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DEC 17 2025



Caitlin D. Davis  
Commissioner

Richard K. Sala  
Deputy Commissioner

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

November 20, 2025

Her Excellency, Governor Kelly A. Ayotte  
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 second of four renewal options to an existing **sole source** contract with Abilities, Inc. of Florida, (Abilities) Clearwater, FL, (Vendor # 479637) by increasing the price limitation by \$844,758 from \$1,310,080 to \$2,154,838 and extending the end date from December 31, 2025 to December 31, 2026 to provide virtual support staff to support VRNH's participants through eligibility, comprehensive assessments, and service plans effective upon Governor and Council approval through December 31, 2026. The original contract was approved by Governor and Council on January 10, 2024 (Item #59) and amended on December 4, 2024 (Item #57). 100% Federal Funds.

Funds are available in the following account in Fiscal Year 2026 and 2027, 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	\$0	\$329,200
2025	102-500731	Contracts for Program Services	\$651,240	\$0	\$651,240
2026	102-500731	Contracts for Program Services	\$329,640	\$422,379	\$752,019
2027	102-500731	Contracts for Program Services	\$0	\$422,379	\$422,379
Total			\$1,310,080	\$844,758	\$2,154,838

**EXPLANATION**

This contract was originally **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 to be invaluable to VRNH in accomplishing this mission. This contract with Abilities, Inc. of Florida will allow the Department to maintain the high standard of care and continue services while maintaining requirements to federal guidelines.

For this renewal, the Bureau of Vocational Rehabilitation is requesting to expand service capacity under the Abilities, Inc. of Florida contract by adding two Vocational Rehabilitation Counselor (VRC) roles. This adjustment ensures manageable caseload ratios, continuity of services, and compliance with federal timeliness standards. Utilizing Abilities' network of experienced counselors provides a reliable and cost-effective means to meet service demand and maintain high-quality outcomes for participants. The Bureau remains committed to sustaining a balanced service model that leverages both state and contracted personnel to best serve New Hampshire residents with disabilities. The addition of these positions will strengthen the Bureau's capacity to meet federal timeliness standards, improve participant outcomes, and maintain compliance. The partnership with Abilities, Inc. of Florida has been a significant success, contributing directly to the Bureau's closure of two corrective action plans over the past 22 months and improving overall program performance and documentation quality.

The Bureau is also seeking to remove several performance-based financial penalties currently contained in Section 3.1.2 of the agreement. While these provisions were originally designed to ensure accountability, they do not reflect how the partnership operates in practice. Many cases transferred to Abilities are beyond the eligibility phase, meaning no eligibility determination is required. Under the current terms, Abilities is penalized for accepting such cases even when doing so supports the Bureau's workload needs. Abilities frequently assist with complex cases involving multiple barriers to employment, where timelines for case closure and employment outcomes are extended by necessity rather than performance deficiencies. The Bureau's oversight and compliance mechanisms already ensure quality and accountability. Federal requirements and Bureau policy prohibit delegating core determinations; consistent failure to meet standards would result in contract termination, not incremental financial penalties.

In short, the penalty structure has become misaligned with operational realities and inadvertently discourages flexibility and collaboration. Removing these provisions aligns the contract with actual performance expectations, maintains appropriate accountability, and supports continued improvement in service quality and compliance outcomes.

Abilities Inc of Florida is a non-profit organization, and NHED has confirmed the vendor is registered and in good standing with the Department of Justice's Charitable Division. Documents supporting these assertions are available at the agency, for review upon request.

Respectfully Submitted,



Caitlin D. Davis  
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) and amended on December 4, 2024 (Item #57) hereby agree to modify same as follows:

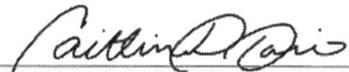
1. Amend section 1.7 of form P-37 by removing December 31, 2025 and replacing with December 31, 2026.
2. Amend section 1.8 of form P-37 by increasing the price limitation by \$844,758 from \$1,310,080 to \$2,154,838.
3. Remove Exhibit B (Scope of Services) and replace with Exhibit B-1 (Scope of Services).
4. Remove Exhibit C-1 (Method of Payment) and replace with Exhibit C-2 (Method of Payment).
5. All other provisions of this agreement shall remain in full force and effect as originally set forth; and
6. This amendment shall commence upon Governor and Council approval and shall terminate on December 31, 2026.

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.

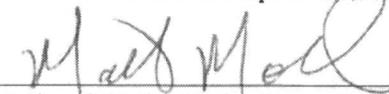
THE STATE OF NEW HAMPSHIRE  
Department of Education  
(Agency)

Division of Commissioner's Office

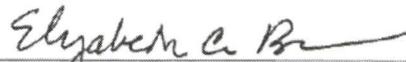
By:  12/1/2025  
Caitlin D. Davis, Commissioner of Education Date

Abilities, Inc. of Florida

Name of Corporation (Contractor)

By:  10/30/25  
Matthew J. Motko, Regional Executive Director Date

Approved as to form, substance and execution by the Attorney General this 1 day of December, 2025.

  
Elizabeth Brown, Division of Attorney General Office

Approved by the Governor and Council this \_\_\_\_\_ day of \_\_\_\_\_, 2025

By: \_\_\_\_\_

## EXHIBIT B-1

### 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.

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
    - 1.10.1 Not older than 21 years of age; and
    - 1.10.2 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:**

2.10 VRNH shall be responsible to:

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

2.10.1.1 Review Contractor Performance Reports no less frequently than monthly.

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

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

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

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

2.10.2.3 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.

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

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

2.11 Contractor shall be responsible to:

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

2.11.1.1 Processing Transfer applications;

2.11.1.2 Conducting orientation for Eligible Individuals;

2.11.1.3 Obtaining and collecting documents necessary to make an Eligibility Determination;

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

2.11.1.5 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;

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

2.11.1.7 Assisting Eligible Individuals with securing Employment Outcomes consistent with the IPE;

2.11.1.8 Providing Pre-ETS VR Services;

2.11.1.9 Recommending Case Closure;

2.11.1.10 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.

2.11.2 In providing the delegable VR Activities the Contractor shall:

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

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

- 2.11.2.3 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.
- 2.11.2.4 Supervise VR Activities to ensure they meet federal and state requirements for the provision of such services.
- 2.11.2.5 Supervise VR Activities to ensure they meet VRNH quality standards as enumerated in VRNH policies and procedures.
- 2.11.2.6 Ensure Contractor staff are available at least between 8 AM and 4:00 PM, Monday-Friday (EST), excluding New Hampshire State observed holidays.
- 2.11.2.7 Provide Performance Reports for the work of Contractor and review with VRNH no less frequently than monthly.
- 2.11.2.8 Support exceptional customer service by good faith efforts to:
  - 2.11.2.8.1 Respond to VRNH, Applicant, and Eligible Individual inquiries within 72 hours.
  - 2.11.2.8.2 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.
  - 2.11.2.8.3 Safeguard and maintain Applicant and Eligible Individual confidentiality per the requirements in VRNH's current policies and procedures and Exhibit H of the Agreement.
  - 2.11.2.8.4 Provide timely responses to requests for performance data as reasonably requested by VRNH.

