

# Application Form

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## *Organization Information*

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If you would like to complete this application in Word first and copy your answers over later, use the following link: [Download Application](#)

The evaluation rubric that will be used to score your request is now available here: [Download Rubric](#)

Please pay attention to character limits while working on your draft. These limits include spaces.

### Organization Name\*

Directions for Mental Health Inc., DBA Directions for Living

### Proposal Name\*

Please choose a short name to identify this project within the grant portal:

Medical-Grade Furniture

### EIN\*

59-2092715

### Incorporation Year\*

What year did your organization incorporate? This will be the year listed on your determination letter from the Internal Revenue Service.

1982

### Organizational Mission Statement\*

What is your organization's mission statement? This should be no longer than one or two sentences.

Our mission is to be a welcoming and compassionate provider, advocate, and partner to children, adults, and families in need of integrated healthcare, social support, safety, and hope for the future.

### Unique Entity ID (SAM)

Please provide your organization's Unique Entity ID number. This is a specific number used by the federal government to identify your organization. **This is different from a DUNS number, which the federal government no longer uses.**

If you do not have a Unique Entity ID number, you can create an account on [SAM.gov](#) and apply for one here (it is

free and may take 3-4 days for approval): <https://sam.gov/content/home>

This field is optional as to not stop a qualifying organization from applying. **However**, a Unique Entity ID number will be required if your organization is approved for a grant. Your organization should apply for a number now if it does not yet have one.

Character Limit: 12

U6V8RKNFQBP4

### Annual Operating Budget Size\*

Please provide the amount of your annual operating budget, (expenditures only) for your entire organization.

\$23,691,316.00

### Amount Requested\*

The maximum grant amount is \$199,999.

\$189,336.00

### Parent Non-Profit/Subsidiaries\*

If your organization has a parent non-profit that has multiple subsidiaries, will multiple subsidiaries be applying in this process?

#### Example

Better Tomorrow is the parent non-profit of three organizations. Two of those organizations want to apply in this process. Both would select "Yes" on this question.

No

## *Request Specifics*

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### Organization Programmatic Background\*

Please describe the programming your organization offers to the community and the length of time it has been doing so. What does your organization **do** and **how long** has it been doing it?

Directions for Living (DFL) has a rich history of healing and preventing trauma in our community due to homelessness, mental illness, and addiction. For the last 40 years, DFL has served local residents of all ages by providing crucial research-supported and evidence-based behavioral health services to thousands of adults, children, and families annually. DFL provides critical medical (i.e., psychiatric, medication management, counseling, substance misuse) and clinical (i.e., adult and child case management) services and is dedicated to making behavioral health care accessible and affordable for all. Many clients who need the above-mentioned services and supports are at or below the Federal Poverty Line, struggle with housing stability or homelessness, and are under insured or without insurance.

For 34 years, DFL has been serving people who are homeless through a variety of services that make up a mini continuum of care including: 1) homeless intensive case management and care coordination services, 2) prevention and diversion services, 3) rapid rehousing, and 4) housing-focused outreach (Housing First) to individuals, aged adults, chronically homeless due to severe or persistent mental illness, adults with dependent children, and young adults who have aged-out of the child welfare system. DFL's Homeless Street Outreach teams provide jurisdictional, targeted, and dispatchable outreach across the county and are responsible for successfully engaging hard-to-reach residents living without homes with needed life-saving resources and linking them with community supports and services. DFL serves some of the most vulnerable individuals and ensures they receive the care they need to live safely and securely in their community by targeting immediate stabilization and facilitating self-sufficiency.

## Community Need\*

Please describe the community need that exists for your programming. If you are able to cite quantitative, local data, that will strengthen your proposal.

Pinellas County, Florida, Directions for Living's (DFL) service area, has a total estimated population of 956,615 (US Census). Pinellas County has one of the highest rates of death by suicide, Baker Acts, and homelessness in the state of Florida. In 2020, 175 Pinellas County residents died by suicide. This rate does not account for the more than 1,120 youth and adults who experienced non-fatal intentional self-harm injuries. In 2020, Pinellas County reported that 32,348 adults experienced a serious mental illness and 11,523 individuals were hospitalized due to mental and behavioral health disorders. There was an increase in need for behavioral health services in Pinellas County during the pandemic due to the rise in the number of adults living with a severe or persistent mental illness, an increase in drug overdoses, and an increase Naloxone administration. In 2021, there were 21,141 people experiencing some form of homelessness and many more living housing unstable in this community (Florida Department of Health). Pinellas County had one of the highest number of people experiencing homelessness of any county, with an estimated number of 2,307 individuals living homeless in 2021.

Pinellas County has a large underserved and low-income population. Pinellas County has an 11.4 percent poverty rate with a \$54,090 median household income. While local unemployment rates have improved, 4.40 percent or more than 42,000 residents are still unemployed as of July 2021. Most of DFL's clients are at or below the Federal Poverty Line, they struggle with housing instability or are homeless, and are uninsured or underinsured. 15.4 percent of Pinellas County residents under the age of 65 are uninsured (US Census). Florida is not a Medicaid expansion state, which adds an additional layer of strain for service delivery and contributes to the high rate of individuals who are uninsured, thus increasing barriers to access and affordability.

## Negative Economic Impact on Organization\*

**The following question is the keystone of a strong application in this process. If your organization cannot demonstrate a negative economic impact from the pandemic, your application will not qualify for committee review. If you are uncertain about what constitutes negative economic impact or how to demonstrate it, please contact PCF staff for technical assistance.**

Describe your organization's negative economic impact arising from the COVID-19 pandemic. Examples could include:

- A reduction in revenue from 2019 to 2020
- Inflationary pressures
- Increases in demand for services that have not been compensated for through new revenue

- The use of reserves for unbudgeted expenses since the onset of the pandemic, and such use of reserves has prevented the purchase of capital assets
- A need for capital assets to offset community need for which your organization does not have the resources to purchase due to the negative economic harm from the pandemic
- A need for additional capital assets to adapt operations to accommodate health and safety guidelines by the CDC
- Growth in restricted pandemic-related revenue that does not permit capital asset acquisition

**You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages.**

**Note: If you are applying for both a Small Purchase and Large Project, you may reuse the answer for this question PROVIDED THAT the negative economic impact is relevant to both requests. The Large Project Letter of Intent does not permit uploads to support the answer to this question.**

Negative Financial Impact.pdf

The pandemic caused a negative economic impact to DFL in several ways, creating a domino effect that has impacted many aspects of DFL's financial health. DFL experienced a decrease in revenue between 2019 and 2021, totaling roughly \$200,000 as a result of a loss in co-pay collections. This does not reflect the outstanding bills (e.g., Charity Care) that total approximately \$300,000 since 2019, which DFL has had to write-off as uncollectable. In addition to the \$500,000 loss of revenue and Charity Care, there were other financial strains to the organization that are more difficult to quantify.

First, DFL's sole annual fundraiser was made virtual for the last 2 years resulting in fewer participants and a 50% decrease in funds raised. Next, there has been a drastic increase for crisis mental health services, requiring the need for additional staff to meet the burgeoning demand in the our community. Finally, high rates of employee burnout, turnover, and the rising cost of employee compensation and benefits due to inflation, along with fewer people in the workforce due to COVID-19 illness and death, have made it harder to retain care providers.

DFL's only fundraiser, the PB&J Run, is expressly for the purpose of raising unrestricted funds to offset costs of needed capital improvements and Charity Care. The loss of these unrestricted funds has resulted in fewer dollars being available for assets necessary to accommodate the health and safety of DFL's clients and staff. Moreover, DFL saw an increase in need for mental health and housing services due to the uncertainty that the pandemic caused and the demand for innovative new services (i.e., telehealth). The pressure to provide more mental health and housing-focused services to more people without additional or new revenue streams has further taxed an already overtaxed system.

Additionally, more staff are needed to meet the rapidly increasing demand for these services. Turnover has always been significant in social services and care professions, but an unprecedented spike in turnover across all industries has been exacerbated, resulting in 30-50% turnover in staff. Inflation has increased the cost of doing business significantly, including market salaries for nearly all positions DFL employs, and the cost of health, auto, and liability insurances. Governor DeSantis also signed into law the Freedom First budget requiring all Medicaid providers to increase minimum wage for employees to at least \$15.00 per hour. DFL has applied for funding for medical-grade furniture, through CBDG and Juvenile Welfare Board. Neither funder saw this request as a strong enough fit and funding has still not been identified to cover this necessary investment in DFL's future.

## Proposal Description\*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of economic impact your organization experienced. This means the request you describe below should not be greater than the economic harm your organization has suffered.

Please describe your purchase proposal and address the following:

- What will you be purchasing with these funds?
- What is the estimated lifespan of the purchase/improvement?
- How does it address the negative economic harm you described in the previous question?

DFL has thoughtfully made facility improvement decisions over the last several years, with the intent of transforming our agency into a state-of-the-art, trauma-informed treatment and recovery center. Ensuring clients, staff, visitors, and community stakeholders have a positive experience when visiting our centers is a top priority. With this in mind, DFL is respectfully requesting funding to replace worn and damaged furniture in our waiting room areas, training rooms, and medical offices at the Clearwater and Largo Centers. DFL is proposing to purchase new vinyl-covered chairs that are long-lasting and will be easier to sanitize and maintain.

