

Florida Governor's Alliance for the
Employment of Citizens with Disabilities



ANNUAL REPORT



The Able Trust, also known as the Florida Governor's Alliance for the Employment of Citizens with Disabilities, is a 501(c)(3) public-private partnership foundation established by the Florida Legislature in 1990.

Its mission is to be the leader in providing Floridians with disabilities fair employment opportunities through fundraising, grant programs, public awareness and education.

Since its establishment The Able Trust has awarded over \$16 million in grants to individuals with disabilities and nonprofit agencies for employment-related purposes. Its programs enable over 2,000 Florida citizens to enter the workforce each year.



The Able Trust

Florida Governor's Alliance for the Employment of Citizens with Disabilities

Volunteer Support

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Florida Governor's Alliance for the Employment of Citizens with Disabilities Role and Responsibilities

Since 1997, The Able Trust has been designated by Executive Order as the Florida Governor's Alliance for the Employment of Citizens with Disabilities (FGA), Florida's official liaison to the US Department of Labor Office of Disability Employment Policy (ODEP). Under this designation, The Able Trust/FGA is responsible for the following initiatives:

- 1. National Promotion of the State of Florida as an innovative leader in the employment of citizens with disabilities;**
- 2. Promotion of the employability of citizens with disabilities in Florida, and by that promotion, the achievement of results in employment of people with disabilities;**
- 3. Represent the Governor of Florida with the Office of Disability Employment Policy and other entities;**
- 4. The maintenance of positive liaisons with the Office of Disability Employment Policy and statewide agencies serving citizens with disabilities;**
- 5. Initiate business and corporate support for hiring citizens with disabilities and the provision of information and referrals to the business and corporate communities;**
- 6. Initiate and support linkages with the corporate and business communities and young persons with disabilities to provide employment opportunities for young persons with disabilities;**
- 7. Provision of information and referrals to the disability community and to the general public to educate and facilitate the employment and related needs of citizens with disabilities; and**
- 8. Policy review and recommendation to the Governor.**

These responsibilities coincide with The Able Trust's mission to be the leader in providing Floridians with disabilities fair employment opportunities. By liaising with ODEP and other organizations, The Able Trust has expanded its statewide activities and implemented several national initiatives for youth and adults with disabilities, addressing cultural diversity, employer outreach, transitioning, career development and other supports that create a more inclusive workplace for Florida's citizens with disabilities.

FGA Annual Report 2005

NATIONAL PROMOTION OF THE STATE OF FLORIDA AS AN INNOVATIVE LEADER IN THE EMPLOYMENT OF CITIZENS WITH DISABILITIES

The Able Trust/FGA serves as Florida's official liaison to the US Department of Labor, Office of Disability Employment Policy (ODEP). In this capacity, The Able Trust/FGA implements several national initiatives of ODEP, including the Florida High School/High Tech program, Florida Youth Leadership Forum and the Florida Business Leadership Network. These programs are recognized across the country for their rapid growth, innovation and leadership in providing employment opportunities for citizens with disabilities and ability to leverage so many important partners to achieve statewide success for The Able Trust/FGA.

In an October 2005 report released by the U.S. Equal Employment Opportunity Commission (EEOC), Florida was one of nine states highlighted for its efforts to employ people with disabilities. The study, *Final Report on Best Practices for the Employment of People with Disabilities in State Government*, reviewed a wide range of best practices affecting disabled state government employees or applicants and the employment of people with disabilities more generally in both public and private sector jobs. The Able Trust/FGA's statewide initiatives contributed to Florida's accomplishments by helping to raise awareness among the business community and improving opportunities for people with disabilities.

The Able Trust/FGA represents Florida on several national associations, including the National Association of Governor's Committees of People with Disabilities (NAGC), the US Business Leadership Network and the National Youth Leadership Forums. The Able Trust/FGA's affiliation with these associations enable the Foundation to exchange ideas with other states on disability employment activities and promote Florida's best practices.

Florida Business Leadership Network

The Business Leadership Network (BLN) is a business-led venture that promotes best practices in hiring, retaining and marketing to people with disabilities. It operates as a national network of 32 states organizing 43 BLN chapters under the US Business Leadership Network (USBLN). Sponsored in Florida by The Able Trust/FGA, the Florida BLN is a peer-to-peer membership group of more than 950 small and large businesses seeking to promote two primary personnel policies: diversity policies that include people with disabilities and hiring practices that target candidates with disabilities.

As the sponsor of the Florida BLN, The Able Trust/FGA organizes a statewide business steering committee comprised of representatives from key industries, such as Walt Disney World Co., NASA/Kennedy Space Center and HR Florida to help develop an action plan and establish annual goals. The Florida BLN is organized as an information clearinghouse that provides disability hiring resources to members through an extensive website, a monthly electronic newsletter, a new member tool-kit, a statewide speaker's bureau and business-to-business workshops and networking opportunities.

The Florida BLN is called upon regularly as a resource by national organizations such as ODEP, the Employer Assistance & Recruiting Network (EARN), Job Accommodation Network and the USBLN. Statewide organizations, such as HR Florida (the state association of the Society of Human Resource Management) and Workforce Florida have also invited the Florida BLN to speak at their annual conferences.



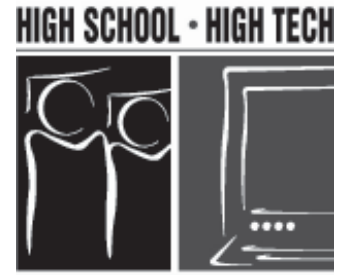
Members of the Florida BLN Steering Committee held a strategic planning session hosted by Walt Disney World Co. in August 2005.

FGA Annual Report 2005

Through partnerships with the Division of Vocational Rehabilitation, Workforce Florida and the Agency for Persons with Disabilities, six local chapters of the Florida BLN have been established in Miami-Dade, Broward, Brevard, Polk, Leon and Escambia Counties. These local chapters are working to assist businesses and organizations with recruiting, hiring, training and retaining people with disabilities in their membership area. During the USBLN annual conference in November 2005, the Miami-Dade BLN Chapter was recognized out of 43 chapters as BLN Chapter of the Year.

Florida High School/High Tech

Florida High School/High Tech (HS/HT) is designed to provide high school students with all types of disabilities the opportunity to explore jobs or postsecondary education leading to technology-related careers. HS/HT links youth to a broad range of academic, career development and experiential resources and experiences that will enable them to meet the demands of the 21st century workforce.



HS/HT is under the leadership of The Able Trust/FGA. It is part of a national initiative of ODEP, where it is conducted in 15 states. Florida HS/HT is recognized nationally by ODEP as a Promising Practice and regularly provides technical assistance to other states regarding the operation and promotion of their HS/HT programs. During 2005, South Carolina implemented a statewide HS/HT program which was modeled after Florida's success.

Additionally in 2005, Florida HS/HT began plans to form a national partnership with NOAA/National Weather Service to provide information, internship and career opportunities to HS/HT students across the state.

Florida Disability Mentoring Day

Every year during the month of October, which is National Disability Employment Awareness Month, the American Association of People with Disabilities (AAPD), hosts Disability Mentoring Day (DMD). Florida has been participating as a statewide partner for DMD since 2000, when a collaboration between The Able Trust/FGA and the Division of Vocational Rehabilitation provided for the first DMD job shadowing opportunities for students with disabilities in Tallahassee.

Each year, AAPD selects a U.S. city to serve as the Disability Mentoring Day national kick-off site. In 2005, the AAPD selected Tallahassee, Florida, and The Able Trust/FGA, to serve as host and AAPD's partner for the national kickoff on October 19. Governor Jeb Bush lent his support to DMD by serving as the statewide honorary chair. A kickoff breakfast and press conference were hosted in Tallahassee at the National High Magnetic Laboratory at FSU, with special participation from Lieutenant Governor Toni Jennings and AAPD Executive Director Andy Imparato. Statewide, more than six hundred students and job seekers with disabilities were matched with business mentors for a job shadowing experience.

