

# Other Accompanying Information

## Donations and Contributions

Under the Corporation's authorizing legislation, donated funds may be accepted and used in furtherance of the purposes of the national service laws (42 USC 12651g (a) (2) (A)). The law allows the Corporation to "solicit, accept, hold, administer, use, and dispose of, in furtherance of the purpose of the national service laws, donations of any money or property, real, personal, or mixed, tangible or intangible, received by gift, devise, bequest or otherwise." The legislation also requires that the Corporation report to the Congress on the nature and the amount of donations, as well as on how they were used and disposed of (in the case of donated property) in support of its programs and activities. This report fulfills these requirements for FY 2009.

The Corporation also utilizes Pay.gov, a Treasury program that allows federal agencies to conduct transactions online. Under the Pay.gov program, the Corporation collects donations by credit card or direct debit from donors. Pay.gov facilitates the process of collecting gift funds from donors online through a secure website with real-time identification verification and provides the reporting necessary for processing transactions. The following schedules show the Gift Fund balances available to fund authorized activities as well as the receipts and expenses paid from the Gift Fund in FY 2009 and FY 2008, respectively.

### Status of Gift Fund Balance as of September 30, 2009 (dollars in thousands)

Donor	Fund Balance with Treasury	Less: Obligations & Commitments	Funds Available
A&E Television Networks	\$ 3,142	\$ 600	\$ 2,542
Best Buy	25,305	1,068	24,237
Bradley Foundation	2,030	2,030	-
CVS	22,500	-	22,500
Home Depot	158,606	560	158,046
Land 'O Lakes	2,814	717	2,098
Ralph Lauren Polo Foundation	56,779	1,532	55,246
State Farm Insurance Co.	916	830	86
UPS Foundation	2,026	-	2,026
USA Freedom Corps	60,521	(30)	60,550
Case Foundation	-	-	-
Shell Oil Co.	25,000	-	25,000
Kellogg Foundation	383,857	340,337	43,520
Disaster Relief Fund	14,612	3,112	11,500
Microsoft	31,500	31,500	-
Target	27,150	9,257	17,893
Motorola	15,000	15,000	-
IBEW Union	5,108	1,508	3,600
Miscellaneous Small Check Donations	9,241	6,587	2,655
Miscellaneous Small Electronic Donations	42,261	1,581	40,680
<b>Total</b>	<b>\$ 888,368</b>	<b>\$ 416,189</b>	<b>\$ 472,179</b>

Supplemental Information on the Source and Use<sup>1</sup> Of Donations

Donor/Purpose	Use of Funds	FY 2009		FY 2008	
		Receipt	Expense	Receipt	Expense
A&E Television Networks	Support for summit on History, Civics and Service	\$ -	\$ 1,658	\$ -	\$ 1,209
Best Buy	Grants for the MLK – Day of Service	-	5,000	5,000	8,815
Bradley Foundation	Activities in Gulf Region	-	-	-	10,340
CVS	White House Counsel on Aging Conference	-	-	30,000	15,000
Home Depot	Disaster rebuilding activities	-	-	-	31,000
Land 'O Lakes	NCCC Graduation	-	-	-	717
Ralph Lauren Polo Foundation	Support for NCCC program activities	-	2,721	-	-
State Farm Insurance Co.	Learn & Serve America 15th anniversary conference	119,209	118,304	-	948
UPS Foundation	Support for USA FreedomCorps web site and national nonprofit volunteerism study	-	-	-	85,808
Walt Disney Company	Corporation projects in support of USA FreedomCorps	-	107	-	621
Case Foundation	Support media and related events for President's Council	-	-	-	25,000
Shell Oil Co.	MLK-Day of Services for FY2008	25,000	8,394	-	16,606
Kellogg Foundation	AmeriCorps-to mobilize volunteers.	-	16,143	400,000	-
IBEW Union	Board of Directors Support	5,000	490	1,000	403
Motorola	National Conference	15,000	15,000	10,000	10,000
Microsoft	Student Driven Virtual Help Desk	152,000	60,000	-	-
Target	Summer Service	94,212	67,062	-	-
<b>Small Individual Donations</b>	<b>Restricted to:</b>				
	Disaster Relief	\$ 4,290	\$ 150	\$ (1,295)	\$ 17,932
	Senior Corps	231	-	35	-
	AmeriCorps (General)	2,387	-	56,950	56,750
	CNCS General	3	1,262	501	383
	AmeriCorps*NCCC	31,925	4,340	120	2,778
	Learn & Serve America	-	7,474	8,125	(30)
	AmeriCorps*VISTA	230	-	3,430	-
	General/Miscellaneous Support	-	4,661	1,721	1,825
<b>Total</b>		<b>\$ 449,487</b>	<b>\$ 312,766</b>	<b>\$ 515,587</b>	<b>\$ 284,668</b>

<sup>1</sup> Funds expended during a fiscal year may include amounts donated in a previous year. In addition, expenses include only the amount accrued during the fiscal year and do not reflect amounts that have been obligated but not yet expended. Parentheses () indicate reversal of expenses previously accrued to the account and returned checks from prior years.