**3 Performance Outcomes**

- 3.10 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.
  - 3.10.1 From the Effective Date of the Agreement, Contractor agrees to exercise its best efforts to accurately and efficiently complete VR Activities managing an average of 125 Transfers per counselor computed monthly unless mutually agreed upon by VRNH and contractor.
- 3.2 Contractor agrees to ensure all activities comply with the Rehabilitation Act, federal regulations, and VRNH policies.
- 3.3 Contractor agrees to track all hours for Pre-Employment Transition Services in accordance with VRNH policies.

**EXHIBIT C-2**

**Method of Payment**

**Budget:**

<u>Deliverable</u>	<u>Monthly Cost</u>
Monthly Payment	\$70,396.50

**Limitation on Price:**

In no case shall the total budget exceed the price limitation of \$2,154,838

**Source of Funding:**

Funds are available in the following account in Fiscal Year 2026 and 2027, 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	\$0	\$329,200
2025	102-500731	Contracts for Program Services	\$651,240	\$0	\$651,240
2026	102-500731	Contracts for Program Services	\$329,640	\$422,379	\$752,019
2027	102-500731	Contracts for Program Services	\$0	\$422,379	\$422,379
Total			\$1,310,080	\$844,758	\$2,154,838

**Method of Payment:**

Payments of \$70,396.50 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 15<sup>th</sup> day of the following month, prorated for less than a full month. 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: VRNH.AccountsPayable@doe.nh.gov

Contractor Initials *MM*  
Date *10/30/21*

# *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.

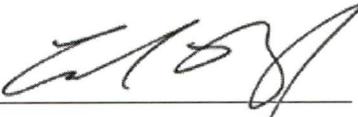
The document number of this corporation is 700121.

I further certify that said corporation has paid all fees due this office through December 31, 2025, that its most recent annual report/uniform business report was filed on March 7, 2025, 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 Twenty-third day of October,  
2025*



  
*Secretary of State*

Tracking Number: 0515496950CU

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

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

**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: 10-23-25

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

Client#: 1526078

SERVINC14



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/02/2025

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 <b>USI Insurance Services LLC-CL</b> 3190 Fairview Park Drive Suite 400 Falls Church, VA 22042-4546 703 698-0788	CONTACT NAME: <b>Kalayah Locke-Miller</b>	FAX (A/C, No): <b>610 362-8377</b>	
	PHONE (A/C, No, Ext): <b>703 698-0788</b>	E-MAIL ADDRESS: <b>USI.CertRequest@usi.com</b>	
INSURED <b>Abilities, Inc. of Florida</b> 2735 Whitney Road Clearwater, FL 33760-0000	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : <b>Hanover American Insurance Company</b>		<b>36064</b>
	INSURER B : <b>Hanover Insurance Company</b>		<b>22292</b>
	INSURER C : <b>Sentry Casualty Company</b>		<b>28460</b>
	INSURER D : <b>Travelers Casualty &amp; Surety Co. of Amer</b>		<b>31194</b>
	INSURER E : <b>Certain Underwriters at Lloyds of Londo</b>		<b>15642N</b>
INSURER F : <b>Allmerica Financial Benefit Ins. Co.</b>		<b>41840</b>	

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 CERTIFICATION 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	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC OTHER:			ZZR995529104	05/01/2025	05/01/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$20,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 <b>PhysAbSxMol</b> \$1,000,000
F	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> HPD-Comp:1000 <input checked="" type="checkbox"/> HPD-Coll:1000 <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			AWR995530803	05/01/2025	05/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ <b>HiredPhysDam</b> \$50,000
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$0			UHR995530204	05/01/2025	05/01/2026	EACH OCCURRENCE \$10,000,000 AGGREGATE \$10,000,000 \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	A0192667001	05/01/2025	05/01/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER 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			ZZR995529104	05/01/2025	05/01/2026	\$1,000,000/\$3,000,000
D	CRIME-Client Prop			105804891	05/01/2025	05/01/2026	\$1,000,000
E	CYBER LIABILITY			D323D5250401	05/01/2025	05/01/2026	\$5,000,000

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

Insurer A: PROP-BLDG/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 |  
 Unscheduled Rented/Borrowed/Leased;  
 General Star Indemnity Co (NAIC #37362) | PROP-BPP/BI | Pol. No. IAG970671C | Eff: 05/01/2025  
 05/01/2026 | Limit: Scheduled (HAB-FL)/SP/RC (HAB-FL) /Ded: \$10,000;  
 (See Attached Descriptions)

CERTIFICATE HOLDER <b>New Hampshire Department of Education (NHED)</b> 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)

Nautilus Insurance Company (NAIC #17370) | XPROP-BPP/BI | Pol. No. ZB780E25A000 | Eff: 05/01/2025-05/01/2026 | Limit: Scheduled (HAB-FL)/SP/RC (HAB-FL);

Certain Underwriters at Lloyds (NAIC #AA1122000) | Terrorism | Pol. No. UTS2557629.25 | Eff: 05/01/2025-05/01/2026 | 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.

# NONPROFIT COVER SHEET

**A. Entity Name: Abilities Inc of Florida (DBA Service Source)**

**B. Entity's Contact Information for Records Requests (e.g., resumes of key personnel; audited financial statements):**

Sharon Potts, MBAm Director- Contracts 2735 Whitney Road Clearwater, FL 33760  
 Cell: 813-787-5258 Email: Sharon.Potts@Abilities.org

**C. List Board of Directors and Affiliations**

<u>Name (Identify any additional role(s) in Parentheses)</u> E.g., John Doe (President)	<u>Affiliations</u>
Gary Petersen (Chair)	Partner/Owner, Adams & Petersen CPAs LLC
Frank Burke (Treasurer)	Chairman, Flagship Community Bank (Retired)
Dr. Joseph M. Ashley (President)	President, Ashley Consulting, LLC
William Warnecki (Chair-Elect)	Owner/Operator, SERVPRO
General Michael J. Walsh (Past Chair)	Business Consultant, The M-Walsh Group, LLC
Kristen Chou	President & CEO, Ning Solutions, Inc.
Weyher Dawson	Director, Street level Media
Mark Diorio	ID/DD Consultant & Clinical Director, VA Dept. of Behavioral Health & Development Services (Retired)
Joanne C. Finnigan	Government Affairs Consultant (Self-Employed)
Patricia Harrison	Adjunct Professor & Deputy County Executive, Fairfax County, VA (Retired)
Juliet Hatchett	Assistant Professor & Associate Director, Innocence Project at UVA School of Law
Hector Velez	Chief Operating Officer, Vector Talent Resources
Dr. Brandt Wood	Medical Director, Valley Physical Medicine

**D. List Key Personnel** (Resumes must be available upon request to the person(s) listed in section B or may be attached):

<u>Name</u>	<u>Role</u>	<u>Annual Salary</u>	<u>Amount Paid From This Contract</u>
Ashley Harper	Supervisor	\$65,000	\$65,000
Kasandra Knopp	Supervisor (Incoming)	\$66,950	\$66,950
Johanna Jumah	Vocational Rehab Counselor	\$53,045	\$53,045

