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Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

October 24, 2024

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation New Hampshire (VRNH) to exercise the first of four renewal options to an existing **sole source** contract with Abilities, Inc. of Florida, Clearwater, FL, (Vendor # 479637) by increasing the price limitation by $659,280.00 from $650,800.00 to $1,310,080.00 and extending the end date from December 31, 2024 to December 31, 2025 to provide virtual support staff to support VRNH's participants through eligibility, comprehensive assessments, and service plans effective upon Governor and Council approval. The original contract was approved by Governor and Council on January 10, 2024 (Item #59). 100% Federal Funds.

Funds are available in the following account in Fiscal Year 2025 and are anticipated to be available in Fiscal Year 2026, upon the availability and continued appropriation of funds in the future operating budget with the authority to adjust budget line items within the price limitation and encumbrances between fiscal years through the Budget Office if needed and justified.

06-56-56-565010-25380000 VR FIELD PROGRAMS-FEDERAL

Fiscal Year	Class/ Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2024	102-500731	Contracts for Program Services	$329,200.00	$0.00	$329,200.00
2025	102-500731	Contracts for Program Services	$321,600.00	$329,640.00	$651,240.00
2026	102-500731	Contracts for Program Services	$0.00	$329,640.00	$329,640.00
		Total	$650,800.00	$659,280.00	$1,310,080.00

EXPLANATION

This contract was **sole source** because VRNH required immediate assistance to manage participants needs. The effect of staff vacancies and recruiting difficulties made service delivery challenging and placed a toll on existing employees. The Department wants to continue to make sure it has in place resources to meet the needs of the disability community in New Hampshire and over the past year Abilities, Inc of Florida has proved invaluable to VRNH in serving this mission. This contract with Abilities, Inc. of Florida will allow the Department to maintain the high standard for care and continue services while maintaining requirements to federal guidelines.

Abilities, Inc. of Florida is a non-profit agency that's mission is to facilitate services, resources, and partnerships to support people with disabilities and others we serve, along with their families, their caregivers and community members, in order to build more inclusive communities. Abilities, Inc. of Florida currently contracts with other Vocational Rehabilitation State Agencies on these direct services to support the agencies on effectively and efficiently moving participants through services from intake to plan development.

Respectfully Submitted,

Frank Edelblut
Commissioner of Education

AMENDMENT TO
PROFESSIONAL SERVICES CONTRACT

Now come the New Hampshire Department of Education, Bureau of Vocational Rehabilitation, hereinafter "the Agency," and Abilities, Inc. of Florida, Clearwater, FL, hereinafter "the Contractor", and pursuant to an agreement between the parties that was approved by Governor and Council on January 10, 2024 (Item #59) hereby agree to modify same as follows:

1. Amend section 1.7 of form P-37 by removing December 31, 2024 and replacing with December 31, 2025.

2. Amend section 1.8 of form P-37 by increasing the price limitation by $659,280 from $650,800 to $1,310,080.

3. Remove Exhibit C (Method of Payment) and replace with Exhibit C-1 (Method of Payment).

4. All other provisions of this agreement shall remain in full force and effect as originally set forth; and

5. This amendment shall commence upon Governor and Council approval and shall terminate on December 31, 2025.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education
(Agency)

Division of Commissioner's Office

By: _____ 10/31/2024
Frank Edelblut, Commissioner of Education Date

Abilities, Inc. of Florida
Name of Corporation (Contractor)

By: Matt Motko (Oct 24, 2024 15:31 EDT) Oct 24, 2024
Matthew J. Motko, Regional Executive Director Date

Approved as to form, substance and execution by the Attorney General this 31 day of October, 2024.

_____
Elizabeth Brown, Division of Attorney General Office

Approved by the Governor and Council this _____ day of _____, 20__

By: _____

EXHIBIT C-1

Method of Payment

Budget:

Deliverable	Monthly Cost
Monthly Payment	$54,940.00

Limitation on Price:
In no case shall the total budget exceed the price limitation of $1,310,080,00.

Source of Funding:
Funds are available in the following account in Fiscal Year 2025 and are anticipated to be available in Fiscal Year 2026, upon the availability and continued appropriation of funds in the future operating budget, with authority to adjust budget line items within the price limitation and encumbrances between fiscal years through the Budget Office if needed and justified.

06-56-56-565010-25380000 VR Field Programs – Federal

Fiscal Year	Class/ Account	Class Title	Current Budget	Increased (Decreased) Amount	Revised Budget
2024	102-500731	Contracts for Program Services	$329,200.00	$0.00	$329,200.00
2025	102-500731	Contracts for Program Services	$321,600.00	$329,640.00	$651,240.00
2026	102-500731	Contracts for Program Services	$0.00	$329,640.00	$329,640.00
		Total	$650,800.00	$659,280.00	$1,310,080.00

Method of Payment:
Payments of $54,940.00 per month will be made on the basis of invoices that have taken place in accordance with the terms of the contract, along with a detailed listing of expenses incurred, submitted by the 15th day of the following month, prorated for less than a full month. As described in Exhibit B, a Performance Outcome Adjustment will be made, if appropriate, for June 30 and December 31 invoices. A final invoice is due within 30 days of the end of this contract. Invoices and reports shall be submitted electronically to:

Elizabeth Durant
Field Service Administrator
Elizabeth.A.Durant@doe.nh.gov | 603-513-9545
Cc: Jillian.H.Cotrona@doe.nh.gov

mm

Certificate of Authority

I, Andrew Rind, hereby certify that I am a duly appointed representative of
(Name of person filling out this form)

Abilities, Inc. of Florida . I hereby certify that Matthew J. Motko, Regional Executive Director, is
(Name & Title of person who signed contract)

authorized to execute contracts on behalf of Abilities, Inc. of Florida and may bind the organization thereby.

I hereby certify that said authority has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. This authority **remains valid for thirty (30)** days. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 10/23/24

Attest: Andrew Rind
(Name & Title of person filling out this form)

State of Florida
Department of State

I certify from the records of this office that ABILITIES, INC. OF FLORIDA is a corporation organized under the laws of the State of Florida, filed on November 6, 1959.

The document number of this corporation is 700121.

I further certify that said corporation has paid all fees due this office through December 31, 2023, that its most recent annual report/uniform business report was filed on January 4, 2023, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the First day of December, 2023

Secretary of State

Tracking Number: 8306596649CU

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

Client#: 1526078 SERVIINC14

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/26/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services, LLC
3190 Fairview Park Dr. Ste 400
Falls Church, VA 22042
703 698-0788

CONTACT NAME: Kaliyah Locke-Miller
PHONE (A/C, No, Ext): 703 698-0788 FAX (A/C, No):
E-MAIL ADDRESS: USI.CertRequest@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hanover American Insurance Company	36064
INSURER B : Hanover Insurance Company	22292
INSURER C : Sentry Casualty Company	28460
INSURER D : Federal Insurance Company	20281
INSURER E : Certain Underwriters at Lloyds of Londo	15642N
INSURER F : Allmerica Financial Benefit Ins. Co.	41840

INSURED
Abilities, Inc. of Florida
dba ServiceSource
2375 Whitney Road
Clearwater, FL 33760

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			[redacted]	05/01/2024	05/01/2025	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$20,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:						SexPhysAbMol	$1,000,000
F	AUTOMOBILE LIABILITY			[redacted]	05/01/2024	05/01/2025	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	X HPD-Comp:1000 X HPD-Coll:1000						HiredPhysDam	$$50,000
B	X UMBRELLA LIAB X OCCUR			[redacted]	05/01/2024	05/01/2025	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			[redacted]	05/01/2024	05/01/2025	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N N (Mandatory in NH)	N/A					E.L. EACH ACCIDENT	$1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000
A	PROFESSIONAL LIAB			[redacted]	05/01/2024	05/01/2025	$1,000,000/$3,000,000	
D	CRIME-Client Prop			[redacted]	05/01/2024	05/01/2025	$250,000	
E	CYBER LIABILITY			[redacted]	05/01/2024	05/01/2025	$5,000,000; Ret $75,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Insurer A: PROP-TIB/BPP/BI | SpecForm/RC | Limit: Blanket (CML/HAB-NC)/Ded: $10,000;
Insurer A: Contractor's Tools & Equip | Limit: Blanket per item/agg: $100,000/Ded: $1,000 | SpecForm/ACV | Unsched Rented/Borrowed/Leased;
Insurer: A | Crime-Fidelity | Limit: $100,000;
General Star Indemnity Co (NAIC #37362) | Prop-Bldg/BPP/BI | IAG970671B | Eff: 05/01/2024-05/01/2025 |
(See Attached Descriptions)

CERTIFICATE HOLDER

NHED
25 Hall St.
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Abilities, Inc. of Florida

The mission of Abilities, Inc. of Florida is to facilitate services and partnerships to support people with disabilities, their families, their caregivers and community members in order to build more inclusive communities.

Abilities, Inc. of Florida and Affiliates

Consolidated Financial Report
June 30, 2023

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RSM

RSM US LLP

Independent Auditor's Report

Board of Directors
Abilities, Inc. of Florida

Opinion

We have audited the consolidated financial statements of Abilities, Inc. of Florida and Affiliates (the Abilities Group), which comprise the consolidated balance sheet as of June 30, 2023, the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Abilities Group as of June 30, 2023, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Abilities Group and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Abilities Group's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Abilities Group's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Abilities Group's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information
We have previously audited the Abilities Group's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 26, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

RSM US LLP

McLean, Virginia
September 27, 2023

Abilities, Inc. of Florida and Affiliates

Consolidated Balance Sheet
June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Assets		
Cash and cash equivalents	$ 917,807	$ 527,108
Restricted cash	1,295,827	1,210,181
Receivables, net	6,528,830	5,658,471
Prepaid expenses	63,111	30,219
Property and equipment, net	14,225,603	15,170,540
Operating lease right-of-use asset	13,223	-
Total assets	$ 23,044,401	$ 22,596,519
Liabilities and Net Assets (Deficit)		
Liabilities:		
Accounts payable and accrued expenses	$ 690,449	$ 580,183
Notes payable	552,340	567,840
Due to affiliate	9,042,246	7,726,956
Deferred revenue—capital advances	17,217,040	17,217,040
Lease liabilities	13,223	-
Total liabilities	27,515,298	26,092,019
Commitments and contingencies (Notes 5 and 13)		
Net assets (deficit):		
Without donor restrictions:		
Undesignated	(4,757,219)	(3,620,822)
Board designated	54,740	-
	(4,702,479)	(3,620,822)
With donor restrictions	231,582	125,322
Total net assets (deficit)	(4,470,897)	(3,495,500)
Total liabilities and net assets (deficit)	$ 23,044,401	$ 22,596,519

See notes to consolidated financial statements.

Abilities, Inc. of Florida and Affiliates

Consolidated Statement of Activities
Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023			
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	2022 Total
Revenue and support:				
Rehabilitation services	$ 10,684,556	$ -	$ 10,684,556	$ 11,046,653
Housing program revenue	3,413,597	-	3,413,597	3,282,230
Contract operations	291,526	-	291,526	282,856
Contributions and grants	1,118,940	197,261	1,316,201	631,029
Change in fair value of grant receivable held by related trust	1,128,612	-	1,128,612	(1,040,249)
Other income	227,656	-	227,656	160,592
Net assets released from restrictions	91,001	(91,001)	-	-
Total revenue and support	16,955,888	106,260	17,062,148	14,363,111
Expenses:				
Program services	15,589,283	-	15,589,283	14,390,145
Management and general	2,448,262	-	2,448,262	2,308,459
Total expenses	18,037,545	-	18,037,545	16,698,604
Change in net assets	(1,081,657)	106,260	(975,397)	(2,335,493)
Net assets (deficit):				
Beginning	(3,620,822)	125,322	(3,495,500)	(1,160,007)
Ending	$ (4,702,479)	$ 231,582	$ (4,470,897)	$ (3,495,500)

See notes to consolidated financial statements.

Abilities, Inc. of Florida and Affiliates

Consolidated Statement of Cash Flows
Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Cash flows from operating activities:		
Change in net assets	$ (975,397)	$ (2,335,493)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	920,654	921,637
Gain on disposal of assets	(54,740)	-
Change in interest in net assets of Abilities Foundation	(1,128,612)	1,040,249
Amortization of operating lease right-of-use asset	4,326	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	258,253	1,527,821
Prepaid expenses	(32,892)	153,052
Increase (decrease) in:		
Accounts payable and accrued expenses	110,266	(197,804)
Deferred revenue	-	(25,967)
Lease liabilities	(4,326)	-
Net cash (used in) provided by operating activities	(902,468)	1,083,495
Cash flows from investing activities:		
Purchases of property and equipment	(118,190)	(165,558)
Proceeds from sale of property and equipment	197,213	-
Net cash provided by (used in) investing activities	79,023	(165,558)
Cash flows from financing activities:		
Principal payments on notes payable	(15,500)	(16,462)
Repayments from (advances to) affiliate, net	1,315,290	(813,343)
Net cash provided by (used in) financing activities	1,299,790	(829,805)
Net increase in cash and cash equivalents (unrestricted and restricted)	476,345	88,132
Cash and cash equivalents (unrestricted and restricted):		
Beginning	1,737,289	1,649,157
Ending	$ 2,213,634	$ 1,737,289
Supplemental disclosure of cash flow information:		
Cash payments for interest	$ 884	$ 608

See notes to consolidated financial statements.

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Abilities, Inc. of Florida (Abilities) is a nonprofit corporation organized in 1959 principally for the purpose of providing vocational evaluation, case management, job training and employment services for persons with disabilities.

Homes for Independence, Inc. (HFI) is a nonprofit corporation established to increase affordable housing opportunities for individuals with disabilities. HFI owns housing units that are currently being rented to individuals with and without disabilities. HFI has been granted certification for the Community Contribution Tax Incentive Program, which provides tax advantages to corporations who make contributions to organizations providing affordable housing.

HFI Space Coast, Inc. is a nonprofit organization established in 2009 to increase affordable housing opportunities for individuals with disabilities. HFI Space Coast, Inc. owns housing units that are being renovated and made available to individuals with and without disabilities.

Abilities has 21 organizations that are affiliated nonprofit corporations established to provide affordable housing to individuals with disabilities. The corporations are operated under the Housing and Urban Development (HUD) Section 811 Housing Program. They are also subject to Project Rental Assistance Payments agreements with HUD and a significant portion of the Abilities' rental income is received from HUD. Funds for the purchase of the properties have been provided by HUD.

A summary of Abilities' significant accounting policies follows:

Principles of consolidation: The accompanying consolidated financial statements include the financial statements of Abilities, HFI, HFI SpaceCoast, Inc. and the 21 individual corporations referred to above that receive HUD funding (collectively, the Abilities Group). All significant intercompany balances and transactions have been eliminated in the consolidation.

Basis of presentation: The Abilities Group reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents: For the purpose of reporting cash flows, the Abilities Group considers all cash accounts that are not subject to withdrawal restrictions or penalties and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Restricted cash: Restricted cash consists of tenant security deposits, cash set aside for replacement reserves, escrow balances and cash on deposit for minimum capital investments as required under the regulatory agreement with HUD.

Financial risk: The Abilities Group maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Abilities Group has not experienced any losses on such accounts and believes it is not exposed to any significant financial risk on cash.