"Florida has developed an extensive network of participating mentees and employers, and Governor Bush has made Disability Mentoring Day an important part of Florida's strategy for improving employment outcomes for its citizens with disabilities," said Andrew J. Imparato, President and CEO of AAPD.

The Able Trust/FGA chairs the DMD Florida statewide planning committee with the support of the Division of Vocational Rehabilitation, Volunteer Florida, Florida Mentoring Partnership, Governor's ADA Working Group, Clear Channel Radio, HR Florida and the Division of Community Colleges. Several agencies also lent their support with statewide participation in the DMD program, including the Agency for Persons with Disabilities, Florida Department of Management Services and Florida Department of Corrections.

FGA Annual Report 2005

PROMOTION OF THE EMPLOYABILITY OF CITIZENS WITH DISABILITIES IN FLORIDA, AND BY THAT PROMOTION, THE ACHIEVEMENT OF RESULTS IN EMPLOYMENT OF PEOPLE WITH DISABILITIES

The Able Trust/FGA promotes the employability of citizens with disabilities through a statewide public awareness campaign, which includes radio and television public service announcements, media activities and online communications. This campaign also helps to promote The Able Trust/FGA's programs, including the Ability Awards, grantmaking activities, Florida High School/High Tech and the Florida Business Leadership Network, all of which contribute to bottom line results of helping people with disabilities gain meaningful employment.

Ability Awards

Businesses and individuals around the state were honored for their employment, leadership and service to Florida citizens with disabilities at The Able Trust/FGA's annual Ability Awards program in March 2005 in Orlando. Each award winner was recognized for encouraging people with disabilities in their quest to gain and maintain employment and for seeing the value that Floridians with disabilities have to contribute to the workforce.



The 2005 Ability Awards recipients were nominated by members of their community for going above and beyond the legal compliances of the Americans with Disabilities Act (ADA) and demonstrating a clear and conscious effort to be "disability-friendly". The award winners competed on a state level and were recognized for their efforts with a commendation from Governor Jeb Bush.

The Employer of the Year Award recognizes businesses with an exceptional record of disability friendly practices, including hiring persons with disabilities, making reasonable accommodations and demonstrating efforts beyond simple compliance with state or federal ADA laws. This year's recipients included:

- Small Employer of the Year (1-49 employees)
STEAK 'N SHAKE RESTAURANT, SARASOTA
- Medium Employer of the Year (50-99 employees)
GROCERY OUTLET, MARIANNA
- Large Employer of the Year (100+ employees)
COX COMMUNICATIONS GULF COAST, PENSACOLA



The Able Trust Board Member Eladio Amores presents Natalie Schevik of Sarasota Steak 'n Shake with the Small Employer of the Year Award.

Vincent House Clubhouse in Pinellas Park was the recipient of The Beverly Chapman Award for Outstanding Employment Placement Program. This award is named for Beverly Chapman, the 1989 Disabled Floridian of the Year, who helped to establish a computer-training program for persons with disabilities at Valencia Community College. Nonprofit, 501(c)(3) organizations that serve Floridians with disabilities and have an existing job placement program are eligible for this award. All placements from the program must be making at least minimum wage in a competitive, community employment environment.

Clear Channel Statewide Radio was honored with the Media Award for their continued support of Florida Disability Mentoring Day. The Media Award honors a member of the media for excellence in producing and/or reporting about people with disabilities in the news media. The individual or organization reinforces the value of people with disabilities in their reporting techniques.

FGA Annual Report 2005

Faith Dolin Jones of Boca Raton was honored as the recipient of the Youth Leader Award. This award recognizes a young adult, age 15-21 with a disability, who has shown outstanding leadership, community service or advocacy to help advance the efforts or raise positive awareness about Florida's disability community. The youth serves as a model leader for other young adults with disabilities.



The Able Trust Chair Florence Seiler (left) presents Faith Jones (center) with the Youth Leader Award. Also pictured is Faith's mother, Maryellen.

Grant Awards

Under the auspices of The Able Trust grants are awarded quarterly to Florida nonprofit agencies and individuals with disabilities for employment-related purposes. These grants support a diversity of projects, including job skills training, supported employment, employer outreach and other programs leading to the employment of Florida citizens with disabilities.

In 2005, The Able Trust/FGA approved \$1,652,369 in grant awards to 58 agencies and two individuals, marking the ninth consecutive year that The Able Trust/FGA has reached over \$1 million in grant funding. This brings The Able Trust/FGA's total grant awards to over \$16 million since its establishment in 1990, a remarkable accomplishment for the Foundation.

The positive impact of The Able Trust/FGA's grant awards extends to all of Florida's 67 counties, benefiting not only the individual with a disability but also local and state economies. Studies show that for every \$1 invested in vocational rehabilitation, \$16 are returned to society in saved public funds and taxes paid*.
(information taken from The Able Trust/FGA 1999 Cost Benefit Analysis)

Florida High School/High Tech

Florida High School/High Tech (HS/HT) is a transition program designed to motivate and prepare high school students with disabilities for college, jobs and careers through activities that occur during and after the school day. The program is based on five Guideposts/evidence-based features: Preparatory Exercises, Work-based Experiences, Connecting Activities, Youth Development and Leadership and Family Involvement. HS/HT has a standardized core curriculum, ranging from vocational assessments, work readiness skills, tutoring and mentoring, field trips, personal leadership and interpersonal skills training. In addition, HS/HT offers students on-the-job experiences through job shadowing and internship opportunities.

In 2005, 573 students, grades nine through twelve, were enrolled in the HS/HT program statewide, which spanned throughout 86 high schools. In the Orange County and Palm Bay HS/HT programs, students are receiving elective credit for program participation. During summer 2005, over 100 HS/HT students participated in an internship, with 50 percent being paid through collaboration with WIA Youth Programs. Internship positions provided work experience in journalism, veterinary medicine, radiology and information technology, to name just a few.



Gainesville HS/HT Students took a field trip to the Museum of Science & Industry in Tampa.

The program has an incredible record of success and has been shown to help reduce the drop out rate and foster post-secondary outcomes for over 90 percent of participants each year. Of the 118 HS/HT students who graduated in May 2005, 105 are enrolled in post-secondary education, military or some type of employment.

FGA Annual Report 2005

Because of the opportunities HS/HT has afforded to Florida high school students with disabilities, the program's state coordinator was recognized in 2005 for her outstanding efforts to improve employment opportunities for these young adults. In February state coordinator Donna Mundy received the Transition Champion of the Year Award during the Florida Special Needs Association's VISIONS conference. In addition, she was selected during 2005 as a charter member of the Volunteer Florida Inclusion Council.



HS/HT State Coordinator Donna Mundy (left) presented Cat Keen of Tallahassee HS/HT with the 2005 HS/HT Project of the Year Award.

Each year The Able Trust/FGA recognizes a HS/HT project for outstanding activities. In March 2005, Ability 1st of Tallahassee was honored as the HS/HT Project of the Year. Students involved with Tallahassee HS/HT participated in numerous field trips throughout the 2005 school year, including tours to the National High Magnetic Field Laboratory and NASA/Kennedy Space Center. Many of the project's students secured summer internships with such employers as the City of Tallahassee, the Tallahassee Police Department, Florida Diagnostic and Learning Resources and Florida A & M Computer Technology Department. In addition to organizing several community service projects, Tallahassee HS/HT was also the first site in Florida to develop a student board to assist in the leadership

and development of the local site, which included preparing a handbook on replicating the student board in Florida and across the nation.

