	\$16,495.88	\$0.00	\$0.00	\$0.00	\$16,495.88	(\$16,495.88)	\$0.00	\$0.00	\$0.00	(\$16,495.88)
K.3 Reduced Half Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.4 Quarter Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.5 Minimum Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.6 Three Quarter Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.7 Abbreviated Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K.8 Living Allowance Subtotal	\$219,712.00	\$0.00	\$0.00	\$0.00	\$219,712.00	\$8,938.82	\$0.00	\$0.00	\$0.00	\$8,938.82	\$166,546.34	\$0.00	\$0.00	\$0.00	\$166,546.34	\$53,165.66	\$0.00	\$0.00	\$0.00	\$53,165.66
<b>L Member Support</b>																				
L.1 FICA	\$1,804.00	\$15,004.00	\$0.00	\$0.00	\$16,808.00	\$0.00	\$683.77	\$0.00	\$0.00	\$683.77	\$1,804.00	\$10,846.37	\$0.00	\$0.00	\$12,650.37	\$0.00	\$4,157.63	\$0.00	\$0.00	\$4,157.63
L.2 Workers Comp	\$0.00	\$2,320.00	\$0.00	\$0.00	\$2,320.00	\$0.00	\$42.41	\$0.00	\$0.00	\$42.41	\$0.00	\$823.29	\$0.00	\$0.00	\$823.29	\$0.00	\$1,496.71	\$0.00	\$0.00	\$1,496.71
L.3 Health Care	\$0.00	\$26,688.00	\$0.00	\$0.00	\$26,688.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,424.60	\$0.00	\$0.00	\$31,424.60	\$0.00	(\$4,736.60)	\$0.00	\$0.00	(\$4,736.60)
L.4 Unemployment Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
L.5 Member Support Subtotal	\$1,804.00	\$44,012.00	\$0.00	\$0.00	\$45,816.00	\$0.00	\$726.18	\$0.00	\$0.00	\$726.18	\$1,804.00	\$43,094.26	\$0.00	\$0.00	\$44,898.26	\$0.00	\$917.74	\$0.00	\$0.00	\$917.74
Program Operating Costs Subtotal	\$221,516.00	\$1,458,314.00	\$133,291.00	\$0.00	\$1,813,121.00	\$8,938.82	\$33,679.41	\$2,904.88	\$0.00	\$45,523.11	\$171,430.34	\$480,139.23	\$39,230.95	\$0.00	\$690,800.52	\$50,085.66	\$978,174.77	\$94,060.05	\$0.00	\$1,122,320.48
Percentage	12.22%	80.43%	7.35%	0%		19.64%	73.98%	6.38%	0%		24.82%	69.5%	5.68%	0%		4.46%	87.16%	8.38%	0%	
<b>Administrative - Indirect Costs</b>																				
<b>A CNCS Fixed Percentage</b>																				
A.1 CNCS Fixed Costs	\$9,321.00	\$181,312.00	\$0.00	\$0.00	\$190,633.00	\$376.15	\$4,187.49	\$0.00	\$0.00	\$4,563.64	\$7,774.41	\$59,695.59	\$0.00	\$0.00	\$67,470.00	\$1,546.59	\$121,616.41	\$0.00	\$0.00	\$123,163.00
A.2 Commission Fixed Costs	\$2,330.00	\$0.00	\$0.00	\$0.00	\$2,330.00	\$94.04	\$0.00	\$0.00	\$0.00	\$94.04	\$1,803.44	\$0.00	\$0.00	\$0.00	\$1,803.44	\$526.56	\$0.00	\$0.00	\$0.00	\$526.56
B Federal Indirect	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
C Commission Fixed Cost 1%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Administrative - Indirect Costs Subtotal	\$11,651.00	\$181,312.00	\$0.00	\$0.00	\$192,963.00	\$470.19	\$4,187.49	\$0.00	\$0.00	\$4,657.68	\$9,577.85	\$59,695.59	\$0.00	\$0.00	\$69,273.44	\$2,073.15	\$121,616.41	\$0.00	\$0.00	\$123,689.56
Percentage	6.04%	93.96%	0%	0%		10.09%	89.91%	0%	0%		13.83%	86.17%	0%	0%		1.68%	98.32%	0%	0%	
<b>TOTAL</b>	\$233,167.00	\$1,639,626.00	\$133,291.00	\$0.00	\$2,006,084.00	\$9,409.01	\$37,866.90	\$2,904.88	\$0.00	\$50,180.79	\$181,008.19	\$539,834.82	\$39,230.95	\$0.00	\$760,073.96	\$52,158.81	\$1,099,791.18	\$94,060.05	\$0.00	\$1,246,010.04
Percentage	11.62%	81.73%	6.64%	0%		18.75%	75.46%	5.79%	0%		23.81%	71.02%	5.16%	0%		4.19%	88.27%	7.55%	0%	
<b>TOTAL PROGRAM</b>		\$2,006,084.00					\$50,180.79					\$760,073.96					\$1,246,010.04			