Receivables: Receivables are carried at original invoice amount, less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 30 days. No interest is charged on past due receivables.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The provision for doubtful accounts, based on management's evaluation of the collectibility of tenant rents at June 30, 2023, was $6,754. The provision for doubtful accounts, based on management's evaluation, of the collectibility of government grants receivable or employment services receivable at June 30, 2023, was $4,988.

Promises to give: Promises to give are recorded as a receivable when a verifiable unconditional promise to give is received. All promises to give are expected to be collected within one year. Accordingly, no allowance or discount has been recorded at June 30, 2023.

Property and equipment: Property and equipment in excess of $2,500 is capitalized. Property and equipment is stated at cost net of accumulated depreciation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets.

Valuation of long-lived assets: The Abilities Group reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the assets to future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Net assets (deficit): Net assets (deficit) consist of the following at June 30, 2023:

Net assets without donor restrictions: Represent unrestricted resources that are available for the support of general operating activities.

Net assets with donor restrictions: Represent resources unavailable for use in the current period because of the existence of donor-imposed time and/or purpose restrictions that remain unsatisfied at year-end.

Revenue and support recognition: Revenue from rehabilitation services and contract operations is recognized over time as services are performed and performance obligations are met. All of the Abilities Group's revenue under contracts with customers are earned in the United States and the majority of customers are associated with government entities. The contracts do not include significant financing components and do not have variable considerations. The Abilities Group did not have any impairment or credit losses on any receivables or contract assets arising from contracts with customers. The primary factor affecting future revenue and cash inflows is customers discontinuing operations. Management does not believe there is a material risk of loss of future revenue and cash inflows.

Housing program revenue primarily consists of rental income under short-term leases, which is recognized over time over the period for which the rent applies.

Contribution support and grants received are recognized at the time an unconditional promise to give is received. Contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the same year in which the contributions are recognized. Conditional promises to give are recognized only when the conditions on which they depend are met and the promises to give become unconditional.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Leases: The Abilities Group determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under Topic 842, a contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Abilities Group also considers whether its service agreements include the right to control the use of an asset.

Income taxes: The Abilities Group is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, Abilities has been determined by the Internal Revenue Service to not be a private foundation.

Management has evaluated the Abilities Group's tax positions and has concluded that the Abilities Group has taken no uncertain tax positions that require adjustment. The Abilities Group files tax returns in the U.S. federal and state of Florida jurisdictions.

Functional allocation of expenses: The costs of providing the program and supporting services have been summarized on a functional basis in the accompanying consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain management and staff expenses have been allocated to programs on the basis of time spent. Other expenses have been allocated to programs on a percentage basis.

Use of estimates: The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications: Certain items in the 2022 statement of activities and statement of cash flows have been reclassified to conform with the current year presentation. These reclassifications had no effect on previously reported change in net assets or net assets.

Adopted accounting pronouncement: In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) Topic 842, Leases, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their balance sheets as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases and operating leases, with classification affecting the pattern of expense recognition in the statement of activities. The Abilities Group adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period consolidated financial statements. Under this transition provision, the Abilities Group has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Abilities Group's historical accounting treatment under ASC Topic 840, Leases.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The Abilities Group elected the "package of practical expedients" under the transition guidance within Topic 842, in which the Abilities Group does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Abilities Group has not elected to adopt the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on July 1, 2022.

The Abilities Group determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Abilities Group obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Abilities Group also considers whether its service arrangements include the right to control the use of an asset.

The Abilities Group made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease or the year beginning July 1, 2022, for existing leases upon the adoption of Topic 842. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Abilities Group made an accounting policy election available to nonpublic companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date or remaining term for leases existing upon the adoption of Topic 842.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Abilities Group has made an accounting policy election to account for lease and nonlease components in its contracts as a single lease component for its real estate asset class. The nonlease components typically represent additional services transferred to the Abilities Group, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Abilities Group's operating leases of approximately $17,548 each, at July 1, 2022. The adoption of the new lease standard did not materially impact consolidated net results or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Prior year information: The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Abilities Group's consolidated financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Subsequent events: The Abilities Group has evaluated subsequent events through September 27, 2023, the date on which the consolidated financial statements were available to be issued.

Note 2. Restricted Cash

At June 30, 2023, restricted cash consisted of the following:

HUD entities:	
Replacement reserves	$ 1,167,203
Tenant security deposits	61,572
Residual receipts reserve	48,437
HFI:	
Tenant security deposits	18,615
Total	$ 1,295,827

Note 3. Property and Equipment

At June 30, 2023, property and equipment was comprised of the following:

	Estimated Useful Lives (Years)	Balance
Subsidized housing units and improvements (HUD Section 811)	10-40	$ 20,704,107
Buildings and improvements	10-40	6,876,928
Furniture and equipment	2-5	677,393
Land	–	44,750
Automobiles	5	173,644
		28,476,822
Less accumulated depreciation		14,251,219
Property and equipment, net		$ 14,225,603

Depreciation expense was approximately $920,654 for the year ended June 30, 2023.

Note 4. Notes Payable

Notes payable consist of the following at June 30, 2023:

Noninterest-bearing note payable to the city of Clearwater. Monthly principal payments of $720 continuing through August 2041. Payments are only payable from residual receipts. Collateralized by real estate.	$ 216,000
Noninterest-bearing note payable to the city of Clearwater. Monthly principal payments of $667 continuing through March 1, 2041. Collateralized by real estate.	200,000
Noninterest-bearing note payable to the city of St. Petersburg (Home Investment Partnership Program). Monthly principal payment of $639 continuing through March 2033. Collateralized by real estate.	74,111
1% note payable to Pinellas County (Home Investment Partnership Program). Monthly principal and interest totaling $700 through 2028 with a balloon payment totaling $24,175. Collateralized by real estate.	62,229
	$ 552,340

Note 4. Notes Payable (Continued)

Annual principal payments required on notes payable at June 30, 2023, are as follows:

Years ending June 30:	
2024	$ 15,484
2025	15,563
2026	15,642
2027	15,722
2028	15,114
Thereafter	474,815
	$ 552,340

Note 5. Deferred Revenue—Capital Advances

Deferred revenue consists of capital advances under the Community Housing Development Organization (CHDO) program, capital advances under the State Housing Initiatives Partnership (SHIP) program and other programs in the state of Florida and HUD Capital Advances.

The Abilities Group's capital advances under the CHDO, SHIP and other programs include properties purchased by HFI and renovations to existing units that are available to be rented to individuals with disabilities. The Abilities Group's HUD capital advances at June 30, 2023, represent a "Firm Commitment for Capital Advance Financing" provided by HUD under Section 811 of the National Affordable Housing Act.

The capital advances bear no interest and are not payable as long as the housing remains available for the people with disabilities for at least 40 years at which time the capital advance is forgiven and recorded as revenue. At June 30, 2023, the HUD, CHDO, SHIP and other capital advances were $17,217,040.

Prior to June 30, 2003, the Abilities Group recorded funds received under the HUD Section 811 program as unrestricted revenue when approved requests of funds were received from HUD. Beginning with fiscal year June 30, 2003, management prospectively changed their policy for recording these funds to a liability, evidenced by a signed note agreement and lien placed on the property.

All capital advances will be forgiven in dates ranging from 2025 to 2053 as long as the housing remains available for the people with disabilities.

Note 6. Net Assets With Donor Restrictions

Changes in net assets with donor restrictions by purpose during the year ended June 30, 2023, are as follows:

	Balance June 30, 2022	Additions	Releases From Restriction	Balance June 30, 2023
Warrior Bridge	$ 118,822	$ 19,800	$ 18,501	$ 120,121
High School High Tech	6,500	72,500	72,500	6,500
Housing	-	104,961	-	104,961
	$ 125,322	$ 197,261	$ 91,001	$ 231,582

Note 7. Retirement Plans

The Abilities Group participates in a defined contribution pension plan (the Plan) sponsored by ServiceSource. The Plan covers eligible employees and certain eligible affiliate employees meeting specific age and length of service requirements. Highly compensated executives are not covered under the Plan. Discretionary employer contributions were calculated based on 2% of the gross salary for eligible employees for the year ended June 30, 2023. The retirement plan expense recognized for the year ended June 30, 2023, was $179,071.

In addition, the Abilities Group participates in a 403(b) plan (the 403(b) Plan) sponsored by ServiceSource. The 403(b) Plan covers eligible employees meeting specific age and length of service requirements. The Abilities Group contributes up to 3% of gross salary to the 403(b) Plan for eligible employees. The 403(b) Plan expense recognized for the year ended June 30, 2023, was $296,308.

Note 8. Related-Party Transactions

ServiceSource provides management and certain administrative support for Abilities, including human resources, payroll processing and computer maintenance, and as such, allocates a portion of corporate overhead based on predetermined allocation criteria. This allocation was $1,274,836 for the year ended June 30, 2023, and is included within management and general expenses on the accompanying consolidated statement of activities. In addition, ServiceSource has advanced funds to Abilities. At June 30, 2023, the Abilities Group was indebted to ServiceSource in the amount of $9,042,246.

Note 9. Grant Receivable From Related Trust

During the year ended June 30, 2018, a related organization received an unconditional contribution to establish a restricted fund to be used exclusively for the benefit of Abilities, Inc. of Florida. In accordance with the FASB ASC topic, Transfer of Assets to a Not-for-Profit Entity or Charitable Trust That Raises or Holds Contributions for Others, the Abilities Group recognized a grant receivable from the related trust on its consolidated balance sheet and a corresponding contribution on the consolidated statement of activities during the year ended June 30, 2018. At June 30, 2023, the Abilities Group had a grant receivable from the related trust of $5,439,076, which is included in receivables, net on the accompanying consolidated balance sheet.

Note 10. Functional Expenses

Expenses of the Abilities Group by nature and function for the year ended June 30, 2023, are as follows:

	Program Services	General and Administrative	Total
Salaries, wages and benefits	$ 10,369,877	$ 795,492	$ 11,165,369
Subcontractors and professional services	605,985	162,104	768,089
Facilities and supplies	804,176	69,862	874,038
Information technology, equipment and depreciation	929,087	62,644	991,731
Housing unit expenses	1,666,308	-	1,666,308
Corporate general and administrative allocation	-	1,274,836	1,274,836
Other expenses	1,213,850	83,324	1,297,174
	$ 15,589,283	$ 2,448,262	$ 18,037,545

Note 11. Leases

The Abilities Group leases real estate, including office space and program facilities, under operating lease agreements. Some leases include one or more options to renew, generally at the Abilities Group's sole discretion, with renewal terms that can extend the lease term. In addition, certain leases contain termination options, where the rights to terminate are held by either the Abilities Group, the lessor or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Abilities Group will exercise that option. The Abilities Group's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended June 30, 2023:

Operating lease cost	$ 4,508
Total lease cost	$ 4,508

Total rent expense for operating leases was $4,508 for the year ended June 30, 2023.

Supplemental cash flow and balance sheet information related to operating leases is as follows for the year ended June 30, 2023:

Cash paid for amounts included in measurement of lease liabilities:	
Operating cash outflows—payments on operating leases	$ 4,508
Right-of-use assets obtained in exchange for new lease obligations:	
Operating leases	$ 17,548
Operating leases:	
Operating lease right-of-use assets	$ 13,223
Operating lease liabilities, current	$ 8,753
Operating lease liabilities, noncurrent	4,470
Total operating lease liabilities	$ 13,223
Weighted-average remaining lease term:	
Operating leases	1.2 years
Weighted-average discount rate (risk-free):	
Operating leases	2.84%

Note 11. Leases (Continued)

Future undiscounted cash flows for each of the next five years and a reconciliation to the lease liabilities recognized on the consolidated balance sheet are as follows as of June 30, 2023:

	Operating Leases
Years ending June 30:	
2024	$ 9,015
2025	4,508
2026	-
2027	-
2028	-
Total lease payments	13,523
Less imputed interest	(300)
Total present value of lease liabilities	$ 13,223

Note 12. Liquidity and Availability of Financial Assets

The Abilities Group regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. Financial assets available for general expenditure, that is, without donor or other donor restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	$ 917,807
Restricted cash	1,295,827
Accounts receivable, net	6,528,830
Total financial assets available	8,742,464
Less those unavailable for general expenditures within one year due to:	
Contractual and other restrictions:	
Cash restricted for various purposes	(1,295,827)
Grant receivable from related trust	(5,439,076)
Net assets with donor restrictions	(231,582)
	(6,966,485)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,775,979

The Abilities Group has various sources of liquidity at its disposal, including cash and accounts receivable. The Abilities Group regularly assesses its operating budget and cash flow projections to monitor the availability of resources to support operations.

Note 13. Contingencies

Federal grants: The Abilities Group participates in federally assisted grant programs, which are subject to financial and compliance audits by the grantors or their representative. As such, there exists a contingent liability for potential questioned costs that may result from such audits. Management does not anticipate any significant adjustments as a result of such audits.

Board of Directors

Chair: Major General (R) Michael J. Walsh
Business Consultant, The M-Walsh Group, LLC

Chair Elect: Gary Petersen
Managing Partner/Owner, Adams & Petersen, CPAs LLC

Treasurer: Frank Burke
Chairman, President & CEO
Flagship Community Bank (Retired)

Joseph M. Ashley, Rh.D.
President, Ashley Consulting, LLC

Kristen Chou
President & CEO, Ning Solutions, Inc.