DFL will purchase 360 standard/oversized guest chairs, 12 loveseats, and 174 task chairs. On any given day, DFL had approximately 500-1,000 people entering and exiting our centers before the pandemic hit. As we continue to welcome back clients and staff, DFL is looking for ways to ensure infection control for everyone in our buildings, which are high-traffic spaces. The furnishings currently in these areas are covered in hard-to-clean, porous fabric. DFL is focused on doing what is necessary to prevent the spread of bacteria and viruses (i.e., COVID-19), by replacing these furnishings with materials that discourage the growth of bacteria and are easy to clean. Medical-grade vinyl seating is recommended for high traffic, communal areas in healthcare facilities, as it is easy to clean and durable. The lifespan of medical-grade furniture is 10 years.

Clients are more cognizant and aware of the facilities they visit, especially in healthcare settings. They are looking for and expecting spaces that are clean, frequently sanitized, and well-maintained. It is essential that DFL maintains clean furnishings that ensure a comfortable and safe experience for clients, visitors, and staff alike. The CDC has clearly stated that the virus that causes COVID-19 can land on surfaces, and people who touch those surfaces and then touch their nose, mouth, or eyes can become infected. DFL serves vulnerable people who are at an increased risk for severe illness from COVID-19 due to age, comorbid health conditions, and poor living conditions. In an effort to mitigate the spread of COVID-19 among highly vulnerable people, it is imperative that DFL work quickly to replace the furnishings (i.e., chairs) throughout our buildings. Unfortunately, DFL simply does not have the financial resources currently to take this necessary step.

## Guiding Principles - Client Impact\*

The American Rescue Plan Act, which provides the funding for this grant program, aims to ensure an equitable recovery from the COVID-19 pandemic. The term “equity” is defined as:

The consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

One of the guiding principles of this fund is that it will apply a lens of equity to ensure the needs of specified priority populations are met.

**Will this purchase benefit the community members defined above that have experienced disproportionate negative impacts from the COVID-19 pandemic? If so, how?**

Purchasing new medical-grade vinyl furniture will benefit all Directions for Living (DFL) clients who, by and large, have been disproportionately negatively impacted by the pandemic. DFL clients identify as every race, as having disabilities, as being LGBTQ+, as having severe and persistent mental illnesses or substance misuse disorders, as homeless, as uninsured or without insurance, and predominately live at or below the Federal Poverty Line. DFL serves all of Pinellas County and specifically its most vulnerable populations.

DFL clients need positive and therapeutic spaces that help them feel more relaxed and open. New medical-grade vinyl furniture would provide a fresh, clean look for clients, many of whom are going through some of the most traumatic times of their life and are in need of lifesaving mental health, medication management, housing, and family services. DFL is dedicated to ensuring that our clients feel comfortable during their visit, which is why the DFL leadership team takes a client-focused approach when managing facility improvements. DFL is acutely aware that caring staff, efficient and client-centered operations, and the physical environment all play an important role in a client's overall experience.

In addition to the therapeutic benefits of this purchase, this will also allow clients to feel safe. Coming out of the pandemic, clients are more cognizant than ever of their environments, especially in high traffic, communal areas where they will be touching, sitting, and otherwise physically engaging with their surroundings. Clients being able to see quality, medical-grade furniture that is clean and sanitized will give them a feeling of safety. Purchasing furnishings that can be easily cleaned and disinfected frequently will be important to our overall effort of keeping our staff and clients safe and for reducing the spread of germs and viruses.

### Number Served\*

How many people will directly benefit from this capital purchase annually?

30000

### Unduplicated vs. Duplicated\*

Is the number indicated above duplicated or unduplicated?

**Duplicated:** A client is counted each time they access services

**Unduplicated:** A client is counted once, regardless of the number of times they access services

**Example:** ABC Food Bank operates two mobile food pantries, one in Clearwater and one in St. Petersburg. Taylor, a Pinellas County resident, goes to both food pantries. If ABC Food Bank counts Taylor's visit TWICE, it is **duplicated**. If ABC Food Bank counts Taylor's visit ONCE, it is **unduplicated**.

Other (Explanation Required Below)

### Other (Explanation Required)

If you selected "Other" in the previous question, please explain how your organization determined the number of clients that will benefit from the proposed capital purchase.

Directions for Living (DFL) serves approximately 30,000 individuals each year, including both clients and their families. In addition, DFL lends its large conference and training room space for trainings on important topics such as Mental Health First Aid and Crisis Intervention Team training for the community. Moreover, DFL has an on-site pharmacy that is used daily by upwards of 75 people. In addition to returning clients from existing service lines, DFL anticipates many new programs in the next year to match an increased need for services which will reach many new clients and their families. DFL's Board of Directors, staff, visitors, and other stakeholders will also benefit from this investment.

**The American Rescue Plan Act (ARPA) prioritizes organizations that either have headquarters or carry out the majority of their operations inside Qualified Census Tracts (QCTs). QCTs are a standard method of identifying communities with a large proportion of low-income residents. The U.S. Department of Housing and Urban Development determines what areas qualify as QCT.**

To assess if your organization serves or is headquartered in a QCT, use the following link:  
[https://www.huduser.gov/portal/sadda/sadda\\_qct.html](https://www.huduser.gov/portal/sadda/sadda_qct.html)

In the top right-hand corner, choose the state of Florida and Pinellas County. Then on the left-hand side of the screen, click the box next to "Color QCT Qualified Tracts." The QCT zones are denoted in purple. You can also map your address by adding it into the address box at the top to see if your location is inside the zones.

Below, please provide the location of your operations and the location of your headquarters, if different.

### Headquarters Location\*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your Sunbiz registration, you may search here: <https://dos.myflorida.com/sunbiz/search/>

1437 S. Belcher Rd., Clearwater, FL 33764

### QCT Determination - Headquarters\*

Is this organization headquartered in a QCT?



No

## Purchase Location\*

Where will the majority of the activities related to the purchase(s) take place?

### Examples

- If you are proposing the purchase of a van that will deliver to multiple areas within Pinellas County, specifically mention what areas those are.
- If your purchase enables remote access to your services, such as telehealth, provide geographical data around where the majority of your clients reside (presuming they will access your services from their residence).

Activities related to this purchase will take place at Directions for Living's (DFL) two locations: The Clearwater Center and the Largo Center. The Clearwater Center is located at 1437 S. Belcher Rd., Clearwater, FL 33764 and the Largo Center is located at 8823 115th Avenue, North, Largo, FL 33773. 401 pieces of furniture will be purchased for the Clearwater Center and 146 pieces of furniture will be purchased for the Largo Center. This purchase will benefit clients county-wide as they may enter our centers at any point in their treatment, but especially in QTCs. DFL targets high-need communities to ensure populations that need our services have access to them. For example, DFL's Housing First Division targets families in QTCs 220.00, 280.00, 201.01, 207.00, 206.00, 287.00, 212.00, 205.00, and 216.00 to provide prevention assistance and/or case management services in an effort to prevent homelessness and allow those families to remain in their homes. Prospect Towers, located in QTC 259.00, is also targeted by DFL's Housing First Division to address housing instability and homelessness for residents 55+ and/or those with complex health conditions that make these individuals at greater risk of severe illness due to COVID-19.

## QCT Determination - Purchase\*

Does this organization's proposed purchase benefit residents of QTCs?

Yes

## Community Connection

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This section aims to capture general demographic data about your organization and to see how you engage with and represent the community you serve. PCF has generalized the demographic data questions more than it has in other processes because of the public nature of this process. PCF understands that identity disclosure can be a sensitive matter, and wants to respect your organization's board and staff. If your organization feels comfortable sharing more detailed demographic information, it may do so in the "Community Representation and Connection" section.

## Community Representation and Connection\*

Describe how your organization is representative of, or has authentic connections to, the community your proposal seeks to serve. You can list other community-based organizations that work on programming with you and/or list examples of your work within this community.

Directions for Living (DFL) has been providing services to the Pinellas County community for 40 years and in that time has partnered with nearly every municipality and social service agency in the county. DFL has contracts and/or partnerships with several systems of care, including law enforcement agencies, Departments of Health, the child welfare system, and Pinellas County schools, to ensure equal access to crucial mental health services regardless of which system a client encounters first. For example, DFL partners with five local police departments to respond to the community's mental health needs through our behavioral health expansion program, Telehealth Remote Access to Crisis Evaluation (TRACE). These partnerships have greatly improved access and utilization of mental health services to people who come into contact with law enforcement due to mental health conditions.

DFL has an established Board of Directors made up of a diverse group of people with strong ties to the community who each have lived experience with one or more of the social services DFL provides (e.g., adoption, mental illness, experience with homelessness). DFL places strong emphasis on diversity, ensuring our Board of Directors are representative of the socioeconomic, cultural, and demographic makeup of the populations we serve and represent the communities where we provide services. DFL's Board Members bring a variety of skill sets and experience to the table and provide strategic leadership to the organization.

DFL staff self-identify as Asian, Black, White, Hispanic, or two or more races, LGBTQ+, and physically disabled, which reflects the diverse population of clients we serve. As part of the Total Quality Management system, DFL developed a Client Advisory Board comprised of clients, peers, and their families who help provide community context that informs policy-making, administrative decisions, and processes of the organization. DFL also employs Peer Mentors with lived experience, to address the effects of stigma and increase engagement. As part of our Total Quality Management system, DFL has established a Diversity, Equality, and Inclusion (DEI) focus within every committee in the agency, ensuring all decisions are informed through this lens as it relates to our clients, staff, and the community.