NOTE: Year-To-Date totals and Budget versus YTD Actual totals include both approved and non-approved PERs

Program Name: AmeriCorps Digital Inclusion Initiative  
 Fiscal Host: Axiom Education & Training Center  
 Program Type: Formula (30% match)  
 Program Year/Period: 2018-2019/September 2019 Expense Report  
 Submitted: 10/10/2019 (Susan Corbett)  
 Approved: 10/17/2019 (Jamie McFaul)



	AmeriCorps Funds	Grantee Share	CNCS Budget \$233,167.00
1. Grant Amount (linked to budget above)	\$233,167.00	\$1,772,917.00	10% Budget \$200,608.40
2. Expenditures to Date (Before this report)	\$171,599.18	\$36,326.07	CNCS Admin <= 5.26%
3. Grant Balance Available (line 1 less line 2)	\$61,567.82	\$1,736,590.93	Budget 5% (OK)
4. Current Period Expenditures (linked above)	\$9,409.01	\$2,904.88	YTD Actual 5.29% (NO)
5. Grant Balance Remaining	\$52,158.81	\$1,733,686.05	Overall Match >= 30%
6. Amount of This Request (current expenses)	\$9,409.01	\$2,904.88	Budget 88.38% (OK)
			YTD Actual 76.19% (OK)

Final PER?  Yes  No ---

**Staff Comments:**  
 [10/17/19]; [JM] -- Approval of this report indicates acceptance of the information submitted but not verification, which takes place during monitoring site visits.

## Program Income Report

Name of Income Source	Amount	Source Type	Income Type	Inkind Description
John T. Gorman Foundation	200000	Other	Cash	

<b>Program:</b>	AmeriCorps Digital Inclusion Initiative	<b>State &amp; Program Year:</b>	Maine   2018-2019
<b>Period Start Date:</b>	8/15/2018	<b>Period Ending:</b>	9/30/2018
<b>Total Income for the Period:</b>	200000	<b>CNCS grant funds:</b>	
<b>Other Federal funds:</b>		<b>State Govt:</b>	
<b>Local/Regional Govt:</b>		<b>Nonprofit:</b>	
<b>Fee for Service/Program Income:</b>		<b>Business/Corporation:</b>	
<b>Cash Total:</b>	200000	<b>Inkind Total:</b>	

**Director Comments:**

**Staff Comments:**

11/6/2018; MC -- -- Approval of this report indicates acceptance of the information submitted but not verification, which takes place during monitoring site visits.

**Program Income Report**

Name of Income Source	Amount	Source Type	Income Type	Inkind Description
Bangor Savings Bank	12500	Other	Cash	
Machias Savings Bank	5000	Other	Cash	
Maine Community Foundation	50000	Other	Cash	
Betterment Fund	30000	Other	Cash	
AmeriCorps	11870.75	CNCS Grant Funds	Cash	
Bangor Savings Bank	50	Other	Inkind	Occupancy
Eastern Maine Development Commission	50	Other	Inkind	Occupancy
Four Directions	500	Other	Inkind	Occupancy
Aroostook County Government	112.5	Other	Inkind	Professional Services
Northern Maine Development Commission	336.25	Other	Inkind	Professional Services
Skowhegan Economic Development Commission	36	Other	Inkind	Professional Services
Eastern Maine Development Commission	75	Other	Inkind	Professional Services
Sunrise County Economic Council	216.66	Other	Inkind	Professional Services
Washington County Government	100	Other	Inkind	Professional Services

<b>Program:</b>	AmeriCorps Digital Inclusion Initiative	<b>State &amp; Program Year:</b>	Maine   2018-2019
<b>Period Start Date:</b>	10/1/2018	<b>Period Ending:</b>	12/31/2018
<b>Total Income for the Period:</b>	110847.16	<b>CNCS grant funds:</b>	11870.75
<b>Other Federal funds:</b>		<b>State Govt:</b>	
<b>Local/Regional Govt:</b>		<b>Nonprofit:</b>	
<b>Fee for Service/Program Income:</b>		<b>Business/Corporation:</b>	
<b>Cash Total:</b>	109370.75	<b>Inkind Total:</b>	1476.41

**Director Comments:**

**Staff Comments:**

1/13/2019; MC ---- Approval of this report indicates acceptance of the information submitted but not verification, which takes place during monitoring site visits.