Jamie Powers	Vocational Rehab Counselor	\$53,045	\$53,045
Jonelle Pollard	Vocational Rehab Counselor	\$53,045	\$53,045
Danielle Jones	Vocational Rehab Counselor	\$53,045	\$53,045
Shonda Hunter	Vocational Rehab Counselor	\$51,500	\$51,500
Patrick McAdams	Vocational Rehab Counselor	\$53,045	\$53,045
Lindsay Mowatt	Rehab Specialist	\$46,865	\$46,865
Lisa Seiber	Rehab Specialist	\$46,865	\$46,865
Sherry Stevens	Intake Counselor	\$46,865	\$46,865

**DISCLOSURE OF LEGAL ACTIVITIES INVOLVING THE STATE OF NEW HAMPSHIRE OR ANOTHER GOVERNMENT ENTITY**

**E. Check one of the following:**

- The entity is **not currently or has not been** party to any legal proceeding involving the State of New Hampshire (or any agency or subdivision thereof) or any other state/federal government entity before any adjudicative body in any jurisdiction **OR**
  - The entity is or has been party to one or more legal proceedings as set forth above. Identify the jurisdiction, court or other adjudicative body, case number, and briefly describe the nature of the proceeding (Attached extra sheet if necessary).
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**CHARITABLE TRUSTS UNIT COMPLIANCE CERTIFICATION**

**F. Check one of the following:**

- is registered and in good standing with the New Hampshire Department of Justice Charitable Trusts Unit (\*\* see note below) **or** has submitted a complete application for registration to the Charitable Trusts Unit and is awaiting a registration determination **OR**
- is not required to register with the Charitable Trusts Unit because it is neither tax-exempt under section 501(c)(3) of the Internal Revenue Code nor engages in charitable solicitations in the State of New Hampshire **OR**
- is exempt from registration with the Charitable Trusts Unit because it is a federal or state government, agency, or subdivision or is a religious organization, an integrated auxiliary of a religious organization, or is a convention or association of churches.

\*\* Note: Attached screen shot from the DOJ Registered Charities List found at:

<https://mm.nh.gov/files/uploads/doj/remote-docs/registered-charities.pdf>

**FINANCIAL DISCLOSURES**

**G. Check one the following:**

- The organization hired an outside firm to audit its financial statements or to prepare GAAP-compliant financial statements for its most recently completed fiscal year. If so, please ensure that the financial statements and audit results are available to be requested from the contact listed on Page 1 (audited financials may be attached) **OR**
- The above does not apply, but the organization filed an IRS Form 990 or Form 990-EZ for its most recently completed fiscal year. Please attach that IRS Form 990 or Form 990-EZ to the submission. (Form 990 Schedule B is not required) **OR**
- If neither of the above apply***, complete the Income Statement and Balance Sheet below with the following basic financial information from the organization’s most recently completed fiscal year:

**1. INCOME STATEMENT**

	<u>Revenue</u>		<u>Expenses</u>
<i>Grants</i>	\$1,782,969	<i>Compensation of officers, directors, and key personnel</i>	<i>Not broken out separately — included in total salaries below</i>
<i>Donations</i>	Included in Grants		
<i>Program Services Revenue</i>	\$15,630,091	<i>Other salaries &amp; wages</i>	Part of total below
<i>Interest &amp; Dividends</i>	Not Separately Listed	<i>Payroll taxes &amp; employee benefits</i>	Part of total below
<i>All other Revenue</i>	\$1,495,905	<i>Occupancy, rent, utilities, and insurance</i>	Part of “Facilities and Supplies” and “Housing Unit Expenses”
<u>Total Revenue</u>	<b>\$18,908,965</b>	<i>Printing, publications, postage, office supplies, and IT</i>	Part of “Information Technology, Equipment and Depreciation”
		<i>All other expenses</i>	See breakdown below
		<u>Total Expenses</u>	<b>\$18,521,233</b>

<u>Category</u>	<u>Amount</u>
Salaries, Wages, and Benefits	\$12,776,423
Subcontractors and Professional Services	\$476,261
Facilities and Supplies	\$853,327
IT, Equipment, and Depreciation	\$959,774
Housing Unit Expenses	\$1,476,236
Corporate G&A Allocation	\$1,435,477
Other Expenses	\$543,735

## 2. BALANCE SHEET

<u>Assets</u>		<u>Liabilities</u>	
<i>Cash &amp; Equivalents</i>	\$1,512,904	<i>Accounts Payable</i>	\$807,364
<i>Investments</i>	\$5,877,390	<i>Loans Payable</i>	\$537,131
<i>Real Estate (less any depreciation)</i>	\$13,055,738	<i>All other liabilities</i>	\$25,307,862
<i>Other Property &amp; Equipment (less any depreciation)</i>	Included in Real Estate	<u>Total Liabilities</u>	<b>\$26,652,357</b>
<i>Pledges, grants, accounts receivable</i>	\$700,686		
<i>All other assets</i>	\$110,632		
<u>Total Assets</u>	<b>\$22,569,192</b>		

**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, 2024

## Contents

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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, 2024, 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, 2024, 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.

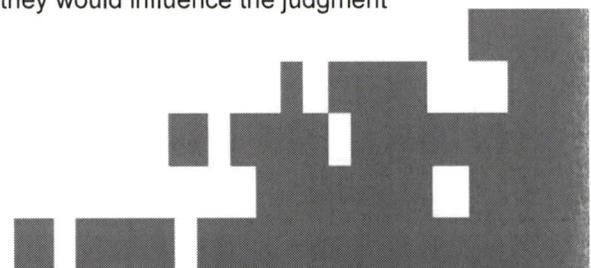
### Responsibilities of Management for the Financial Statements

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.



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 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 27, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*RSM US LLP*

McLean, Virginia  
March 12, 2025

Abilities, Inc. of Florida and Affiliates

Consolidated Balance Sheet

June 30, 2024

(With Summarized Comparative Information as of June 30, 2023)

	2024	2023
<b>Assets</b>		
Cash and cash equivalents	\$ 1,512,904	\$ 917,807
Restricted cash	1,311,842	1,295,827
Accounts receivables, net of allowance for credit loss of \$11,742	700,686	1,089,754
Beneficial interest in assets held by foundation	5,877,390	5,439,076
Prepaid expenses	106,051	63,111
Property and equipment, net	13,055,738	14,225,603
Operating lease right-of-use assets, net	4,581	13,223
<b>Total assets</b>	<b>\$ 22,569,192</b>	<b>\$ 23,044,401</b>
<b>Liabilities and Net Assets (Deficit)</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 807,364	\$ 690,449
Notes payable	537,131	552,340
Due to affiliate	8,086,133	9,042,246
Refundable advances—capital advances	17,217,040	17,217,040
Operating lease liabilities, net	4,689	13,223
<b>Total liabilities</b>	<b>26,652,357</b>	<b>27,515,298</b>
Commitments and contingencies (Note 13)		
Net assets (deficit):		
Without donor restrictions:		
Undesignated	(5,765,922)	(4,757,219)
Board designated	1,449,578	54,740
	<u>(4,316,344)</u>	<u>(4,702,479)</u>
With donor restrictions	233,179	231,582
<b>Total net assets (deficit)</b>	<b>(4,083,165)</b>	<b>(4,470,897)</b>
<b>Total liabilities and net assets (deficit)</b>	<b>\$ 22,569,192</b>	<b>\$ 23,044,401</b>

See notes to consolidated financial statements.