### Leadership Demographics - Board Membership\*

Do your board members consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

BIPOC

### Leadership Demographics - Executive Level Leadership Team\*

Does your executive leadership team consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer+)
- Neurodiverse/physically disabled

If your organization is volunteer-run and does not have an executive leadership team, please select "Not applicable."

None of the above

### Leadership Demographics - CEO/Executive Director\*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations? Check all that apply.

- BIPOC defined as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color
- LGBTQ+ defined as Lesbian, Gay, Bisexual, Transgender, Queer+
- Neurodiverse/physically disabled

If your organization is volunteer-run and does not have an executive leader, please select "Not applicable."

None of the above

## Proposal Costs

### Purchase Estimates/Bids\*

**You must combine all bids/estimates into one file.**

**Attach current verifiable bids, estimates, or price lists [from your potential vendor(s)]. Please ensure there is a date listed or when you obtained these estimates/bids, as they must be from within the past sixty (60) days.**

- If your purchase is **BELOW** \$75,000, you must upload **TWO** verifiable bids or estimates for the proposed purchases.
- If your purchase is **EQUAL TO** or **MORE THAN** \$75,000, you must upload **THREE** verifiable bids or estimates for your proposed purchases.

This can be as simple as screenshots from Amazon or Best Buy (though PCF does not endorse or recommend any specific vendor) or may be from specialized vendors that sell your proposed purchase. If you have concerns regarding bids or estimates, please reach out to PCF staff.

Furniture Quotes.pdf

### Sole Source\*

In some cases, a proposed small purchase is only available from a single vendor, and as such, only one bid/estimate can be uploaded. If this is the case for your organization, please explain in the field below. Otherwise, write "N/A" below.

N/A

## Related Parties\*

Are any of the contractors/vendors that have provided bids/estimates a related party to your organization?

### Examples of Related Parties

- A board member that owns the contracting company that provided a bid
- The relative of a director, officer, or executive team member owns a company that provided an estimate
- The CEO of the applying organization has a financial interest in the construction company providing a bid

If **yes**, identify the vendor and describe the relationship.

If **no**, write "No related parties below."

No related parties

## Budget Summary\*

Please use **THIS TEMPLATE** to indicate costs and any cash match your organization may have for the proposed purchases. Note: this spreadsheet will automatically round numbers to make it easier to read for committee members.

Please note that indirect costs are not permitted for small purchases.

If you have additional notes to add to your budget summary, you may do so in the text box below.

Copy of Budget-Template-Small-Capital-Purchases-DFL.XLSX

DFL intends to purchase the following: 1) Standard guest chairs – 327 @ \$332 = \$108,564, 2) Oversized guest chairs – 33 @ \$382 = \$12,606, 3) Loveseats – 12 @ \$643 = \$7,716, 4) Task Charis 174 @ \$175 = \$30,450, 5) Installation costs - \$12,000, and 6) Contingencies (shipping/price inflation) \$18,000 for a total cost of \$189,336.

## Other Funding Sources\*

Please describe any other funding not already mentioned that your organization has applied for or obtained for this purchase.

This includes but is not limited to Community Block Development Grants (CBDG), local government grants (including Tourist Development Council funding), foundation grants, and private donors (you do not need to disclose donor identities but simply indicate the amount raised for this purchase). This includes any matching grants or in-kind contributions you may have obtained.

**Please be sure these other funding sources are represented in the "Applicant Match" column in the budget summary uploaded above.**

Directions for Living (DFL) has applied for funding for medical-grade furniture through CBDG and the Juvenile Welfare Board. Medical-grade furniture was not an eligible purchase through CBDG and the Juvenile Welfare Board was unable to fund DFL's request. No other funding has been secured for this purchase.

## Changes in Operating Costs\*

Please answer this question based on the descriptions below:

- If this project **increases** ongoing operational costs (programmatic, operating maintenance or other costs), how will you compensate for the difference?
- If this purchase **decreases** ongoing operating costs, how will it do so?
- If this purchase **does not affect** operating costs, please note so below.

There will be no change in operating costs.

## Organization Documentation

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**Please reach out to PCF staff if you have trouble uploading the files below. We are able to assist with file conversion and file compression.**

### Organization Budget\*

Please upload your most recent, board-approved organizational budget for this fiscal year. PDF and Excel documents are accepted.

Board Approved Budget FY23.pdf

### Board of Directors List\*

Please upload your Board of Directors list.

Excel, Word, and PDF file formats are accepted.

DFL Board of Directors.pdf

### IRS Form 990\*

Please upload a PDF copy of your most recently submitted IRS Form 990.

**If Form 990 from your most recent fiscal year is delayed or you have received an extension, please explain in the text space below. You may also explain if you don't have a Form 990 due to organization type.** You should still upload the most recent publicly available 990.

If you file a Form 990-EZ and do not have anything to attach, please note so below.

Only PDF files are permitted.

Directions For Mental Health Inc. 2020 Form 990 PDC.pdf

## Most Recent Financial Statements\*

Upload a PDF version of your most recent financial statements. If you have audited financial statements, please upload the most recently conducted audit. If you do not have a recent audit, please explain why.

DFL Audit Financial Statement.pdf

## Insurance Requirements

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### Evidence of Insurance Coverage\*

Grantees of the ARPA Nonprofit Capital Project Fund will be required to maintain appropriate insurance related to your operations and this purchase. PCF will determine whether this coverage is appropriate.

Please upload evidence of insurance.

**If your organization does not have evidence of insurance coverage, please provide an explanation as to why.**

22-23 COI - For Information.pdf

### Insurance Requirement\*

**If you are awarded a contract from the ARPA Nonprofit Capital Project Fund, you will be required to list Pinellas Community Foundation as an additional insured through your general liability insurance or other appropriate coverages for the duration of the contract. If you would like to check with your insurance carrier on how to do this, here is the information about PCF you will need:**

Pinellas Community Foundation  
17755 US Highway 19 N  
Suite 150  
Clearwater, FL 33764  
727-531-0058

**Please check the box below to indicate that you understand and will be able to comply with this requirement if you are awarded a contract.**

**PCF will not ask for a certificate naming us as additional insured until the contracting stage.**

Yes, I understand and will comply with this requirement if awarded a contract.

## *Post-Grant Requirements*

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### **Reporting Requirements Acknowledgment\***

Grantees will be required to submit a pre-award agreement within two weeks of receiving an award notice. In addition, grantees will be required to submit a report within 30 days after the purchase is completed.

Financial information justifying all expenditures will also need to be provided. This includes but is not limited to:

- Invoices
- Canceled checks
- Credit card statements, along with a record of paying the credit card.

If you have any questions, please contact Rose Cervantes, ARPA Program Officer at [rcervantes@pinellascf.org](mailto:rcervantes@pinellascf.org).

Yes, I agree to submit this grant agreement and impact report within the specified timeframes.

## *Additional Information*

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### **Budget Summary**

**NO LONGER USED, REPLACED IN APP WITH UPLOAD FIELD INCLUDED**

Please use **THIS TEMPLATE** to indicate costs and any cash match your organization may have for the proposed purchases.

Please note that indirect costs are not permitted for small purchases.

If you have additional notes to add to your budget summary, you may do so in the text box below.

### **Additional Upload**

If you have something to share, you can upload it here in PDF format.

Current Chairs.pdf

### **Anything else to share?**

Is there anything else that you would like Pinellas Community Foundation to know or other information your organization would like to share that isn't addressed elsewhere in this application?

The PDF attached shows several of Directions for Living's current furniture.

### **Brief Project Descriptor**

Please briefly describe this organization's request.

## File Attachment Summary

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### *Applicant File Uploads*

- Negative Financial Impact.pdf
- Furniture Quotes.pdf
- Copy of Budget-Template-Small-Capital-Purchases-DFL.XLSX
- Board Approved Budget FY23.pdf
- DFL Board of Directors.pdf
- Directions For Mental Health Inc. 2020 Form 990 PDC.pdf
- DFL Audit Financial Statement.pdf
- 22-23 COI - For Information.pdf
- Current Chairs.pdf



Directions for Living

Financial Impact - Co Pay Collections



COVID-office closed

	2019	2020	2021	2022
Jan		\$15,444.57	\$1,984.42	\$4,708.30
Feb		\$15,081.28	\$1,970.25	\$3,759.85
Mar		\$10,377.93	\$2,242.19	\$4,466.77
Total - Jan - Mar		\$42,923.78	\$8,217.86	\$14,956.92
Negative Financial Impact			(\$34,705.92)	(\$27,966.86)
Apr	\$13,838.61	\$1,220.45	\$3,226.02	\$3,768.24
May	\$15,659.55	\$1,823.13	\$5,048.57	\$3,228.64
Jun	\$15,468.00	\$2,868.02	\$4,212.27	\$5,132.47
Jul	\$15,215.53	\$2,628.38	\$1,801.83	
Aug	\$16,647.72	\$1,661.90	\$1,300.79	
Sep	\$13,956.70	\$2,392.45	\$3,225.14	
Oct	\$14,560.40	\$1,827.14	\$3,651.92	
Nov	\$12,616.51	\$3,669.91	\$2,877.22	
Dec	\$11,931.34	\$1,890.21	\$3,649.23	

Total - April - Dec	\$129,894.36	\$19,981.59	\$28,992.99	
Negative Financial Impact		(\$109,912.77)	(\$100,901.37)	(\$57,095.51)
Grand Total		(\$109,912.77)	(\$135,607.29)	(\$85,062.37)

(\$267,909.65)

(\$330,582.43)

# 2021 Virtual PB&J RUN



PEANUT BUTTER-SCENTED, DOUBLE-SIDED PB&J RUN MEDAL

UPGRADE TO A LONG SLEEVE PERFORMANCE SHIRT OR RACERBACK TANK TOP FOR JUST \$5!