## Program Income Report

Name of Income Source	Amount	Source Type	Income Type	Inkind Description
Maine Technology Institute	25000	State Govt	Cash	
AmeriCorps	12530.11	CNCS Grant Funds	Cash	
AmeriCorps	16492.15	CNCS Grant Funds	Cash	
AmeriCorps	23711.73	CNCS Grant Funds	Cash	
AmeriCorps	13322.54	CNCS Grant Funds	Cash	
Maine State Library	20.27	Other	Inkind	Occupancy
Washington County Community College	114	Other	Inkind	Professional Services
Somerset County Economic Development Council	75	Other	Inkind	Professional Services
Franklin County Economic Development	100	Other	Inkind	Professional Services
Piscataquis County Economic Council	76	Other	Inkind	Professional Services
Community Concepts	75	Other	Inkind	Professional Services
Washburn Public Library	20.27	Other	Inkind	Occupancy
Long Lake Memorial Library	20.27	Other	Inkind	Occupancy
Caribou Public Library	20.27	Other	Inkind	Occupancy
Walter Hansen Memorial Library	20.27	Other	Inkind	Occupancy
Mt. Desert Adult Education	180	Other	Inkind	Occupancy
Carmel Public Library	40.54	Other	Inkind	Occupancy
Ellsworth Adult Education	120	Other	Inkind	Occupancy
Deer Isle Adult Education	50	Other	Inkind	Occupancy
Bangor Public Library	90	Other	Inkind	Occupancy
New Ventures	50.54	Other	Inkind	Occupancy

<b>Program:</b>	AmeriCorps Digital Inclusion Initiative	<b>State &amp; Program Year:</b>	Maine   2018-2019
<b>Period Start Date:</b>	1/1/2019	<b>Period Ending:</b>	3/31/2019
<b>Total Income for the Period:</b>	92128.96	<b>CNCS grant funds:</b>	66056.53
<b>Other Federal funds:</b>		<b>State Govt:</b>	25000
<b>Local/Regional Govt:</b>		<b>Nonprofit:</b>	
<b>Fee for Service/Program</b>		<b>Business/Corporation:</b>	

<b>Income:</b>			
<b>Cash Total:</b>	91056.53	<b>Inkind Total:</b>	1072.43

**Director Comments:**

**Staff Comments:**

[5/2/2019]; [JM] -- Approval of this report indicates acceptance of the information submitted but not verification, which takes place during monitoring site visits.

## Program Income Report

Name of Income Source	Amount	Source Type	Income Type	Inkind Description
AmeriCorps	13259.37	CNCS Grant Funds	Cash	
Maine Community Foundation	50000	Other	Cash	
Calais Free Library	40.52	Other	Inkind	Occupancy
Lubec Memorial Library	40.54	Other	Inkind	Occupancy
Orrington Library	40.54	Other	Inkind	Occupancy
Pleasant Point Tribal Office	250	Other	Inkind	Occupancy
Mt. Desert Aful Education	60	Other	Inkind	Occupancy
Southwest Harbor Library	40.54	Other	Inkind	Occupancy
Caribou Public Library	101.35	Other	Inkind	Telecommunications
Mark & Emily Turner Library	60.81	Other	Inkind	Other
Long Lake Public Library	141.69	Other	Inkind	Occupancy
Mars Hill Public Library	60.61	Other	Inkind	Occupancy
RSU 24 Adult Education	200	Other	Inkind	Occupancy
WTA Hansen Library	20.27	Other	Inkind	Occupancy
AmeriCorps	15814.48	CNCS Grant Funds	Cash	
AETC	85695.86	Other	Cash	
Shaw Library	40.54	Other	Inkind	Occupancy
Orono Library	81.08	Other	Inkind	Occupancy
Caribou Public Library	101.35	Other	Inkind	Occupancy
Jackman Public Library	121.62	Other	Inkind	Occupancy
WMCA	200	Other	Inkind	Occupancy
Rapid Response Service	20.27	Other	Inkind	Occupancy
AmeriCorps	15637.28	CNCS Grant Funds	Cash	

<b>Program:</b>	AmeriCorps Digital Inclusion Initiative	<b>State &amp; Program Year:</b>	Maine   2018-2019
<b>Period Start Date:</b>	4/1/2019	<b>Period Ending:</b>	6/30/2019
<b>Total Income for the Period:</b>	182028.72	<b>CNCS grant funds:</b>	44711.13
<b>Other Federal funds:</b>		<b>State Govt:</b>	
<b>Local/Regional Govt:</b>		<b>Nonprofit:</b>	
<b>Fee for Service/Program Income:</b>		<b>Business/Corporation:</b>	
<b>Cash Total:</b>	180406.99	<b>Inkind Total:</b>	1621.73

### Director Comments:

### Staff Comments:

8/13/2019 [JM] -- Approval of this report indicates acceptance of the information submitted but not verification,

which takes place during monitoring site visits.