Weyher Dawson
Director, Streetlevel Media

Dr. Mark Diorio
ID/DD Consultant, Self-Employed

Joanne C. Finnigan
Government Affairs Consultant, Self-Employed

Patricia Harrison
Adjunct Professor, George Mason University

Juliet Hatchett
Assistant Professor of Law and Director of the Innocence Project at the University of Virginia School of Law

Joseph J. Sorota, Jr. Esq.
Retired

Hector Velez
President and CEO
Hire Talent, LLC

William Warnecki
President and Owner, SERVPRO

Dr. Brandt Wood
Medical Director, Valley Physical Medicine

JOB TITLE/EMPLOYEE	ID	FT/PT	LOCATION	START DATE	END DATE	# DAYS VACANT	ORIG. DATE OF HIRE	EDUCATION	EXPERIENCE (# years relevant)	CREDENTIALS	RESUME	AFFIDAVIT	NOTES	ANNUAL SALARY	HOURLY WAGE
Supervisor		FT													
Harper, Ashley	6589		OCA (Virtual)	2/5/24			6/19/14	Masters-Rehab. Counseling, BA-Sociology	12 years	CRC	X	X		$ 65,000	$ 31.25
Vocational Rehab Counselor		FT													
Jumah, Johanna	6954		GVL (Virtual)	2/5/24			11/14/22	BS-Social Work	1 year		X	X		$ 51,500	$ 24.76
Vocational Rehab Counselor		FT													
Pollard, Jonelle	0276		GVL (Virtual)	2/5/24			5/30/23	MS-Psychology; BS-Health Science	18 years		X	X		$ 51,500	$ 24.76
Vocational Rehab Counselor		FT													
Jones, Danielle			PSL (Virtual)	2/5/24			12/5/22	MS-Rehab. Counseling, BA-Psychology, AA-Elementary Education with concentration in Psychology	15 years		X	X		$ 51,500	$ 24.76
Vocational Rehab Counselor		FT													
Hunter, Shonda	3444		PSL (Virtual)	2/5/24	5/1/24		9/5/19	Bachelor Applied Science-Org. Mgmt.	20 years		X	X		$ 51,500	$ 24.76
McAdams, Patrick	2268		GVL (Virtual)	5/28/24		26	5/28/24	M.Ed-Business Admin Health Care, BS-Science/Sociology	5 years		X	X		$ 51,500	$ 24.76
Rehab. Specialist		FT													
Mowatt, Lindsay	0479		GVL (Virtual)	2/5/24			12/19/22	AA-Libral Arts	6 years		X	X		$ 45,500	$ 21.88
Rehab. Specialist		FT													
Seiber, Lisa	8915		VER (Virtual)	2/5/24			1/19/21	High School Diploma	10 years		X	X		$ 45,500	$ 21.88
Intake Counselor		FT													
Stevens, Sherry	2410		VER (Virtual)	2/5/24			1/23/06	AA-Psychology	12 years		X	X		$ 45,500	$ 21.88

ServiceSource // Proprietary Business Information

Ashley Harper, MRC, CRC, CVE

[redacted]

» Education

Certified Vocational Evaluator, Commission on Rehabilitation Counselor Certification
- Certificate No. 00118349

Certified Rehabilitation Counselor, Commission on Rehabilitation Counselor Certification
- Certificate No. 00118349

University of Kentucky, Lexington, KY
Master of Rehabilitation Counseling; December, 2013
- 4.0 GPA
- Recipient of Rehabilitation Services Administration Scholarship

University of Florida, Gainesville, FL
Bachelor of Arts, August, 2009
- Sociology Major
- Recipient of the Florida Bright Futures Scholarship

» Skills

- Extensive Supervisory experience
- Knowledge of Policies and Procedures relating to Florida Vocational Rehabilitation
- Adaptable to various environments
- Strong interpersonal skills
- Superior oral and written communication skills
- Dependable
- Ability to de-escalate heightened emotional situations
- Proficient Microsoft Office skills
- Excellent organizational skills

» Work Experience

ServiceSource, Ocala, Florida
Vocational Rehabilitation Supervisor, June, 2014-present
- Coordinate the overall activities of consumers, ensure a work environment that provides the means to strengthen the capabilities, opportunities and diversity of the programs offered.
- Coordinate activities with the State Counselor Analyst and the VR Contract Manager.
- Provide technical support to the rehabilitation team members and support the activities of all consumers in the rehabilitation process.
- Monitor the quality of VR service delivery
- Responsible for maintaining documentation of counseling interactions, consumer choice, case proceedings, and management of resources to ensure fiscal accountability.
- Responsible for oversight of all health and safety concerns and policies related to program service delivery throughout Marion, Citrus, and Levy Counties.

Florida Department of Education, Division of Vocational Rehabilitation, Ocala, Florida
Vocational Rehabilitation Counselor, August, 2011- June, 2014

- Coordinate a wide range of case management and rehabilitation counseling services to individuals with disabling conditions that include mental health and physical disabilities.
- Determine the severity of an individual's disabling condition and review medical and psychological documentation pertaining to the individual's disability.
- Develop rehabilitation plans and monitor each consumer's progress through successful termination of their case.
- Educate clients and their families about client rights and responsibilities.
- Coordinate services with other agencies in the community.

Florida Department of Children and Families, Ocala, Florida
Child Protective Investigator, August, 2010 – August, 2011

- Made contact with families with allegations of abuse, abandonment, or neglect within a specified time frame.
- Conducted thorough child safety assessments in a timely manner.
- Responded to Hotline reports and determined immediate risk to children during on-call hours.
- Explained rights and responsibilities to family members involved in each case.
- Arranged for emergency placement for children at risk.
- Maintained case files on families during an investigation and closed files upon completing all tasks assigned.
- Attended court hearings involving child removals as well as court ordered case plans.

Ocala Domestic Violence/Sexual Assault Center, Ocala, Florida
Shelter Counselor/Case Manager, November, 2009 – August, 2010

- Supervised two employees within the agency.
- Provided crisis intervention and short-term, solution-oriented crisis counseling to individuals and conducted group meetings for domestic violence/sexual assault victims living in the shelter.
- Maintained confidentiality of client records.
- Provided case management duties consisting of identifying information and referral sources, motivating residents' goal attainment plans, and participating in resident case staffing sessions.
- Educated the public on prevalent issues of domestic violence and sexual assault in the community.

Crisis Intervention Specialist, January, 2009 – November, 2009

- Provided crisis intervention counseling to victims of domestic violence and/or sexual assault through the 24 hour hotline.
- Conducted safety planning with victims
- Accepted donations from individuals and businesses in the community.

Johanna Jumah

[redacted] ▪ [redacted] ▪ [redacted]

EXPERIENCE

Vocational Rehabilitation Counselor November 2022 – Present
Service Source | Gainesville, Florida

- Rehabilitate eligible applicants who are severely disabled.
- Perform eligibility determinations for program applicants in compliance with State and Federal Guidelines.
- Write and initiate Individualized Plans for Employment in compliance with State and Federal Guidelines.
- Serve in school youth ages 14-21 under regulations of Workforce Innovation and Opportunity Act (WIOA).
- Designated VR counselor for the Alachua County Project SEARCH program. Determine potential interns for eligibility and participate in monthly employment planning meetings to discuss the intern's developments and areas to improve.
- Maintain a caseload that follows VR Guidelines, Policies and Best Practices to maintain area compliance pertaining to Alerts, Things to Do, Days in Status and all other aspects of proper case management.

Child and Family Social Worker June 2021 – January 2022
Social Services of Kalmar | Kalmar, Sweden

- Assessed case risk factors and eligibility for all cases on a regular basis.
- Interviewed schools, health care and other authorities that were in contact with families.
- Made home visits to investigate children and youth's home environment.
- Followed up services that the families were granted to see if it had made a positive effect and/or if it needed to be changed.

Housing Supporter June 2020 – August 2020
Care Administration of Lessebo | Lessebo, Sweden

- Visited client's homes that needed social activation, support in household chores as well as their contact with authorities.
- Planned activities for clients together to create relationships and to bring them out of their social isolation.

School Counselor for 1-12 Grade, and County Activity Manager January 2020 – December 2020
Lessebo county | Lessebo, Sweden

- Provided therapeutic counseling to students and youths.
- Delivered individual and group guidance curriculum supporting students and youths' development.
- Assisted vice principal and the special needs educators during Student Health Program.

EDUCATION

Linnaeus University | Bachelor of Science in Social Work January 2018 - June 2021

SKILLS

- Case Management, Child Protective Services, Individual/Group counseling, Mental Health Counseling, Microsoft Office

Jonelle Andrea Pollard

[redacted]

SUMMARY OF QUALIFICATIONS

- Highly knowledgeable, empathetic, and progress-driven professional with an extensive experience in education and proven skills providing comprehensive assessment, consultation, and intervention services for students in grade school.
- Conscientious and organized individual with exceptional time management ability. Personable team player with superior communication and interpersonal skills.
- Skilled in advocacy; comprehensive familiarity with community resources; open and able to relate to people from many cultures and backgrounds.

EDUCATION

Barry University

- Master of Science in Psychology — Miami Shores, FL. — Graduation: June 2013
  - Overall GPA 3.9/4.0

University of Florida — Gainesville, FL. — Graduation: May 2010

- Bachelor of Health Science, Rehabilitation Science
  - Minor in Family, Youth, and Community Science
    - Overall GPA 3.3/4.0

PROFESSIONAL EXPERIENCE

What's On Your Mind? — Miami-Dade/Broward/Palm Beach County — Dec. 2022-Present
Vocational Evaluator Lead Assistant

- Work with individuals with disabilities to determine career recommendations.
- Conduct various assessments and interest inventories to determine an individual's optimal functioning.
- Scoring/interpreting an extensive variety of vocational interest, achievement, and aptitude tests?
- Evaluate a client's ability to work in a particular field.
- Analyzing client's medical, psychological, socio-economic, vocational, and educational information in the context of vocational planning.
- Analyze data and write comprehensive reports detailing evaluation results and recommendations.

Augere Consulting Firm — Miami-Dade/Broward County — Jan. 2021-Present
Lead Consultant

- Provide unique psychological insight and academic mentorship to nonprofit accounts.
- Accountable for coordinating and managing the design, development, and production of all training products to support nonprofit accounts.
- Conduct project monitoring visits and data quality analyses.
- Create systems and track data using Excel, streamlining information, and reporting metrics to funders.
- Monitor status of accounts receivable and payable to facilitate efficient processing.

Miami-Dade County Public Schools — Miami-Dade County — August 2016-Jan. 2021
Division of Exceptional Student Education
Charter School Compliance and Support
School Psychologist PK-12

- Collaborated on a Child Study Team to determine a course of action for students in need.
- Administered both psychological and educational assessments to determine eligibility for special education and related services.

- Composed interpretative reports based on scores and results from tests.
- Drafted behavioral plans and perform crisis intervention.
- Assisted school in establishing Positive Behavior and Intervention Support programming
- Created staff development activities for school personnel and parents concerning social-emotional services planning for students.
- Referred students and their families to appropriate community agencies for medical, vocational, or social services.

Florida International University Miami-Dade County June 2016-August 2018
Summer Reading Explorer Program (Seasonal-Summer Job)
Assessment Specialist (Part-time)

- Implemented and organized assessment protocols for services.
- Coordinated and completed assessments (ORFs and PPVTS) and entered data into iSTEEP system
- Generated score reports for site providers and supervisors/
- Coordinated parent notification of assessment results.

Seminole Tribe of Florida - Ahfachkee School Big Cypress Reservation Feb. 2013- August 2016
21st Century Community Learning Center Project Coordinator

- Assisted in the instruction and supervision of students for the purpose of ensuring a smooth and disruption-free After School Program.
- Gathered/organized/maintained data on students including reports, records, supply inventory, supply ordering, attendance, accounting records and student progress for the purpose of meeting program evaluation requirements, monitoring state grant compliance, overseeing funding sources, filling out all attendance forms and filling out expenditure reports quarterly and yearly for all site grants.
- Managed site operations effectively for the purpose of maintaining a program that meets all goals and objectives in an orderly manner.
- Worked effectively with the Area Coordinator, school principal, teachers, school staff and parents for the purpose of maintaining good communication, program efficiency and keeping them informed and involved in the After School Program at the assigned site.

Seminole Tribe of Florida – Ahfachkee School Big Cypress Reservation August 2010- August 2016
Co-teacher/Instructional Aide

- Provided a warm, accepting environment that promotes learning through all instructional developmental areas such as intellectual, physical, and social-emotional.
- Assisted teachers in developing lesson plans, support materials, activities and design/layout of daily schedules based on the monthly program.
- Assumed teacher's role in class whenever necessary and attend meetings
- Participated in school swoop team to conduct benchmark and progress monitoring assessments
- Provided small group direct instruction to students with disabilities (2012-2013)
- Monitored data on students' performance through progress monitoring.

PROFESSIONAL DEVELOPMENT

- RTI Tab in AIMSWEB for Individual Problem Solving
- CHAMPS
- RTI/PBIS Systems and Structures
- WISC-V, KTEA-3, WJ-IV, RIAS-2

DANIELLE JONES, MS, CRC

[redacted]

Professional Experience----------

Vocational Rehabilitation Supervisor
Service Source August 2023 to Present West Palm Beach, FL
* Supervise 7 staff in the day-to-day interactions of an eligibility based program that is contracted through the State of Florida
* Coordinating overall activities of consumers: career planning, coordination of assessment services, review of documentation of eligibility determination and development of Individualized Plan for Employment
*Coordinating duties and communicating with Project Manager, State Counselor Analyst, VR Area Director, One Stop Center staff, local vendors, schools, provider agencies and counseling team
*Provide technical support to rehabilitation team members to include performance evaluation, documentation of counseling interactions, oversight of internal quality control and management of resources to ensure fiscal accountability

Vocational Rehabilitation Consultant December 2022 to August 2023 Port St Lucie, FL
*Assess medical, psychological and/or vocational information to determine eligibility of VR services for approximately 50 people with physical, mental and emotional disabilities
*Develop individualized plan for services, with assistant of client, to achieve vocational outcomes
*Devise placement opportunities to assist eligible individuals with disabilities in obtaining appropriate employment
*Coordinate services with local provider agencies to better assist client needs
*Training new VR Counselors in the day-to-day operations of the position
* Assist supervisor with counselor case reviews to ensure that work is moving forward and services received

Rehabilitation Counselor/Vocational Expert
Independent Contractor Jan 2022 to November 2022 Port St Lucie, FL
*Review education and employment information, provide vocational evidence and impartial opinions at hearings, by teleconferencing, and via interrogatories before Federal Administrative Law Judges in the determination of disability for the Social Security Administration's Office of Hearing Operations

Vocational Rehabilitation Supervisor
Service Source October 2017 to April 2022 Indian River, Saint Lucie, Okeechobee and Martin Counties
* Supervise 21 staff across four counties, plus oversight of a Master's level intern, in the day-to-day interactions of an eligibility based program that is contracted through the State of Florida
* Coordinating overall activities of consumers: career planning, coordination of assessment services, review of documentation of eligibility determination and development of Individualized Plan for Employment
*Coordinating duties and communicating with Project Manager, State Counselor Analyst, VR Area Director, One Stop Center staff, local vendors, schools, provider agencies and counseling team

Proprietary & Business Information

*Provide technical support to rehabilitation team members to include performance evaluation, documentation of counseling interactions, oversight of internal quality control and management of resources to ensure fiscal accountability
*Responsible for oversight of all health and safety concerns and policies related to program service delivery throughout the Treasure Coast

Vocational Rehabilitation Supervisor
State of Florida Department of Education January 2013-October 2017 Melbourne, Cocoa/Titusville & Orlando, FL units
*Supervise up to 15 staff, including interns, OPS, secretaries, technicians and counselors in the day-to-day interactions of an eligibility based program
*Review employee's progress, assess performance towards pre-set goals, and complete documentation tracking; Personnel matters
*Evaluate client's return to work process, assess performance towards pre-set goals, and complete documentation tracking; step in as VR Counselor when vacancies arise to assist with forward case movement
*Encourage use of comparable benefits from local agencies as a cost-saving method
*Conduct monthly staff meetings and trainings to assist with employee development
*Act as a community liaison to local agencies in order to facilitate successful employment opportunities

Senior Vocational Rehabilitation Counselor December 2011-December 2012 Melbourne, FL
Vocational Rehabilitation Counselor May 2008-December 2011 Melbourne, FL
*Assess medical, psychological and/or vocational information to determine eligibility of VR services for 125-150 people with physical, mental and emotional disabilities
*Develop individualized plan for services, with assistant of client, to achieve vocational outcomes
*Devise placement opportunities to assist eligible individuals with disabilities in obtaining appropriate employment
*Coordinate services with local provider agencies to better assist client needs
*Facilitate group orientation regarding VR services twice per week to prospective clients
*Training new VR Counselors in the day-to-day operations of the position

Education----------
Certificate Program, Auburn University, Forensic Vocational Evaluation certification, August 2022,
Masters of Science in Rehabilitation Counseling, University of North Texas (2012)
Bachelors of Arts in Psychology, William Paterson University (2003)
Completed 62 credits towards Associate of Arts in Elementary Education with concentration in Psychology (2000)

Certifications----------
Certified Rehabilitation Counselor, Commission on Rehabilitation Counselor Certification, expires 9/30/2027

Proprietary & Business Information

Patrick McAdams

Education

Western Governors University: Austin, Texas
Master of Business Administration Healthcare Management, November 2021
Sam Houston State University: Huntsville, Texas
Bachelor of Science/Sociology, Dec 2016
Lone Star Montgomery: The Woodlands, Texas
Associate of Applied Sciences/Human Services, Aug 2013

Professional Experience

Abilities Inc. of Florida-Gainesville, FL
Vocational Rehabilitation Counselor November 2022-Present

- Rehabilitate eligible disabled applicants.
- Complete eligibility determinations utilizing participant medical, psychological, and vocational information.
- Develop Individualized Plans for Employment with the participant in compliance with government guidelines.
- Provide pre-employment transition services to youth in schools
- Maintain a caseload that follows VR Guidelines, Policies and Best Practices to maintain area compliance in all aspects of proper case management.
- Provide information to assist individuals with disabilities in making informed choices regarding services, service providers, and employment outcomes.
- Successfully rehabilitate customers in accordance with established goals. Provide and document guidance and counseling to customers during the entire rehabilitation process.