Abilities, Inc. of Florida and Affiliates

Consolidated Statement of Activities

Year Ended June 30, 2024

(With Summarized Comparative Information for Year Ended June 30, 2023)

	2024			2023 Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	
Revenue and support:				
Rehabilitation services	\$ 12,154,410	\$ -	\$ 12,154,410	\$ 10,684,556
Housing program revenue	3,173,172	-	3,173,172	3,177,524
Contract operations	302,509	-	302,509	291,526
Contributions and grants	1,675,418	107,551	1,782,969	1,316,201
Change in beneficial interest in assets held by foundation	438,314	-	438,314	1,128,612
Other income	1,057,591	-	1,057,591	227,656
Net assets released from restrictions	105,954	(105,954)	-	-
<b>Total revenue and support</b>	<b>18,907,368</b>	<b>1,597</b>	<b>18,908,965</b>	<b>16,826,075</b>
Expenses:				
Program services	15,812,219	-	15,812,219	15,353,210
Management and general	2,709,014	-	2,709,014	2,448,262
<b>Total expenses</b>	<b>18,521,233</b>	<b>-</b>	<b>18,521,233</b>	<b>17,801,472</b>
<b>Change in net assets</b>	<b>386,135</b>	<b>1,597</b>	<b>387,732</b>	<b>(975,397)</b>
Net assets (deficit):				
Beginning	(4,702,479)	231,582	(4,470,897)	(3,495,500)
Ending	<u>\$ (4,316,344)</u>	<u>\$ 233,179</u>	<u>\$ (4,083,165)</u>	<u>\$ (4,470,897)</u>

See notes to consolidated financial statements.

**Abilities, Inc. of Florida and Affiliates**

**Consolidated Statement of Cash Flows**

**Year Ended June 30, 2024**

**(With Summarized Comparative Information for Year Ended June 30, 2023)**

	2024	2023
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 387,732	\$ (975,397)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	880,796	920,654
Gain on disposal of assets	(870,364)	(54,740)
Change in beneficial interest in assets held by foundation	(438,314)	(1,128,612)
Amortization of operating lease right-of-use assets	8,642	4,326
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	389,068	258,253
Prepaid expenses	(42,940)	(32,892)
Increase (decrease) in:		
Accounts payable and accrued expenses	116,915	110,266
Lease liabilities	(8,534)	(4,326)
<b>Net cash provided by (used in) operating activities</b>	<b>423,001</b>	<b>(902,468)</b>
<b>Cash flows from investing activities:</b>		
Purchases of property and equipment	(99,974)	(118,190)
Proceeds from sale of property and equipment	1,259,407	197,213
<b>Net cash provided by investing activities</b>	<b>1,159,433</b>	<b>79,023</b>
<b>Cash flows from financing activities:</b>		
Principal payments on notes payable	(15,209)	(15,500)
(Repayments to) advances from affiliate, net	(956,113)	1,315,290
<b>Net cash (used in) provided by financing activities</b>	<b>(971,322)</b>	<b>1,299,790</b>
<b>Net increase in cash and cash equivalents (unrestricted and restricted)</b>	<b>611,112</b>	<b>476,345</b>
<b>Cash and cash equivalents (unrestricted and restricted):</b>		
Beginning	2,213,634	1,737,289
Ending	\$ 2,824,746	\$ 2,213,634
<b>Supplemental disclosures of cash flow information:</b>		
Cash payments for interest	\$ 855	\$ 884
Unrestricted cash and cash equivalents	\$ 1,512,904	\$ 917,807
Restricted cash	1,311,842	1,295,827
<b>Total cash and cash equivalents at June 30, 2024</b>	<b>\$ 2,824,746</b>	<b>\$ 2,213,634</b>

See notes to consolidated financial statements.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### 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). The entities comprising the Abilities Group are related through a controlling financial interest and Abilities' direct and indirect ability to determine the direction of management. 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.

**Net assets (deficit):** Net assets (deficit) consist of the following at June 30, 2024:

**Net assets without donor restrictions:** Represent unrestricted resources that are available for the support of general operating activities. Included in net assets without donor restrictions are board designated net assets. The Board of Directors has a designated fund for the Abilities Group to be held in reserve and provide for certain programs and initiatives of the Organization.

**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.

**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.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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

**Restricted cash:** Restricted cash consists of tenant security deposits, cash set aside for replacement reserves and residual receipts, escrow balances and tenant security deposits as required under the regulatory agreement with HUD. Restricted cash is included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the consolidated statement of cash flows.

**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:** The Abilities Group adopted Accounting Standards Codification (ASC) 326, Financial Instruments—Credit Losses, as of July 1, 2023, with the cumulative-effect transition method with the required prospective approach. There was no significant impact of this adoption as of July 1, 2023. The measurement of expected credit losses under the current expected credit loss (CECL) methodology is applicable to financial assets measured at amortized cost, which include billed and unbilled receivables, as well as contract assets. An allowance for credit losses under the CECL methodology is determined using the loss-rate approach and measured on a collective (pool) basis when similar risk characteristics exist. Where financial instruments do not share risk characteristics, they are evaluated on an individual basis. The CECL allowance is based on relevant available information from internal and external sources relating to past events, current conditions and reasonable and supportable forecasts.

The provision for expected credit losses, based on management's evaluation of the collectability of tenant rents at June 30, 2024, was \$6,754. The provision for expected credit losses, based on management's evaluation of the collectability of government grants receivable and employment services receivable at June 30, 2024, was \$4,988.

**Unbilled receivables:** Unbilled receivables represent balances recognized but not yet billed as of fiscal year-end. At June 30, 2024, the Abilities Group had \$324,250 of unbilled receivables. At July 1, 2023, the Abilities Group had \$108,461 of unbilled receivables. Unbilled receivables are included in receivables, net, in the accompanying consolidated balance sheet.

**Contributions receivable:** Unconditional contributions and promises to give are recorded in the year the promise is made. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discount is included in contribution revenue in the consolidated statement of activities.

The carrying amount of unconditional promises to give is reduced by a valuation allowance that reflects management's best estimate of the amount that will not be collected based on historical experience, industry trends relating to fundraising activities and an assessment of individual balances.

At June 30, 2024, the Abilities Group had no outstanding contributions receivable.

**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.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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

**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.

**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. Management does not believe there is a material risk of loss of future revenue and cash inflows.

The Abilities Group evaluated leases in which it is the lessor, which are composed of residential leases. The accounting model for lessors did not significantly change as a result of Topic 842, with the impacts primarily related to the accounting for sales-type and direct-financing leases. The Abilities Group evaluated its residential leases and determined that they continue to be considered operating leases. For lease agreements that provide rent concessions and/or scheduled fixed and determinable rent increases, rental income is recognized on a straight-line basis over the noncancellable term of the lease. The Abilities Group's residential lease term is generally one year. Rental payments received in advance are deferred until earned.

Contribution support is recognized at the time an unconditional contribution or promise to give is received. Contributions received are recorded as with or without donor restriction, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the consolidated statement of activities as net assets released from 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. A lack of donor restrictions on contributions and grants received is reported as support and revenue without donor restrictions.