**Program Income Report**

<b>Name of Income Source</b>	<b>Amount</b>	<b>Source Type</b>	<b>Income Type</b>	<b>Inkind Description</b>
Bayview Heights	20.27	Other	Inkind	Occupancy
Maine Discover Museum	50	Other	Inkind	Occupancy
Milo Library	60.81	Other	Inkind	Occupancy
Shaw Library	103.33	Other	Inkind	Occupancy
Coolidge Public Library	25.52	Other	Inkind	Occupancy
Jackman Public Library	243.24	Other	Inkind	Occupancy
Thompson Free Library	162.16	Other	Inkind	Occupancy
Maine State Library	20.27	Other	Inkind	Occupancy
Bangor Adult Education	420	Other	Inkind	Occupancy
Bangor Public Library	141.89	Other	Inkind	Occupancy
Blue Hill Library	20.27	Other	Inkind	Occupancy
Brooklin Elementary School	20.27	Other	Inkind	Occupancy
Bucksport Adult Education	81.08	Other	Inkind	Occupancy
Calais Free Library	141.89	Other	Inkind	Occupancy
Caribou Public Library	202.7	Other	Inkind	Occupancy
Carrabaset Public Library	304.05	Other	Inkind	Occupancy
Cary Library	101.35	Other	Inkind	Occupancy
Deer Isle Library	240	Other	Inkind	Occupancy
Dorcas Public Library	101.35	Other	Inkind	Occupancy
Ellsworth Public Library	324.32	Other	Inkind	Occupancy
Fort Fieldfield Public Library	81.08	Other	Inkind	Occupancy
Old Town Library	121.62	Other	Inkind	Occupancy
Guilford Public Library	81.08	Other	Inkind	Occupancy
Hansen Library	182.43	Other	Inkind	Occupancy
Jesup Memorial Library	101.35	Other	Inkind	Occupancy
Limestone Library	20.27	Other	Inkind	Occupancy
Lincoln Memorial Library	141.89	Other	Inkind	Occupancy
Long Lake Memorial Library	222.97	Other	Inkind	Occupancy
Louise Clements Library	20.27	Other	Inkind	Occupancy
Lubec Community Outreach Center	40.54	Other	Inkind	Occupancy
Lubec Library	101.35	Other	Inkind	Occupancy
Mark & Emily Turner Library	182.43	Other	Inkind	Occupancy
Mattawacook Academy	162.16	Other	Inkind	Occupancy
Milbridge Public Library	60.81	Other	Inkind	Occupancy
MSAD#1 Adult Education	81.08	Other	Inkind	Occupancy
Mt. Desert Adult Education	141.89	Other	Inkind	Occupancy
Mt. Desert High School	121.62	Other	Inkind	Occupancy
New Portland Community Library	81.08	Other	Inkind	Occupancy