Rehabilitation Specialist II July 2022-November 2022

- Perform typing, filing, record keeping, copying, and other clerical assignments as assigned, including answering phones.
- Support Accounts Payable; complete and submit forms for payments, complete all travel requests and travel reimbursement in a timely and accurate manner, and complete timesheets in a timely and accurate manner.
- Manage the Client Service Authorization Process including preparing, initiating, reconciling, and paying Department of Vocational Rehabilitation (DVR) invoices for payment.
- Interact with consumers to assist consumers with their rehabilitation programs. Assist in the scheduling of appointments for consumers, which may include follow-up calls to vendor providers or consumers.

Micanopy Area Cooperative School-Micanopy, FL
Paraprofessional August 2021-May 2022

- Assist teachers with administrative tasks such as grading student work, documenting student goal progress, and implementing special education accommodations.
- Assist teacher with direct classroom instruction and small group instruction as directed.

Alachua County Public Schools-Gainesville, FL
Instructional Paraprofessional February 2021-June 2021

- Assist with specialized instruction/training for exceptional student education students.

- Assist the teacher in preparing materials and equipment for direct instruction of special education students
- Assist students with behavioral and social/emotional needs as directed by the teacher.

Humble Independent School District- Humble, TX

Special Education Paraeducator-August 2020-February 2021

- Accommodate the individual needs of students, including transferring them to and from wheelchairs, lifting and positioning them, and signing, or interpreting instructions for them.
- Help students take care of physical needs and personal care, including feeding, bathroom needs, and personal hygiene.

Willis Independent School District- Willis TX

Case Management Clerk: January 2020-May 2020

- Assist LSSP's, Diagnosticians, and Assistant Principals with scheduling ARD/EP meetings.
- Maintain the status of campus special education students on ESTAR computer-based program.
- Assist in the daily operation and maintenance of the Special Education department staff.

Special Education Paraprofessional: August 2019-January 2020

- Accommodate the individual needs of students, including transferring them to and from wheelchairs, lifting and positioning them, signing, or interpreting instructions for them.
- Assist students meet physical needs and personal care, including feeding, bathroom needs, and personal hygiene.
- Behavior Management for assigned students

Responsive Education Solutions-Huntsville TX

Special Education Paraprofessional: August 2018-July 2019

- Assist teacher in keeping administrative records and preparing required reports
- Assist in the implementation of ARD-identified accommodations/modifications

Magnolia Independent School District-Magnolia TX

Adventures After School Program Group Leader: August 2017-August 2018

- Assist in the implementation of program-designed curriculum and daily operations.
- Lead a group of children with diverse abilities and needs to ensure their safety and well-being.
- Conduct activities and character development practices with children.
- Adhere to proper behavior management techniques as outlined by district standards.

Substitute Teacher: February 2017- August 2018

- Help lead various grade-level classes and subjects
- Facilitate lesson plans left by the classroom teacher

Umami Grill and Sushi-Magnolia TX

Host/Waiter: April 2016-July 2017

- Ensure a quality dining experience by supporting wait staff.

Macy's-The Woodlands TX

Sales Associate: December 2012-January 2014; September 2015-January 2016

- Provided quality customer care and service

- Processed customer transactions and placed special orders

Sam Houston State University- Huntsville TX

Resident Advisor: August 2014-December 2014

- Plan, implement, and evaluate programs for the residents of the residence hall.
- Maintain a safe and cohesive living environment for the residents.

Summer Conference Assistant: May 2015-August 2015

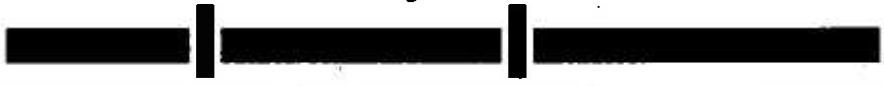
- Worked as part of a staff team with other CAs to make halls inhabitable for patrons
- Assisted conference directors with tasks as directed
- Ensure maintenance, safety, and policy concerns are addressed

Crisis Assistance Center- Conroe TX

Client Intake Specialist: July 2013-January 2014

- Conducted screening to determine service eligibility
- Issued pledges for electric and gas company bills as well as food and clothing
- Entered client information in online databases such as ClientTrack
- Collaborated closely with case managers to provide appropriate services

Lindsay Mowatt



Career Profile

Customer-focused sales manager with over 10 years of experience in sales and customer service, and 4 years of data entry and invoicing experience. Proven track record of identifying areas of opportunity and implementing plans that improve work efficiency and client satisfaction. Known for quickly learning and adapting to changes, with a professional and positive demeanor. Praised for exceptional interpersonal skills and ability to build rapport with a diverse range of customers and colleagues. Regularly responsible for prioritizing multiple time-sensitive tasks in a fast-paced environment.

Education

Nashua Community College — August 2011 - May 2013

Associates Degree

- Awarded Dean's List with a GPA of 3.7

Professional Experience

Service Source — December 2022-Present

Vocational Rehabilitation Technician II

- Utilized data management softwares such as AWARE, RIMS, and Excel to create, track, review, and reconcile high volumes of accounts payable authorizations.
- Responsible for data entry, including new applicant referrals, updates on current client cases, and financial data such as invoices, reports, and payment transmittals.
- Maintained regular communication with vendors through vendor portal correspondences, emails, and phone calls to expedite and streamline the authorization process.
- Diligently managed and tracked overdue payments to ensure expedited resolutions.
- Demonstrated a high level of proficiency in learning, utilizing, and teaching colleagues a newly-introduced client management database system.
- Provided administrative support by handling high volumes of emails and telephone communications, and maintaining electronic files of clients' PII records.

Cooper's Hawk Winery and Restaurant March 2018-March 2022

Retail Manager

- Accountable for prioritizing multiple time-sensitive tasks, while managing the retail area, supervising and training employees, and completing daily clerical tasks.
- Transcribed, reviewed, and analyzed sales reports via Google docs, Google Sheets and the inventory management software program Compete.
- Liaison between corporate retail management and local store leads for sales-related updates, strategies, and sales goals.
- Successfully resolved customer complaints by actively listening to their concerns, demonstrating empathy, and offering creative solutions to achieve a positive outcome for all parties involved.

Cooper's Hawk Winery and Restaurant March 2017- March 2022

Wine Club Facilitator

- Managed and trained restaurant staff on wine and wine club sales. This included developing and implementing training programs, conducting wine tastings, and providing one-on-one coaching to staff.
- Collaborated with managers, team members, and corporate leads to create up-to-date training materials and productivity-based documents in order to keep employees successful in their daily routines.
- Oversaw employee performance, corrected areas of improvement as needed, and created employee appreciation initiatives that increased work efficiency, sales numbers, employee job satisfaction, and improved customer shopping experiences.
- Regularly exceeded membership sales goals by an average of 10%-25% above expectation.
- Developed sales-based challenges, vision boards, and contests that incentivized team members to surpass sales goals.

Lisa Seiber

[redacted]

Summary

Over 20 years of office experience including Administrative Assistant skills and Purchasing. Motivated, reliable and organized, along with a superior work ethic. Willing to learn new things and assist others where needed.

Highlights

- Time Management
- Aware
- Customer Relations
- Staff Support
- MS Dynamics ERP
- Comprehensive grammar and math skills
- Resourcefulness
- Scheduling
- Deadline Oriented
- Procurement

Experience

Rehabilitation Specialist II / Administrative January 2021 - present
Vocational Rehabilitation - Service Source - Vero Beach, FL

- Pilot Program of Aware
- Aware Seal Team support
- Responsible for providing fiscal and clerical support for the counseling and administrative staff
- Support Accounts Payable thru the State of Florida
- Manage the client service authorization process
- Generate Rehabilitation Information Management System (RIMS) reports
- Scheduling and follow-up with office appointments
- Interact with consumers to assist with their rehabilitation needs
- Assist all other units and staff

Accounts Payable/ Administrative Assistant May 2019 – August 2019
Mullinax Ford – Vero Beach, FL

- Review all invoices for appropriate documentation and approval prior to payment
- Sort and distribute incoming mail
- Reconcile vendor statements, research and correct discrepancies
- Assist in month end closing
- Maintain files and documentation thoroughly and accurately, in accordance with company policy and accounting practices

Purchasing Manager /Administrative February 2009 – September 2018
Bed in a Box – Johnson City, TN

- Accountable for purchase order entry, inventory management, invoice reconciliations/follow up and support production operations.
- Responsible for the execution of processes to ensure the sourcing function is meeting all plant operational requirements, driving productivity through sourcing initiatives, and leading corporate sourcing directives.
- Maintained ERP System information for new and existing products.

- Supervision of warehouse personnel performing cycle counts, quarterly and yearend inventory. Analyzed completed inventory for discrepancies and made needed adjustments.
- Administrative Assistant to Chief Financial Officer

Sherry Stevens

Objective: Seeking a position where I may use my strengths to enhance the employer to which I am working while helping others.

Professional Experience:

Service Source (Vocational Rehabilitation)/Intake & Outreach Specialist for New Hampshire's Virtual Office: February 2024 to present

- Extensively interview applicants of the VR program virtually for the purpose of gathering information for eligibility determination/documentation
- Accurately prepare Comprehensive Assessments for VR counselors
- Ensure paperwork is accurately filled out and signatures obtained via DocuSign while following NH state procedures and maintaining time frame compliance
- Maintaining/organizing digital documents by ensuring all get uploaded to case management system.
- Assisting the New Hampshire local offices with intakes for their Vocational Counselors
- Follow-up with medical records for VR Counselors

Service Source (Vocational Rehabilitation)/Intake & Outreach Specialist January 2006 to February 2024

- Extensively interview applicants of the VR program for the purpose of gathering information for eligibility determination/documentation
- Accurately prepare Preliminary Assessments
- Ensure paperwork is accurately filled out and signatures obtained while following state procedures and maintaining time frame compliance
- Facilitate orientations to educate incoming participants about the VR program
- Provide outreach services to community agencies, medical offices, religious organizations and support groups in order to inform of potential available services.
- Assist in the reception area by answering phones and greeting visitors.
- Assist and train new Intake Specialists and provide help as needed

Ohio Mutual Insurance Group/Senior Subrogation Specialist 2003-2005

- Worked with negligent/liable claimants in car accidents/homeowners claims to collect money owed to the insurance company
- Worked with attorneys of claimants to collect money
- Conducted recorded interviews of witnesses and claimants to determine liability.
- Facilitated and managed payment plans when needed
- Assisted with training of other Subrogation Specialists and supported the Subrogation Manager
- Maintained a caseload of 200+ cases with multiple claimants in each case.
- Prepared arbitration contentions for cases that were being arbitrated between my company and another insurance company.
- Member of Arbitration Forums, determined the liability of claims between other insurance companies.

Ohio Mutual Insurance Group /Multi-Claims Claims Adjuster 1995-2003

- Managed and negotiated insurance claims for policyholders and claimants for automobile, homeowner, and commercial claims.
- Requested payments, negotiated settlements, audited estimates for myself and other adjusters

- Determined reserves so that insurance company could plan for the expenses of each claim.
- Interpreted and followed policies of the policyholders to determined coverage
- Maintained a caseload of 200+ cases with multiple claimants in each case.

Strengths:

- Works well independently or with a team
- Very detail oriented
- Self-motivated
- Strong leadership skills
- Very proficient in Microsoft Office, (Microsoft Word, Excel, Power Point, Outlook, etc.)
- Types 100+ words per minute
- Excels at creating efficient work flow systems
- Strong organization and multitasking skills, with the ability to prioritize workload
- Good problem-solving and decision-making skills
- Strong written and verbal communication skills
- Excellent Customer Service skills
- Help people maximize their full potential
- Responsible and trustworthy

Education:

- **Colonel Crawford High School** High School Diploma
- **The Ohio State University** Associate of Arts in Psychology
- **AINS (Associate in General Insurance) /The American Institute for Chartered Property Casualty Underwriters**
- **AIC (Associate In Claims) The American Institute for Chartered Property Casualty Underwriters**
- **AIS (Associate in Insurance Services) The American Institute for Chartered Property Casualty Underwriters**
- **Indian River State College –Human Service, Generalist concentration:** Fall 2021 to present
  96.89 credits satisfied, 23.11 remaining (with 6 in progress)
  - HUS2302 Interview/intervention
  - HUS1200 Group Dynamics
  - HUS3300 Humanistic/Existential
  - HUS3314 Cognitive/Behavioral
  - HUS3650 Administration/Human Services
  - HUS3350 Issues Domestic Abuse
  - HUS4416 Impulse Control
  - HUS3409 Addictive Experience
  - HUS3575 Special Needs/Family
  - HUS3340 Trauma & PTSD (in progress)
  - HUS3360 Sex Abuse Child/Adol (In progress)

Other Affiliations/Volunteer work:

- **President (via vote) and co-founder** - The Ohio State Alumni & Fan Club of the Treasure Coast, FL (850+members)- I organize the events for the club, coordinate other volunteers, plan fund raising efforts, student recruitment, volunteer 2013-present
- **One-Diamond Designer**- Premier Designs, Inc. 2017 to 2018 (Facilitated monthly trainings, provided support for 20+ jewelers and helped develop one "Designer" on my team)
- **Designer** - Premier Designs, Inc. 2009 to 2020 (Facilitated monthly trainings, provided support for 7+ jewelers)
- **Jeweler**- Premier Designs, Inc. 2008 to 2020 (until Covid closed Premier down) – Successfully ran my own business.

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Frank Edelblut
Commissioner

Christine Brennan
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
25 Hall Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

December 22, 2023

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Education, Bureau of Vocational Rehabilitation New Hampshire (VRNH) to enter into a **sole source** contract with Abilities, Inc. of Florida, Clearwater, FL, (vendor #479637) in an amount not to exceed $650,800.00 to provide temporary support staff to support VRNH's participants through eligibility, comprehensive assessments, and service plans effective upon Governor and Council approval through December 31, 2024, with the option to renew for four additional one-year extensions. 100% Federal Funds.

Funds are available in the following account in Fiscal Years 2024 and 2025, with the authority to adjust budget line items within the price limitation and encumbrances between fiscal years through the Budget Office if needed and justified.