## VIRTUAL RACE GUIDE

SEPTEMBER 27 - OCTOBER 3



### PLAN YOUR ROUTE

Whether you plan to run or walk your 5K, 10K, or 15K, you should map out your route ahead of time! Be sure to avoid busy roads and intersections, and stick to sidewalks and trails when you can. The beauty of a virtual run is that you get to choose the location, so make it a route that you will be excited about on race day!



### RUN YOUR RACE

Pick the day and time you want to complete your race between Sept 27th - Oct 3rd. On your chosen race day, keep track of your run using a smart watch, activity tracker, phone, or the Experience App. \*If you want the full PB&J Run experience, be sure to JAM out to "Peanut Butter Jelly Time" at your virtual start line!



### SUBMIT YOUR TIME

If you would like to submit your time for your virtual run, there are two ways for you to do so. You can either manually enter your time on Active.com using the link on our website OR you can download the Active Experience App and track and submit your time straight from your smartphone. If you choose to use the app, be sure to use it to track your run!



### CELEBRATE YOUR WAY

You did it! Rock that PB&J Run medal with pride, take alllll the selfies at your virtual finish line, and head straight to the kitchen to make your celebratory peanut butter and jelly sandwiches! We hope you will share your photos on our Experience App or on your social media pages using the hashtag #PBJRun to connect with the rest of the amazing PB&J Virtual Run community.



# NATIONAL BUSINESS FURNITURE

770 South 70th Street  
 Milwaukee, WI 53214  
**PHONE:** 800-626-6060  
**FAX:** 800-329-9349  
**www.NBF.com**

August 24, 2022

DIRECTIONS FOR LIVING  
 CHRIS JOHNSON  
 1437 S BELCHER RD  
 CLEARWATER, FL 33764  
 Phone: (727) 260-1352  
 Fax:

DIRECTIONS FOR LIVING  
 CHRIS JOHNSON  
 1437 S BELCHER RD  
 CLEARWATER, FL 33764  
 Phone: (727) 260-1352  
 Fax:

**Quote QA481734 v(1)**

<u>Qty</u>	<u>Description</u>	<u>Options</u>	<u>List Price</u>	<u>Price Each</u>	<u>Ext. Price</u>
327	Guest Chair w/Arms Designer	Black Polyurethane/Walnut Frame	\$209,280.00	\$332.22	\$108,635.94
33	Oversized Guest Chair w/Arms	Black Polyurethane/Walnut Frame	\$24,915.00	\$382.22	\$12,613.26
12	Armless 2 Seat Sofa Designer	Black Polyurethane/Walnut Frame	\$14,868.00	\$642.62	\$7,711.44
174	Task Chair	Black Bonded Leather Seat/Black Mesh Back/Pewter Frame	\$64,206.00	\$175.35	<u>\$30,510.90</u>
				Subtotal	\$159,471.54
				Subtotal	\$159,471.54
				Design Services / Project Management	\$0.00
				Installation	\$12,000.00
				Delivery	\$0.00
				Sales Tax	\$0.00
				<b>Project Total</b>	<b>\$171,471.54</b>

\*33% deposit required at time order is placed  
 \*Changes in quantity may result in price change  
 \*All products have a Lifetime warranty the cost of each item  
 Customer: Your local sales associate is Rhonda Brown

DELIVERY LEVEL - INSIDE  
DELIVERY, INSTALLATION  
AND DEBRIS REMOVAL

Rhonda Brown  
Account Executive, Commercial Interiors Division  
Milwaukee, WI  
(414) 276-8511

**N & N Office Furniture Warehouse**  
 953 N.E. Osceola Ave. - Suite 102  
 Ocala, FL 34470  
 (352) 624-3370

# Estimate

ADDRESS
Directions For Mental Health, Inc. 1437 S. Belcher Rd. Clearwater, FL 33764

SHIP TO
Directions For Mental Health, Inc. 1437 S. Belcher Rd. Clearwater, FL 33764 Attn: 727-503-5312 - Cell

ESTIMATE #	DATE
10106	03/11/2022

QTY	ITEM	DESCRIPTION	PRICE	AMOUNT
		(727) 463-6371 Lisa LAlchin@directionsforliving.org		
327	CHAIR	Lenox Guest Chair with Arms 300 lb. Capacity Grade 5 Healthcare Vinyl w/ Black Urethane Arm Covering - 22.5 x 26 x 31.5 List: \$736.	441.60	144,403.20
12	CHAIR	Lenox 2 Seat Loveseat ( With Center Arm) Grade 5 Healthcare Vinyl w/ Black Urethane Arm Covering - 44 x 26 x 31.5 List: \$1,400.00	840.00	10,080.00
33	CHAIR	Lenox Single Seat With Arms 400 lb. Capacity Grade 5 Healthcare Vinyl w/ Black Urethane Arm Covering - 24.5 x 26 x 31.5 List: \$858.00	514.80	16,988.40
143	CHAIR	LLR 86201 Black Mesh Back Task Chair List: \$463.00	199.00	28,457.00
1	DELIVERY / ASSEMBLY	Assembled & Delivered	0.00	0.00

TOTAL **\$199,928.60**

Accepted By \_\_\_\_\_

Accepted Date \_\_\_\_\_

Date \_\_\_\_\_

Sign \_\_\_\_\_



5035 W.Hillsborough Ave. Tampa FL 33634  
 Phone:(813)884-7600

DATE:	PAYMENT TERMS	PROPOSAL/PROJECT
08/26/22	50%DEP BAL COD	117370 00039-004933

CLIENT 40540  
 SALESPERSON KELLY PAUL

**S**  
**O** DIRECTIONS FOR LIVING  
**L** 1437 S BELCHER RD  
**D** CLEARWATER FL 33764  
  
**T**  
**O** 727-463-6371

QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED		
		I N S T A L L A T : DIRECTIONS FOR LIVING 1437 S BELCHER RD CLEARWATER FL 33764				
327	LS1101	LENOX GUEST CHAIR 300LB - HEALTH CARE VINYL BLACK  Line Number: 1	419.95	137,323.65		
33	LS1201	LENOX SINGLE SEAT W/ARMS - 400 LB HEALTHCARE VINYL BLACK  Line Number: 2	489.95	16,168.35		
12	LS2103	2 SEAT LOVESEAT WITH CENTER ARM - HEALTHCARE VINYL BLACK  Line Number: 3	809.95	9,719.40		
128	RAYRM37482	PAVIA - TASK CHAIR BLACK w/MESH BACK/ERGONOMIC SWIVEL TILT LOCK/ WEIGHT CAP: 275 LBS. *** ADD ASSEMBLY FEE - \$30.00 ***  Line Number: 4  DELIVERY, SET UP & CARTON REMOVAL *** STAIR CARRY IS ADDITIONAL***  Line Number: 5	199.95	25,593.60		
SUBTOTAL PRODUCT		ASSEMBLY FEE	FREIGHT	Delivery	SALES TAX	TOTAL

If no elevators, extra charges will apply. This contract becomes a valid sales order when signed

ALL SPECIAL ORDER AND NON-STOCK ITEMS ARE NON-RETURNABLE AND NON-REFUNDABLE

SIGN HERE	TITLE	DATE ACCEPTED	EST COMPLETION



5035 W.Hillsborough Ave. Tampa FL 33634  
Phone:(813)884-7600

DATE:	PAYMENT TERMS	PROPOSAL/PROJECT
08/26/22	50%DEP BAL COD	117370 00039-004933

CLIENT 40540  
SALESPERSON KELLY PAUL

**S**  
**O** DIRECTIONS FOR LIVING  
**L** 1437 S BELCHER RD  
**D** CLEARWATER FL 33764  
  
**T**  
**O** 727-463-6371

QTY	PRODUCT	DESCRIPTION	SELL	EXTENDED		
		CHAIR ASSEMBLY FEE  Line Number: 6				
SUBTOTAL PRODUCT		ASSEMBLY FEE	FREIGHT	DELIVERY	SALES TAX	TOTAL
188,805.00		3,200.00		8,000.00		200,005.00

If no elevators, extra charges will apply. This contract becomes a valid sales order when signed