# Corporation for National and Community Service

## National Service Trust Fund Status Report For September 2009

The National Service Trust Fund (the Trust) was established by the National and Community Service Trust Act of 1993 (42 USC 12601, et seq.) to provide funds for education awards for eligible participants who complete AmeriCorps service. Funding for the Trust comes from appropriations, interest earned, and proceeds from the sale or redemption of Trust investments. The Trust is also authorized to receive gifts or bequests; however, to date, no donations have been received by the Trust. Under the Act, funds are available to repay qualified student loans; pay educational expenses at a qualified institution of higher education; and repay eligible interest expense on student loans.

The value of an education award depends on the term of service performed by an AmeriCorps member. Completion of a full-time term of service, currently requiring a minimum of 1,700 hours of service, entitles an AmeriCorps member to an education award of \$4,725. Completion of a part-time term, requiring a minimum of 900 hours of service, entitles an AmeriCorps member to an education award of \$2,362.50. Reduced part-time terms, which provide awards of \$1,000 to \$1,800, are also offered. Education awards earned by AmeriCorps members are generally available to be used for seven years from the completion of the service. Payments are made directly to the educational institutions and the loan holders as directed by the members and by the institutions. Trust funds are not used to pay member stipends or other grant costs. Beginning in fiscal 2010, the education award increases to \$5,350 and will be indexed to Pell grants.

Table 1 shows the planned activity for the current Program Year and actual enrollments to date against the plan. The plan is based on the Corporation's enacted funding level for the fiscal year. The table also includes similar data on the prior Program Year for comparative purposes. Member positions (slots) classified as "Certified Not Awarded" have been approved by the Corporation's Chief Executive Officer for award to grantees for which the final grant award has not been executed. For budgetary purposes these positions are considered commitments

**Table 1. Member Position Award Activity – Program Year 2009**

AmeriCorps Program	Awarded Enrolled	Awarded Not Enrolled	Certified Not Awarded	Planned Not Certified	Total
State & National	21,830	43,528	–	–	65,358
VISTA	4,960	–	–	123	5,083
NCCC	1,065	–	–	–	1,065
<b>Total</b>	<b>27,855</b>	<b>43,528</b>	<b>–</b>	<b>123</b>	<b>71,506</b>

**Member Position Award Activity – Program Year 2008**

AmeriCorps Program	Awarded Enrolled	Awarded Not Enrolled	Certified Not Awarded	Planned Not Certified	Total
State & National	63,563	2,582	–	–	66,145
VISTA	4,859	–	–	–	4,859
NCCC	1,105	–	–	–	1,105
<b>Total</b>	<b>69,527</b>	<b>2,582</b>	<b>–</b>	<b>–</b>	<b>72,109</b>

in the Trust Fund. At September 30 planned slots are adjusted to reflect actual awards made through fiscal year end. The decrease from 72,382 slots to 71,506 total slots below is reflective of this adjustment.

The 71,506 planned Trust positions for Program Year 2009 do not include an estimated 1,734 AmeriCorps VISTA members who will elect an end-of-service stipend instead of an education award and 75 summer NCCC members who do not receive an education award. Total planned enrollment for Program Year 2009, including VISTA members electing a stipend and summer NCCC members, is 73,315. In addition, of the 5,083 VISTA Trust positions, 1,189 are for Summer Associates who receive a Trust award of \$1,000. Program Year 2009 slots have been adjusted to reflect slot corrections and reconfigurations by grantees.

The 72,109 planned Trust positions for Program Year 2008 do not include 2,012 AmeriCorps VISTA members who elected an end-of-service stipend instead of an education award. Total planned enrollment for the Program Year, including VISTA members electing a stipend, is 74,121. Of the 4,859 VISTA Trust positions 766 were Summer Associates. Program Year 2008 slots have been adjusted to reflect slot corrections and reconfigurations by grantees.

## American Recovery and Reinvestment Act of 2009

The Corporation received funding under the American Recovery and Reinvestment Act of 2009 (Recovery Act) to put AmeriCorps State and National and AmeriCorps VISTA members to work through national service, meeting the needs of vulnerable populations and communities during the current economic recession. The Trust received \$40 million dollars to fund education award and interest forbearance payments for members serving in these Recovery Act positions. Table 2 shows the planned Recovery Act positions and actual enrollments to date against the plan.