Florida Business Leadership Network

The Florida Business Leadership Network (BLN) speaker's bureau makes presentations throughout the year to promote the employment of Floridians with disabilities to employers, human resource groups, civic organizations and other business associations. The topics addressed during these activities have included workplace accommodations, tax incentives, best disability hiring practices and working with specific disability groups. In addition to speaking engagements, the Florida BLN sponsored employer workshops in 2005 to provide additional employer outreach in Tampa, Ft. Lauderdale and Miami.

Employer Assistance & Recruiting Network Seminar

The Employer Assistance & Recruiting Network (EARN) is a free, nationwide service that connects employers with workforce talent and solutions. The Able Trust/FGA's Florida BLN participated in an employer seminar hosted by EARN in May 2005 in Tampa. The event, "Connecting Employers with Workforce Talent," was designed to provide employers with information about disability employment issues and EARN services. Seminar speakers included Florida BLN steering committee member Eladio Amores, of the Division of Vocational Rehabilitation, local employment service providers and EARN representatives.

Broward Event Connects Employers with Job Seekers with Disabilities

In July 2005, The Able Trust/FGA supported Broward County's first-ever Career Fair and Workshop Series focused on individuals with disabilities. "Connections – People, Employers, Resources" was designed to help employers recruit and hire qualified candidates with disabilities by connecting them with community resources and other companies with disability hiring experience. The event showcased more than 50 employers and national speakers who addressed disability employment issues, including Florida BLN Chair Sharlyn Lauby, SPHR. In addition, it served as a catalyst to the formation of the local Broward BLN chapter.

FGA Annual Report 2005

Miami Workshop Addresses the Employment of Latinos with Disabilities

In September 2005 a group of employers in the Miami area participated in a workshop where they learned about recruiting, training and retaining job seekers with disabilities in a comfortable, interactive environment. Employers had the opportunity to share experiences and learn from their peers and guest speakers.

Co-sponsored by The Able Trust/FGA, the American Express Foundation, the Florida Division of Vocational Rehabilitation and Proyecto Visión, the event attracted human resource personnel and representatives from employers in a variety of industries including a financial institution, an air carrier, two insurance products firms, a medical supply company and two universities. Proyecto Visión director Kathy Martinez served as the keynote speaker, with the employers responding to Martinez's message by asking questions and bringing up concerns such as how to bring their job openings to the attention of candidates with disabilities and what to do if co-workers are not comfortable with a new employee who has a disability.



Florida BLN joined forces with Proyecto Visión during a September 2005 Employer workshop.

The keynote address was followed by a series of three concurrent roundtable discussions. Rotating topics gave employers the opportunity to participate in each discussion, which included recruiting and retaining employees with disabilities, practical tips on interacting with people with disabilities in the workplace and reasonable accommodations.

Public Awareness Activities

The Able Trust/FGA developed public service announcements for broadcast media in an effort to educate the public about the benefits of hiring people with disabilities. Business leaders were used for the campaign to showcase their successes and encourage other employers to increase their disability hiring activities.

Press releases are distributed regularly to print and broadcast media through the year to promote disability activities, feature employees with disabilities and employers who hire these individuals and update the state on news related to the Office of Disability Employment Policy. The Able Trust/FGA also distributes printed and electronic newsletters to provide news and resources about disability issues.

REPRESENT THE GOVERNOR OF FLORIDA WITH THE OFFICE OF DISABILITY EMPLOYMENT POLICY AND OTHER ENTITIES

The Able Trust/FGA represents Florida on several national associations, including the National Association of Governor's Committees of People with Disabilities (NAGC). NAGC provides a national organizational forum to facilitate a unified approach to important policy and program issues on disability. Working at the community, state and national levels, it is a voluntary partnership of business, government, education, labor and people with disabilities.

The Able Trust/FGA President, Sharon Griffith, serves as Chair of NAGC. As chair she facilitated monthly teleconferences with 50 state representatives in an effort to compare best practices, trends and challenges of serving persons with disabilities. Additionally, she organized several special issue conference call meetings to address "Disabled Iraq Veterans Returning" and "Crises of Professional Vocational Rehabilitation Careers." Under her leadership, NAGC will also host an annual conference in 2006 in which members will convene to address topics relating to vocational rehabilitation, education, technology, civil rights and other support services.

FGA Annual Report 2005

MAINTENANCE OF POSITIVE LIAISONS WITH THE OFFICE OF DISABILITY EMPLOYMENT POLICY AND STATEWIDE AGENCIES SERVING CITIZENS WITH DISABILITIES

As Florida's official liaison to ODEP, The Able Trust/FGA implements several national initiatives, including the Florida High School/High Tech program, Florida Youth Leadership Forum, Florida Disability Mentoring Day and the Florida Business Leadership Network. In addition, The Able Trust/FGA promotes national programs of ODEP throughout the state of Florida to its nonprofit partners, state agency leaders and others supporting Florida's disability community. These include the Job Accommodation Network, Employer Assistance & Recruiting Network, the Workforce Recruitment Program and Emergency Preparedness for People with Disabilities.

Job Accommodation Network

The Job Accommodation Network (JAN) is a toll-free and online information and referral service on job accommodations for people with disabilities. JAN provides resources, technical assistance, education and services related to the employment of people with disabilities, as well as analyzes trends and statistical data related to the services it provides. The Able Trust/FGA regularly promotes JAN to Florida employers through the Florida BLN. Resource materials are included in all BLN new member orientation packets and through links from the BLN website. JAN is also promoted regularly through BLN speakers bureau activities. JAN can be reached by phone or TTY at 800.526.7234 or at www.jan.wvu.edu.

Employer Assistance & Recruiting Network

The Employer Assistance & Recruiting Network (EARN) is a national toll-free telephone and electronic information recruitment service designed to assist employers with locating and recruiting qualified workers with disabilities. EARN also provides technical assistance on general disability employment-related issues. The Able Trust/FGA includes EARN materials in its BLN new member orientation packets and links employers to the EARN website through the BLN web resources section. The Able Trust/FGA also partnered with EARN to host an employer workshop in Tampa in 2005 and has been providing technical support on hosting upcoming workshops in Florida in 2006.

Workforce Recruitment Program

The Workforce Recruitment Program (WRP) aims to provide summer work experience, and in some cases full-time employment, for college students with disabilities. More than 1,500 students with disabilities from college and university campuses across the nation, including several in Florida, are interviewed and compiled onto an online database that lists their qualifications and can be accessed by interested employers. The Able Trust/FGA makes free copies of the WRP database CD Rom available to Florida employers and also includes links to the online database via its Florida BLN website.

FGA Annual Report 2005

Emergency Preparedness for People with Disabilities

In 2004 President George W. Bush issued an Executive Order to create an Interagency Council to facilitate cooperation among federal, state, local and tribal governments, private organizations and individuals in the implementation of emergency preparedness plans as they relate to people with disabilities. ODEP has assumed a lead role in ensuring emergency preparedness efforts fully consider and include individuals with disabilities. As the state liaison to ODEP, The Able Trust/FGA is working to ensure that coordination and collaboration filters down to the state level.

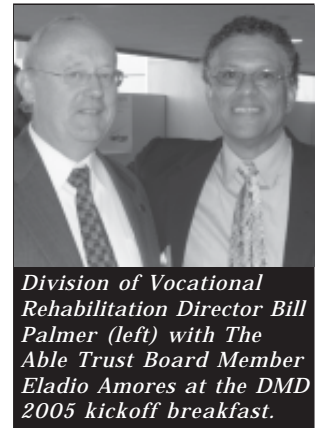
The President of The Able Trust/FGA serves as a member of the Disability Task Force on Emergency Preparedness for Persons with Disabilities and has participated in outlining plans for hospitals and providers to identify, communicate with and accommodate persons with various types of disabilities in the event of a bioterrorism or related event. This committee is planning an Emergency Preparedness Conference in early 2006, and The Able Trust/FGA has been assisting with the promotion and planning for the upcoming event.