ALL SPECIAL ORDER AND NON-STOCK ITEMS ARE NON-RETURNABLE AND NON-REFUNDABLE

SIGN HERE	TITLE	DATE ACCEPTED	EST COMPLETION







<b>Revenues</b>		<b>FY 2023</b>
Grant	\$	6,693,809
Governmental		6,190,482
Program FFS Revenue		10,008,532
Other/Miscellaneous		137,220
Contributions/Donations		133,000
In-Kind		528,273
<b>Total Revenue</b>		<b>23,691,316</b>
<b>Expenditures</b>		
Personnel Expenses	\$	19,505,287
Program Expenses		2,383,352
Interest Expense		108,025
Telephone		144,000
Occupancy		755,442
Maintenance & Repairs		36,000
Rentals & Leases		21,700
Dues & Subscriptions		19,525
Depreciation		189,712
In-Kind		528,273
<b>Total Expenditures</b>		<b>23,691,316</b>
<b>Net Revenue Over Expenditures</b>	\$	-



Directions for Living  
LIFE GETS BETTER HERE.™

## 2022 Board of Directors

**Officers:** Katrina Trump *Chair*  
Nancy Croy *Vice-Chair*  
Christina Dickson *Treasurer*  
Jeff Rathmell *Secretary*

Katrina Trump  
1437 S. Belcher Rd.  
Clearwater, FL 33764  
[katrump@directionsforliving.org](mailto:katrump@directionsforliving.org)  
*Member since 1/2011*

Nancy Croy  
1437 S. Belcher Road  
Clearwater, FL 33764  
[ncroy@directionsforliving.org](mailto:ncroy@directionsforliving.org)  
*Member since 5/2013*

Dan Slaughter  
1437 S. Belcher Road  
Clearwater, FL 33764  
[dslaughter@directionsforliving.org](mailto:dslaughter@directionsforliving.org)  
*Member since 3/2015*

Teresa Conte  
1437 S. Belcher Road  
Clearwater, FL 33764  
[tconte@directionsforliving.org](mailto:tconte@directionsforliving.org)  
*Member since 7/2014*

Jeff Rathmell  
1437 S. Belcher Road  
Clearwater, FL 33764  
[jrathmell@directionsforliving.org](mailto:jrathmell@directionsforliving.org)  
*Member since 4/2017*

Christina Dickson  
1437 S. Belcher Road  
Clearwater, FL 33764  
[cdickson@directionsforliving.org](mailto:cdickson@directionsforliving.org)  
*Member since 10/2018*

Princess Jones  
1437 S. Belcher Rd.  
Clearwater, FL 33764  
[pjones@directionsforliving.org](mailto:pjones@directionsforliving.org)  
*Member since 7/2019*

Milton Smith  
1437 S. Belcher Road  
Clearwater, FL 33764  
[msmith@directionsforliving.org](mailto:msmith@directionsforliving.org)  
*Member since 2021*

PHONE: (727) 524-4464 | FAX: (727) 524-4474 | WEB: [WWW.DIRECTIONSFORLIVING.ORG](http://WWW.DIRECTIONSFORLIVING.ORG)

CLEARWATER CENTER: 1437 S. BELCHER RD. CLEARWATER, FL 33764

LARGO CENTER: 8823 115TH AVE N, LARGO, FL 33773

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2020**

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Open to Public Inspection

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>DIRECTIONS FOR MENTAL HEALTH, INC.</b> <b>DBA DIRECTIONS FOR LIVING</b>		<b>D</b> Employer identification number <b>59-2092715</b>
	Doing business as <b>DIRECTIONS FOR LIVING</b>		<b>E</b> Telephone number <b>(727) 524-4464</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>1437 SOUTH BELCHER ROAD</b>	Room/suite	
	City or town, state or province, country, and ZIP or foreign postal code <b>CLEARWATER, FL 33764</b>		<b>G</b> Gross receipts \$ <b>19,574,214.</b>
	<b>F</b> Name and address of principal officer: <b>APRIL LOTT</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527  
**J** Website: ▶ **WWW.DIRECTIONSFORLIVING.ORG**  
**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1981** **M** State of legal domicile: **FL**

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>OUR MISSION IS TO BE A WELCOMING AND COMPASSIONATE PROVIDER, ADVOCATE AND PARTNER TO CHILDREN,</b>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> <b>8</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> <b>8</b>
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a)	<b>5</b> <b>305</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b> <b>11</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b> <b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b> <b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>15,465,240.</b> <b>Current Year</b> <b>14,599,638.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>3,283,370.</b> <b>4,898,336.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>545.</b> <b>2,673.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>81,559.</b> <b>61,961.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>18,830,714.</b> <b>19,562,608.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>0.</b> <b>0.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b> <b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>15,027,238.</b> <b>11,057,708.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b> <b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>3,603,170.</b> <b>4,722,173.</b>
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18,630,408.</b> <b>15,779,881.</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>200,306.</b> <b>3,782,727.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>7,516,950.</b> <b>End of Year</b> <b>8,975,090.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>5,481,583.</b> <b>3,116,090.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>2,035,367.</b> <b>5,859,000.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer		Date
	<b>APRIL LOTT, PRESIDENT &amp; CEO</b> Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>SAM A. LAZZARA</b>	Preparer's signature	Date
	Firm's name ▶ <b>RIVERO, GORDIMER &amp; COMPANY, P.A.</b> Firm's address ▶ <b>P. O. BOX 172359 TAMPA, FL 33672</b>	Check if self-employed <input type="checkbox"/> PTIN <b>P01342929</b> Firm's EIN ▶ <b>59-3040705</b> Phone no. (813) <b>875-7774</b>	

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: OUR MISSION IS TO BE A WELCOMING AND COMPASSIONATE PROVIDER, ADVOCATE AND PARTNER TO CHILDREN, ADULTS AND FAMILIES IN NEED OF INTEGRATED HEALTHCARE, SOCIAL SUPPORT, SAFETY AND HOPE FOR THE FUTURE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] Yes [ ] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 803,536. including grants of \$ ) (Revenue \$ ) CASE MANAGEMENT SERVICES: AS PART OF THE CHILD WELFARE, DIRECTIONS FOR LIVING SERVES AS A CASE MANAGEMENT ORGANIZATION BY PROVIDING RECOVERY-BASED AND INDIVIDUALIZED SUPPORT SERVICES THROUGH ASSESSMENT, LINKAGE, ADVOCACY AND MONITORING FOR ADULTS AND CHILDREN WITH SEVERE AND PERSISTANT MENTAL ILLNESS.

4b (Code: ) (Expenses \$ 8,685,926. including grants of \$ ) (Revenue \$ 4,898,336.) OUTPATIENT SERVICES: DIRECTIONS FOR LIVING HAS A 37-YEAR HISTORY OF PROVIDING TRAUMA-INFORMED, EVIDENCE-BASED, AND RESEARCH-SUPPORTED OUTPATIENT BEHAVIORAL HEALTH SERVICES FOR CHILDREN AND ADULTS, INCLUDING INDIVIDUAL, FAMILY, AND GROUP THERAPY SERVICES FOR THOSE AFFECTED BY TRAUMA, MENTAL ILLNESS, OR SUBSTANCE ABUSE. THROUGHOUT THE COMMUNITY, IN-HOME, AND IN-CLINIC SERVICES ARE PROVIDED, TO MEET THE NEED WHERE IT EXISTS AND RESTORE AND IMPROVE THE QUALITY OF LIFE FOR EACH INDIVIDUAL SERVED.

4c (Code: ) (Expenses \$ 3,254,598. including grants of \$ ) (Revenue \$ ) HOMELESS SERVICES HELPS ADULTS AND FAMILIES LIVING WITHOUT HOMES, OR AT RISK OF HOMELESSNESS, BY LINKING THEM TO A VARIETY OF RESOURCES AND PROVIDING PSYCHIATRIC CARE THROUGHOUT THE COMMUNITY, INCLUDING AT LOCAL SHELTERS.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 12,744,060.

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors?</i> .....	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		<b>X</b>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>X</b>	
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		<b>X</b>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....		<b>X</b>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>X</b>	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>X</b>	
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		<b>X</b>

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....	<b>X</b>	
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	<b>X</b>	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		48
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	<b>X</b>	

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part V Statements Regarding Other IRS Filings and Tax Compliance** (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return <span style="float:right">2a</span> <span style="float:right">305</span>		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country <span style="float:right">▶</span> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year <span style="float:right">7d</span>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	N/A	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	N/A	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? <span style="float:right">N/A</span>		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? <span style="float:right">N/A</span>		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? <span style="float:right">N/A</span>		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 <span style="float:right">N/A</span> <span style="float:right">10a</span>		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities <span style="float:right">10b</span>		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders <span style="float:right">N/A</span> <span style="float:right">11a</span>		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) <span style="float:right">11b</span>		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <span style="float:right">N/A</span> <span style="float:right">12b</span>		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <span style="float:right">N/A</span>		
<b>Note:</b>	See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans <span style="float:right">13b</span>		
<b>c</b>	Enter the amount of reserves on hand <span style="float:right">13c</span>		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?	X	
<b>15</b>	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **FL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **WENDY MERSON, CFO - (727) 524-4464**  
**1437 SOUTH BELCHER ROAD, CLEARWATER, FL 33764**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) APRIL LOTT PRESIDENT & CEO	50.00			X			235,343.	0.	0.	
(2) MARIKO BRANDON M.D. PSYCHIATRIST	40.00					X	215,250.	0.	0.	
(3) SANGITA DESAI M.D. PSYCHIATRIST	40.00					X	208,000.	0.	0.	
(4) CASSANDRA BECK APRN	40.00					X	140,360.	0.	0.	
(5) WENDY MERSON CFO	40.00			X			138,427.	0.	0.	
(6) MAURICE FOSTER APRN	40.00					X	138,250.	0.	0.	
(7) NARLIN SMITH APRN	40.00					X	136,516.	0.	0.	
(8) CHRISTINA SUAREZ FORMER COO	40.00			X			109,211.	0.	0.	
(9) KATRINA TRUMP CHAIR PERSON	2.50	X		X			0.	0.	0.	
(10) NANCY CROY VICE-CHAIR PERSON	2.50	X		X			0.	0.	0.	
(11) CHRISTINA DICKSON TREASURER	2.50	X		X			0.	0.	0.	
(12) JEFF RATHMELL SECRETARY	2.50	X		X			0.	0.	0.	
(13) TERESA CONTE DIRECTOR	2.50	X					0.	0.	0.	
(14) PRINCESS JONES DIRECTOR	2.50	X					0.	0.	0.	
(15) CHIEF DANIEL SLAUGHTER DIRECTOR	2.50	X					0.	0.	0.	
(16) ANTHONY HOLLOWAY DIRECTOR	2.50	X					0.	0.	0.	