Newport Cultural Center	121.62	Other	Inkind	Occupancy
Northeast Harbor Library	20.27	Other	Inkind	Occupancy
Old Town Library	181.43	Other	Inkind	Occupancy
Orono Public Library	101.35	Other	Inkind	Occupancy
Orrington Public Library	40.54	Other	Inkind	Occupancy
Passamaquoddy Tribal Office	101.35	Other	Inkind	Occupancy
Pembroke Library	40.54	Other	Inkind	Occupancy
Porter Memorial Library	40.54	Other	Inkind	Occupancy
Princeton Memorial Library	162.16	Other	Inkind	Occupancy
Rape Response Center	20.27	Other	Inkind	Occupancy
Robert Frost Memorial Library	101.35	Other	Inkind	Occupancy
Roque Bluffs Fire Station	20.27	Other	Inkind	Occupancy
RSU 24 Adult Education	20.27	Other	Inkind	Occupancy
RSU 19 Adult Education	81.08	Other	Inkind	Occupancy
RSU 24 Adult Education	141.89	Other	Inkind	Occupancy
RSU 67 Adult Education	141.89	Other	Inkind	Occupancy
Rumford Public Library	20.27	Other	Inkind	Occupancy
Seacoast Mission	81.08	Other	Inkind	Occupancy
Simpson Public Library	40.54	Other	Inkind	Occupancy
Southwest Harbor Public Library	222.97	Other	Inkind	Occupancy
Stonington Public Library	81.08	Other	Inkind	Occupancy
Tech Spot	60.81	Other	Inkind	Occupancy
Washburn Public Library	162.16	Other	Inkind	Occupancy
Western Maine Community Center	362.16	Other	Inkind	Occupancy
UMaine Nottage Library, Augusta	3287.6	Other	Inkind	Occupancy
UMaine Mantor Library, Farmington	3287.6	Other	Inkind	Occupancy
UMaine Merrill Library, Machias	3287.6	Other	Inkind	Occupancy
UMaine Folger Library, Orono	3287.6	Other	Inkind	Occupancy
UMaine Library, Presque Isle	3287.6	Other	Inkind	Occupancy
UMaine Blake Library, Fort Kent	3287.6	Other	Inkind	Occupancy
AmeriCorps	14848.83	CNCS Grant Funds	Cash	
Bangor YMCA	95.27	Other	Inkind	Occupancy
Brewer Library	101.35	Other	Inkind	Occupancy
Edythe Dyer Library	20.27	Other	Inkind	Occupancy
Ashland Public Library	81.08	Other	Inkind	Occupancy
Bangor Public Library	141.89	Other	Inkind	Occupancy
Bass Harbor Library	121.62	Other	Inkind	Occupancy
Blue Hill Library	101.35	Other	Inkind	Occupancy
Caribou Public Library	40.54	Other	Inkind	Occupancy
Carrabasset Valley Public Library	243.24	Other	Inkind	Occupancy
Dexter-Abbot Memorial Library	20.27	Other	Inkind	Other
Ellsworth Public Library	81.08	Other	Inkind	Occupancy

Farmington Library	101.35	Other	Inkind	Occupancy
Fort Fairfield Library	20.27	Other	Inkind	Occupancy
Fryeburg Public Library	60.81	Other	Inkind	Other
Gouldsboro-Dorcas Public Library	81.08	Other	Inkind	Occupancy
Shaw Public Library	60.81	Other	Inkind	Occupancy
Cary Library	20.27	Other	Inkind	Occupancy
Jackman Public Library	263.51	Other	Inkind	Occupancy
Peabody Memorial Library	20.27	Other	Inkind	Occupancy
Robert Frost Memorial Library	101.35	Other	Inkind	Occupancy
RSU 67 Adult Education	162.16	Other	Inkind	Occupancy
Millinocket Memorial Library	20.27	Other	Inkind	Occupancy
Milo Library	40.54	Other	Inkind	Occupancy
Monson Library	40.54	Other	Inkind	Occupancy
Newport Cultural Center	20.27	Other	Inkind	Occupancy
Old Town Public Library	81.08	Other	Inkind	Occupancy
Orono Public Library	20.27	Other	Inkind	Occupancy
Passamaquoddy Tribal Office	101.35	Other	Inkind	Occupancy
Mark & Emily Turner Library	81.08	Other	Inkind	Occupancy
Rangely Public Library	40.54	Other	Inkind	Occupancy
Rumford Public Library	60.81	Other	Inkind	Occupancy
Saco Community Center	20.27	Other	Inkind	Occupancy
Skowhegan Free Public Library	162.16	Other	Inkind	Occupancy
Coolidge Library	121.62	Other	Inkind	Occupancy
Southwest Harbor Library	81.08	Other	Inkind	Occupancy
St. Anthanasius Catholic Church	141.89	Other	Inkind	Occupancy
Stonington Public Library	81.08	Other	Inkind	Occupancy
Stratton Public Library	202.7	Other	Inkind	Occupancy
Western Maine Community Center	101.37	Other	Inkind	Occupancy
UMaine Nottage Library, Augusta	328.76	Other	Inkind	Occupancy
UMaine Mantor Library, Farmington	328.76	Other	Inkind	Occupancy
UMaine Merrill Library, Machias	328.76	Other	Inkind	Occupancy
UMaine Folder Library, Orono	328.76	Other	Inkind	Occupancy
Umaine Library, Presque Isle	328.76	Other	Inkind	Occupancy
UMaine Blake Library, Fort Kent	328.76	Other	Inkind	Occupancy
<b>Bangor Savings Bank</b>	<b>12500</b>	Other	Cash	
Axiom Education & Training Center	5858.16	Other	Cash	
Axiom Education & Training Center	7110.86	Other	Cash	
Nason Park	20.27	Other	Inkind	Occupancy
Autumn Park Way	20.27	Other	Inkind	Occupancy
Crestwood Park	20.27	Other	Inkind	Occupancy
Bremen Library	20.27	Other	Inkind	Occupancy
RSU 25 Adult Education	101.35	Other	Inkind	Occupancy