Statewide Partnerships

As part of its enabling legislation, The Able Trust was created as a direct-support organization of the Division of Vocational Rehabilitation (DVR) to encourage public and private support to enhance vocational rehabilitation and employment of citizens with disabilities. The Able Trust/FGA works in close partnership with DVR on many programs and projects, including the Florida Youth Leadership Forum in which it promotes the services and supports that DVR provides to young adults with disabilities. During Disability Mentoring Day The Able Trust/FGA collaborates with DVR on the state planning committee to implement DMD activities across the state of Florida. Additionally, DVR's corporate consultant serves as a volunteer member of the Florida BLN steering committee and provides input and support to the BLN to help ensure employers have the resources and information they need to include people with disabilities in their workplace.

The Able Trust/FGA works closely with the Agency for Persons with Disabilities (APD) by supporting the efforts of the local chapters of the Florida BLN in Miami-Dade, Big Bend and Polk County. The Able Trust/FGA has provided technical assistance, promotions, financial and in-kind support to these chapters to help with their development and continued growth. The Able Trust/FGA makes the monthly issue of its BLN *Connections* electronic newsletter available to the local chapter members. Local chapter leaders are invited to participate on the BLN's statewide steering committee and share best practices. Additionally, local chapter members also have access to the BLN's website which has extensive resources and information about hiring people with disabilities. The Able Trust/FGA also worked closely with APD during Disability Mentoring Day by providing their employees with resources, technical assistance and online support to foster successful mentor/mentee matches.

The Able Trust/FGA has supported the Governor's ADA Working Group throughout the 2005 year by providing sponsorship support for its statewide conference and offering assistance on gathering research and statistics related to the employment of people with disabilities in Florida. Additionally, The Able Trust promotes ADAWG's Clearinghouse on Disability Information help line through its electronic and printed newsletters, with a link from The Able Trust/FGA website and through word-of-mouth promotions.



Division of Vocational Rehabilitation Director Bill Palmer (left) with The Able Trust Board Member Eladio Amores at the DMD 2005 kickoff breakfast.

FGA Annual Report 2005

The Able Trust/FGA serves as fiscal agent for two programs that provide funding support to Floridians with disabilities. The Florida Legislature created a Motorcycle Specialty License Plate (F.S. 320.08068) in 2004 which collects \$15 per plate to benefit Floridians with disabilities. Proceeds from the plate are distributed among the Brain & Spinal Cord Injury Program, Centers for Independent Living, Personal Care Attendant Program and Prevent Blindness Florida. In addition to serving as fiscal agent, The Able Trust/FGA also provides administrative support to these organizations by hosting conference calls and gathering data related to the success of the specialty tag. In 2005 more than 12,000 Motorcycle Specialty Plates were sold, resulting in over \$175,000 raised for these organizations.

The Able Trust/FGA also serves as fiscal agent for the Personal Care Attendant (PCA) program (F.S. 400.506), which was created in 2003 to pay for personal care attendants for persons with spinal cord injuries. In 2005 the PCA program realized sufficient deposits from five pilot sites, collected as part of the Florida Department of Revenue Tax Diversionary activities, to hire a part-time administrator. In addition, the process of selecting persons with spinal cord injuries, who are capable of employment with the assistance of funding for a personal care attendant, has begun.

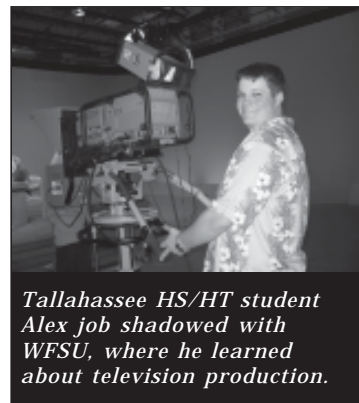
Florida Hurricane Relief Fund

In response to the devastation caused by Hurricane Katrina in the Gulf Coast area, The Able Trust/FGA donated \$10,000 to the Florida Hurricane Relief Fund. This contribution was earmarked to assist individuals with disabilities that have been displaced to Florida by the storm.

Florida High School/High Tech

Florida High School/High Tech (HS/HT) is a transition program designed to motivate and prepare high school students with disabilities for college, jobs and careers. Program activities take place during and after the school day and include job shadowing, corporate site visits, campus tours and summer internships. The goals of HS/HT are to help reduce the dropout rate of youth with disabilities, increase their enrollment in college and improve participation in education, vocational and employment related activities. Currently over 550 students are enrolled in 20 HS/HT projects statewide. These sites are funded by The Able Trust/FGA and a grant from ODEP.

In late 2005, The Able Trust/FGA issued a Request for Proposal (RFP) for the creation of ten new project sites for the Florida HS/HT program with an emphasis on the areas of Miami-Dade, Key West, the Panhandle and rural and urban areas of the state. Funding for the development of these sites was made possible by the Florida Department of Education Division of Vocational Rehabilitation. The RFPs will be reviewed and grant awards announced in early 2006.



Tallahassee HS/HT student Alex job shadowed with WFSU, where he learned about television production.

*"For Comcast, hiring people with disabilities fosters diversity within our company and allows us to celebrate our differences and reflect the customers and communities we serve. It's been wonderful to be able to offer High School/High Tech students career opportunities in the fascinating world of broadband communications. It helps them develop their current abilities and discover new talents."
- Barb Edwards, Director of Human Resources for Comcast Tallahassee*

FGA Annual Report 2005

Florida Youth Leadership Forum

The Able Trust/FGA's Florida Youth Leadership Forum (YLF) is an annual career and leadership training program that is both educational and motivational. The YLF brings together rising high school juniors and seniors each summer to spend a long weekend in Tallahassee learning about community and academic resources, disability history, career options and personal leadership. They also take part in social activities which enable them to learn from each other and build a support network that will last a lifetime. In 2005, more than 65 youth with disabilities participated in the YLF as new delegates and returning YLF alumni.

Throughout this educational and motivational forum, YLF delegates hear from guest speakers that address topics such as disability rights laws, leadership, innovations in technology and resources at all levels. Small working groups explore personal leadership, academic and career plans. A mentors luncheon and an etiquette dinner help expose delegates to career choices and provide them with an interactive learning environment for networking skills. Social events, including a tour of the Florida capitol and meeting with Lieutenant Governor Jennings, a dance and talent show, round out an exciting and fun filled weekend that help delegates make friends that will last a lifetime.

The YLF is supported by a number of statewide agencies which, in 2005, provided over \$55,000 in funding assistance, in-kind services, speakers and mentors, technical assistance, and on-site volunteers.

Agency partners for the YLF included the Florida Developmental Disabilities Council, Florida Department of Education, Florida Brain & Spinal Cord Injury Program, Governor's ADA Working Group, Florida Division of Vocational Rehabilitation, Volunteer Florida, the Division of Blind Services, the Advocacy Center for Persons with Disabilities, as well as the Governor and Lieutenant Governor's Office.



YLF 2005 students visited with the Lieutenant Governor and other state leaders during a trip to the Capitol.

Florida Disability Mentoring Day

Florida Disability Mentoring Day (DMD) is part of a national, broad-based effort to promote career development for students and job seekers with disabilities through hands-on career exploration, job shadowing and internships or employment opportunities. Students and job seekers are matched with employers for an on-site job shadowing experience. DMD 2005 was commemorated on October 19, in conjunction with National Disability Employment Awareness Month.

Florida was the national kickoff site for DMD 2005 and included participation from more than 600 mentees and mentors. Florida DMD is organized by a collaborative partnership of The Able Trust/FGA, the Division of Vocational Rehabilitation and other statewide partners including the Governor's ADA Working Group, the Division of Blind Services, Volunteer Florida and the Florida Mentoring Partnership. The committee provides support to local Community Liaisons who coordinate the matchmaking experience between mentors and mentees.