06-56-56-565010-25380000 VR FIELD PROGRAMS-FEDERAL

Fiscal Year	Class/Account	Class Title	Total Amount
2024	102-500731	Contracts for Program Services	$329,200.00
2025	102-500731	Contracts for Program Services	$321,600.00
		Total	$650,800.00

EXPLANATION

This contract is **sole source** because VRNH requires immediate assistance to manage participants needs. VRNH has a vacancy rate of 26% which has been consistent over the past 2 years. The cumulative effect of these staff recruiting difficulties makes service delivery challenging and

places a toll on existing employees. The Department is committed to filling all open slots with permanent employees, however, the Department also wants to make sure it has in place resources to meet the needs of the disability community in New Hampshire. This contract with Abilities, Inc. of Florida will allow the Department to maintain the high standard for care and continue services while maintaining requirements to federal guidelines.

Abilities, Inc. of Florida is a non-profit agency that's mission is to facilitate services, resources, and partnerships to support people with disabilities and others we serve, along with their families, their caregivers and community members, in order to build more inclusive communities. Abilities, Inc. of Florida currently contracts with other Vocational Rehabilitation State Agencies on these direct services to support the agencies on effectively and efficiently moving participants through services from intake to plan development.

Respectfully Submitted,

Frank Edelblut
Commissioner of Education

Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

The State of New Hampshire and the Contractor hereby mutually agree as follows:

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name New Hampshire Department of Education (NHED)		1.2 State Agency Address 25 Hall Street Concord, NH 03301	
1.3 Contractor Name Abilities, Inc. of Florida		1.4 Contractor Address 2735 Whitney Road Clearwater, FL 33760	
1.5 Contractor Phone Number 727-600-8923	1.6 Account Unit and Class See Exhibit C	1.7 Completion Date December 31, 2024	1.8 Price Limitation $650,800.00
1.9 Contracting Officer for State Agency Christine Brennan		1.10 State Agency Telephone Number 603-271-3802	
1.11 Contractor Signature Matt Motko Date: 12/26/23		1.12 Name and Title of Contractor Signatory Matthew J. Motko, Regional Executive Director	
1.13 State Agency Signature Date: 12/26/2023		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel *(if applicable)* By: Director, On:			
1.16 Approval by the Attorney General (Form, Substance and Execution) *(if applicable)* Sheri Phillips By: Sheri Phillips (Attorney) On: 12/27/2023			
1.17 Approval by the Governor and Executive Council *(if applicable)* G&C Item number: G&C Meeting Date:			

Contractor Initials mm
Date 12/26/23

2. SERVICES TO BE PERFORMED. The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT B which is incorporated herein by reference ("Services").

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed.

3.3 Contractor must complete all Services by the Completion Date specified in block 1.7.

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT C which is incorporated herein by reference.

5.2 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8. The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 The State's liability under this Agreement shall be limited to monetary damages not to exceed the total fees paid. The Contractor agrees that it has an adequate remedy at law for any breach of this Agreement by the State and hereby waives any right to specific performance or other equitable remedies against the State.

6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/EQUAL EMPLOYMENT OPPORTUNITY.

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws and the Governor's order on Respect and Civility in the Workplace, Executive order 2020-01. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of age, sex, sexual orientation, race, color, marital status, physical or mental disability, religious creed, national origin, gender identity, or gender expression, and will take affirmative action to prevent such discrimination, unless exempt by state or federal law. The Contractor shall ensure any subcontractors comply with these nondiscrimination requirements.

6.3 No payments or transfers of value by Contractor or its representatives in connection with this Agreement have or shall be made which have the purpose or effect of public or commercial bribery, or acceptance of or acquiescence in extortion, kickbacks, or other unlawful or improper means of obtaining business.

6.4. The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with this Agreement and all rules, regulations and orders pertaining to the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 The Contracting Officer specified in block 1.9, or any successor, shall be the State's point of contact pertaining to this Agreement.

Contractor Initials mm
Date 12/28/23

8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) calendar days from the date of the notice; and if the Event of Default is not timely cured, terminate this Agreement, effective two (2) calendar days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 give the Contractor a written notice specifying the Event of Default and set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) calendar days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, deliver to the Contracting Officer, not later than fifteen (15) calendar days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. In addition, at the State's discretion, the Contractor shall, within fifteen (15) calendar days of notice of early termination, develop and submit to the State a transition plan for Services under the Agreement.

10. PROPERTY OWNERSHIP/DISCLOSURE.

10.1 As used in this Agreement, the word "Property" shall mean all data, information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

10.2 All data and any Property which has been received from the State, or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

10.3 Disclosure of data, information and other records shall be governed by N.H. RSA chapter 91-A and/or other applicable law. Disclosure requires prior written approval of the State.

11. CONTRACTOR'S RELATION TO THE STATE. In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

12.1 Contractor shall provide the State written notice at least fifteen (15) calendar days before any proposed assignment, delegation, or other transfer of any interest in this Agreement. No such assignment, delegation, or other transfer shall be effective without the written consent of the State.

12.2 For purposes of paragraph 12, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.3 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State.

12.4 The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

13. INDEMNIFICATION. The Contractor shall indemnify, defend, and hold harmless the State, its officers, and employees from and against all actions, claims, damages, demands, judgments, fines, liabilities, losses, and other expenses, including, without limitation, reasonable attorneys' fees, arising out of or relating to this Agreement directly or indirectly arising from death, personal injury, property damage, intellectual property infringement, or other claims asserted against the State, its officers, or employees caused by the acts or omissions of negligence, reckless or willful misconduct, or fraud by the Contractor, its employees, agents, or subcontractors. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the State's sovereign immunity, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

Contractor Initials mm
Date 12/26/23

14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than $1,000,000 per occurrence and $2,000,000 aggregate or excess; and

14.1.2 special cause of loss coverage form covering all Property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the Property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or any successor, a certificate(s) of insurance for all insurance required under this Agreement. At the request of the Contracting Officer, or any successor, the Contractor shall provide certificate(s) of insurance for all renewal(s) of insurance required under this Agreement. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A *("Workers' Compensation").*

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. The Contractor shall furnish the Contracting Officer identified in block 1.9, or any successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

16. WAIVER OF BREACH. A State's failure to enforce its rights with respect to any single or continuing breach of this Agreement shall not act as a waiver of the right of the State to later enforce any such rights or to enforce any other or any subsequent breach.

17. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

18. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

19. CHOICE OF LAW AND FORUM.

19.1 This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire except where the Federal supremacy clause requires otherwise. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

19.2 Any actions arising out of this Agreement, including the breach or alleged breach thereof, may not be submitted to binding arbitration, but must, instead, be brought and maintained in the Merrimack County Superior Court of New Hampshire which shall have exclusive jurisdiction thereof.

20. CONFLICTING TERMS. In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and any other portion of this Agreement including any attachments thereto, the terms of the P-37 (as modified in EXHIBIT A) shall control.

21. THIRD PARTIES. This Agreement is being entered into for the sole benefit of the parties hereto, and nothing herein, express or implied, is intended to or will confer any legal or equitable right, benefit, or remedy of any nature upon any other person.

22. HEADINGS. The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

23. SPECIAL PROVISIONS. Additional or modifying provisions set forth in the attached EXHIBIT A are incorporated herein by reference.

24. FURTHER ASSURANCES. The Contractor, along with its agents and affiliates, shall, at its own cost and expense, execute any additional documents and take such further actions as may be reasonably required to carry out the provisions of this Agreement and give effect to the transactions contemplated hereby.

25. SEVERABILITY. In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

26. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

Contractor Initials mm
Date 12/28/23

EXHIBIT A
Special Provisions

Additional Exhibits D-H

If the State of Florida declares a state of emergency (as defined by Florida law) in the county where Abilities Inc. of Florida (Contractor) is located as a result of a natural disaster, Contractor shall be exempt from the provisions of Performance Outcomes adjustments as set forth in Section 3 of Exhibit B. Such Performance Outcomes shall be waived for no more than the shorter of a period of 20 business days or until the emergency declaration is removed, from declaration of the state of emergency. During such period, Contractor will make every reasonable attempt to minimize the delay of performance of its obligations under this Agreement.

Subject to Governor and Council approval, the Contractor's acceptable performance, and identified ongoing need as determined by Bureau of Vocational Rehabilitation (VRNH), authorize the New Hampshire Department of Education (NHED) to include a renewal option on this Agreement for four (4) additional one-year extensions as follows:

Year 2 (January 1, 2025 – December 31, 2025)
Year 3 (January 1, 2026 – December 31, 2026)
Year 4 (January 1, 2027 – December 31, 2027)
Year 5 (January 1, 2028 – December 31, 2028)

Pricing for each renewal period shall be adjusted at the lower of the Consumer Price Index (CPI) for the preceding year (as published for July of the negotiation year) or 2.5% applied to the Year 1 Agreement total less initial startup costs as described in Exhibit C. For purposes of this section, CPI means the United States Department of Labor, Bureau of Labor Statistics, All Cities Average Consumer Price Index, or if such index is no longer published or unavailable, a successor or substantially equivalent substitute index designated by VRNH.

Federal Certification 2 CFR 200.415

Required certifications include: (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets; the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).

EXHIBIT B
Scope of Services

The New Hampshire Department of Education (NHED) Bureau of Vocational Rehabilitation (VRNH) shall provide to Abilities Inc. of Florida (Contractor) Applicants and Transfers for VR Activities, as defined below. Contractor shall provide VR Activities in support of making Non-Delegable Vocational Rehabilitation Services determinations by VRNH, through December 31, 2024, and any approved Agreement extensions, effective upon Governor and Council Approval.

VRNH operates federal and state programs authorized by the federal Rehabilitation Act of 1973, as amended (Act) by the Workforce Innovation Opportunity Act (WIOA) and the New Hampshire Statute 200-C. VRNH is responsible for providing services to eligible persons with disabilities to obtain and maintain meaningful employment.

1. **Definitions**
   1.1. *Acceptance:* Acknowledgment by Contractor to VRNH within 24 hours of transmittal of a Transfer.
   1.2. *Applicant:* An individual who is seeking to complete or completes an application for VR Activities (as defined in 1.12).
   1.3. *Case Management System ("CMS"):* The AWARE case management computer system utilized by VRNH to facilitate VR Activities and VR Services, among other functions, or any other case management system utilized by VRNH during the term of this Agreement or an extension.
   1.4. *Contract Manager:* The person(s) designated by VRNH responsible for implementing and monitoring the performance of the Agreement terms and conditions. The Contract Manager is the primary point of contact between Contractor and VRNH.
   1.5. *Eligible Individual:* An Applicant for VR Services whom VRNH determines meets the eligibility requirements of 34 CFR S 361.42(a).
   1.6. *Informed Choice:* A decision-making process in which the participant analyzes relevant information and selects from a range of available options, with assistance from the counselor as appropriate, the employment goal, progress measures, VR Services (including assessment services), and service providers.
   1.7. *Non-Delegable Vocational Rehabilitation Services*: Regulations of the Offices of the U.S. Department of Education 34 CFR 361.13(c) require that certain determinations be reserved solely to the staff of the Designated State Unit (DSU), which in this case is VRNH, and that these determinations not be delegated to any other agency or individual (34 CFR 361.13(c)(2)). Contractor will provide VR Activities to acquire information to permit VRNH to make such determinations but shall not make such determinations. Such determinations include:
      1.7.1. Eligibility, the nature and scope of services, and the provision of those services (34 CFR 361.13(c)(1)(i));

1.7.2. The determination that individuals have achieved employment outcomes (34 CFR 361.13(c)(1)(ii)) (Case Closure);

1.7.3. Policy formulation and implementation (34 CFR 361.13(c)(1)(iii));

1.7.4. The allocation and expenditure of VR funds (34 CFR 361.13(c)(1)(iv)); and

1.7.5. The participation of the VRNH in the One-Stop Delivery System (as defined in 1.8) in accordance with Title I of the Workforce Investment Act (WIA) and the regulatory requirements specified in 20 CFR Part 662 (34 CFR 361.13(c)(1)(v)).

1.8. *One-Stop Delivery System*: Established under the Workforce Investment Act, the One-Stop centers offer a full range of assistance to job seekers, including: training referrals, career counseling, job listings, and similar employment-related services in a single location. Applicants can visit a center in person or connect to the center's information online.

1.9. *Service Provider*: A person or entity that provides VR Services, to include, but not be limited to, supported employment services, independent living services, assessment, self-employment services, personal assistance services, vocational evaluation or tutorial services, or rehabilitation technology services on a contractual or fee-for-service basis to Applicants or Eligible Individuals.

1.10. *Students with Disabilities:* An individual with a disability in a secondary, postsecondary, or other recognized education program who is:

1.10.1. Not younger than the earliest age for the provision of transition services under Individuals with Disabilities Education Act (14 or younger, if determined younger by the Individual Education Plan Team); and

1.10.2. Not older than 21 years of age; and

1.10.3. Is eligible for, and receiving, special education or related services under Part B of the Individuals with Disabilities Education Act; or is a student who is an individual with a disability, for purposes of section 504.

1.11. *Transfer*: Applicants or Eligible Individual case files that VRNH transmits, through CMS, to Contractor for the provision of VR Activities, VR Services, or both, as appropriate. Contractor shall acknowledge and either accept or reject Transfers within 24 hours of transmittal. Failure to reject a Transfer within 24 hours of transmittal shall be deemed an Acceptance by Contractor.

1.12. *Vocational Rehabilitation Activities (VR Activities):* VR Activities include work delegated from VRNH to Contractor in support of making a Non-Delegable Vocational Rehabilitation Services determination by VRNH. VR Activities are considered completed upon acceptance by VRNH. Contractor and VRNH will agree to mechanism to determine acceptance within 30 days of the Effective Date of Agreement. VR Activities include:

1.12.1. Applicant Processing: Process application for a Transfer using VRNH application process and documentation, including collecting required information to complete the application.

1.12.2. Eligibility Determination: Assemble and transmit documentation to VRNH within 55 days of Acceptance so that VRNH can make a determination if the individual is an Eligible Individual. Such VR Activity shall include:

1.12.2.1. scheduling appointments for an initial interview within 24 hours of acceptance;
1.12.2.2. conduct intakes within 30 days of acceptance;
1.12.2.3. provide program information, provide vocational guidance;
1.12.2.4. collect necessary information;
1.12.2.5. conduct any needed assessments; and coordinate assessment activities as necessary.

1.12.3. Individualized Plans for Employment (IPE): Assemble and transmit documentation to VRNH, through CMS, within 85 days of Acceptance to allow VRNH to make a determination of the IPE. Such VR Activity may include providing Eligible Individuals information sufficient to make an Informed Choice in selecting vocational goal(s) and VR Services, including Service Providers, needed to achieve vocational goal(s). Provide assistance, as needed and as determined appropriate by the Eligible Individual, to the Eligible Individual to develop an IPE. Where an IPE has not been developed and approved within 85 days following an Eligibility Determination, Contractor shall obtain consent from the Eligible Individual for an extension to the deadline for the IPE.