**Table 2. Member Position Award Activity – American Recovery and Reinvestment Act**

AmeriCorps Program	Awarded Enrolled	Awarded Not Enrolled	Certified Not Awarded	Planned Not Certified	Total
AmeriCorps State & National	6,509	3,938	–	786	11,233
No Cost Trust Positions (all programs eligible)	–	–	–	264	264
Volunteers in Service to America (VISTA)	2,776	–	–	110	2,886
<b>Total Recovery Act Positions</b>	<b>9,285</b>	<b>3,938</b>	<b>–</b>	<b>1,160</b>	<b>14,383</b>

The 14,383 planned Recovery Act Trust positions do not include an estimated 734 AmeriCorps VISTA members who will elect an end-of-service stipend instead of an education award. Based on current trends for VISTA Recovery Act positions the number of VISTA members selecting an education award increased by about 6% (with a corresponding decrease in the number selecting a stipend). Total planned enrollment for Recovery Act funding including VISTA members electing a stipend remains at 15,117. Recovery Act members are projected to enroll between April 2009 (initial VISTA Recovery Act enrollments) and December 2010 (last State and National Recovery Act Enrollments).

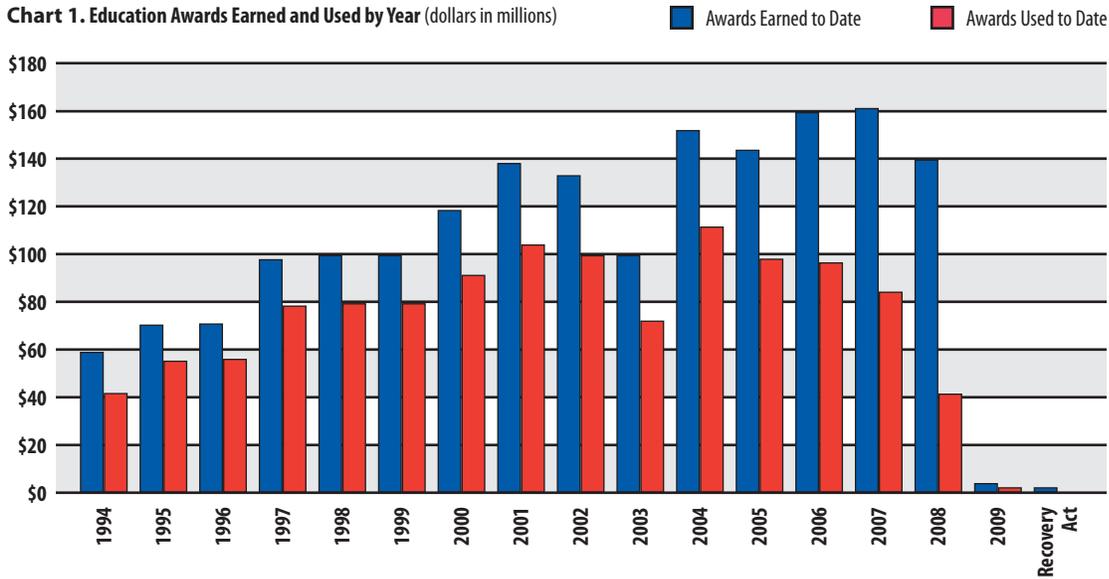
## Trust Awards

Since the Corporation's inception in 1994 AmeriCorps members have earned over \$1.746 billion in education awards and used over \$1.184 billion to fund their education and repay student loans. In addition, the

<sup>1</sup> The Corporation's initial Recovery Act plan projected a total of 13,000 positions with 50% full time, 50% part time and no reduced part time positions. The revised plan projects 64% full time, 10% part time and 26% reduced part time (reduced part time positions have the least impact on the Trust). The revised configuration, which includes reduced part time slots, results in the overall number of planned positions increasing by 2,117 (including VISTAs who select a stipend in lieu of the education award). The Corporation will periodically update the plan as actual awards are made.

Corporation has made \$42.232 million in interest forbearance payments. Approximately \$164.75 million in education awards earned have expired without being used as of September 30, 2009. The Trust obligation formula has been adjusted to reflect these expired awards.

Payments for President's Freedom Scholarships have totaled \$21.491 million. The Corporation no longer awards a \$500 scholarship from the National Service Trust for high school students earning the Presidential Freedom Scholarships. Through fiscal 2006, this scholarship was matched with \$500 from a local sponsor for a total of \$1,000 to help the student fund a college education. While the program has been discontinued, students have up to seven years to use the scholarship and some payments will continue to be made over the next several years.