Under ASC 958, conditional grants and contributions revenue is recorded only to the extent that conditions have been satisfied, which is generally when qualifying expenditures are made in accordance with the agreements. Conditional grants and contributions must contain both a right of return and barrier to entry in accordance with ASC 958. As qualifying expenses are incurred and the conditions of the grant are met, matching revenue is also recorded in the same amount by reducing refundable advances. The Abilities Group recognizes conditional grants and contributions to net assets without donor restrictions when any associated restrictions have been met on or before the time the conditions have been met. The Abilities Group does not have any conditional contribution commitments as of June 30, 2024.

**Contract balances:** The timing of revenue recognition may not align with the right to invoice the customer. If revenue has not yet been recognized, a contract liability (deferred revenue) is recorded. If revenue is recognized in advance of the right to invoice, a contract asset (receivable) is recorded. Opening balances as of July 1, 2022, for accounts receivable is \$1,089,754 and deferred revenue is \$0.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### 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.

The Abilities Group recognizes most leases on its consolidated balance sheet 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. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the consolidated statement of activities.

The Abilities Group made an accounting policy under Topic 842 not to recognize ROU assets and lease liabilities with a term of 12 months or less. For all other leases, the Abilities Group recognizes ROU assets and lease liabilities based on the present value of lease payments over the lease term at the commencement date of the lease (or 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 received. To determine the present value of lease payments, the Abilities Group made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term as the lease commencement date (or remaining term for leases existing upon the adoption of ASC 842).

The Abilities Group's leases may include a non-lease component representing additional services transferred to the Abilities Group, such as common area maintenance for real estate. The Abilities Group made an accounting policy election to account for each separate lease component and the non-lease components associated with the lease component as a single lease component. Non-lease components that are variable in nature are recorded in variable lease expense in the period incurred.

**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.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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

**Fair value:** The Abilities Group measures its financial assets and liabilities at fair value. The Abilities Group defines fair value in accordance with accounting principles generally accepted in the United States of America, which specify a hierarchy of valuation techniques based on whether the significant inputs into the valuation are observable. In determining the level of hierarchy in which the estimate is disclosed, the highest priority is given to adjusted quoted prices in active markets and the lowest priority to unobservable inputs that reflect the Abilities Group's significant market assumptions.

The Abilities Group measures certain financial assets and liabilities at fair value on a recurring basis. The following is a brief description of the type of valuation information (inputs) that qualifies a financial asset or liability for each level:

**Level 1:** Unadjusted quoted market prices for identical assets in active markets which are accessible by the Abilities Group.

**Level 2:** Observable prices in active markets for similar assets or liabilities. Prices for identical or similar assets or liabilities in markets that are not active. Market inputs that are not directly observable but are derived from or corroborated by observable market data.

**Level 3:** Unobservable inputs based on the Abilities Group's own judgment as to assumptions a market participant would use, including inputs derived from extrapolation and interpolation that are not corroborated by observable market data.

The Abilities Group evaluates the various types of financial assets and liabilities to determine the appropriate fair value hierarchy based on trading activity and the observability of market inputs. The Abilities Group employs control processes to validate the reasonableness of the fair value estimates of its assets and liabilities, including those estimates based on prices and quotes obtained from independent third-party sources.

While the Abilities Group believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies and assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the report date.

During the year ended June 30, 2024, there were no changes to the Abilities Group's valuation techniques that had, or are expected to have, a material impact on its consolidated balance sheet or statement of activities, and changes in 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, 2023, from which the summarized information was derived.

**Reclassifications:** Certain reclassifications to the 2023 balances have been made in the accompanying consolidated financial statements to make them consistent with the 2024 presentation. These reclassifications had no effect on previously reported change in net assets.

**Subsequent events:** The Abilities Group has evaluated subsequent events through March 12, 2025, the date on which the consolidated financial statements were available to be issued.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### Note 2. Restricted Cash

At June 30, 2024, restricted cash consisted of the following:

HUD entities:	
Replacement reserves	\$ 1,170,373
Tenant security deposits	61,054
Residual receipts reserve	57,809
HFI:	
Tenant security deposits	22,606
Total	<u>\$ 1,311,842</u>

#### Note 3. Property and Equipment

At June 30, 2024, property and equipment was comprised of the following:

	Estimated Useful Lives (Years)	Balance
Subsidized housing units and improvements (HUD Section 811)	10-40	\$ 20,729,786
Buildings and improvements	10-40	5,750,456
Furniture and equipment	2-5	688,493
Land	N/A	44,750
Automobiles	5	213,153
		<u>27,426,638</u>
Less accumulated depreciation		14,370,900
Property and equipment, net		<u>\$ 13,055,738</u>

Depreciation expense was approximately \$880,796 for the year ended June 30, 2024.

#### Note 4. Notes Payable

Notes payable consist of the following at June 30, 2024:

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 payments of \$639, continuing through March 2033. Collateralized by real estate.	66,444
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.	54,687
	<u>\$ 537,131</u>

**Abilities, Inc. of Florida and Affiliates**

**Notes to Consolidated Financial Statements**

**Note 4. Notes Payable (Continued)**

Annual principal payments required on notes payable at June 30, 2024, are as follows:

Years ending June 30:		
2025	\$	15,556
2026		15,636
2027		15,716
2028		15,206
2029		14,690
Thereafter		460,327
	<u>\$</u>	<u>537,131</u>

**Note 5. Refundable Advances—Capital Advances**

Refundable advances consist 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, 2024, 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, 2024, the HUD, CHDO, SHIP and other capital advances were \$17,217,040.

Prior to June 30, 2004, the Abilities Group recorded funds received under the HUD Section 811 program as revenue without donor restriction 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, 2024, are as follows:

	Balance June 30, 2023	Additions	Releases From Restriction	Balance June 30, 2024
Warrior Bridge	\$ 120,121	\$ 22,500	\$ 15,700	\$ 126,921
High School High Tech	6,500	76,000	72,468	10,032
Housing	104,961	9,051	17,786	96,226
	<u>\$ 231,582</u>	<u>\$ 107,551</u>	<u>\$ 105,954</u>	<u>\$ 233,179</u>

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### Note 7. Retirement Plans

The Abilities Group participates in a defined contribution pension plan (the Plan) sponsored by ServiceSource, its parent company. 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, 2024. The retirement plan expense recognized for the year ended June 30, 2024, was \$155,178.

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, 2024, was \$363,423.

#### 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 \$1,435,477 for the year ended June 30, 2024, 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, 2024, the Abilities Group was indebted to ServiceSource in the amount of \$8,086,133.

#### Note 9. Beneficial Interest in Assets Held by Foundation

During the year ended June 30, 2018, an affiliated foundation received an unconditional contribution to establish a restricted fund to be used exclusively for the benefit of Abilities, Inc. of Florida. The foundation is a financially interrelated organization established by ServiceSource to raise and provide funds to ServiceSource and its affiliates, including the Abilities Group. In accordance with ASC 958, the Abilities Group recognized beneficial interest in assets held by foundation on its consolidated balance sheet, and a corresponding contribution on the consolidated statement of activities during the year ended June 30, 2018. Subsequent to initial recognition, the change in beneficial interest in assets held by foundation is reflected in the consolidated statement of activities. The fund is to be used for operations, as determined by management, therefore, the balance is classified in net assets without donor restriction. At June 30, 2024, the Abilities Group had beneficial interest in assets held by foundation of \$5,877,390 on the accompanying consolidated balance sheet.