1.12.4. Case Management: Provide efficient and effective case management that facilitates progress toward a quality employment Outcome (as defined by 1.12.6). This includes frequent contact with participants in accordance with VRNH policy and performance expectations. Participant contact should be as frequent as needed to provide VR Services, but not less than every 60 days. Provide ongoing VR Services necessary to implement and monitor the IPE including, but not limited to job search and placement assistance; job retention services; follow-up services; follow-along services; and other services either directly or through coordination of services with VRNH registered Community Rehabilitation Providers (CRP). Placements must be consistent with the Eligible Individual's skills, abilities, interests, and informed choice. Contractor shall insure that all IPEs for assigned cases for Eligible Individuals shall be reviewed at least annually.

1.12.5. Pre-Employment Transition Services (Pre-ETS): Services that provide an early start at job exploration that assists Students with Disabilities to identify career interests that may be further explored through additional VR Services, including transition services. Pre-ETS must be provided or arranged in collaboration with local educational agencies, made available statewide to youth who are identified and/or confirmed as Students with Disabilities, and include the following five required activities: (1) job exploration counseling; (2) workplace readiness training; (3) work based learning experiences; (4) self-advocacy instruction, including peer mentoring; and (5) counseling regarding opportunities for enrollment in postsecondary educational programs, including comprehensive transition programs.

1.12.6. Employment Outcome: Employment Outcome means, with respect to an Eligible Individual, entering, advancing in, or retaining full-time or, if

appropriate, part-time competitive integrated employment, as defined in paragraph (c)(9) of 34 CFR S 361.5 (including customized employment, self-employment, telecommuting, or business ownership), or supported employment as defined in paragraph (c)(53) of the same section, that is consistent with an individual's unique strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice.

1.12.7. Case Closure: Assemble and transmit documentation to VRNH so that VRNH can make a determination of Case Closure in accordance with VRNH case record and policy requirements. Cases closed successfully rehabilitated have demonstrated successful stable employment for a minimum of 90 days in employment consistent with the IPE employment goal.

1.13. *Vocational Rehabilitation Services (VR Services):* VR Services include the eligible services offered by approved VRNH vendors in support of VR Activities working toward a Non-Delegable Vocational Rehabilitation Services determination. VR Services occur in the course of completing VR Activities, including assisting an Applicant or Eligible Individual, as appropriate, prepare for, secure, retain, or regain an employment outcome that is consistent with the strengths, resources, priorities, concerns, abilities, capabilities, interests, and informed choice of the Eligible Individual.

1.14. *VR Counselor*: Individuals who provide professional vocational rehabilitation counseling to Eligible Individuals.

1.15. *VRNH*: The State Vocational Rehabilitation Bureau responsible for implementation VRNH operates federal and state programs authorized by the federal Rehabilitation Act of 1973, as amended (Act) by the Workforce Innovation Opportunity Act (WIOA) and the New Hampshire Statute 200-C. VRNH is responsible for providing services to eligible persons with disabilities to obtain and maintain meaningful employment.

1.16. *VRNH Regional Supervisor / Vocational Rehabilitation Counselor III*: VRNH staff who provide consultation and serve as a liaison with the Contractor; make Non-Delegable Vocational Rehabilitation Services determinations for activities submitted by the Contractor.

2. Scope of Work:

2.1. VRNH shall be responsible to:

2.1.1. Designate Contract Manager(s) to represent VRNH on all matters pertaining to this Contract, including:

2.1.1.1. Review Contractor Performance Reports no less frequently that monthly.

2.1.1.2. Review, approve, and oversee remediation action plans, as appropriate, provided by the Contractor for rectifying any concerns or deficiencies with contract performance.

2.1.2. Designate the Regional Supervisor/VRC III in each VRNH regional office to oversee Transfers to Contractor, to include:

2.1.2.1. Obtain written consent of Applicant or Eligible Individual for Transfer to Contractor.

2.1.2.2. Approval of Non-Delegable Vocational Rehabilitation Services. VRNH shall approve VR Activities within 72 hours of Contractor's transmittal to VRNH. VR Activities not approved or rejected by VRNH within 72 hours of transmittal (or not acted on within 72 hours of re-transmittal if a transmittal was previously rejected by VRNH) shall be deemed accepted by VRNH.

2.1.2.3. Cooperation on matters requiring concurrence or approval with Contractor, to ensure Contractor's VR Activities and VR Services are not unnecessarily delayed.

2.1.2.4. Orientation of Contractor staff assigned to this Agreement relative to specific attributes of providing VR Activities and VR Services in New Hampshire.

2.1.2.5. Providing computers and software applications, as required, to manage, provide and document VR Services. Computers and software applications shall remain VRNH property. Contractor will exercise reasonable care of such assets, to include the return of such assets at the termination of this Agreement.

2.1.2.6. Providing Information technology service and support for all NHED owned IT equipment and software.

2.1.2.7. Providing appropriate technical assistance, as determined by VRNH, requested by the Contractor.

2.1.3. Providing an average number of monthly Transfers to Contractor, computed monthly, that require no less than five hundred (500) VR Activities.

2.1.3.1.1. If VRNH does not provide an average number of Transfers to Contractor that require no less than five hundred (500) monthly VR Activities, computed over each calendar month and prorated for partial months, Contractor shall not be subject to a Performance Outcomes enumerated in Section 3 for that month.

2.2. Contractor shall be responsible to:

2.2.1. Provide one or more VR Activities to Transfers, as required, based on Contractor's experience and expertise in VR Activities, to include:

2.2.1.1. Processing Transfer applications;

2.2.1.2. Conducting orientation for Eligible Individuals;

2.2.1.3. Obtaining and collecting documents necessary to make an Eligibility Determination;

2.2.1.4. Arranging and coordinating VR Services, including diagnostic assessments, counseling, searching for and coordinating comparable services and benefits;

2.2.1.5. Assisting Eligible Individuals with the development of an Individualized Plan for Employment (IPE), to the extent determined to be appropriate by the Eligible Individual and as permitted under applicable state and federal law and rule;

2.2.1.6. Providing Eligible Individuals guidance regarding informed choice, disability issues, and employment;

2.2.1.7. Assisting Eligible Individuals with securing Employment Outcomes consistent with the IPE;

2.2.1.8. Providing Pre-ETS VR Services;

2.2.1.9. Recommending Case Closure;

2.2.1.10. Any other activities in support of VR Activities necessary or appropriate as determined by Contractor based on their experience and expertise in providing VR Activities.

2.2.2. In providing the delegable VR Activities the Contractor shall:

2.2.2.1. Comply with all applicable state and federal laws and VRNH written policies and procedures.

2.2.2.2. Provide individuals qualified to support VR Activities for the minimum number of Monthly Transfers.

2.2.2.3. Require individuals supporting VR Activities to complete VRNH training as soon as practical within the first month of hire by Contractor, or at the first training made available by VRNH, if none are offered in the first month of hire.

2.2.2.4. Supervise VR Activities to ensure they meet federal and state requirements for the provision of such services.

2.2.2.5. Supervise VR Activities to ensure they meet VRNH quality standards as enumerated in VRNH policies and procedures.

2.2.2.6. Ensure Contractor staff are available at least between 8 AM and 4:30 PM, Monday-Friday (EST), excluding New Hampshire State observed holidays.

2.2.2.7. Provide Performance Reports for the work of Contractor and review with VRNH no less frequently that monthly.

2.2.2.8. Support exceptional customer service by good faith efforts to:

2.2.2.8.1. Respond to VRNH, Applicant, and Eligible Individual inquires within 72 hours.

2.2.2.8.2. Develop and implement corrective action plans in response to concerns or performance deficiencies communicated to the Contractor by the Contract Manager. The action plan shall be provided to the VRNH Contract Manager within seven (7) business days of the initial communication made by VRNH. Upon approval, the Contractor shall either rectify any concern or deficiency or provide justification for not rectifying such deficiencies.

2.2.2.8.3. Safeguard and maintain Applicant and Eligible Individual confidentiality per the requirements in VRNH's current policies and procedures and Exhibit H of the Agreement.

2.2.2.8.4. Provide timely responses to requests for performance data as reasonably requested by VRNH.

3. Performance Outcomes

3.1. Contractor agrees to complete a minimum number of VR Activities during the period of the Agreement. Failure to meet that minimum number of VR Activities will result in an Agreement price adjustment as enumerated below.

3.1.1. From the Effective Date of the Agreement until July 31, 2024, Contractor agrees to exercise its best efforts to accurately and efficiently complete VR Activities managing an average of 500 Transfers.

3.1.2. For the period of August 1, 2024, until December 31, 2024, Contractor agrees to the following performance obligations:

3.1.2.1. 75 Applicant Processing VR Activities. Contractor agrees that the Agreement price will be reduced by $125.00 for each Applicant Processing VR Activity less than 75.

3.1.2.2. 72 Eligibility Determination. Contractor agrees that the Agreement price will be reduced by $140.00 for each Eligibility Determination VR Activity less than 72.

3.1.2.3. 52 IPE VR Activities. Contractor agrees that the Agreement price will be reduced by $175.00 for each IPE VR Activity less than 52.

3.1.2.4. 32 Employment Outcome VR Activities. Contractor agrees that the Agreement price will be reduced by $250.00 for each Employment Outcome VR Activity less than 32.

3.1.2.5. 40 Case Closure VR Activities. Contractor agrees that the Agreement price will be reduced by $250.00 for each Case Closure VR Activity less than 40.

3.1.3. Agreement price adjustments enumerated in Section 3.1.2 shall be computed on December 31, 2024, and, as applicable depending on Agreement extensions, every six months thereafter, on June 30 and December 31. Amounts computed shall be deducted from the subsequent payment and, where the subsequent payment is insufficient, shall be remitted within 30 days by the Contractor to VRNH.

3.1.4. By way of example, if Contractor meets 72 Eligibility Determinations over a six-month period, the Agreement price adjustment shall be equal to (75–72) x $125.00.

3.2. VRNH or Contractor may request an adjustment to Transfers or Performance Outcomes on June 30 and December 31 of each term or renewal term of this Agreement which, if agreed to by the parties within 90 days of such request, shall take effect in the subsequent 6-month period. By way of example, a request for a change in the number of Case Transfers or Performance Outcomes requested on or before June 30 and agreed to by the parties within 90 days, it shall become effective January 1.

3.2.1. Changes to Transfers or Performance Outcomes will be subject to Governor and Council Approval.

EXHIBIT C
Method of Payment

Budget:

	Startup Cost	Monthly Cost	12 Month Total
Initial Payment	$7,600.00	-	$7,600.00
Monthly Payment	-	$53,600.00	$643,200.00
Total			$650,800.00

Limitation on Price: Upon mutual agreement between the state contracting officer and the contractor, line items in this budget may be adjusted on to another, but in no case shall the total budget exceed the price limitation of $650,800.00.

Source of Funding: Funds are available in the following account in Fiscal Years 2024 and 2025, with the authority to adjust budget line items within the price limitation and encumbrances between fiscal years through the Budget Office if needed and justified.

06-56-56-565010-25380000 VR FIELD PROGRAMS-FEDERAL

Fiscal Year	Class/Account	Class Title	Total Amount
2024	102-500731	Contracts for Program Services	$329,200.00
2025	102-500731	Contracts for Program Services	$321,600.00
		Total	$650,800.00

Method of Payment: A one-time payment of $7,600.00 to be submitted upon the receipt of an invoice for the initial payment of necessary equipment and start-up costs. Further payments of $53,600.00 per month will be made on the basis of invoices submitted by the 15th day of the following month, prorated for less than a full month. As described in Exhibit B, a Performance Outcome Adjustment will be made, if appropriate, for June 30 and December 31 invoices. Invoices shall be submitted electronically to:

Elizabeth Durant
Elizabeth.A.Durant@doe.nh.gov

EXHIBIT D

Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at $250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference:
2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Breach
A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

Fraud and False Statements
The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

Environmental Protection
(This clause is applicable if this Contract exceeds $150,000. It applies to Federal-aid contracts only.)
The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

Procurement of Recovered Materials
In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962). State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired in the preceding fiscal year exceeded $10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Exhibit E

Federal Debarment and Suspension

a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:

   1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;

   2. Does not have a proposed debarment pending;

   3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and

   4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.

c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the NHED. The certification or explanation shall be considered in connection with the NHED's determination whether to enter into Contract.

d. The Contractor shall provide immediate written notice to the NHED if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Exhibit F

Anti-Lobbying

The Contractor agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any Federal contract, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.

b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions

https://www.gsa.gov/forms-library/disclosure-lobbying-activities

c. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making and entering into this transaction imposed by Section 1352, Title 31 and U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed $100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.

e. The NHED shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Exhibit G

Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality

Rights to Inventions Made Under a Contract or Agreement
Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the NHED.

Any discovery or invention that arises during the course of the contract shall be reported to the NHED. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

Confidentiality
All Written and oral information and materials disclosed or provided by the NHED under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the NHED and its partners, must remain the exclusive property of the NHED.

Confidential information means all data and information related to the business and operation of the NHED, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the NHED, financial information, partner information(including the identity of NHED partners), Contractor and supplier information, (including the identity of NHED Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the NHED to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the NHED or subcontracted with the Contractor.

Ownership of Intellectual Property
The NHED shall retain ownership of all source data and other intellectual property of the NHED provided to the Contractor in order to complete the services of this agreement. As well the NHED will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the NHED.

Revised June 2022

Contractor Initials mm
Date 12/26/23

EXHIBIT H
Data Protection

DATA PROTECTION

Revised 2-2023

Protection of personal privacy and data shall be an integral part of the business activities of the Contractor to ensure there is no inappropriate or unauthorized use of State information at any time. To this end, the Contractor shall safeguard the confidentiality, integrity and availability of State information and comply with the following conditions:

a. The Contractor shall implement and maintain appropriate administrative, technical and organizational security measures to safeguard against unauthorized access, disclosure or theft of Personal Data and non-public information. Such security measures shall be in accordance with recognized industry practice and not less stringent than the measures the Contractor applies to its own Personal Data and non-public data of similar kind.
b. All data obtained by the Contractor in the performance of this contract and all Personal Data shall be encrypted at rest and in transit with controlled access. Unless otherwise stipulated, the Contractor is responsible for encryption of the Personal Data.
c. Unless otherwise stipulated, the Contractor shall encrypt all non-public data at rest and in transit. The State shall identify data it deems as non-public data to the Contractor. The level of protection and encryption for all non-public data shall be identified and made a part of this contract.
d. At no time shall any data or processes – that either belong to or are intended for the use of the State or its officers, agents or employees – be copied, disclosed or retained by the Contractor or any party related to the Contractor for subsequent use in any transaction that does not include the State.
e. The Contractor shall not use any information collected in connection with the service issued from this Contract for any purpose other than fulfilling the service.

11.1 Data Location

The Contractor shall provide its Services to the State and its end users solely from data centers within the Continental United States. All storage, processing and transmission of State data shall be restricted to information technology systems within the Continental United States. The Contractor shall not allow its personnel or sub-contractors to store State data on portable devices, including personal computers, except as specified and allowed by the contract, and then only on devices that are used and kept at its data centers within the Continental United States. The Contractor shall permit its personnel and Contractors to access State data remotely only to provide technical support and as specified or required by the contract.