**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	14,171,566.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	428,072.				
	<b>g</b> Noncash contributions included in lines 1a-1f .....	<b>1g</b>	\$ 305,402.				
	<b>h Total.</b> Add lines 1a-1f .....			14,599,638.			
<b>Program Service Revenue</b>	<b>2 a</b> PROGRAM SERVICE REVENUE .....	<b>Business Code</b>					
		624100	4,898,336.	4,898,336.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			4,898,336.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		2,673.			2,673.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss) .....	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		42,506.				
			11,606.				
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....			30,900.		30,900.		
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> OTHER INCOME .....	<b>Business Code</b>					
		900099	31,061.	31,061.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
<b>e Total.</b> Add lines 11a-11d .....			31,061.				
<b>12 Total revenue.</b> See instructions .....			19,562,608.	4,929,397.	0.	33,573.	

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

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**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	482,981.	388,324.	94,657.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	9,099,879.	7,316,447.	1,783,432.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	711,309.	641,944.	69,365.	
<b>10</b> Payroll taxes	763,539.	689,081.	74,458.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	50,305.	39,428.	10,877.	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	193,987.	152,044.	41,943.	
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	299,423.	167,614.	131,809.	
<b>14</b> Information technology	1,282,824.	691,314.	591,510.	
<b>15</b> Royalties				
<b>16</b> Occupancy	66,369.	36,322.	30,047.	
<b>17</b> Travel	16,312.	10,256.	6,056.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest	84,391.	84,391.		
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	145,686.	117,433.	28,253.	
<b>23</b> Insurance	558,876.	420,142.	138,734.	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> CLIENT SUPPORT	1,622,641.	1,596,365.	26,276.	
<b>b</b> IN-KIND MEDICAL SUPPLIE	300,752.	300,752.		
<b>c</b> MEDICAL & PHARMACY	80,459.	80,459.		
<b>d</b> EQUIPMENT RENTAL	20,148.	11,744.	8,404.	
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	15,779,881.	12,744,060.	3,035,821.	0.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**DIRECTIONS FOR MENTAL HEALTH, INC.**  
**DBA DIRECTIONS FOR LIVING**

Form 990 (2020)

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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	2,320,542.	<b>1</b>	651,153.	
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>		
	<b>3</b> Pledges and grants receivable, net .....	3,022,567.	<b>3</b>	4,879,258.	
	<b>4</b> Accounts receivable, net .....	342,048.	<b>4</b>	463,937.	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....				<b>5</b>
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....				<b>6</b>
	<b>7</b> Notes and loans receivable, net .....				<b>7</b>
	<b>8</b> Inventories for sale or use .....	36,897.	<b>8</b>	36,897.	
	<b>9</b> Prepaid expenses and deferred charges .....	135,668.	<b>9</b>	174,665.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	6,510,460.			
	<b>b</b> Less: accumulated depreciation .....	3,983,477.			
		1,457,936.	<b>10c</b>	2,526,983.	
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>		
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>		
	<b>13</b> Investments - program-related. See Part IV, line 11 .....	191,166.	<b>13</b>	232,071.	
	<b>14</b> Intangible assets .....		<b>14</b>		
<b>15</b> Other assets. See Part IV, line 11 .....	10,126.	<b>15</b>	10,126.		
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	7,516,950.	<b>16</b>	8,975,090.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	433,255.	<b>17</b>	991,997.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....	80,207.	<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>		
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>		
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....				<b>22</b>
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	4,968,121.	<b>23</b>	2,124,093.	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>		
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....				<b>25</b>
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	5,481,583.	<b>26</b>	3,116,090.	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>				
	<b>27</b> Net assets without donor restrictions .....	1,882,201.	<b>27</b>	5,664,929.	
	<b>28</b> Net assets with donor restrictions .....	153,166.	<b>28</b>	194,071.	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
	<b>32</b> Total net assets or fund balances .....	2,035,367.	<b>32</b>	5,859,000.	
<b>33</b> Total liabilities and net assets/fund balances .....	7,516,950.	<b>33</b>	8,975,090.		

Form **990** (2020)

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	19,562,608.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	15,779,881.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	3,782,727.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	2,035,367.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	40,906.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	5,859,000.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	<b>X</b>	
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<b>X</b>	

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DIRECTIONS FOR MENTAL HEALTH, INC.

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	14773002.	15739647.	21748925.	15465240.	14599638.	82326452.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	14773002.	15739647.	21748925.	15465240.	14599638.	82326452.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						82326452.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....	14773002.	15739647.	21748925.	15465240.	14599638.	82326452.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	109.	224.	236.	545.	2,673.	3,787.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	143,211.	111,687.	254,068.	49,547.	31,061.	589,574.
<b>11 Total support.</b> Add lines 7 through 10						82919813.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)).....	<b>14</b>	99.28 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	99.22 %
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input checked="" type="checkbox"/>	
<b>b 33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>17a 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>b 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....	<input type="checkbox"/>	
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....	<input type="checkbox"/>	



**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>11a</b>		
<b>b</b> A family member of a person described in line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
<b>1</b>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>1</b>		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
<b>2</b> Activities Test. Answer lines 2a and 2b below.			
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
<b>2a</b>			
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
<b>2b</b>			
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.			
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.			
<b>3a</b>			
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
<b>3b</b>			

**DIRECTIONS FOR MENTAL HEALTH, INC.**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

**1**  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Net short-term capital gain	<b>1</b>	
<b>2</b>	Recoveries of prior-year distributions	<b>2</b>	
<b>3</b>	Other gross income (see instructions)	<b>3</b>	
<b>4</b>	Add lines 1 through 3.	<b>4</b>	
<b>5</b>	Depreciation and depletion	<b>5</b>	
<b>6</b>	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>	
<b>7</b>	Other expenses (see instructions)	<b>7</b>	
<b>8</b>	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>	

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b>	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
<b>a</b>	Average monthly value of securities	<b>1a</b>	
<b>b</b>	Average monthly cash balances	<b>1b</b>	
<b>c</b>	Fair market value of other non-exempt-use assets	<b>1c</b>	
<b>d</b>	<b>Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>	
<b>e</b>	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
<b>2</b>	Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1d.	<b>3</b>	
<b>4</b>	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>	
<b>5</b>	Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>	
<b>6</b>	Multiply line 5 by 0.035.	<b>6</b>	
<b>7</b>	Recoveries of prior-year distributions	<b>7</b>	
<b>8</b>	<b>Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>	

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b>	Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>	
<b>2</b>	Enter 0.85 of line 1.	<b>2</b>	
<b>3</b>	Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>	
<b>4</b>	Enter greater of line 2 or line 3.	<b>4</b>	
<b>5</b>	Income tax imposed in prior year	<b>5</b>	
<b>6</b>	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>	
<b>7</b>	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**DIRECTIONS FOR MENTAL HEALTH, INC.**

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	<b>5</b>
<b>6</b>	Other distributions (describe in Part VI). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2020 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2020</b>	<b>(iii) Distributable Amount for 2020</b>
<b>1</b> Distributable amount for 2020 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2020			
<b>a</b> From 2015			
<b>b</b> From 2016			
<b>c</b> From 2017			
<b>d</b> From 2018			
<b>e</b> From 2019			
<b>f</b> Total of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2020 distributable amount			
<b>i</b> Carryover from 2015 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2020 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2020 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
<b>6</b> Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
<b>7</b> Excess distributions carryover to 2021. Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2016			
<b>b</b> Excess from 2017			
<b>c</b> Excess from 2018			
<b>d</b> Excess from 2019			
<b>e</b> Excess from 2020			

DIRECTIONS FOR MENTAL HEALTH, INC.

**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Lined area for supplemental information with a large diagonal watermark reading "Public Disclosure Copy".

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING

Employer identification number

59-2092715

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization <b>DIRECTIONS FOR MENTAL HEALTH, INC.</b> <b>DBA DIRECTIONS FOR LIVING</b>	Employer identification number 59-2092715
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 1,282,462.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 933,062.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,889,893.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 3,597,548.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 1,275,712.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 455,039.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Name of organization <b>DIRECTIONS FOR MENTAL HEALTH, INC.</b> <b>DBA DIRECTIONS FOR LIVING</b>	Employer identification number 59-2092715
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 1,026,176.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Public Disclosure Copy

Name of organization <b>DIRECTIONS FOR MENTAL HEALTH, INC.</b> <b>DBA DIRECTIONS FOR LIVING</b>	Employer identification number <b>59-2092715</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Public Disclosure Copy

Name of organization <b>DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING</b>	Employer identification number <b>59-2092715</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**

▶ **Attach to Form 990.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

**Name of the organization** DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING

**Employer identification number**  
59-2092715

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)  Preservation of a historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes  No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X .....