The following table provides information about the Abilities Group's financial instruments measured at fair value on a recurring basis as of June 30, 2024:

	Estimated Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Financial assets:				
Beneficial interest in assets held by foundation	\$ 5,877,390	\$ -	\$ -	\$ 5,877,390
	\$ 5,877,390	\$ -	\$ -	\$ 5,877,390

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### Note 9. Beneficial Interest in Assets Held by Foundation (Continued)

All beneficial interest in assets held by foundation are held by the foundation and comingled with other investments. The fair value of beneficial interest in assets held by foundation is based on the fair value of the underlying fund investments as reported by the foundation, and therefore, these are considered to be Level 3 measurements.

#### Note 10. Functional Expenses

Expenses of the Abilities Group by nature and function for the year ended June 30, 2024, are as follows:

	Program Services	General and Administrative	Total
Salaries, wages and benefits	\$ 11,903,038	\$ 873,385	\$ 12,776,423
Subcontractors and professional services	352,008	124,253	476,261
Facilities and supplies	700,044	153,283	853,327
Information technology, equipment and depreciation	900,909	58,865	959,774
Housing unit expenses	1,476,236	-	1,476,236
Corporate general and administrative allocation	-	1,435,477	1,435,477
Other expenses	479,984	63,751	543,735
	<u>\$ 15,812,219</u>	<u>\$ 2,709,014</u>	<u>\$ 18,521,233</u>

#### 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, 2024:

Operating lease cost	<u>\$ 8,534</u>
Total lease cost	<u>\$ 8,534</u>

Supplemental consolidated cash flow and consolidated balance sheet information related to operating leases is as follows for the year ended June 30, 2024:

Cash paid for amounts included in measurement of lease liabilities:	
Operating cash outflows—payments on operating leases	<u>\$ 8,534</u>

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### Note 11. Leases (Continued)

Operating leases:	
Operating lease right-of-use assets	\$ 4,581
Operating lease liabilities, current	\$ 4,689
Operating lease liabilities, noncurrent	-
Total operating lease liabilities	<u>\$ 4,689</u>
Weighted-average remaining lease term:	
Operating leases	.5 years
Weighted-average discount rate (risk-free):	
Operating leases	2.84%

Future undiscounted consolidated cash flows for the next year and a reconciliation to the operating lease liabilities recognized on the consolidated balance sheet are as follows as of June 30, 2024:

Year ending June 30:	
2025	\$ 4,733
Total lease payments	4,733
Less imputed interest	(44)
Total present value of lease liabilities	<u>\$ 4,689</u>

#### 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 consolidated balance sheet date, comprise the following:

Cash	\$ 1,512,904
Restricted cash	1,311,842
Receivables, net	700,686
Beneficial interest in assets held by foundation	5,877,390
Total financial assets available	<u>9,402,822</u>
Less those unavailable for general expenditures within one year due to:	
Contractual and other restrictions:	
Cash restricted for various purposes	(1,311,842)
Net assets with donor restrictions	(233,179)
	<u>(1,545,021)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 7,857,801</u>

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.

## Abilities, Inc. of Florida and Affiliates

### Notes to Consolidated Financial Statements

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#### 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.

#### Note 14. Subsequent Events

Subsequent to year-end, President Trump signed several executive orders (EOs) that impact federal financial assistance programs. Federal agencies are required to review their programs to ensure compliance with the President's executive orders and to determine if the funding being provided falls under any of the EOs. During the year ended June 30, 2024, the Abilities Group recognized federal financial assistance totaling approximately \$2,060,501. The Abilities Group has not experienced any issues with the collectability of its receivables as a result of the EOs and has not experienced a pause or termination of any existing federal grants or contracts as a result of the EOs. As of the date of this report, the full impact of President Trump's EOs on the Abilities Group's financial position and results of operations is uncertain. The Abilities Group does not consider the actions under the EOs to have a direct impact on current operations, however, there is uncertainty surrounding future federal funding actions. Management is actively monitoring the situation and assessing the potential effects on the Abilities Group's consolidated financial statements.



## ServiceSource Board of Directors Roster 2024-2026

### **Dr. Joseph M. Ashley, Rh.D.**

President  
Ashley Consulting, LLC  
1302 Lake Avenue  
[REDACTED] VA 23226  
804-241-9719  
[REDACTED]

Elected to the Board November 2018

### **Frank Burke - Treasurer**

Chairman Flagship Community Bank (Retired)  
1406 32<sup>nd</sup> Avenue  
St. Petersburg, FL 33711  
727-543-9720  
fburke343@msn.com

Elected to the Board May 2013  
*Treasurer November 2015*

### **Kristen Chou**

President & CEO  
Ning Solutions, Inc.  
206 Madison Circle  
Lanant Grove, VA 22043  
703-501-1070  
k.chou@ningsolutions.com

Elected to the Board September 2022

### **Weyher Dawson**

Director  
Streetlevel Media  
119 Dobson Avenue  
Raleigh, NC 27605  
919-261-2700  
[REDACTED]

Elected to the Board September 2021

### **Mark Diorio**

ID/DD Consultant and Clinical Director,  
Virginia Dept. of Behavioral Health &  
Development Services (Retired)  
5274 Georgetown Road  
Broad Run, VA 20133  
540-729-4350  
[REDACTED]

Elected to the Board September 2021

### **Joanne C. Finnigan**

Government Affairs Consultant (Self-Employed)  
18 Gristmill Court  
Wilmington, DE 19803  
302-547-8715  
jcfinnigan@aol.com

Elected to the Board September 2019

### **Patricia Harrison**

Adjunct Professor and Deputy County  
Executive/Fairfax County, Virginia (Retired)  
George Mason University  
1405 Midstone Lane  
Falls Church, VA 22044  
703-535-0092  
[REDACTED]

Elected to the Board September 2021

### **Juliet Hatchett**

Assistant Professor and Associate Director  
Innocence Project at UVA School of Law  
900 Allemdale Drive, Charlottesville, VA 22901  
jhatchett@gmail.com  
803-617-1272 (m)

Elected to the Board July 2023

**Gary Petersen, CPA - Chair**

Partner/Owner

Adams & Petersen CPAs LLC

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Elected to the Board May 2020

Chair-September 2024

**Dr. Brandt Wood**

Medical Director

Valley Physical Medicine

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Elected to the Board September 2019

**Hector Velez**

Chief Operating Officer

Vector Talent Resources

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Elected to the Board June 24 2021

**General Michael J. Walsh, Past Chair**

Business Consultant

The M-Walsh Group, LLC

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Elected to the Board September 2019

Chair November 2022 – September 2024

**William Warnecki, Chair-Elect**

Owner/Operator

SERVPRO

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Elected to the Board September 2022