Carrabasset Valley Public Library	60.81	Other	Inkind	Occupancy
Abbot Memorial Library	20.27	Other	Inkind	Occupancy
Dixfield Public Library	20.27	Other	Inkind	Occupancy
Thompson Library	20.27	Other	Inkind	Occupancy
Fryeburg Public Library	20.27	Other	Inkind	Occupancy
Great Cranberry Library	20.27	Other	Inkind	Occupancy
Isle Au Haut Town Office	20.27	Other	Inkind	Occupancy
Jackman Public Library	81.08	Other	Inkind	Occupancy
UMM	40.54	Other	Inkind	Other
New Portland Community Library	40.54	Other	Inkind	Occupancy
Newport Cultural Center	60.81	Other	Inkind	Occupancy
Old Town Public Library	60.81	Other	Inkind	Occupancy
Orono Public Library	40.54	Other	Inkind	Occupancy
Phillips Public Library	20.27	Other	Inkind	Occupancy
Princeton Public Library	20.27	Other	Inkind	Occupancy
Skowhegan Free Public Library	121.62	Other	Inkind	Occupancy
Stratton Public Library	60.81	Other	Inkind	Occupancy
Jewett Hall	20.27	Other	Inkind	Occupancy
UMaine Nottage Library, Augusta	328.76	Other	Inkind	Occupancy
UMaine Mantor Library, Farmington	328.76	Other	Inkind	Occupancy
UMaine Merrill Library, Machias	328.76	Other	Inkind	Occupancy
UMaine Folder Library, Orono	328.76	Other	Inkind	Occupancy
Umaine Library, Presque Isle	328.76	Other	Inkind	Occupancy
UMaine Blake Library, Fort Kent	328.76	Other	Inkind	Occupancy
AmeriCorps	17467.4	CNCS Grant Funds	Cash	
AmeriCorps	9314.97	CNCS Grant Funds	Cash	
AETC	5646.15	Other	Cash	
AmeriCorps	14374.53	CNCS Grant Funds	Cash	

<b>Program:</b>	AmeriCorps Digital Inclusion Initiative	<b>State &amp; Program Year:</b>	Maine   2018-2019
<b>Period Start Date:</b>	7/1/2019	<b>Period Ending:</b>	9/30/2019
<b>Total Income for the Period:</b>	122181.38	<b>CNCS grant funds:</b>	56005.73
<b>Other Federal funds:</b>		<b>State Govt:</b>	
<b>Local/Regional Govt:</b>		<b>Nonprofit:</b>	
<b>Fee for Service/Program Income:</b>		<b>Business/Corporation:</b>	
<b>Cash Total:</b>	87120.9	<b>Inkind Total:</b>	35060.48

**Director Comments:**



**Staff Comments:**

[11/14/19]; [JM] -- Approval of this report indicates acceptance of the information submitted but not verification, which takes place during monitoring site visits.

Procedures: The Financial Director serves as the staff liaison to the tax preparer. Prior to filing, the Executive Director/Financial Director reviews and makes a recommendation to the full Board regarding approval of the returns. The Board of Directors approves the final 990 prior to submission.

#### **Quarterly/Annual Payroll Reports**

Policy: The organization outsources payroll to an outside firm (currently, Bangor Savings Payroll). This ensures timely administration of payroll and all associated tax requirements

Procedures: The Executive Director/Financial Director oversees payroll, which is completed monthly by the Administrative Assistant. The payroll service prepares employee W2s by January 31 of each year and files quarterly payroll tax reports (941 and DE6) by the filing deadlines. The Financial Director prepares and files 1099s by the filing deadlines.

## **4. Revenue & Accounts Receivable**

### **Invoice Preparation**

Policy: Sponsors, grants and projects are invoiced regularly based on mutually-agreed-on payment schedules. This ensures a regular cash flow for the organization.

Procedures: The Executive Director/Financial Director review the Accounts Receivable Aging at least monthly. The Financial Director reviews the contracts or agreements and generates invoices. One copy is e-mailed to the client/customer and one copy is maintained within QuickBooks. As part of the monthly close process, the Financial Director reviews an Accounts Receivable Aging report and alerts the Executive Director of invoices more than 60 days overdue. The Executive Director/Financial Director determine appropriate collection efforts for outstanding invoices.

### **Cash Receipts**

Policy: Funds generally come into the organization by mail or via online payment of fees and donations.