▶ \$ \_\_\_\_\_

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2020

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- |   |  |
|---|--|
| <b>a</b> <input type="checkbox"/> Public exhibition                   | <b>d</b> <input type="checkbox"/> Loan or exchange program |
| <b>b</b> <input type="checkbox"/> Scholarly research                  | <b>e</b> <input type="checkbox"/> Other _____              |
| <b>c</b> <input type="checkbox"/> Preservation for future generations |  |
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	153,166.	153,847.	148,674.	141,687.	132,890.
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses	40,905.	-681.	5,173.	6,987.	8,797.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> End of year balance	194,071.	153,166.	153,847.	148,674.	141,687.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment  %
- b** Permanent endowment  %
- c** Term endowment  100 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes | No |
|---|-----|----|
| <b>(i)</b> Unrelated organizations  | X   |    |
| <b>(ii)</b> Related organizations   |     | X  |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? |     |    |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		404,970.		404,970.
<b>b</b> Buildings		3,906,527.	2,667,510.	1,239,017.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		2,198,963.	1,315,967.	882,996.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,526,983.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	19,634,985.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	40,906.	
b	Donated services and use of facilities	2b	19,866.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	11,606.	
e	Add lines 2a through 2d	2e		72,378.
3	Subtract line 2e from line 1	3		19,562,607.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		19,562,607.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	15,811,352.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	19,866.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	11,606.	
e	Add lines 2a through 2d	2e		31,472.
3	Subtract line 2e from line 1	3		15,779,880.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		15,779,880.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

THE ORGANIZATION HAS BEEN RECOGNIZED AS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. THEREFORE, NO PROVISION FOR INCOME TAXES HAS BEEN PRESENTED IN THESE FINANCIAL STATEMENTS. DIRECTIONS HAS NOT REPORTED ANY UNRELATED BUSINESS INCOME; HOWEVER, SUCH STATUS IS SUBJECT TO FINAL DETERMINATION UPON EXAMINATION, IF ANY, OF THE RELATED INCOME TAX RETURNS BY THE APPROPRIATE TAXING AUTHORITIES.

THE ORGANIZATION IS NOT AWARE OF ANY TAX POSITIONS IT HAS TAKEN THAT ARE SUBJECT TO A SIGNIFICANT DEGREE OF UNCERTAINTY. TAX YEARS AFTER 2017 REMAIN SUBJECT TO EXAMINATION BY FEDERAL AND STATE TAXING AUTHORITIES.

**Part XIII** Supplemental Information (continued)

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART V, LINE 4

EXPLANATION: THE ORGANIZATION USES THE ENDOWMENT FUNDS TO FURTHER THE PROGRAM OBJECTIVES OF THE ORGANIZATION ONCE THE TEMPORARY TIME RESTRICTIONS FOR THE ENDOWMENT FUNDS HAVE BEEN MET.

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**SCHEDULE G**  
**(Form 990 or 990-EZ)**

**Supplemental Information Regarding Fundraising or Gaming Activities**

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.**

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization **DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

Employer identification number  
**59-2092715**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of non-government grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  **Yes**  **No**
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b> .....				▶		

- 3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**DIRECTIONS FOR MENTAL HEALTH, INC.**

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		PB&J RUN (event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts .....	42,506.			42,506.
	<b>2</b> Less: Contributions .....				
	<b>3</b> Gross income (line 1 minus line 2) .....	42,506.			42,506.
Direct Expenses	<b>4</b> Cash prizes .....				
	<b>5</b> Noncash prizes .....				
	<b>6</b> Rent/facility costs .....				
	<b>7</b> Food and beverages .....				
	<b>8</b> Entertainment .....				
	<b>9</b> Other direct expenses .....	11,606.			11,606.
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) .....				11,606.
	<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) .....				30,900.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		<b>1</b> Gross revenue .....			
Direct Expenses	<b>2</b> Cash prizes .....				
	<b>3</b> Noncash prizes .....				
	<b>4</b> Rent/facility costs .....				
	<b>5</b> Other direct expenses .....				
	<b>6</b> Volunteer labor .....	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
<b>7</b> Direct expense summary. Add lines 2 through 5 in column (d) .....					
<b>8</b> Net gaming income summary. Subtract line 7 from line 1, column (d) .....					

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
**b** If "No," explain: \_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
**b** If "Yes," explain: \_\_\_\_\_

DIRECTIONS FOR MENTAL HEALTH, INC.

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |     |   |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility         | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Part IV** Supplemental Information *(continued)*

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**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2020**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization **DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING** Employer identification number **59-2092715**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee          | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant        | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  Yes  No
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**  Yes  No
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**  Yes  No
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**  Yes  No
- b** Any related organization? **5b**  Yes  No
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**  Yes  No
- b** Any related organization? **6b**  Yes  No
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**  Yes  No

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**  Yes  No

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**  Yes  No

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<input checked="" type="checkbox"/>
<b>4b</b>		<input checked="" type="checkbox"/>
<b>4c</b>		<input checked="" type="checkbox"/>
<b>5a</b>		<input checked="" type="checkbox"/>
<b>5b</b>		<input checked="" type="checkbox"/>
<b>6a</b>		<input checked="" type="checkbox"/>
<b>6b</b>		<input checked="" type="checkbox"/>
<b>7</b>		<input checked="" type="checkbox"/>
<b>8</b>		<input checked="" type="checkbox"/>
<b>9</b>		<input checked="" type="checkbox"/>

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

**DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING**

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) APRIL LOTT PRESIDENT & CEO	(i)	235,343.	0.	0.	0.	0.	235,343.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MARIKO BRANDON M.D. PSYCHIATRIST	(i)	215,250.	0.	0.	0.	0.	215,250.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SANGITA DESAI M.D. PSYCHIATRIST	(i)	208,000.	0.	0.	0.	0.	208,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2020**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Name of the organization **DIRECTIONS FOR MENTAL HEALTH, INC.  
DBA DIRECTIONS FOR LIVING** Employer identification number **59-2092715**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X		4,650.	RETAIL PRICES
20 Drugs and medical supplies	X		300,752.	FORMULARY LIST PRICE
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( )				
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **X**
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **X**
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31	X	
32a		X
33		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2020



**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Lined area for supplemental information.

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**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization	DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING	Employer identification number	59-2092715
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ADULTS, AND FAMILIES IN NEED OF INTEGRATED HEALTHCARE, SOCIAL SUPPORT,  
SAFETY, AND HOPE FOR THE FUTURE.

FORM 990, PART III, LINE 3, CHANGES IN PROGRAM SERVICES:

THE ORGANIZATION DISCONTINUED CHILD PROTECTIVE AND DIVERSION SERVICES  
PROGRAM.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FINAL 990 IS SUBMITTED FOR REVIEW TO THE FINANCE COMMITTEE AFTER THE  
FINANCE COMMITTEE REVIEWS THE 990, THEY SUBMIT THE RETURN, ALONG WITH THEIR  
COMMENTS, TO THE FULL BOARD. A DESIGNATED OFFICER THEN SIGNS THE RETURN  
AFTER CONSIDERING BOARD COMMENTS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATIONS CONFLICT OF INTEREST POLICY REQUIRES THAT ALL OFFICERS,  
DIRECTORS, AND EMPLOYEES DISCLOSE ANY CONFLICTS IMMEDIATELY UPON DISCOVERY.  
COMPLIANCE IS CONSISTENTLY MONITORED AND REVIEWED ON AN ANNUAL BASIS.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION IS DETERMINED BY REVIEWING MARKET RATES INCLUDING LOCAL,  
REGIONAL AND NATIONAL LEVELS ACTUAL COMPENSATION RATES ARE SET BASED ON THE  
MARKET RATES AND AVAILABLE LEVELS OF FUNDING. THE PROCESS OF DETERMINATION  
AND THE FINAL DECISION IS CONTEMPORANEOUSLY DOCUMENTED IN THE MINUTES.

FORM 990, PART VI, SECTION C, LINE 19:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

Name of the organization DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING	Employer identification number 59-2092715
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THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE ORGANIZATION'S FINANCIAL INFORMATION IS ALSO AVAILABLE ON THEIR WEBSITE.

FORM 990, PART XII, LINE 2C, FINANCIAL STATEMENTS AND REPORTING:

THE PROCESS FOR OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAS NOT CHANGED FROM THE PRIOR YEAR.