Chair-Elect September 2024

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
<b>Supervisor</b>		<b>FT</b>												
Harper, Ashley	6589		OCA (Virtual)	2/5/24	5/9/25		6/19/14	Masters-Rehab. Counseling, BA-Sociology	12 years	CRC	X X		\$ 65,000	\$ 31.25
Knopp, Kasandra (Kassi)	8837		OT (Virtual)	5/19/25		9	8/6/12	BA-Psychology	13 years		X X		\$ 66,950	\$ 32.19
<b>Vocational Rehab Counselor</b>		<b>FT</b>												
Jumah, Johanna	6954		GVL (Virtual)	2/5/24	8/26/25		11/14/22	BS-Social Work	1 year		X X		\$ 53,045	\$ 25.50
Powers, Jamie	6965		VER (Virtual)	9/8/25		12	9/9/19	BA-Psychology	10 years		X X		\$ 53,045	\$ 25.50
<b>Vocational Rehab Counselor</b>		<b>FT</b>												
Pollard, Jonelle	0276		GVL (Virtual)	2/5/24			5/30/23	MS-Psychology; BS-Health Science	18 years		X X		\$ 53,045	\$ 25.50
<b>Vocational Rehab Counselor</b>		<b>FT</b>												
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		\$ 53,045	\$ 25.50
<b>Vocational Rehab Counselor</b>		<b>FT</b>												
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		\$ 53,045	\$ 25.50
<b>Rehab. Specialist</b>		<b>FT</b>												
Mowatt, Lindsay	0479		GVL (Virtual)	2/5/24			12/19/22	AA-Libral Arts	6 years		X X		\$ 46,865	\$ 22.53
<b>Rehab. Specialist</b>		<b>FT</b>												
Seiber, Lisa	8915		VER (Virtual)	2/5/24			1/19/21	High School Diploma	10 years		X X		\$ 46,865	\$ 22.53
<b>Intake Counselor</b>		<b>FT</b>												
Stevens, Sherry	2410		VER (Virtual)	2/5/24			1/23/06	AA-Psychology	12 years		X X		\$ 46,865	\$ 22.53

LOCATION	TITLE	EMPLOYEE	END/AUTHORIZED DATE	TERM	NEW EMPLOYEE	HIRE DATE	TOTAL DAYS VACANT	HIRE DEAD-LINE
<b>OPEN POSITIONS</b>								
								3/31/00
								3/31/00
<b>FILLED POSITIONS</b>								
VTL	SUP	Harper, Ashley	5/9/25	Y	Knopp, Kasandra (Kassi)	5/19/25	9	8/8/25
VTL	VRC	Jumah, Johanna	8/26/25	Y	Powers, Jamie	9/8/25	12	11/25/25

<b>TOTAL FILLED VACANCIES</b>	<b>2</b>
<b>TOTAL FILLED WITHIN 90 DAYS</b>	<b>2</b>
<b>PERCENT FILLED WITHIN 90 DAYS</b>	<b>100.0%</b>

<b>UNFILLED VACANCIES</b>	<b>0</b>
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# Kasandra L. Knopp



## **Professional Summary**

Dedicated and results-driven professional with over a decade of progressive experience in Vocational Rehabilitation, counseling, and program oversight. Proven leader with a strong track record in staff supervision, program compliance, strategic planning, and cross-functional collaboration. Recognized for implementing innovative practices that improve efficiency and service delivery. Passionate about fostering team development and achieving organizational goals through mentorship, accountability, and continuous improvement.

## **Professional Experience**

### ***Vocational Rehabilitation Supervisor***

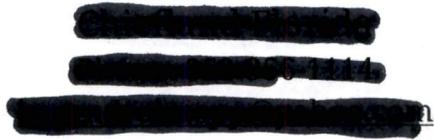
Service Source

Department of Vocational Rehabilitation, Multi-Regional coverage, Florida

2018-Present

- Provides logistical, budgetary and administrative support to field staff, Assistant Project Directors, Vice President of Operations and board members to meet contractual obligations between the State of Florida and Service Source.
- Consultation on staffing patterns, facilitation of quality assurance activities, continual training, development of practice improvement content and optimizing team goals by providing coaching, and evaluation to staff.
- Deliver coaching and performance evaluations to enhance team performance and align efforts with organizational targets. With special emphasis on telework employment and remote supervision.
- Provides oversight and execution of reporting to maintain compliance with the contract, including but not limited to synthesizing research, budget, staffing, deliverable achievements, compliance within the program and training.

# Kasandra L. Knopp



## ***Vocational Rehabilitation Counselor***

Service Source

Department of Vocational Rehabilitation, Old Town, Florida

2012-

2018

- Provided comprehensive rehabilitation services and effective case management to individuals with disabilities.
- Maintained compliance with federal guidelines set forth by the Rehabilitation Services Administration for a caseload of 150 participants.
- Manage resources to ensure financial accountability according to state and federal regulations, while collaborating with community partners to assure appropriate use of available resources.

## ***Substance Abuse Counselor***

Southeast Addiction Recovery Center, Chiefland, Florida

2011-

2012

- Assisted clients in developing skills and modifying behaviors to facilitate recovery.
- Provided education to the family and friends of the client regarding addiction behavior and strategies to support client's recovery.
- Coordinated and scheduled all other clinical services for clients to ensure an appropriate continuum in services.
- Conducted outreach and referral programs to community partners to facilitate understanding of addiction and recovery.

## ***Regulatory Specialist***

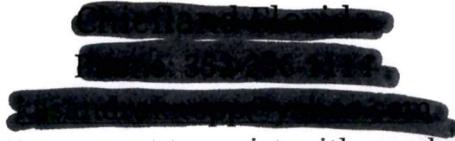
Southeast Clinical Research, Chiefland, Florida

2006-

2011

- Had oversight of inspection/audit activities and following up on any required actions as needed to ensure compliance with study guidelines.

# Kasandra L. Knopp



- Serve as subject matter expert to assist with marketing content, technical support, and review of materials.
- Conducted market research to identify key target groups for clinical research studies which boasted a 45% gain in clients.

## Education

Saint Leo University, St. Leo, Florida

2011

*Bachelor of Arts in Psychology*

## Awards, Key Accomplishments and Memberships

State of Florida Supervisor Succession Training

2017

Counselor of the Year for Service Source Florida Vocational Rehabilitation

Contract 2015

Service Source Staff Employee Professional of the Year

2014

Tri-County Community Resources Committee Member

2013-Present

Partnership for Stronger Families Children Advisory Committee Member

2013-Present

**JAMIE POWERS**

[REDACTED]  
[REDACTED]

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## **Professional Summary**

Experienced Vocational Rehabilitation Counselor with a proven history of supporting individuals with disabilities in achieving employment success. Skilled in individualized planning, Deaf and Hard of Hearing services, and interagency collaboration. Brings a strong background in adult services and employment outcomes.

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## **Professional Experience**

### **Vocational Rehabilitation Counselor**

*Florida Division of Vocational Rehabilitation – Vero Beach, FL*

**September 2019 – 2025**

- Managed a diverse caseload of adults and transition-age youth with physical, cognitive, sensory, and mental health disabilities, providing individualized vocational guidance and support.
- Conducted comprehensive intake interviews and vocational assessments to determine eligibility and develop employment-focused Individualized Plans for Employment (IPEs).
- Delivered person-centered counseling to help clients identify career goals aligned with their interests, strengths, and labor market trends.
- Specialized in services for individuals who are Deaf, Hard of Hearing, and DeafBlind, ensuring accessibility through coordination of interpreting services, assistive technology, and collaboration with the Division of Blind Services.
- Facilitated Pre-Employment Transition Services (Pre-ETS) for high school students with disabilities, including job exploration counseling, workplace readiness training, and self-advocacy instruction.
- Built and maintained strong relationships with local employers, schools, community agencies, and service providers to create a network of support and employment opportunities for clients.
- Advocated for workplace accommodations and disability awareness with employers to promote inclusive hiring practices and job retention.