The Able Trust Board member Eladio Amores (left) and Florida HS/HT State Coordinator Donna Mundy with AAPD President Andy Imparato at the DMD 2005 kickoff breakfast.

FGA Annual Report 2005

INITIATE BUSINESS AND CORPORATE SUPPORT FOR HIRING CITIZENS WITH DISABILITIES AND THE PROVISION OF INFORMATION AND REFERRALS TO THE BUSINESS AND CORPORATE COMMUNITIES

The Able Trust/FGA offers corporations, business and civic organizations the opportunity to support its mission by contributing to the Foundation's endowment or making sponsorship donations to directly support its programs. In 2005 corporate contributions to The Able Trust were in excess of \$100,000. A portion of these donations helped to underwrite four FGA programs, including Florida Business Leadership Network activities, the Florida Youth Leadership Forum, Florida Disability Mentoring Day, and the e-Mentoring program.

Florida Business Leadership Network

The Florida Business Leadership Network (BLN) is part of a national program led by employers in concert with state Governor's Committees and/or other community agencies that engages the leadership and participation of companies throughout the United States to hire qualified job candidates with disabilities. This program offers employers access to applicants with disabilities, pertinent disability employment information, networking opportunities with other businesses to share disability employment issues and recognition for best disability employment practices.

The Able Trust/FGA established the Florida BLN in 1998 with a core group of business leaders who came together with a vision to improve employment opportunities for Floridians with disabilities. This volunteer steering committee includes representatives from Walt Disney World Co., NASA/Kennedy Space Center and Mercedes Homes, Inc., and is led by Florida BLN Chair Sharlyn Lauby, SPHR, of Weston, who is a human resource management consultant and a district director for the Human Resource Association of Florida. The steering committee helps to develop annual goals for the Florida BLN, liaisons with local BLN chapters and serves as employer advisors to The Able Trust/FGA.

In 2005 the Florida BLN membership rose to over 950 small and large businesses, all working together to improve opportunities to include people with disabilities in their business practices. Members join the Florida BLN for free and receive a variety of resources related to employing people with disabilities, including a membership welcome kit, monthly electronic newsletter, disability hiring guide and CD Rom. In addition an extensive Florida BLN website has hundreds of links about accommodations, recruitment, disability etiquette, ADA law, tax incentives and workforce information, as well as links to local, state and national disability service providers.

By improving employers' access to an underutilized pool of applicants with disabilities, increasing their knowledge of employment practices and providing recognition for leadership in disability hiring, the Florida BLN serves as a tremendous resource for companies across the state.

Local BLN Chapters

Local Chapters of the Florida BLN are working to increase employment opportunities for Floridians with disabilities in their own communities. These chapters assist businesses and organizations with recruiting, hiring, training and retaining people with disabilities in their membership area. Currently there are six local chapters established or under development in the areas of Big Bend/Tallahassee, Brevard County, Broward County, First Coast/Jacksonville, Miami-Dade County, Panhandle/Pensacola and Polk County. The Able Trust/FGA provides technical assistance, resource materials, website hosting, membership support and administrative services for the Brevard, Broward and Panhandle BLN chapters.



The Able Trust board member Wendy Spencer (right) spoke during the October kickoff event in Tallahassee for the Big Bend BLN.

FGA Annual Report 2005

Additionally, The Able Trust/FGA works in conjunction with the Agency for Persons with Disabilities to provide resources and technical assistance to the Big Bend, Miami-Dade and Polk County chapters. The Florida BLN website serves as a central clearinghouse for all local chapters by providing chapter website links and hosting conference calls for chapters to correspond about related issues. All local chapter chairs serve as members of the Florida BLN steering committee. In 2006 The Able Trust/FGA will host two meetings for local chapters leaders to come together and share best practices about membership recruitment, strategic planning and other activities that enable a BLN chapter to promote the employment of people with disabilities.

State BLN Partnerships

Each year The Able Trust/FGA partners with the Human Resource Association of Florida (HR Florida), the state association of the Society of Human Resource Management (SHRM). This partnership enables The Able Trust/FGA to provide HR Florida members with resources and information about employing people with disabilities. The Able Trust/FGA makes regular presentations to local SHRM chapters and during the HR Florida annual conference, reaching out to thousands of HR professionals across the state. The 2007 president-elect for HR Florida and statewide diversity chair are active volunteers with The Able Trust/FGA and have served as members of the Florida BLN and Florida Disability Mentoring Day committees for the past two years. Additionally a resource link to The Able Trust/FGA website is available from the HR Florida site.

National BLN Partnership

The Florida BLN is a member of the US Business Leadership Network (USBLN), which is the national organization that supports development and expansion of BLNs across the country, serving as their collective voice. The USBLN recognizes and promotes best practices in hiring, retaining, and marketing to people with disabilities. As a member of the USBLN, the Florida BLN and its local chapters receive listing on the USBLN web site, use of the USBLN logo on materials, an opportunity to participate in awards and recognition programs, access to the USBLN virtual network and speaker's bureau and discounted national conference registration.

In November 2005, the Miami-Dade BLN chapter was honored by the USBLN as the BLN Chapter of the Year. The Exceptional Leadership Award was presented during the 2005 USBLN annual conference in Pittsburgh, PA.

"The Miami-Dade Business Leadership Network serves as a model for other business communities in Florida and across the nation. I congratulate these businesses that work each day to ensure that individuals with disabilities are offered the best opportunities to contribute their talents to the workforce." - Governor Jeb Bush

FGA Annual Report 2005

INITIATE AND SUPPORT LINKAGES WITH THE CORPORATE AND BUSINESS COMMUNITIES AND YOUNG PERSONS WITH DISABILITIES TO PROVIDE EMPLOYMENT OPPORTUNITIES FOR YOUNG PERSONS WITH DISABILITIES

Florida High School/High Tech

Businesses are participating in Florida High School/High Tech (HS/HT) in an effort to reach out to students in the early stages of their education to expose them to the skills and information necessary to thrive in our technology-driven global economy. Participating businesses have an opportunity to effectively tap into this vast pool of prospective new employees, while also extending their comfort level, experience and resources to support new employees and customers with disabilities.

Florida HS/HT is connected to a growing number of local and statewide businesses. These companies contribute their time and resources by serving as guest speakers for student presentations, mentoring students, creating job shadowing opportunities, hosting facility site tours, offering summer internships, e-Mentoring students or sponsoring local HS/HT activities.

HS/HT statewide business partners are instrumental in helping make the program successful and offering opportunities to each of the 20 HS/HT sites through student field trips, job shadowing and employment opportunities with their local affiliates and financial support for the program. Florida HS/HT has enjoyed a strong statewide partnership with Florida's space industry since the first HS/HT site was established in Brevard County over ten years ago. In 2005, additional partnerships were developed with Darden Restaurants, Clear Channel Radio and state agency employers. Florida HS/HT is also working on a national partnership with NOAA/National Weather Service for the upcoming 2006 year.

Florida Space Authority/Kennedy Space Center/NASA

Florida Space Authority (FSA) hosts student groups from each of the Florida HS/HT project sites throughout the year. This partnership, along with NASA's Kennedy Space Center, was made to provide technical and logistical support to HS/HT project sites in Florida. FSA also serves as the Florida HS/HT Education Program headquarters.

HS/HT students are invited on field trips to FSA to learn about careers in space life sciences/biotechnology, aerospace engineering and other technical fields. Students are able to participate in hands-on activities such as learning global positioning system (GPS) principles and technology and simulating a search and rescue scavenger hunt game.

The FSA field trips allow students to meet top scientists and engineers at space operational clean rooms and Life Sciences Laboratories at Kennedy Space Center. Captain Winston Scott, a two-time Space Shuttle Astronaut, also meets with students and shares experiences from his space travels and information about aeronautical and aerospace-related careers.