## Refilled Positions

The Corporation implemented a limited policy allowing grantees to refill positions vacated before a member served more than 15 percent of his or her service term. In May 2007, this policy was expanded to include positions vacated within 30 percent of service term completion provided that the departing member had not earned a pro-rated education award. To prevent over enrollment, the policy includes “fail safe” triggers that restrict the overall number of refills to no more than 5 percent of awarded positions and suspends refilling altogether if total AmeriCorps enrollment reaches 97 percent of awarded positions. Table 3 provides information on the number of positions refilled to date.

**Table 3. Number of Refilled Positions (Results to Date)**

	Program Year 2005	Program Year 2006	Program Year 2007	Program Year 2008	Program Year 2009	Recovery Act	Fail-safe Trigger
Number of Refilled Positions	583	1,099	1,441	1,437	65	0	N/A
Refills as a Percent of Awarded State & National Positions	0.89%	1.64%	2.16%	2.17%	0.1%	0.00%	5%
State & National Enrollment as a Percentage of Awarded State & National Positions	87.25%	94.58%	93.82%	96.10%	33.40%	62.30%	97%

## Trust Accounting

The Schedule of Financial Position (Table 4) and the Schedule of Operations (Table 5) present information on the assets, liabilities, revenue and expenses of the Trust Fund using Generally Accepted Accounting Principles (GAAP), which is the method of accounting for the liability used for financial statement purposes. Discrete information on Trust activity related to Recovery Act funds and General funds as well as consolidated information is provided.

GAAP requires the recording of a liability, which is a point in time estimate, for the unpaid earned and expected-to-be-earned education award and interest forbearance costs that are likely to be claimed. GAAP estimates are for members who have already completed at least 15 percent of the minimum service requirement and who, therefore, have served enough hours to qualify for at least a partial education award.

## Corporation for National and Community Service National Service Trust Fund

**Table 4. Schedule of Net Position as of September 30, 2009**

<b>Assets</b>	<b>Recovery Act</b>	<b>General Fund</b>	<b>Consolidated</b>
Fund Balance with Treasury	\$ 291,770	\$ 160,362	\$ 452,132
Investments, Carrying Value	39,694,985	476,038,302	515,733,287
Investment and Interest Receivable	767	4,104,060	4,104,827
Accounts Receivable	-	349,475	349,475
<b>Total Assets</b>	<b>\$ 39,987,522</b>	<b>\$480,652,199</b>	<b>\$520,639,721</b>
<b>Liabilities</b>			
Service Award Liability	\$ 6,392,756	\$317,674,214	\$324,066,970
<b>Net Position</b>			
Cumulative Results of Operations	33,594,766	162,977,985	196,572,751
<b>Total Liabilities and Net Position</b>	<b>\$ 39,987,522</b>	<b>\$480,652,199</b>	<b>\$520,639,721</b>

The estimate of the Service Award Liability under GAAP includes factors for members who enroll but do not earn an award, and for members who earn an award but do not use it within the period of availability. The Corporation estimates that up to 84.3 percent of members earning an award will eventually use it. Because certain accruals used to prepare the Schedule of Financial Position and the Schedule of Operations and Changes in Net Position are only available on a quarterly basis, the monthly report presents information for the most recently completed quarter.

## Corporation for National and Community Service National Service Trust Fund

**Table 5. Schedule of Operations through the Quarter Ended September 30, 2009**

Assets	Recovery Act	General Fund	Consolidated
Appropriations	\$ 40,000,000	\$ 131,075,000	\$ 171,075,000
Transfer in of Program Funds	-	3,857,396	3,857,396
Interest	84,775	12,150,674	12,235,449
Other Revenue	-	326,117	326,117
<b>Total Revenues</b>	<b>\$ 40,084,775</b>	<b>\$ 147,409,187</b>	<b>\$ 187,493,962</b>
<b>Expenses</b>			
Service Award Expense	6,490,009	165,171,999	171,662,008
(Write off) / Recovery of Receivables	-	30,565	30,565
<b>Total Expenses</b>	<b>6,490,009</b>	<b>165,202,564</b>	<b>171,692,573</b>
<b>Excess of Revenues Over Expenses</b>	<b>\$ 33,594,766</b>	<b>\$(17,793,377)</b>	<b>\$ 15,801,389</b>
<b>Net Position</b>			
Excess of Revenues Over Expenses	\$ 33,594,766	\$(17,793,377)	\$ 15,801,389
Net Position, Beginning of Year	-	180,771,362	180,771,362
<b>Net Position, End of Period</b>	<b>\$ 33,594,766</b>	<b>\$ 162,977,985</b>	<b>\$ 196,572,751</b>

Table 6 shows the most significant factors used to calculate Trust obligations on a historical basis. It is important to note that Program Year refers to positions awarded with (although not necessarily filled in) a particular fiscal year's grant funds. For example, a grantee may receive a grant in fiscal year 2009 but not fill all positions until fiscal 2010. All positions related to this grant would be considered Program Year 2009 positions irrespective of the year filled.