- Monitored client progress through regular follow-ups, case reviews, and data tracking, ensuring timely service delivery and compliance with federal and state performance standards.
- Utilized electronic case management systems to document services, track outcomes, and generate reports for internal and external stakeholders.
- Participated in ongoing professional development, including training in motivational interviewing, trauma-informed care, and supported employment strategies.

**Registered Behavior Technician (RBT)**

*St. Gerard House – Hendersonville, NC*

**October 2016 – August 2019**

- Delivered 1:1 direct implementation of skill acquisition and behavior reduction programs under the supervision of a BCBA.
- Applied principles of ABA to teach functional communication, adaptive living skills, and social interaction strategies to children and adolescents with ASD.
- Conducted discrete trial training (DTT), natural environment teaching (NET), and task analysis procedures.
- Implemented behavior intervention plans (BIPs) targeting maladaptive behaviors using evidence-based strategies.
- Collected and graphed real-time data using electronic systems to monitor progress and inform treatment adjustments.
- Participated in clinical supervision and team meetings to ensure treatment fidelity and ethical compliance.

**Realtor**

*Heritage House Realtors – Middletown, NJ*

**2011 – 2016**

- Represented buyers and sellers in residential real estate transactions, providing expert guidance on market trends, property valuation, and contract negotiation.
- Facilitated smooth closings by coordinating with lenders, attorneys, and inspectors to ensure compliance with legal and regulatory requirements.
- Completed annual continuing education to maintain licensure and stay current with industry standards and best practices.

**Owner – Jamie C Antiques**

*Asbury Park & Red Bank, NJ*

**2006 – 2011**

- Operated two antique retail locations, sourcing inventory through estate sales, auctions, and international travel.
  - Built a loyal client base of designers, collectors, and homeowners through personalized service and expert knowledge of period furnishings.
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## **Education**

### **Bachelor of Arts in Psychology**

*George Washington University*

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## **Core Competencies**

- Vocational Counseling & Case Management
- Adult Disability Services
- Deaf & Hard of Hearing Services
- Individualized Employment Planning
- Interagency Collaboration
- Applied Behavior Analysis (ABA)
- Client-Centered Service Delivery

# Jonelle Andrea Pollard

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## 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

- Bachelor of Health Science, Rehabilitation Science Gainesville, FL. Graduation: May 2010
  - 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**  
**Summer Reading Explorer Program (Seasonal-Summer Job)**  
Assessment Specialist (Part-time)

Miami-Dade County

June 2016-August 2018

- 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**  
21<sup>st</sup> Century Community Learning Center Project Coordinator

Big Cypress Reservation

Feb. 2013- August 2016

- 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**  
Co-teacher/Instructional Aide

Big Cypress Reservation

August 2010- August 2016

- 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



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## 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

\*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

# SHONDA HUNTER

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## SUMMARY

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25 months' experience working as a Vocational Rehabilitation Counselor with increased responsibilities including taking on difficult cases, training new VRC's and working a Lead VRC when needed. Increasing community outreach to assist in growing the company. 7 months' experience working as a Rehabilitation Specialist before being promoted to the VRC position. 15 months' experience as center branch manager with increased responsibilities and duties, 14 years of experience in administrative services to include, case management, management of staff and students. Strong attention to detail, with uncompromising work ethic to complete tasks in a timely and efficient manner. 3 years of supervisory experience overseeing OJT employees of Agri-Tech program.

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## KEY SKILLS AND ABILITIES

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- Microsoft Office Suite, RIMS, Teams,
- Competent in following office procedures and policies
- Excellent oral and written communication skills
- Monitor work activities, and evaluate performance to adhere to quality standards
- Florida Certified Workforce Professional Tier 1
- Administrative and Management Skills
- Ability to manage multiple project at one time
- Provide and coordinate professional vocational rehabilitation counseling to individuals with diverse disabilities in order that they may attain employment.
- To maintain Area compliance pertaining to alerts, things to do, days in status and all other aspects of proper case management.
- Exercise professional judgment, discretion, confidentiality and sensitivity in all communications
- Conduct interviews and assessments of customers' needs and skills
- Comprehensive organizational and time management skills
- Ability to make and conduct presentations and workshops
- Perform bookkeeping for all financial transactions. Reconcile and balance all accounts.
- Assesses medical, psychological, and/or vocational information to determine eligibility and to develop individualized services to achieve vocational outcomes.
- Maintain a caseload that follows DVR guidelines, policy and best practices.

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## EMPLOYMENT SUMMARY

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<b>ServiceSource</b> <i>Vocational Rehabilitation Counselor</i>	Port St. Lucie FL	Sept 2019 – Present
<b>Career Source Heartland</b> <i>Center Branch Manager</i>	Okeechobee FL	Mar 2016 – Sept 2018
<b>Okeechobee County School Board</b> <i>District Secretary</i>	Okeechobee FL	Jul 2010 to Feb 2016
<b>Saint Lucie County School Board</b> <i>Substitute Teacher / Agri. Tech Supervisor</i>	Fort Pierce FL	Sept 2003 – Jun 2010

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## EDUCATION

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<b>B.A.S. Organizational Management</b>	Indian River State College	Fort Pierce FL
<b>A.A. Business Administration</b>	Indian River State College	Fort Pierce FL

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## CERTIFICATION/TRAINING

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Business Management Certificate  
Business Specialist Certificate  
Human Resources Administrator Certificate  
Entrepreneurship Certificate  
Business Operations Certificate

# 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

603.953.4210 ♦ Gainesville, FL 32605 ♦ [lindsay.mowatt@state.com](mailto:lindsay.mowatt@state.com)

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## 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

~~1919 N. Hwy A1A, #152 Fort Pierce, FL 34949 423-366-1157~~

## Summary

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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

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Time Management  
Aware  
Customer Relations  
Staff Support  
MS Dynamics ERP

Comprehensive grammar and math skills  
Resourcefulness  
Scheduling  
Deadline Oriented  
Procurement

## Experience

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### 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**

**[REDACTED]**

**[REDACTED]**

**[REDACTED]**

**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.

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

1 Granite Place South  
Concord, NH 03301



JOHN M. FORMELLA  
ATTORNEY GENERAL

JAMES T. BOFFETTI  
DEPUTY ATTORNEY GENERAL

November 19, 2025

Abilities Inc. of Florida  
10467 White Granite Drive  
Oakton VA 22124

Re: Abilities Inc. of Florida  
Registration #34553

Dear Sir/Madam:

This letter confirms that the above-referenced organization is registered with the New Hampshire Attorney General, Director of Charitable Trusts and is currently up to date in all its filing requirements. The organization's next annual report is due to be filed on or before May 15, 2026.

Very truly yours,

A handwritten signature in black ink that reads "Kelly A. Walter".

Kelly A. Walter  
Investigative Paralegal  
(603) 271-3591  
kelly.a.walter@doj.nh.gov

KAW