NASA's Kennedy Space Center has also provided summer internships and field trips since the program began in 1995. In addition, they offer field trips with behind-the-scene tours to several HS/HT project sites and take an active role in hosting Brevard County HS/HT students during Disability Mentoring Day.



Jacksonville HS/HT student Christina had an opportunity to visit Kennedy Space Center/NASA during a site field trip.

FGA Annual Report 2005

Darden Restaurants

Darden Restaurants has teamed up with Orange County Public School's HS/HT program to develop a customer service training module for students to learn more about and become better prepared for careers in customer service, culinary arts and other service positions in the restaurant industry. Through the training module, students will learn more about jobs in the restaurant industry, hospitality and customer service through guest speakers, hands-on customer service training sessions, site tours of Darden Restaurants, job shadowing and summer internship opportunities with Darden staff members. This customer service training module will be replicated for the other existing HS/HT sites where partnerships with local Darden staff can be developed for participation as speakers and for job shadowing and internship opportunities.



During Disability Mentoring Day, Orlando HS/HT students job shadowed with employees of Smokey Bones in Orlando to learn about working in the restaurant industry.

Florida Youth Leadership Forum

The Florida Youth Leadership Forum (YLF) is a unique career leadership-training program for rising high school juniors and seniors with disabilities. It is sponsored annually by The Able Trust/FGA, and funded entirely by corporate sponsorships, grants and private donations. The YLF 2005 was held in July 2005 at Southgate Campus Centre, a private dormitory on Florida State University's campus in Tallahassee. Forty-eight student delegates were selected through a competitive application process and represented a diverse mix of disabilities, ethnicity and geographic location. In addition, 27 YLF alumni returned to the event to serve as volunteer Junior Staff and co-facilitators. All of these young adults benefit from the YLF by cultivating leadership, citizenship and social skills.

The YLF is designed to provide "leadership by example." Students were exposed to over 40 speakers that covered topics such as academic and career options, self-advocacy, community resources, technology, independent living, volunteerism and personal leadership. As part of the leadership experience, students were trained to serve as interviewers, timekeepers and evaluators for each speaker. This gave each student an opportunity to actively participate in forum activities, as well as a chance to put their public speaking training to work.



Junior Staff member Rocky, YLF 2004 alumnus, performs a song during the YLF talent show.

In addition to workshop speakers, the students participated in a Mentors Luncheon where they were matched with adults with disabilities who worked in careers in sports and recreation, healthcare, education, science, anthropology, culinary arts, veterinary medicine, technology, law enforcement, and communications. The mentors shared motivation, encouragement, resource information and career knowledge in an effort to help the students learn more about and aim for their career goals.

Hands-on activities included a field trip to the House of Representatives Chamber at Florida's Capitol building, a Disability Sensitivity Training and a community service event, which enabled the students to network and learn from each other about their different abilities and interests. Additionally, a delegate dance and talent show gave students a chance to socialize and develop lasting friendships.

FGA Annual Report 2005

Florida Disability Mentoring Day

Florida Disability Mentoring Day (DMD) provides employers with opportunities to help mentees with disabilities build confidence about their own employability, share firsthand job experiences to someone interested in their desired career field, develop lasting mentee relationships, gain access to a pool of new emerging talent, recruit short- and long-term interns and demonstrate positive leadership in their community. Employers are connected with a local Community Liaison who assists their company with becoming a workplace mentor. In 2005 more than 600 employers in 30 cities across Florida served as workplace mentors where they spent the day with a student or job seeker, sharing information with them about a typical day on the job and how to prepare for that particular career.



Tallahassee mentee Scott (left) job shadowed Supreme Court Justice Chief Lewis during the October DMD event.

e-Mentoring

In October 2005, The Able Trust/FGA launched a new e-Mentoring program during the Florida DMD press conference with Lieutenant Governor Toni Jennings and National DMD host Andy Imparato of the American Association of People with Disabilities. The Able Trust/FGA's e-Mentoring program was initially funded through a grant from the Volunteer Florida Foundation. Through an e-Mentor link at www.abletrust.org/ementor, mentors and mentees complete an application, are screened for security purposes and then matched together to form a mentoring partnership that transpires through weekly email correspondence. e-Mentors help motivate and encourage young adults with disabilities, giving them the confidence to strive and prepare for their personal and career goals. Since its initial launch, more than 30 mentors and mentees have been successfully matched and are corresponding regularly through the e-Mentoring system.

The goal of The Able Trust/FGA's e-Mentoring program is to help students with disabilities across Florida gain confidence and develop plans for their careers through mentoring relationships with caring business professionals. It is also designed to give business mentors an opportunity to volunteer time by sharing their experiences, encouragement and career knowledge with a young person with a disability, while learning more about the capabilities of these youth as the future workforce of our state.

"In this fast-paced, technology driven society, it just makes sense to connect the business community with these kids through the Internet and email. With a few emails a month, a doctor, a lawyer, engineer or CEO can empower and guide a student with a disability on the right path to achieve their career goals. We are committed to serving as e-Mentors." - Captain Winston Scott, executive director of the Florida Space Authority.

FGA Annual Report 2005

PROVISION OF INFORMATION AND REFERRALS TO THE DISABILITY COMMUNITY AND TO THE GENERAL PUBLIC TO EDUCATE AND FACILITATE THE EMPLOYMENT AND RELATED NEEDS OF CITIZENS WITH DISABILITIES

Disability Event Participation

The Able Trust/FGA participated in a number of disability-related events in 2005 to promote its services and show its support for the disability community. The Able Trust/FGA helped to sponsor the Governor's ADA Working Group conference, Family CAFÉ, AG Bell Conference and the Broward County Disability Career Fair. The Able Trust/FGA exhibited during the Florida Disabled Outdoors Association's SportsAbility Expo, ARC Florida conference, First Coast Youth Conference, VISIONS youth transition conference and the Florida Partners in Education conference. The Able Trust/FGA served as speakers for the Workforce Florida conference, Miami and Big Bend BLN kickoffs and the HR Florida annual conference.

Online Resources

The Able Trust/FGA hosts an extensive website that receives over 150,000 hits monthly. The site includes information about The Able Trust/FGA programs, as well as hundreds of resource links to state and national disability organizations and helplines. The website also includes an online Knowledge Center, which provides nonprofit organizations with information and resources that address how to write effective grant proposals and develop employment programs, as well as examples of successful grant projects. The Knowledge Center was created to provide a forum for organizations to share their ideas and experiences about how to fund and develop a disability employment project.

Information and Referrals

The Able Trust/FGA receives calls from consumers seeking disability-related information who are referred to the various toll-free helplines that are available, including the Governor's ADA Working Group Clearinghouse on Disability Information.

POLICY REVIEW AND RECOMMENDATIONS TO THE GOVERNOR

The Able Trust/FGA is a member of the Blue Ribbon Implementation Workgroup (BIWG) that is collaborating with multiple state agencies and statewide councils to create an implementation plan for the recommendations made in 2005 by the Blue Ribbon Task Force for Inclusive Community Living, Transition and Competitive Employment for Persons with Developmental Disabilities. The BIWG is working in conjunction with the National Governors Association (NGA) Policy Academy on Improving Outcomes for Young Adults with Disabilities, which selected Florida as one of six states to assist in further developing their state policy to better serve young adults. The Able Trust/FGA has submitted information to be included for the statewide implementation plan and an updated report of the BIWG is due to the Governor twice a year.

The Able Trust/FGA is also a member of the Partners In Transition (PIT) workgroup that has developed a statewide partnership among individuals, parents, advocacy groups, state agencies and statewide councils to identify issues and barriers faced by Florida's youth and young adults with disabilities as they specifically make the transition from high school to adult life. Achievements in 2005 include sponsoring the PIT Summit in St. Petersburg, which gathered community teams from 36 school districts around the state for a two-day strategic planning session to create a local implementation plan with assistance from national and state transition experts. The Able Trust/FGA is continuing to work with PIT and the upcoming PIT Summit in 2006 for the remaining school districts around the state.