**Table 6. Factors Affecting the National Service Trust Fund**

	2005	2006	Program Year		2009	Recovery Act
			2007	2008		
Member enrollments in the Trust	62,798	69,200	67,920	69,527	27,855	9,285
Percentage of members who earned an education award	78.0%	78.7%	81.5%	84.6%	76.5%	78.0%
Percent of earned education awards used	67.2%	60.4%	53.5%	29.1%	23.7%	12.9%
Weighted average maturity for investments	3%	3%	2.5%	2.4%	2.0%	.25%
Breakout of enrollment by term type:						
Full-time	45%	44%	45%	46%	74%	73%
Part-time	18%	17%	15%	15%	9%	10%
Reduced Part-time	37%	39%	40%	39%	17%	17%

The Program Year data used throughout these tables reflects all enrollments recorded through the month of the report. Prior year enrollment numbers may change slightly from time to time due to corrections or late reporting by grantees. The percentage of members who earned an award in Table 6 is calculated by taking the number of members who earned an award divided by the total members enrolled less members still earning. For example, in Program Year 2008 there are 69,527 members enrolled in the Trust, of which 16,338 are reported as still earning an award and 44,974 as having earned an award. Therefore the percentage of members who earned an education award is calculated by dividing 44,974 by 53,189, which is 84.6 percent [69,527 – 16,338 = 53,189].

The percentage of members using an award is calculated by taking the dollar amount of education awards used divided by the total amount earned for the Program Year to date. Term type is based on Program Year enrollments to date. The enrollment and award usage data used to compute these factors can be found in Table 9, at the end of this report.

Tables 7 and 8 present information on the budgetary resources and obligations of the Trust, including the Trust Reserve. The Schedule of Obligations and Schedule of Budgetary Resources presents information on a budgetary basis, which represents the accounting used to determine adherence to the Anti-Deficiency Act. The Corporation records Trust obligations at the time it awards AmeriCorps State & National grants or at the time it enters into an enforceable agreement with AmeriCorps VISTA and NCCC members.

## Corporation for National and Community Service National Service Trust

**Table 7. Schedule of Budgetary Activity as of September 30, 2009**

Assets	Recovery Act	General Fund	Consolidated
Funds Available at October 1	\$ -	\$ 8,847,610	\$ 8,847,610
<b>Budgetary Resources</b>			
Fiscal Year Appropriation	40,000,000	131,075,000	171,075,000
Transfers in of Program Funds	-	3,857,396	3,857,396
Deobligation of Expired Positions	-	3,617,460	3,617,460
Less: Additions to Trust Reserve	(3,500,000)	-	(3,500,000)
<b>Total Budgetary Resources</b>	<b>\$ 36,500,000</b>	<b>\$ 147,397,466</b>	<b>\$ 183,897,466</b>
<b>Obligations</b>			
Education Awards	(31,442,159)	(133,320,782)	(164,762,941)
Interest Forbearance	(1,330,001)	(5,530,664)	(6,860,665)
<b>Total Obligations</b>	<b>\$ (32,772,160)</b>	<b>\$ (138,851,446)</b>	<b>\$ (171,623,606)</b>
<b>Net Change in Commitments</b>			
Education Awards	-	569,935	569,935
Interest Forbearance	-	31,256	31,256
<b>Net Change in Commitments</b>	<b>-</b>	<b>601,191</b>	<b>601,191</b>
<b>Funds Available for Obligation</b>	<b>\$ 3,727,840</b>	<b>\$ 9,147,211</b>	<b>\$ 12,875,051</b>

The amounts obligated in the Trust are based on the estimated value of the education benefit, discounted for the estimated enrollment, earning and usage rate and the time value of money. For fiscal 2009 these factors are the full value of the Segal AmeriCorps Education Award, a 100 percent enrollment rate (allowing for refills), an average earning rate of 80 percent (ranges from 75 to 85 percent depending on term type), and a usage rate of 82.6 percent. For program years 2002 and prior, the Corporation used the actual amounts earned, adjusted for amounts used and the time value of money when establishing the obligation.