11.2 Security Incident Or Data Breach

The Contractor shall inform the State of any security incident or Data Breach in accordance with NH RSA Chapter 359-C:20: Notice of Security Breach.

a. Incident Response: the Contractor may need to communicate with outside parties regarding a security incident, which may include contacting law enforcement, fielding media inquiries and seeking external expertise as mutually agreed upon, defined by law or contained in the Contract. Discussing security incidents with the State should be handled on an urgent as-needed basis, as part of the Contractor

communication and mitigation processes as mutually agreed upon, defined by law or contained in the contract.

b. Security Incident Reporting Requirements: the Contractor shall report a security incident to the State identified contact immediately if it reasonably believes there has been a security incident.

c. Breach Reporting Requirements: If the Contractor has actual knowledge of a confirmed data breach that affects the security of any State content that is subject to applicable data breach notification law, the Contractor shall (1) promptly notify the appropriate State identified contact immediately, unless shorter time is required by applicable law, and (2) take commercially reasonable and consistent with industry best practices measures to address the data breach in a timely manner.

11.3 Breach Responsibilities

11.3.1. This section only applies when a Data Breach occurs with respect to State data within the possession or control of the Contractor and/or the third party designee hosting the data as agreed upon by the Contractor and the State.

11.3.2. The Contractor, unless stipulated otherwise, shall immediately notify the appropriate State identified contact by telephone in accordance with the agreed upon security plan or security procedures if it reasonably believes there has been a security incident.

11.3.3. The Contractor, unless stipulated otherwise, shall promptly notify the appropriate State identified contact within 24 hours or sooner by telephone, unless shorter time is required by applicable law, if it confirms that there is, or reasonably believes that there has been a Data Breach the Contractor shall:

a. cooperate with the State as reasonably requested by the State to investigate and resolve the Data Breach;

b. promptly implement necessary remedial measures, if necessary; and

c. document responsive actions taken related to the Data Breach, including any post-incident review of events and actions taken to make changes in business practices in providing the services, if necessary.

11.3.4. Unless otherwise stipulated, if a Data Breach is a direct result of the Contractor's breach of its contract obligation or the third-party hosting company to encrypt Personal Data or otherwise prevent its release, the Contractor and/or the third party hosting company shall bear the costs associated with:

a. the investigation and resolution of the Data Breach;

b. notifications to individuals, regulators or others required by State law;

c. a credit monitoring service required by State (or federal) law;

d. a website or a toll-free number and call center for affected individuals required by State law — all not to exceed the average per record per person cost calculated for Data Breaches in the United States (currently $201 per record/person) in the most recent Cost of Data Breach Study: Global Analysis published by the Ponemon Institute at the time of the Data Breach; and

e. complete all corrective actions as reasonably determined by the Contractor based on root cause; all [(a) through (e)] subject to this Contract's limitation of liability.

Certificate of Authority

I, _Andrew Rind , hereby certify that I am a duly appointed representative of
(Name of person filling out this form)

_Abilities, Inc. of Florida____. I hereby certify that Matthew J. Motko, Regional Executive Director, is
(Name & Title of person who signed contract)

authorized to execute contracts on behalf of ____Abilities, Inc. of Florida_____ and may bind the

organization thereby.

I hereby certify that said authority has not been amended or repealed and remains in full force and effect as of the date of the contract to which this certificate is attached. This authority **remains valid for thirty (30)** days. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: December 26, 2023 | 11:50:47 EST

Attest: Andrew S. Rind EVP
(Name & Title of person filling out this form)

State of Florida
Department of State

I certify from the records of this office that ABILITIES, INC. OF FLORIDA is a corporation organized under the laws of the State of Florida, filed on November 6, 1959.

The document number of this corporation is 700121.

I further certify that said corporation has paid all fees due this office through December 31, 2023, that its most recent annual report/uniform business report was filed on January 4, 2023, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the First day of December, 2023

Secretary of State

Tracking Number: 8306596649CU

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

Client#: 1526078 SERVIINC14

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/08/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
USI Insurance Services, LLC
3190 Fairview Park Dr. Ste 400
Falls Church, VA 22042
703 698-0788

CONTACT NAME: Kaliyah Locke-Miller
PHONE (A/C, No, Ext): 703 698-0788 FAX (A/C, No):
E-MAIL ADDRESS: USI.CertRequest@usi.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hanover American Insurance Company	36064
INSURER B : Hanover Insurance Company	22292
INSURER C : Sentry Casualty Company	28460
INSURER D : Federal Insurance Company	20281
INSURER E : Certain Underwriters at Lloyds of Londo	15642N
INSURER F : Allmerica Financial Benefit Ins. Co.	41840

INSURED
Abilities, Inc. of Florida
dba ServiceSource
10467 White Granite Dr
Oakton, VA 22124-2763

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY			[redacted]	05/01/2023	05/01/2024	EACH OCCURRENCE	$1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$1,000,000
							MED EXP (Any one person)	$20,000
							PERSONAL & ADV INJURY	$1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$3,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$3,000,000
	OTHER:						SexPhysAbMol	$1,000,000
F	AUTOMOBILE LIABILITY			[redacted]	05/01/2023	05/01/2024	COMBINED SINGLE LIMIT (Ea accident)	$1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	X HIRED AUTOS ONLY / X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
	X HPD-Comp:1000 X HPD-Coll:1000						HiredPhysDam	$50,000
B	X UMBRELLA LIAB X OCCUR			[redacted]	05/01/2023	05/01/2024	EACH OCCURRENCE	$10,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$10,000,000
	DED X RETENTION $0							$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			[redacted]	05/01/2023	05/01/2024	X PER STATUTE / OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N N / N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. EACH ACCIDENT	$1,000,000
							E.L. DISEASE - EA EMPLOYEE	$1,000,000
							E.L. DISEASE - POLICY LIMIT	$1,000,000
A	Professional Liab			[redacted]	05/01/2023	05/01/2024	$1,000,000/$3,000,000	
D	Crime-Client Prop			[redacted]	05/01/2023	05/01/2024	$250,000	
E	Cyber Liab			[redacted]	05/01/2023	05/01/2024	$5,000,000; Ret $75,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Insurer A: PROP-TIB/BPP/BI | SpecForm/RC | Limit: Blanket (CML/HAB-NC)/Ded: $10,000;
Insurer A: Contractor's Tools & Equip | Limit: Blanket per item/agg: $100,000/Ded: $1,000 | SpecForm/ACV |
Unsched Rented/Borrowed/Leased;
Insurer: A | Crime-Fidelity | Limit: $100,000
General Star Indemnity Co (NAIC #37362) | Prop-Bldg/BPP/BI | IAG970671A | Eff: 05/01/2023-05/01/2024 |
(See Attached Descriptions)

CERTIFICATE HOLDER

New Hampshire Department of Education (NHED)
25 Hall Street
Concord, NH 03301

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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DESCRIPTIONS (Continued from Page 1)

Limit: Scheduled/SP/RC (HAB-FL) /Ded: $10,000;
Certain Underwriters at Lloyds (NAIC #1122) |XPROP-BLDG/BPP/BI| VRN-CN-0004145-02 | Eff: 05/01/2023 05/01/2024 | Limit: Scheduled/SP/RC (HAB-FL);
Certain Underwriters at Lloyds (NAIC #AA1122000) |Terrorism | Pol. No. UTS2557629.23 | Eff: 05/01/2023 05/01/2024 |Limit: Scheduled (HAB-FL);
RE: The Bureau of Vocational Rehabilitation (VRNH), New Hampshire.
The General Liability policy includes an automatic Additional Insured endorsement that provides Additional Insured status to the Certificate Holder, only when there is a written contract that requires such status, and only with regard to work performed by or on behalf of the named insured.

Abilities, Inc. of Florida

The mission of Abilities, Inc. of Florida is to facilitate services and partnerships to support people with disabilities, their families, their caregivers and community members in order to build more inclusive communities.

Abilities, Inc. of Florida and Affiliates

Consolidated Financial Report
June 30, 2023

Contents

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Consolidated statement of cash flows	5
Notes to consolidated financial statements	6-14

RSM

RSM US LLP

Independent Auditor's Report

Board of Directors
Abilities, Inc. of Florida

Opinion

We have audited the consolidated financial statements of Abilities, Inc. of Florida and Affiliates (the Abilities Group), which comprise the consolidated balance sheet as of June 30, 2023, the related consolidated statements of activities and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Abilities Group as of June 30, 2023, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Abilities Group and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Abilities Group's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Abilities Group's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Abilities Group's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information
We have previously audited the Abilities Group's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 26, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

RSM US LLP

McLean, Virginia
September 27, 2023

Abilities, Inc. of Florida and Affiliates

Consolidated Balance Sheet
June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Assets		
Cash and cash equivalents	$ 917,807	$ 527,108
Restricted cash	1,295,827	1,210,181
Receivables, net	6,528,830	5,658,471
Prepaid expenses	63,111	30,219
Property and equipment, net	14,225,603	15,170,540
Operating lease right-of-use asset	13,223	-
Total assets	$ 23,044,401	$ 22,596,519
Liabilities and Net Assets (Deficit)		
Liabilities:		
Accounts payable and accrued expenses	$ 690,449	$ 580,183
Notes payable	552,340	567,840
Due to affiliate	9,042,246	7,726,956
Deferred revenue—capital advances	17,217,040	17,217,040
Lease liabilities	13,223	-
Total liabilities	27,515,298	26,092,019
Commitments and contingencies (Notes 5 and 13)		
Net assets (deficit):		
Without donor restrictions:		
Undesignated	(4,757,219)	(3,620,822)
Board designated	54,740	-
	(4,702,479)	(3,620,822)
With donor restrictions	231,582	125,322
Total net assets (deficit)	(4,470,897)	(3,495,500)
Total liabilities and net assets (deficit)	$ 23,044,401	$ 22,596,519

See notes to consolidated financial statements.

Abilities, Inc. of Florida and Affiliates

Consolidated Statement of Activities
Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023			
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	2022 Total
Revenue and support:				
Rehabilitation services	$ 10,684,556	$ -	$ 10,684,556	$ 11,046,653
Housing program revenue	3,413,597	-	3,413,597	3,282,230
Contract operations	291,526	-	291,526	282,856
Contributions and grants	1,118,940	197,261	1,316,201	631,029
Change in fair value of grant receivable held by related trust	1,128,612	-	1,128,612	(1,040,249)
Other income	227,656	-	227,656	160,592
Net assets released from restrictions	91,001	(91,001)	-	-
Total revenue and support	16,955,888	106,260	17,062,148	14,363,111
Expenses:				
Program services	15,589,283	-	15,589,283	14,390,145
Management and general	2,448,262	-	2,448,262	2,308,459
Total expenses	18,037,545	-	18,037,545	16,698,604
Change in net assets	(1,081,657)	106,260	(975,397)	(2,335,493)
Net assets (deficit):				
Beginning	(3,620,822)	125,322	(3,495,500)	(1,160,007)
Ending	$ (4,702,479)	$ 231,582	$ (4,470,897)	$ (3,495,500)

See notes to consolidated financial statements.

Abilities, Inc. of Florida and Affiliates

Consolidated Statement of Cash Flows
Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Cash flows from operating activities:		
Change in net assets	$ (975,397)	$ (2,335,493)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	920,654	921,637
Gain on disposal of assets	(54,740)	-
Change in interest in net assets of Abilities Foundation	(1,128,612)	1,040,249
Amortization of operating lease right-of-use asset	4,326	-
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	258,253	1,527,821
Prepaid expenses	(32,892)	153,052
Increase (decrease) in:		
Accounts payable and accrued expenses	110,266	(197,804)
Deferred revenue	-	(25,967)
Lease liabilities	(4,326)	-
Net cash (used in) provided by operating activities	(902,468)	1,083,495
Cash flows from investing activities:		
Purchases of property and equipment	(118,190)	(165,558)
Proceeds from sale of property and equipment	197,213	-
Net cash provided by (used in) investing activities	79,023	(165,558)
Cash flows from financing activities:		
Principal payments on notes payable	(15,500)	(16,462)
Repayments from (advances to) affiliate, net	1,315,290	(813,343)
Net cash provided by (used in) financing activities	1,299,790	(829,805)
Net increase in cash and cash equivalents (unrestricted and restricted)	476,345	88,132
Cash and cash equivalents (unrestricted and restricted):		
Beginning	1,737,289	1,649,157
Ending	$ 2,213,634	$ 1,737,289
Supplemental disclosure of cash flow information:		
Cash payments for interest	$ 884	$ 608

See notes to consolidated financial statements.

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: Abilities, Inc. of Florida (Abilities) is a nonprofit corporation organized in 1959 principally for the purpose of providing vocational evaluation, case management, job training and employment services for persons with disabilities.

Homes for Independence, Inc. (HFI) is a nonprofit corporation established to increase affordable housing opportunities for individuals with disabilities. HFI owns housing units that are currently being rented to individuals with and without disabilities. HFI has been granted certification for the Community Contribution Tax Incentive Program, which provides tax advantages to corporations who make contributions to organizations providing affordable housing.

HFI Space Coast, Inc. is a nonprofit organization established in 2009 to increase affordable housing opportunities for individuals with disabilities. HFI Space Coast, Inc. owns housing units that are being renovated and made available to individuals with and without disabilities.

Abilities has 21 organizations that are affiliated nonprofit corporations established to provide affordable housing to individuals with disabilities. The corporations are operated under the Housing and Urban Development (HUD) Section 811 Housing Program. They are also subject to Project Rental Assistance Payments agreements with HUD and a significant portion of the Abilities' rental income is received from HUD. Funds for the purchase of the properties have been provided by HUD.

A summary of Abilities' significant accounting policies follows:

Principles of consolidation: The accompanying consolidated financial statements include the financial statements of Abilities, HFI, HFI SpaceCoast, Inc. and the 21 individual corporations referred to above that receive HUD funding (collectively, the Abilities Group). All significant intercompany balances and transactions have been eliminated in the consolidation.

Basis of presentation: The Abilities Group reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and cash equivalents: For the purpose of reporting cash flows, the Abilities Group considers all cash accounts that are not subject to withdrawal restrictions or penalties and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Restricted cash: Restricted cash consists of tenant security deposits, cash set aside for replacement reserves, escrow balances and cash on deposit for minimum capital investments as required under the regulatory agreement with HUD.

Financial risk: The Abilities Group maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. The Abilities Group has not experienced any losses on such accounts and believes it is not exposed to any significant financial risk on cash.

Receivables: Receivables are carried at original invoice amount, less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 30 days. No interest is charged on past due receivables.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The provision for doubtful accounts, based on management's evaluation of the collectibility of tenant rents at June 30, 2023, was $6,754. The provision for doubtful accounts, based on management's evaluation, of the collectibility of government grants receivable or employment services receivable at June 30, 2023, was $4,988.

Promises to give: Promises to give are recorded as a receivable when a verifiable unconditional promise to give is received. All promises to give are expected to be collected within one year. Accordingly, no allowance or discount has been recorded at June 30, 2023.

Property and equipment: Property and equipment in excess of $2,500 is capitalized. Property and equipment is stated at cost net of accumulated depreciation. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets.

Valuation of long-lived assets: The Abilities Group reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of the long-lived asset is measured by a comparison of the carrying amount of the assets to future undiscounted net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the estimated fair value of the assets. Assets to be disposed of are reportable at the lower of the carrying amount or fair value, less costs to sell.

Net assets (deficit): Net assets (deficit) consist of the following at June 30, 2023:

Net assets without donor restrictions: Represent unrestricted resources that are available for the support of general operating activities.