FGA Annual Report 2005



Thomas, Howell, Ferguson, PA
Certified Public Accountants
2120 Killarney Way
Tallahassee, FL 32317
850.668.8100

Report of Independent Auditors

The Board of Directors
The Florida Endowment Foundation for Vocational Rehabilitation, Inc.
d/b/a The Able Trust

We have audited the accompanying basic financial statements of The Florida Endowment Foundation for Vocational Rehabilitation, Inc., d/b/a The Able Trust (the "Foundation"), a component unit of the State of Florida, for the years ended June 30, 2005 and 2004, as listed in the table of contents. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of June 30, 2005 and 2004, and the changes in its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2005, on our consideration of the Foundation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The accompanying Management's Discussion and Analysis on pages 3 through 6 are not a required part of the basic financial statements but are supplementary information required by the accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The other financial information as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

August 4, 2005

Thomas Howell Ferguson P.A.

FGA Annual Report 2005

1. Summary of Significant Accounting Policies

Nature of Activities

The Florida Endowment Foundation for Vocational Rehabilitation, Inc. d/b/a The Able Trust (the "Foundation") was created by the 1990 Florida Legislature and was incorporated on February 25, 1998, as a not-for-profit corporation. The Foundation was established as a direct support organization for the Florida Division of Vocational Rehabilitation, for the purpose of providing grants and raising funds to support public and private nonprofit vocational rehabilitation programs and services leading to the employment of Florida citizens with disabilities.

Funding for the Foundation is provided under Florida statutes through a surcharge on noncriminal moving traffic violations and through allocation of fees for temporary disabled parking permits. In addition, the Foundation receives revenue through private gifts, grants and donations.

Basis of Accounting

The Foundation follows financial reporting requirements for enterprise funds, which use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recognized when they are incurred.

Cash and Cash Equivalents

Cash and cash equivalents include demand deposits with financial institutions, deposits in highly liquid money market funds and certificates of deposit with original maturities of three months or less. Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. At June 30, 2005, the Foundation had total demand deposits with financial institutions of \$1,003,856 of which, \$803,856 was in excess of FDIC coverage. The Foundation maintains its cash and cash equivalents at quality financial institutions and believes it is not exposed to any significant credit risk.

Restricted Cash

Cash held by the Foundation as fiscal agent for other entities, is reported as restricted cash.

Investments

Investments consist of certain mutual funds and fixed maturity investments. Investments are carried at market value which is based on quoted market values for these or similar instruments.

Earnings on investments of permanently restricted endowment funds are recorded as unrestricted revenues unless its use is limited by donor restrictions. Investment earnings received with donor-imposed restrictions, which expire during the fiscal year are recorded as unrestricted income.

Furniture and Equipment

Furniture and equipment are stated at cost, net of accumulated depreciation. Depreciation is computed using accelerated methods over the estimated useful lives of the assets. The estimated useful life for furniture and equipment is five to seven years. The Able Trust capitalizes all furniture and equipment with a purchase price over \$500.

FGA Annual Report 2005

Contributions Receivable From Split-Interest Agreements

Contributions receivable from split-interest agreements consist of amounts receivable from various irrevocable charitable remainder trust agreements and are considered promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on these amounts are based on average investment rates earned by the Foundation in the year in which the promises are received. Amortization of the discounts, as well as changes in the estimated future cash flows, is included on the statement of activities as change in present value of split-interest agreements.

Income Taxes

Pursuant to a determination letter received from the Internal Revenue Service, the Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

Revenue Recognition

Operating revenues

Operating revenues consist of revenue received from grants, special events and public support programs which are the principal revenues used by the Foundation to carry out their exempt purpose. Revenues from these sources are recorded in the period in which they are earned.

Contributions

Annual contributions and gifts are recorded as revenue at the time they are received, or when all eligibility requirements are met, whichever is first. Contributions received with permanent restrictions are recorded as nonexpendable contributions on the Statement of Net Assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs benefited.

Election to Apply FASB Statements

The Foundation has elected to apply all FASB Statements and interpretations issued after November 30, 1989, except for those that conflict with Governmental Accounting Standards Board ("GASB") pronouncements, as permitted by GASB Statement No. 20, "*Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting.*"

FGA Annual Report 2005

2. Investments

Investments at June 30, 2005 consist of the following:

	Market and Carrying Value
Mutual funds	\$15,831,942
Equity securities	107,695
Certificates of deposit	186,293
	16,125,930
Less: Restricted for endowments	2,885,660
	\$13,240,270

At June 30, 2005, all investments have maturities of one year or less.

Investments at June 30, 2004 consist of the following:

	Market and Carrying Value
Mutual funds	\$470,417
Equity securities	7,469,649
Fixed maturity investments	6,084,227
	14,024,293
Less: Restricted for endowments	2,415,348
	\$11,608,945

Interest Rate Risk. To limit its exposure to fair value losses resulting from rising interest rates, the Foundation revised its investment policy during 2005. The investment policy provides for all investments to be highly liquid and each investment is monitored on a quarterly basis for performance in comparison to benchmarks set by the Foundation.

Credit Risk. As of June 30, 2005, the Foundation's investments in mutual funds were rated 3 star, 4 star, and 5 star by Morningstar, Inc., and 1 by Lipper. The Foundation's certificates of deposit were unrated.

Investment income for the year ended June 30, 2005 and 2004 consists of the following:

	Years ended June 30,	
	2005	2004
Interest and dividends	\$482,920	\$328,176
Change in unrealized gains and losses, net	298,897	1,014,870
Realized gains and losses, net	62,900	(16,853)
	\$844,717	\$1,326,193

The calculation of realized gains and losses is independent of a calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in the prior year and the current year.

FGA Annual Report 2005

3. Furniture and Equipment

Furniture and equipment consist of the following:

	June 30, 2004	Additions	Deletions	June 30, 2005
Furniture and fixtures	\$183,813	\$586	\$—	\$184,399
Leasehold improvements	67,947	—	—	67,947
Computer equipment	59,068	25,670	11,700	73,038
	310,828	26,256	11,700	325,384
Less: Accumulated depreciation	221,655	30,079	10,202	241,532
	\$89,173	\$(3,823)	\$1,498	\$83,852

4. Net Assets

The Board has designated a portion of the unrestricted net assets as follows:

	June 30, 2005	2004
Board designated general reserve	\$300,000	\$300,000
Board designated grant reserve	636,372	558,687
Board designated endowment	13,101,801	12,426,780
Board designated endowment earnings	67,759	46,619
Unrestricted, undesignated	336,101	861,520
	\$14,442,033	\$14,193,606

Unrestricted net assets that are Board designated grant reserve represent resources designated for the payment of grants approved, but not yet paid, at year-end. Unrestricted net assets that are Board designated endowments represent resources contributed by the Foundation to increase endowment principal. Board designated endowment earnings are earnings on permanently restricted endowments that are available to be returned upon request by the affiliate agency and approval by the Executive Director. Board designated general reserves represent unrestricted net assets available only for Board approved projects.

Nonexpendable net assets represent endowment contributions received from donors to be invested in perpetuity and permanently restricted net assets from the present value of various charitable remainder trusts (split-interest agreements), in which the Foundation has been designated as the beneficiary. Split-interest agreements are more fully explained in Note 5.