A portion of the funds in the Trust are held in reserve and are for use only in the event that the estimates used to calculate obligations differ from actual results. The reserve currently totals \$46.7 million for the General Fund and \$3.5 million for the Recovery Act Fund. To date, no reserve funds have been used.

## Corporation for National and Community Service National Service Trust

**Table 8. Schedule of Trust Obligations as of September 30, 2009**

Resources	Recovery Act	General Fund	Consolidated
Fund Balance with Treasury	\$ 291,770	\$ 160,362	\$ 452,132
Investments, carrying value	39,694,985	476,038,302	515,733,287
Investment and Interest Receivable	767	4,104,060	4,104,827
Accounts Receivable	-	349,475	349,475
<i>Subtotal</i>	<i>\$ 39,987,522</i>	<i>\$ 480,652,199</i>	<i>\$ 520,639,721</i>
<b>Less:</b>			
Cumulative Trust Reserve	(3,500,000)	(46,697,000)	(50,197,000)
Receivables Not Available for Obligation	(47,030)	(13,785,270)	(13,832,300)
<b>Total Resources</b>	<b>36,440,492</b>	<b>420,169,929</b>	<b>456,610,421</b>
<b>Unliquidated Obligations</b>			
Education Awards	(31,381,866)	(393,189,411)	(424,571,277)
Interest Forbearance	(1,330,786)	(16,797,807)	(18,128,593)
President's Freedom Scholarships	-	(1,035,500)	(1,035,500)
<b>Total Unliquidated Obligations</b>	<b>(32,712,652)</b>	<b>(411,022,718)</b>	<b>(443,735,370)</b>
<b>Commitments</b>			
Education Awards	-	-	-
Interest Forbearance	-	-	-
<b>Total Commitments</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funds Available for Obligation</b>	<b>\$ 3,727,840</b>	<b>\$ 9,147,211</b>	<b>\$ 12,875,051</b>

## Enrollment Activity

Table 9 presents the cumulative activity to date on Trust enrollments, education awards earned and used for Program Years 1994 through 2009 as well as Recovery Act positions.

**Table 9. Trust Enrollment Activity – Program Years 1994 through 2009**

Program Year	Type	Members Enrolled	Members Earnings or Not Exited	Earned an Award	Did Not Earn	Amount Earned	Amount Used
1994	Full Time	15,331	0	11,463	3,868	\$48,266,389.19	\$35,310,605.51
	Part Time	6,264	0	4,172	2,092	\$8,988,028.17	\$6,694,416.79
	Reduced Part Time	2,815	0	2,433	382	\$2,468,981.29	\$1,752,755.29
	<b>Total</b>	<b>24,410</b>	<b>0</b>	<b>18,068</b>	<b>6,342</b>	<b>\$59,723,398.65</b>	<b>\$43,757,777.59</b>
1995	Full Time	17,551	0	13,563	3,988	\$61,095,280.87	\$46,177,901.17