Procedures: If cash is received, receipt is generated for the cash received. The Administrator holds the cash for deposit in the bank.

### **Deposits**

Policy: Bank deposits are made daily by the Administrator. Deposits may be made online, via an automated teller machine or in person at the bank. If required by the bank, the Administrator prepares deposit slips. All bank deposits are recorded in the accounting system, coded appropriately and reconciled to the bank statements.

Procedures: The Administrator receives the mail, stamps checks for deposit, and deposits them in the bank. The Financial Director verifies payments and codes income. The Financial Director maintains all receipts in the accounting system. Checks are held in a locked file cabinet until deposited.

## **5. Expenses & Accounts Payable**

### **Payroll**

Policy: Employees are paid bi-weekly based on time worked. An outside vendor manages payroll and associated tax reporting and withholding.

Procedures: Bi-weekly paychecks are generated based on the approved budget of the organization. Employees are expected to submit timesheets weekly.

**Payroll Additions, Deletions, and Changes**

Policy: The annual budget includes anticipated payroll expenses for the year.

Procedures: The Executive Director/Financial Director has authority to direct the payroll contractor to add, remove and otherwise modify payroll information. Employees may request payroll changes (i.e. changes to withholdings, etc.) as needed.

**Pay Upon Termination**

Policy: Upon voluntary termination, payroll is processed and distributed to the employee at the next regular bi-weekly payroll run. Upon involuntary termination, payroll is processed within three business days, or in accordance with state law then in effect, whichever is shorter.

Procedures: The Financial Director calculates final paychecks and ensures accuracy of any accrued benefits to be paid. The Executive Director reviews the final payment information and releases the funds to the employee. If the Executive Director ends her employment, the Financial Director performs these functions.

**Procurement**

Policy: Any expenditure in excess of \$10,000 for the purchase of a single item should have bids from three (3) suppliers if possible. The Executive Director/Financial Director reviews these and makes a decision.

Procedures: Expenditures and purchases that align with the approved annual budget are made at the discretion of the Executive Director/Financial Director and in keeping with the policy above.

**Independent Contractors**

Policy: The organization regularly uses independent contractors for special projects and technology support.

Procedures: The Executive Director/Financial Director has the authority to establish contracts within the scope of the Board-approved budget. The Financial Director is responsible for verifying that the person is appropriately classified as an independent contractor and not an employee.

**Invoice Approval & Processing**

Policy: All invoices must be approved in writing by the Executive Director/Financial Director. Approved invoices will be paid within 30 days of receipt.

Procedures: The Administrator opens and reviews invoices and bills. Each is reviewed by the Financial Director and allocated to the proper account per the Chart of Accounts. The Administrator is responsible for entering records in QuickBooks. Copies of all invoices paid are kept in QuickBooks and in a shared digital folder. After two years, these documents will be archived and retained per the requirements of the Internal Revenue Service and GAAP.

**Cash Disbursements**

Policy: Disbursements to vendors require itemized invoices, with reference to contract documents if applicable.

Procedures: The Administrator prepares checks in QuickBooks, prints them, and submits them to the Executive Director/Financial Director for approval and signature. The Administrator then mails them to vendors. Expenditure records are kept in QuickBooks. The Financial Director checks to ensure that

invoices and expenditures match and are in conformity with accounting procedures.

### **Employee Expense Reimbursements**

**Policy:** Staff may be reimbursed for reasonable expenses such as supplies with the prior approval of the Executive Director/Financial Director.

**Procedures:** All requests must be accompanied by a legible receipt and a signed, dated reimbursement form. Requests must be submitted within 15 days of purchase. Requests are processed the same way as invoices generally. The Executive Director/Financial Director is expected to use the corporate debit or credit card for her own expenditures whenever possible so that reimbursement is not necessary.

### **Travel Expenses**

**Policy:** Reasonable travel expenses that are in keeping with the approved annual budget may be authorized by the Executive Director/Financial Director. Airfare should be purchased at the lowest available coach rate, taking into account the efficient use of staff time. Lodging, mileage and meal expenses shall reflect federal per diem rates, unless unusual circumstances warrant variation. For example, an unexpected opportunity to meet with a funder outside driving distance might supersede the usual policies.

**Procedures:** The Executive Director/Financial Director authorizes travel requests for staff in advance of any travel expenditures. Travel requests should be completed and approved by the Executive Director/Financial Director before any expenses are incurred. AETC requires complete information about the business purpose of each trip prior to approving any travel expenses. Regular commutes from and to residences will not be reimbursed. Employees may only request transportation expenses if they must travel beyond their regular daily commute.