FGA Annual Report 2005

5. Split-Interest Agreements

The Foundation is a beneficiary of various charitable remainder trusts. A charitable remainder trust provides for the payment of distributions to the donor or other designated beneficiaries over the trust's term (usually the designated beneficiary's lifetime). At the end of the trust's term, the remaining assets will be transferred to the Foundation for the purpose of establishing an endowment. The portion of the trust attributable to the present value of the future benefits (using a discount rate of 7.5%) to be received by the Foundation is recorded in the statement of activities as permanently restricted contributions in the period the trust is established. The balance of the contributions at June 30, 2005, net of unamortized discounts of \$1,357,031, totaled \$692,265. There were no revenues recognized from split-interest agreements during the fiscal year ended June 30, 2005 and 2004, however, discount amortization and reevaluations of expected future benefits of (\$17,027) and (\$24,423), respectively, were recorded on the statements of revenues, expenses and changes in net assets as the change in present value of split-interest agreements.

Contributions receivable under split-interest agreements are recorded on the statement of financial position and are expected to be received in more than five years. No provision for uncollectible contributions has been recorded for the years ended June 30, 2005 and 2004.

6. Operating Lease

The Foundation entered into a five-year lease agreement for office space through August 2008. Rent expense under this lease was \$106,380 and \$102,182 for the years ended June 30, 2005 and 2004, respectively. The following is a schedule of future minimum lease payments (net of sales tax) required under the lease:

<u>June 30,</u>	
2006	\$93,317
2007	96,287
2008	16,115
	\$205,719

7. Commitments

As previously discussed in Note 4, the Foundation had approved grants of \$1,714,742 during the year ended June 30, 2005. Because the grant period does not coincide with the Foundation's fiscal year-end, \$636,372 of these grants has not been paid as of June 30, 2005. Although the payment of the outstanding grants is contingent upon the grantee's satisfactory compliance with grant conditions, it is probable the Foundation will fund the entire unpaid balance.

FGA Annual Report 2005

8. Retirement Plan

Effective January 31, 1998, the Foundation implemented a defined contribution pension plan, which covers substantially all employees. The plan is administered by Capital City Trust Company. Employees are 100% vested in employer contributions to the plan after five years of service to the Foundation. The employer contributions to the plan are contingent upon a minimum contribution by the participant. Contributions charged to expense during the years ended June 30, 2005 and 2004 are \$21,938 and \$23,802, respectively. Employee voluntary contributions during the years ended June 30, 2005 and 2004 are \$22,877 and \$25,361, respectively.

9. Brain and Spinal Cord Injury Program Agreement

During September 2003, the Foundation entered into an agreement with the Florida Association of Centers for Independent Living and the Office of the State Attorney to receive and disburse funds for the Personal Care Attendance Pilot Program. Acting primarily as an agent for this agreement, the Foundation receives and disburses funds in accordance with the agreement. At June 30, 2005 and 2004, the Foundation has restricted cash and accounts payable of \$540,274 and \$223,777, respectively, related to the program.

FGA Annual Report 2005

Friends of The Able Trust

Friends of The Able Trust is the support network representing rehabilitation agencies, advocacy groups, individuals and corporate friends that have partnered with The Able Trust/FGA to raise awareness about its mission and broaden the possibilities for Floridians with disabilities to achieve meaningful employment.

Abilities of Florida
AFIRE of Pasco County Inc.
Against All Odds - Macular Degeneration Network
American Foundation for Visual Rehabilitation
ARC Gateway, Inc.
ARC Glades Area
ARC Jacksonville
ARC Madison-Jefferson
ARC Marion, Inc.
ARC Nature Coast
ARC Putnam County
ARC Santa Rosa
ARC of Alachua County
ARC of Bradford
ARC of Broward, Inc.
ARC of Martin County
ARC of Palm Beach County
Archways Behavioral Healthcare Center
Bayview Center for Mental Health, Inc.
Beckham Hall
BIRC-Cognitive Programs
Boley Centers for Behavioral Healthcare
Brain Injury Association of Florida
Brevard Achievement Center
Caring & Sharing CIL
Celestial Therapeutic & Ornamental Gardens
Center for Drug Free Living
Center for Independence, Technology & Education
Center for Positive Connections
Children's Haven and Adult Community Services, Inc.
Chipola Junior College
CIL of Broward
CIL of Central Florida
CIL of North Central Florida
CIL of Northwest Florida
CIL of Southwest Florida
CRAFSS
Deaf & Hearing Connection for Tampa Bay
Deaf Service Bureau of West Central Florida
Deaf Service Center-Manatee/Sarasota
Deaf Service Center of Palm Beach County
Department of Children & Families
Developmentally Disabled Residential Corporation
Division of Vocational Rehabilitation
Dyslexia Research Institute
Easter Seal Rehabilitation Center, Inc.
Easter Seals Miami-Dade
Easter Seal Society of East Central Florida
Emmanuel AME Zion Church & Childcare Center
Epilepsy Foundation of South Florida
Fellowship House
Florida Alliance for the Mentally Ill
Florida Association of Rehabilitation Facilities
Florida Center for the Blind, Inc.
Florida Commission for the Transportation Disadvantaged
Florida Council for Community Mental Health, Inc.
Florida Lions Conklin Center for the Blind
Friends of the Deaf Service Center
Good Hope Equestrian Training Center
Goodwill CDC
Goodwill Foundation
Goodwill Heart of Florida
Goodwill Industries of Broward
Goodwill Industries of Central Florida
Goodwill Industries of North Florida
Goodwill Industries of Southwest Florida
Goodwill Industries Suncoast
Gulf Coast Community Care
Gulf Coast Jewish Family Services
Gulfstream Goodwill Industries, Inc.
Habilitation Center for the Handicapped
HOPE Center
I Can Grow, Inc.
ITM Group, Inc.
JP Expression Ministries, Inc.
Jewish Association for Residential Care
Jewish Association of South Palm Beach County
Jewish Community Services of South Florida
L'Arche Harbor House, Inc.
Lakeview Center Foundation
Latino Leadership, Inc.
Leon Advocacy and Resource Center
Life Management Center of Northwest Florida
Life Stream Behavioral Center, Inc.
Lighthouse for the Blind of the Palm Beaches
Lighthouse of Broward County, Inc.
Lock Towns Community Mental Health Center, Inc.
MacDonald Training Center, Inc.
Mental Health Association of Palm Beach County
Mental Health Care Inc.
Miami Lighthouse for the Blind
Miami Projects, Inc.
Mickie Oliva
Monroe ARC
NAMI Florida, Inc.
National Wheelchair Sports Fund
New Horizons Community Mental Health Center
New Horizons of the Treasure Coast
Northside Mental Health Hospital
Okeechobee Rehabilitation Facility
Palm Beach Habilitation Center
Paralyzed Veterans Association of Florida
PARC
Perdido Bay Tribe, Inc.
Pine Castle, Inc.
Primrose Center, Inc.
Quest, Inc.
Rehabilitation Services, Inc.
Renaissance Behavioral Health Systems
Ridge Area ARC
Seacamp Association, Inc.
Seagull Industries for the Disabled
Self Reliance, Inc.
Social Security Administration
SOS Children's Village of Florida
Space Coast CIL
Spencer Family
Suncoast CIL
Suncoast Epilepsy Association
Sunrise Community, Inc.
Sunrise Community of Hendry/Glades
Sunrise Community of Polk County
Sunrise Community of Southwest Florida
Tampa Lighthouse for the Blind
The Learning Experience School
TLC Landscape Contractors, Inc.
Tri-County TEC
Tyler Institute
United Cerebral Palsy of Sarasota-Manatee
United Cerebral Palsy of Tallahassee
Urban League of Broward County
Valencia Community College
Visually Impaired Persons of SW Florida
Volunteer Jacksonville
Volusia/Lake/Flagler P.I.C.
Watson Center
WAVE-The Workshop for Adult Vocational Enrichment
WORC/UCP of East Central Florida
Woodland Hall Academy
Working Solutions

The Able Trust

Florida Governor's Alliance for the Employment of Citizens with Disabilities

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