	Part Time	6,850	0	4,362	2,488	\$9,551,027.13	\$6,944,709.87
	Reduced Part Time	577	0	493	84	\$481,481.98	\$349,740.58
	<b>Total</b>	<b>24,978</b>	<b>0</b>	<b>18,418</b>	<b>6,560</b>	<b>\$71,127,789.98</b>	<b>\$53,472,351.62</b>
1996	Full Time	17,634	0	13,320	4,314	\$60,767,425.91	\$47,451,146.25
	Part Time	6,942	0	4,467	2,475	\$10,085,197.90	\$7,157,223.16
	Reduced Part Time	593	0	505	88	\$499,514.66	\$394,179.93
	<b>Total</b>	<b>25,169</b>	<b>0</b>	<b>18,292</b>	<b>6,877</b>	<b>\$71,352,138.47</b>	<b>\$55,002,549.34</b>
1997	Full Time	23,259	0	17,294	5,965	\$79,318,854.34	\$62,481,818.50
	Part Time	12,832	0	7,083	5,749	\$15,939,868.60	\$11,715,903.86
	Reduced Part Time	3,677	0	2,975	702	\$2,904,130.87	\$2,315,198.17
	<b>Total</b>	<b>39,768</b>	<b>0</b>	<b>27,352</b>	<b>12,416</b>	<b>\$98,162,853.81</b>	<b>\$76,512,920.53</b>
1998	Full Time	24,749	0	17,903	6,846	\$82,264,571.93	\$65,297,549.08
	Part Time	11,156	0	6,208	4,948	\$14,031,027.14	\$10,222,604.09
	Reduced Part Time	5,101	0	3,829	1,272	\$3,799,775.12	\$3,002,711.80
	<b>Total</b>	<b>41,006</b>	<b>0</b>	<b>27,940</b>	<b>13,066</b>	<b>\$100,095,374.19</b>	<b>\$78,522,864.97</b>
1999	Full Time	23,294	0	17,016	6,278	\$78,324,396.27	\$62,130,250.79
	Part Time	11,333	0	6,915	4,418	\$15,636,042.42	\$11,215,207.18
	Reduced Part Time	7,260	0	5,862	1,398	\$6,095,874.28	\$4,842,498.83
	<b>Total</b>	<b>41,887</b>	<b>0</b>	<b>29,793</b>	<b>12,094</b>	<b>\$100,056,312.97</b>	<b>\$78,187,956.80</b>
2000	Full Time	26,203	0	19,082	7,121	\$87,921,306.62	\$69,365,746.66
	Part Time	13,213	0	8,453	4,760	\$19,404,182.70	\$13,647,092.67
	Reduced Part Time	13,619	0	10,272	3,347	\$10,645,579.77	\$8,512,063.88
	<b>Total</b>	<b>53,035</b>	<b>0</b>	<b>37,807</b>	<b>15,228</b>	<b>\$117,971,069.09</b>	<b>\$91,524,903.21</b>
2001	Full Time	29,455	0	22,600	6,855	\$104,409,272.45	\$81,718,299.34
	Part Time	13,834	0	8,884	4,950	\$20,165,005.40	\$13,647,697.08
	Reduced Part Time	15,827	0	12,470	3,357	\$12,967,902.89	\$9,873,469.85
	<b>Total</b>	<b>59,116</b>	<b>0</b>	<b>43,954</b>	<b>15,162</b>	<b>\$137,542,180.74</b>	<b>\$105,239,466.27</b>
2002	Full Time	28,139	0	23,172	4,967	\$107,730,673.73	\$83,573,806.00
	Part Time	9,427	0	6,478	2,949	\$14,859,278.64	\$9,871,157.93
	Reduced Part Time	10,842	0	8,118	2,724	\$9,300,854.33	\$7,059,097.84
	<b>Total</b>	<b>48,408</b>	<b>0</b>	<b>37,768</b>	<b>10,640</b>	<b>\$131,890,806.70</b>	<b>\$100,504,061.77</b>