Net assets with donor restrictions: Represent resources unavailable for use in the current period because of the existence of donor-imposed time and/or purpose restrictions that remain unsatisfied at year-end.

Revenue and support recognition: Revenue from rehabilitation services and contract operations is recognized over time as services are performed and performance obligations are met. All of the Abilities Group's revenue under contracts with customers are earned in the United States and the majority of customers are associated with government entities. The contracts do not include significant financing components and do not have variable considerations. The Abilities Group did not have any impairment or credit losses on any receivables or contract assets arising from contracts with customers. The primary factor affecting future revenue and cash inflows is customers discontinuing operations. Management does not believe there is a material risk of loss of future revenue and cash inflows.

Housing program revenue primarily consists of rental income under short-term leases, which is recognized over time over the period for which the rent applies.

Contribution support and grants received are recognized at the time an unconditional promise to give is received. Contributions and grants received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the same year in which the contributions are recognized. Conditional promises to give are recognized only when the conditions on which they depend are met and the promises to give become unconditional.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Leases: The Abilities Group determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under Topic 842, a contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Abilities Group also considers whether its service agreements include the right to control the use of an asset.

Income taxes: The Abilities Group is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, Abilities has been determined by the Internal Revenue Service to not be a private foundation.

Management has evaluated the Abilities Group's tax positions and has concluded that the Abilities Group has taken no uncertain tax positions that require adjustment. The Abilities Group files tax returns in the U.S. federal and state of Florida jurisdictions.

Functional allocation of expenses: The costs of providing the program and supporting services have been summarized on a functional basis in the accompanying consolidated statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Certain management and staff expenses have been allocated to programs on the basis of time spent. Other expenses have been allocated to programs on a percentage basis.

Use of estimates: The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications: Certain items in the 2022 statement of activities and statement of cash flows have been reclassified to conform with the current year presentation. These reclassifications had no effect on previously reported change in net assets or net assets.

Adopted accounting pronouncement: In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Codification (ASC) Topic 842, Leases, to increase transparency and comparability among organizations related to their leasing arrangements. The update requires lessees to recognize most leases on their balance sheets as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Topic 842 also requires additional disclosure of key quantitative and qualitative information for leasing arrangements. Similar to the previous lease guidance, the update retains a distinction between finance leases and operating leases, with classification affecting the pattern of expense recognition in the statement of activities. The Abilities Group adopted Topic 842 on July 1, 2022, using the optional transition method to the modified retrospective approach, which eliminates the requirement to restate the prior-period consolidated financial statements. Under this transition provision, the Abilities Group has applied Topic 842 to reporting periods beginning on July 1, 2022, while prior periods continue to be reported and disclosed in accordance with the Abilities Group's historical accounting treatment under ASC Topic 840, Leases.

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

The Abilities Group elected the "package of practical expedients" under the transition guidance within Topic 842, in which the Abilities Group does not reassess (1) the historical lease classification, (2) whether any existing contracts at transition are or contain leases, or (3) the initial direct costs for any existing leases. The Abilities Group has not elected to adopt the "hindsight" practical expedient, and therefore will measure the ROU asset and lease liability using the remaining portion of the lease term upon adoption of ASC 842 on July 1, 2022.

The Abilities Group determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the Abilities Group obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Abilities Group also considers whether its service arrangements include the right to control the use of an asset.

The Abilities Group made an accounting policy election available under Topic 842 not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease or the year beginning July 1, 2022, for existing leases upon the adoption of Topic 842. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives. To determine the present value of lease payments, the Abilities Group made an accounting policy election available to nonpublic companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date or remaining term for leases existing upon the adoption of Topic 842.

Future lease payments may include fixed rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Abilities Group has made an accounting policy election to account for lease and nonlease components in its contracts as a single lease component for its real estate asset class. The nonlease components typically represent additional services transferred to the Abilities Group, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Adoption of Topic 842 resulted in the recording of additional ROU assets and lease liabilities related to the Abilities Group's operating leases of approximately $17,548 each, at July 1, 2022. The adoption of the new lease standard did not materially impact consolidated net results or consolidated cash flows and did not result in a cumulative-effect adjustment to the opening balance of net assets.

Prior year information: The consolidated financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Abilities Group's consolidated financial statements for the year ended June 30, 2022, from which the summarized information was derived.

Subsequent events: The Abilities Group has evaluated subsequent events through September 27, 2023, the date on which the consolidated financial statements were available to be issued.

Note 2. Restricted Cash

At June 30, 2023, restricted cash consisted of the following:

HUD entities:	
Replacement reserves	$ 1,167,203
Tenant security deposits	61,572
Residual receipts reserve	48,437
HFI:	
Tenant security deposits	18,615
Total	$ 1,295,827

Note 3. Property and Equipment

At June 30, 2023, property and equipment was comprised of the following:

	Estimated Useful Lives (Years)	Balance
Subsidized housing units and improvements (HUD Section 811)	10-40	$ 20,704,107
Buildings and improvements	10-40	6,876,928
Furniture and equipment	2-5	677,393
Land	-	44,750
Automobiles	5	173,644
		28,476,822
Less accumulated depreciation		14,251,219
Property and equipment, net		$ 14,225,603

Depreciation expense was approximately $920,654 for the year ended June 30, 2023.

Note 4. Notes Payable

Notes payable consist of the following at June 30, 2023:

Noninterest-bearing note payable to the city of Clearwater. Monthly principal payments of $720 continuing through August 2041. Payments are only payable from residual receipts. Collateralized by real estate.	$ 216,000
Noninterest-bearing note payable to the city of Clearwater. Monthly principal payments of $667 continuing through March 1, 2041. Collateralized by real estate.	200,000
Noninterest-bearing note payable to the city of St. Petersburg (Home Investment Partnership Program). Monthly principal payment of $639 continuing through March 2033. Collateralized by real estate.	74,111
1% note payable to Pinellas County (Home Investment Partnership Program). Monthly principal and interest totaling $700 through 2028 with a balloon payment totaling $24,175. Collateralized by real estate.	62,229
	$ 552,340

Note 4. Notes Payable (Continued)

Annual principal payments required on notes payable at June 30, 2023, are as follows:

Years ending June 30:	
2024	$ 15,484
2025	15,563
2026	15,642
2027	15,722
2028	15,114
Thereafter	474,815
	$ 552,340

Note 5. Deferred Revenue—Capital Advances

Deferred revenue consists of capital advances under the Community Housing Development Organization (CHDO) program, capital advances under the State Housing Initiatives Partnership (SHIP) program and other programs in the state of Florida and HUD Capital Advances.

The Abilities Group's capital advances under the CHDO, SHIP and other programs include properties purchased by HFI and renovations to existing units that are available to be rented to individuals with disabilities. The Abilities Group's HUD capital advances at June 30, 2023, represent a "Firm Commitment for Capital Advance Financing" provided by HUD under Section 811 of the National Affordable Housing Act.

The capital advances bear no interest and are not payable as long as the housing remains available for the people with disabilities for at least 40 years at which time the capital advance is forgiven and recorded as revenue. At June 30, 2023, the HUD, CHDO, SHIP and other capital advances were $17,217,040.

Prior to June 30, 2003, the Abilities Group recorded funds received under the HUD Section 811 program as unrestricted revenue when approved requests of funds were received from HUD. Beginning with fiscal year June 30, 2003, management prospectively changed their policy for recording these funds to a liability, evidenced by a signed note agreement and lien placed on the property.

All capital advances will be forgiven in dates ranging from 2025 to 2053 as long as the housing remains available for the people with disabilities.

Note 6. Net Assets With Donor Restrictions

Changes in net assets with donor restrictions by purpose during the year ended June 30, 2023, are as follows:

	Balance June 30, 2022	Additions	Releases From Restriction	Balance June 30, 2023
Warrior Bridge	$ 118,822	$ 19,800	$ 18,501	$ 120,121
High School High Tech	6,500	72,500	72,500	6,500
Housing	-	104,961	-	104,961
	$ 125,322	$ 197,261	$ 91,001	$ 231,582

Note 7. Retirement Plans

The Abilities Group participates in a defined contribution pension plan (the Plan) sponsored by ServiceSource. The Plan covers eligible employees and certain eligible affiliate employees meeting specific age and length of service requirements. Highly compensated executives are not covered under the Plan. Discretionary employer contributions were calculated based on 2% of the gross salary for eligible employees for the year ended June 30, 2023. The retirement plan expense recognized for the year ended June 30, 2023, was $179,071.

In addition, the Abilities Group participates in a 403(b) plan (the 403(b) Plan) sponsored by ServiceSource. The 403(b) Plan covers eligible employees meeting specific age and length of service requirements. The Abilities Group contributes up to 3% of gross salary to the 403(b) Plan for eligible employees. The 403(b) Plan expense recognized for the year ended June 30, 2023, was $296,308.

Note 8. Related-Party Transactions

ServiceSource provides management and certain administrative support for Abilities, including human resources, payroll processing and computer maintenance, and as such, allocates a portion of corporate overhead based on predetermined allocation criteria. This allocation was $1,274,836 for the year ended June 30, 2023, and is included within management and general expenses on the accompanying consolidated statement of activities. In addition, ServiceSource has advanced funds to Abilities. At June 30, 2023, the Abilities Group was indebted to ServiceSource in the amount of $9,042,246.

Note 9. Grant Receivable From Related Trust

During the year ended June 30, 2018, a related organization received an unconditional contribution to establish a restricted fund to be used exclusively for the benefit of Abilities. Inc. of Florida. In accordance with the FASB ASC topic, Transfer of Assets to a Not-for-Profit Entity or Charitable Trust That Raises or Holds Contributions for Others, the Abilities Group recognized a grant receivable from the related trust on its consolidated balance sheet and a corresponding contribution on the consolidated statement of activities during the year ended June 30, 2018. At June 30, 2023, the Abilities Group had a grant receivable from the related trust of $5,439,076, which is included in receivables, net on the accompanying consolidated balance sheet.

Note 10. Functional Expenses

Expenses of the Abilities Group by nature and function for the year ended June 30, 2023, are as follows:

	Program Services	General and Administrative	Total
Salaries, wages and benefits	$ 10,369,877	$ 795,492	$ 11,165,369
Subcontractors and professional services	605,985	162,104	768,089
Facilities and supplies	804,176	69,862	874,038
Information technology, equipment and depreciation	929,087	62,644	991,731
Housing unit expenses	1,666,308	-	1,666,308
Corporate general and administrative allocation	-	1,274,836	1,274,836
Other expenses	1,213,850	83,324	1,297,174
	$ 15,589,283	$ 2,448,262	$ 18,037,545

Note 11. Leases

The Abilities Group leases real estate, including office space and program facilities, under operating lease agreements. Some leases include one or more options to renew, generally at the Abilities Group's sole discretion, with renewal terms that can extend the lease term. In addition, certain leases contain termination options, where the rights to terminate are held by either the Abilities Group, the lessor or both parties. These options to extend or terminate a lease are included in the lease terms when it is reasonably certain that the Abilities Group will exercise that option. The Abilities Group's operating leases generally do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. The components of lease expense are as follows for the year ended June 30, 2023:

Operating lease cost	$ 4,508
Total lease cost	$ 4,508

Total rent expense for operating leases was $4,508 for the year ended June 30, 2023.

Supplemental cash flow and balance sheet information related to operating leases is as follows for the year ended June 30, 2023:

Cash paid for amounts included in measurement of lease liabilities:	
Operating cash outflows—payments on operating leases	$ 4,508
Right-of-use assets obtained in exchange for new lease obligations:	
Operating leases	$ 17,548
Operating leases:	
Operating lease right-of-use assets	$ 13,223
Operating lease liabilities, current	$ 8,753
Operating lease liabilities, noncurrent	4,470
Total operating lease liabilities	$ 13,223
Weighted-average remaining lease term:	
Operating leases	1.2 years
Weighted-average discount rate (risk-free):	
Operating leases	2.84%

Note 11. Leases (Continued)

Future undiscounted cash flows for each of the next five years and a reconciliation to the lease liabilities recognized on the consolidated balance sheet are as follows as of June 30, 2023:

	Operating Leases
Years ending June 30:	
2024	$ 9,015
2025	4,508
2026	-
2027	-
2028	-
Total lease payments	13,523
Less imputed interest	(300)
Total present value of lease liabilities	$ 13,223

Note 12. Liquidity and Availability of Financial Assets

The Abilities Group regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. Financial assets available for general expenditure, that is, without donor or other donor restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	$ 917,807
Restricted cash	1,295,827
Accounts receivable, net	6,528,830
Total financial assets available	8,742,464
Less those unavailable for general expenditures within one year due to:	
Contractual and other restrictions:	
Cash restricted for various purposes	(1,295,827)
Grant receivable from related trust	(5,439,076)
Net assets with donor restrictions	(231,582)
	(6,966,485)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,775,979

The Abilities Group has various sources of liquidity at its disposal, including cash and accounts receivable. The Abilities Group regularly assesses its operating budget and cash flow projections to monitor the availability of resources to support operations.

Note 13. Contingencies

Federal grants: The Abilities Group participates in federally assisted grant programs, which are subject to financial and compliance audits by the grantors or their representative. As such, there exists a contingent liability for potential questioned costs that may result from such audits. Management does not anticipate any significant adjustments as a result of such audits.

Abilities, Inc. of Florida Board of Directors Roster 2023-2024

Dr. Joseph M. Ashley, Rh.D.
President
Ashley Consulting, LLC
[redacted]
Elected to the Board November 2018

Frank Burke - Treasurer
Chairman Flagship Community Bank (Retired)
[redacted]
Elected to the Board May 2013
Treasurer November 2015

Kristen Chou
President & CEO
Ning Solutions, Inc.
[redacted]
Elected to the Board September 2022

Weyher Dawson
Director
Streetlevel Media
[redacted]
Elected to the Board September 2021

Mark Diorio
ID/DD Consultant and Clinical Director,
Virginia Dept. of Behavioral Health &
Development Services (Retired)
[redacted]
Elected to the Board September 2021

Joanne C. Finnigan
Government Affairs Consultant (Self-Employed)
[redacted]
Elected to the Board September 2019

Patricia Harrison
Adjunct Professor and Deputy County
Executive/Fairfax County, Virginia (Retired)
George Mason University
[redacted]
Elected to the Board September 2021

Juliet Hatchett
Assistant Professor and Associate Director
Innocence Project at UVA School of Law
[redacted]
Elected to the Board July 2023

Gary L Petersen, CPA – Chair-Elect
Partner/Owner
Adams & Petersen CPAs LLC
[redacted]
Elected to the Board May 2020
Chair-Elect September 2022

Joseph J. Sorota, Jr. Esq.
President
Joseph J. Sorota, Jr., P.A.
[redacted]
Elected to the Board June 2002
Chair November 2008-2010

Hector Velez
Chief Operating Officer
Vector Talent Resources
[redacted]
Elected to the Board June 24 2021

Maj. General Michael J. Walsh (ret-USA)-Chair
Business Consultant
The M-Walsh Group, LLC
[redacted]
Elected to the Board September 2019
Chair November 2022 - present

William Warnecki
Owner/Operator
SERVPRO
[redacted]
Elected to the Board September 2022

Dr. Brandt Wood
Medical Director
Valley Physical Medicine
[redacted]
Elected to the Board September 2019