AETC may reimburse for airfare, meals, lodging, tolls, mileage, parking, shared rides and cabs. The expense voucher will be submitted digitally within 15 days for payment, supported by appropriate receipts, and authorized for payment by the Executive Director/Financial Director.

### **Debit and Credit Cards**

**Policy:** The Executive Director/Financial Director and other staff as assigned by the Executive Director/Financial Director may hold company debit and credit cards. All debit and credit card expenditures must be consistent with the approved annual budget and with the policies in this document.

**Procedures:** Receipts are required for debit and credit card purchases. These are collected and filed in the locked file cabinet. The Financial Director ensures debit and credit card charges are in the accounting system. The Administrator reconciles monthly bank statements within the accounting system. If an unrecognized charge appears, the bank or credit card company is notified immediately by the Financial Director and the physical security of outstanding cards is verified. No unrecognized charges shall be authorized for payment.

### **Expense Allocations**

**Policy:** Costs are allocated according to function and tracked by source (if required) or included in the General Fund. The Chart of Accounts system is developed by the Executive Director/Financial Director. Changes may be recommended at any time.

**Procedures:** AETC has overhead expenses (e.g. rent, utilities, property insurance and the like). Non-personnel expenses are allocated directly to programs and services or spread across these. Costs are allocated and recorded in keeping with the schedules and policies in this document.



...a program of the Axiom Education & Training Center

## **AmeriCorps Financial Management Policies and Procedures**

The AmeriCorps Management Financial Policies and Procedures is an addendum to the Axiom Education & Training Center's Financial Management Policies and Procedures.

### **3. Documenting and Recording In-kind Match**

- All NDEC staff and AmeriCorps Members (ACM) are responsible for gathering Statements of In-Kind Services forms. See **Appendix A** – Statement of In-Kind Services.
- Statement of In-kind Services forms for the use of classroom space or services will be gathered by staff and ACM's on an ongoing basis.
- Statements of In-kind Services forms will be emailed to [info@digitalequitycenter.org](mailto:info@digitalequitycenter.org)
- The Program Manager reviews all Statement of In-Kind forms.
- The Administrator enters into QuickBooks as a revenue and as an expense.
- The Program Manager enters the Statement of In-Kind onto the Draw-Down spreadsheet in the appropriate monthly worksheet.
- The Statement of In-kind Services form is electronically filed into the appropriate monthly invoice folder – Example: AmeriCorps/Invoices/5-19 Invoices.
- The Program Manager enters the Statement of In-Kind Services total into the Periodic Income Report spreadsheet for the appropriate quarter.
- The Program Manager enters In-kind totals into the OnCorps Periodic Income Report each quarter.

### **4. Internal Controls for Grant Funds and Cash**

- See AETC Financial Management Policies and Procedures

### **5. Authorizing Payment of Expenditure**

- See AETC Financial Management Policies and Procedures

### **6. Accounting for and Recording Employee Time**

- See AETC Financial Management Policies and Procedures
- Employees allocate ADII grant hours on their weekly timesheets
- The Program Manager enters the hours bi-weekly onto an excel spreadsheet that allocates the employee time for grant hours and non-grant hours.

### **7. Authorizing Payroll Disbursements**

- See AETC Financial Management Policies and Procedures

### **8. Preparing Requests for reimbursement of grant expenditures**

- See AETC Financial Management Policies and Procedures
- The Program Manager reviews the request for reimbursement of grant expenditures, enters the expense into the Draw-Down worksheet and ensures that the expense is included in the approved budget.

**9. Authorizing travel, incurring travel-related expenses, and reimbursing for travel expenses.**

- See AETC Financial Management Policies and Procedures
- NDEC employees log their travel miles weekly on an excel spreadsheet and allocate travel for grant expenditures and non-grant travel.
- Full-time NDEC employees are authorized to use a company gas card that requires odometer readings when purchasing gas.
- NDEC full-time employees are reimbursed each month for the difference between the gas purchased on the gas card and the standard IRS mileage reimbursement after review and approval by Program Director or Executive Director.
- NDEC part-time employees are reimbursed at the IRS mileage reimbursement rate. Mileage reimbursement is included in the employee's bi-weekly paycheck.
- AmeriCorps Members submit a mileage spreadsheet each week that is reviewed and approved by the Supervisor or designee.
- The Administrator submits the AmeriCorps Members mileage reimbursement bi-weekly to the payroll service. AmeriCorps Members is reimbursed at the IRS mileage reimbursement rate. Mileage reimbursement is included in the AmeriCorps bi-weekly paycheck.