Table 9. Trust Enrollment Activity – Program Years 1994 through 2009 (Continued)

Program Year	Type	Members Enrolled	Members Earnings or Not Exited	Earned an Award	Did Not Earn	Amount Earned	Amount Used
2003	Full Time	18,319	0	15,236	3,083	\$70,063,810.06	\$51,346,171.99
	Part Time	9,424	0	7,063	2,361	\$16,283,881.70	\$10,652,919.66
	Reduced Part Time	13,273	0	10,589	2,684	\$12,083,786.39	\$8,799,824.33
	<b>Total</b>	<b>41,016</b>	<b>0</b>	<b>32,888</b>	<b>8,128</b>	<b>\$98,431,478.15</b>	<b>\$70,798,915.98</b>
2004	Full Time	29,040	0	24,362	4,678	\$113,184,311.73	\$83,747,246.35
	Part Time	10,833	0	7,614	3,219	\$17,514,510.62	\$11,032,329.38
	Reduced Part Time	22,779	0	17,992	4,787	\$20,763,252.88	\$14,994,962.46
	<b>Total</b>	<b>62,652</b>	<b>0</b>	<b>49,968</b>	<b>12,684</b>	<b>\$151,462,075.23</b>	<b>\$109,774,538.19</b>
2005	Full Time	28,303	2	23,079	5,222	\$107,086,018.55	\$73,009,359.34
	Part Time	11,132	1	7,808	3,323	\$17,966,162.85	\$10,953,952.34
	Reduced Part Time	23,363	14	18,082	5,267	\$20,336,250.95	\$13,778,174.21
	<b>Total</b>	<b>62,798</b>	<b>17</b>	<b>48,969</b>	<b>13,812</b>	<b>\$145,388,432.35</b>	<b>\$97,741,485.89</b>
2006	Full Time	30,346	194	24,965	5,187	\$116,003,546.50	\$70,396,081.42
	Part Time	11,610	338	8,082	3,190	\$18,665,423.22	\$10,086,850.86
	Reduced Part Time	27,244	35	20,970	6,239	\$23,794,394.96	\$15,222,251.96
	<b>Total</b>	<b>69,200</b>	<b>567</b>	<b>54,017</b>	<b>14,616</b>	<b>\$158,463,364.68</b>	<b>\$95,705,184.24</b>
2007	Full Time	30,849	234	25,983	4,632	\$121,051,723.44	\$65,598,154.16
	Part Time	10,131	1,046	6,829	2,256	\$15,764,514.55	\$7,024,200.10
	Reduced Part Time	26,940	643	20,945	5,352	\$23,855,923.88	\$13,320,471.86
	<b>Total</b>	<b>67,920</b>	<b>1,923</b>	<b>53,757</b>	<b>12,240</b>	<b>\$160,672,161.87</b>	<b>\$85,942,826.12</b>
2008	Full Time	32,255	4,980	23,553	3,722	\$110,066,236.76	\$32,617,783.46
	Part Time	10,367	4,470	4,401	1,496	\$10,184,600.76	\$1,761,326.87
	Reduced Part Time	26,905	6,888	17,020	2,997	\$19,235,180.79	\$6,165,922.99
	<b>Total</b>	<b>69,527</b>	<b>16,338</b>	<b>44,974</b>	<b>8,215</b>	<b>\$139,486,018.31</b>	<b>\$40,545,033.32</b>
2009	Full Time	20,580	19,359	712	509	\$3,162,154.12	\$651,033.94
	Part Time	2,533	2,508	0	25	\$0.00	\$0.00
	Reduced Part Time	4,742	3,510	1,184	48	\$1,184,915.47	\$379,021.46
	<b>Total</b>	<b>27,855</b>	<b>25,377</b>	<b>1,896</b>	<b>582</b>	<b>\$4,347,069.59</b>	<b>\$1,030,055.40</b>
<b>Recovery Act</b>	Full Time	6,744	6,617	7	120	\$8,505.00	\$0.00
	Part Time	945	898	14	33	\$31,586.62	\$3,543.80
	Reduced Part Time	1,596	920	642	34	\$708,731.33	\$93,471.13
	<b>Total</b>	<b>9,285</b>	<b>8,435</b>	<b>663</b>	<b>187</b>	<b>\$748,822.95</b>	<b>\$97,014.93</b>
<b>Cumulative to Date</b>		<b>768,030</b>	<b>52,657</b>	<b>546,524</b>	<b>168,849</b>	<b>\$1,746,921,347.73</b>	<b>\$1,184,359,906.17</b>

## Chief Executive Officer Certification

The Strengthen AmeriCorps Program Act requires that the CEO of the Corporation annually certify that the Corporation is in compliance with the requirements of the Act and obtain an independent audit of the accounts and records demonstrating the manner in which the Corporation has recorded its Trust estimates. The Corporation Office of Inspector General contracted with Clifton Gunderson LLP, an independent accounting firm, to perform the audit required by the Act. Based on the Corporation's analysis and OIG audit results, the Corporation certifies that it complied with the Act for fiscal 2009.



Nicola Goren  
Acting Chief Executive Officer



William Anderson  
Acting Chief Financial Officer

## Improper Payments

The Improper Payments Information Act (IPIA—P.L. 107-300) requires Federal agencies to identify and report on significant payment programs that are susceptible to erroneous payments. The Act defines significant erroneous payments as those within a single payment program that exceed both 2.5 percent of that program's annual amounts paid and \$10 million annually. The Corporation reviewed its operations identifying 12 payment programs, and assessed each to determine which, if any, were susceptible to significant erroneous payments. Only seven of the 12 programs make total annual payments that exceed \$10 million. For any of the seven programs under which total payments exceed \$10 million, preliminary error rates exceeding the 2.5 percent and \$10 million threshold levels would have to be subsequently confirmed through a statistical sampling process to designate a payment program as a significant payment program susceptible to erroneous payments.

The two largest Corporation payment programs are the Domestic Volunteer Service Act; and National and Community Service Act grant programs. Together the annual payments for these programs account for about 62 percent of all Corporation payment amounts. As grant programs, these payments are administered by the Department of Health and Human Services' Payment Management System. There are numerous internal and external controls making erroneous grant program payments highly unlikely. For example, awards go through many levels of review and approval before obligations are created and transmitted to the Payment Management System. These payments are all requested by authorized grantees, and then they are validated and disbursed by Health and Human Services. Moreover, the receipt and use of grant funds by grantees are monitored by the Corporation and in many cases are subject to independent audits under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

Based on the results of the FY 2009 IPIA review, there were no significant payment programs susceptible to erroneous payments. However, even though the Corporation concluded its programs are not susceptible to erroneous payments as defined under the Act, most non-grant payments are reviewed as part of the OMB Circular A-123 Internal Control Assessment and Testing Program discussed above.