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# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING</b>	Taxpayer identification number (TIN) <b>59-2092715</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>1437 SOUTH BELCHER ROAD</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>CLEARWATER, FL 33764</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**WENDY MERSON, CFO**

- The books are in the care of ▶ **1437 SOUTH BELCHER ROAD - CLEARWATER, FL 33764**  
Telephone No. ▶ **(727) 524-4464** Fax No. ▶ **(727) 524-4464**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **MAY 16, 2022**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **JUL 1, 2020**, and ending **JUN 30, 2021**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



# Directions for Living

LIFE GETS BETTER HERE.<sup>SM</sup>

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

DIRECTIONS FOR MENTAL HEALTH, INC.

d/b/a DIRECTIONS FOR LIVING

June 30, 2021

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INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Directions for Living

**Report on the Financial Statements**

We have audited the accompanying financial statements of Directions for Mental Health, Inc. d/b/a Directions for Living (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

***Auditors' Responsibility***

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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Directions for Living as of June 30, 2021, and the changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited Directions for Living's 2020 financial statements, and our report dated December 30, 2020 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Matters**

### *Other Information*

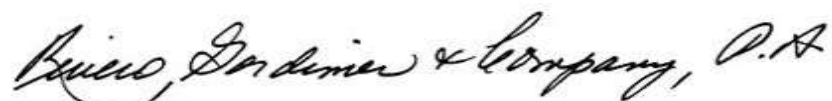
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on it.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2021 on our consideration of Directions for Living'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* in considering Directions for Living's internal control over financial reporting and compliance.

Tampa, Florida  
December 29, 2021





Directions for Living

STATEMENT OF FINANCIAL POSITION

June 30, 2021  
(With comparative total for 2020)

	2021			Total June 30, 2020
	Without Donor Restrictions	With Donor Restrictions	Total	
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 651,153	\$ -	\$ 651,153	\$ 2,320,542
Receivables				
Program service fees	463,937	-	463,937	342,048
Grants	4,879,258	-	4,879,258	3,022,567
Medication inventory	36,897	-	36,897	36,897
Prepaid expenses	174,665	-	174,665	135,668
Total current assets	<u>6,205,910</u>	<u>-</u>	<u>6,205,910</u>	<u>5,857,722</u>
Investments	<u>38,000</u>	<u>194,071</u>	<u>232,071</u>	<u>191,166</u>
Property and equipment, net of accumulated depreciation	<u>2,526,983</u>	<u>-</u>	<u>2,526,983</u>	<u>1,457,936</u>
Other assets	<u>10,126</u>	<u>-</u>	<u>10,126</u>	<u>10,126</u>
Total assets	<u>\$ 8,781,019</u>	<u>\$ 194,071</u>	<u>\$ 8,975,090</u>	<u>\$ 7,516,950</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current liabilities				
Lines of credit	\$ 1,596,539	\$ -	\$ 1,596,539	\$ 835,512
Current portion of long-term debt	30,580	-	30,580	29,106
Accounts payable	682,676	-	682,676	208,365
Accrued expenses	309,321	-	309,321	224,890
Deferred revenue	-	-	-	80,207
Total current liabilities	<u>2,619,116</u>	<u>-</u>	<u>2,619,116</u>	<u>1,378,080</u>
Long-term debt	<u>496,974</u>	<u>-</u>	<u>496,974</u>	<u>4,103,503</u>
Total liabilities	<u>3,116,090</u>	<u>-</u>	<u>3,116,090</u>	<u>5,481,583</u>
Net assets				
Without donor restrictions	5,664,929	-	5,664,929	1,882,201
With donor restrictions	<u>-</u>	<u>194,071</u>	<u>194,071</u>	<u>153,166</u>
Total net assets	<u>5,664,929</u>	<u>194,071</u>	<u>5,859,000</u>	<u>2,035,367</u>
Total liabilities and net assets	<u>\$ 8,781,019</u>	<u>\$ 194,071</u>	<u>\$ 8,975,090</u>	<u>\$ 7,516,950</u>

The accompanying notes are an integral part of these statements.

Directions for Living

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2021  
(With comparative total for 2020)

	2021			Total June 30, 2020
	Without Donor Restrictions	With Donor Restrictions	Total	
OPERATING REVENUE				
Governmental revenue	\$ 14,171,566	\$ -	\$ 14,171,566	\$ 14,970,583
Program service fees	4,898,336	-	4,898,336	3,283,370
Donations and bequests	165,176	-	165,176	154,493
In-kind contributions	325,268	-	325,268	554,869
Other income	31,061	-	31,061	49,547
	<u>19,591,407</u>	<u>-</u>	<u>19,591,407</u>	<u>19,012,862</u>
Net assets released from restrictions	-	-	-	-
Total operating revenue	<u>19,591,407</u>	<u>-</u>	<u>19,591,407</u>	<u>19,012,862</u>
OPERATING EXPENSES				
Program services	12,672,524	-	12,672,524	16,600,869
Supporting services				
General and administrative	3,042,831	-	3,042,831	2,061,654
Fundraising	11,606	-	11,606	44,107
Total operating expenses	<u>15,726,961</u>	<u>-</u>	<u>15,726,961</u>	<u>18,706,630</u>
Operating income	<u>3,864,446</u>	<u>-</u>	<u>3,864,446</u>	<u>306,232</u>
NON-OPERATING REVENUE (EXPENSE)				
Change in value of assets held by others	-	40,905	40,905	(681)
Interest income	2,673	-	2,673	545
Interest expense	(84,391)	-	(84,391)	(106,471)
Total non-operating revenue (expense)	<u>(81,718)</u>	<u>40,905</u>	<u>(40,813)</u>	<u>(106,607)</u>
CHANGE IN NET ASSETS	3,782,728	40,905	3,823,633	199,625
NET ASSETS AT BEGINNING OF YEAR	<u>1,882,201</u>	<u>153,166</u>	<u>2,035,367</u>	<u>1,835,742</u>
NET ASSETS AT END OF YEAR	<u>\$ 5,664,929</u>	<u>\$ 194,071</u>	<u>\$ 5,859,000</u>	<u>\$ 2,035,367</u>

The accompanying notes are an integral part of these statements.

Directions for Living

STATEMENTS OF CASH FLOWS

For the year ended June 30, 2021  
(With comparative total for 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	\$ 3,823,633	\$ 199,625
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	145,686	118,159
Paycheck Protection Program loan forgiveness	(3,582,142)	-
Unrealized change in value of investments	(40,905)	681
Increase in receivables	(1,978,580)	(1,205,373)
(Increase) decrease in prepaid expenses	(38,997)	23,416
Increase (decrease) in accounts payable and accrued expenses	558,742	(159,704)
Decrease in deferred revenue	(80,207)	(6,515)
Total adjustments	<u>(5,016,403)</u>	<u>(1,229,336)</u>
Net cash used by operating activities	<u>(1,192,770)</u>	<u>(1,029,711)</u>
Cash flows from investing activities		
Capital outlay	<u>(1,214,733)</u>	<u>(182,347)</u>
Net cash used by investing activities	<u>(1,214,733)</u>	<u>(182,347)</u>
Cash flows from financing activities		
Net (payments) proceeds on long-term debt	(22,913)	3,560,643
Net proceeds (payments) from line of credit	<u>761,027</u>	<u>(188,987)</u>
Net cash provided by financing activities	<u>738,114</u>	<u>3,371,656</u>
Net change in cash and cash equivalents	(1,669,389)	2,159,598
Cash and cash equivalents at beginning of the year	<u>2,320,542</u>	<u>160,944</u>
Cash and cash equivalents at end of year	<u>\$ 651,153</u>	<u>\$ 2,320,542</u>
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	<u>\$ 84,391</u>	<u>\$ 106,471</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

Directions for Living

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2021  
(With comparative total for 2020)

	Program Services				Support Services			2020 Total Expenses
	Case Management Services	Outpatient Services	Homeless Services	Total Program Services	General and Administration	Fundraising	Total Support Services	
Personnel expense	\$ 559,796	\$ 5,916,215	\$ 1,228,760	\$ 7,704,771	\$ 1,878,089	\$ -	\$ 1,878,089	\$ 9,582,860
Benefits	112,361	1,001,549	217,115	1,331,025	143,823	-	143,823	1,474,848
Building Occupancy	3,067	27,433	5,822	36,322	30,047	-	30,047	66,369
Insurance	45,235	288,994	85,913	420,142	138,734	-	138,734	558,876
Professional services	-	191,472	-	191,472	52,820	-	52,820	244,292
Travel	5,221	1,017	4,018	10,256	6,056	-	6,056	16,312
Equipment	1,335	8,485	1,924	11,744	8,404	-	8,404	20,148
Medical and pharmacy	-	80,459	-	80,459	-	-	-	80,459
Operating expenses	57,754	666,487	134,686	858,927	723,319	11,606	734,925	1,593,852
Client support	5,991	60,885	1,524,839	1,591,715	26,276	-	26,276	1,617,991
In-kind	60	318,198	-	318,258	7,010	-	7,010	325,268
Total expenses before depreciation	790,820	8,561,194	3,203,077	12,555,091	3,014,578	11,606	3,026,184	15,581,275
Depreciation	7,395	80,069	29,969	117,433	28,253	-	28,253	145,686
Total expenses	\$ 798,215	\$ 8,641,263	\$ 3,233,046	\$ 12,672,524	\$ 3,042,831	\$ 11,606	\$ 3,054,437	\$ 15,726,961

The accompanying notes are an integral part of this statement.

Directions for Living

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. Organization and Activities

Directions for Mental Health Inc., d/b/a Directions for Living ("Directions") is a nonprofit corporation providing integrated behavioral health services to adults, children and families. Directions' focus is on preventing and healing from trauma - including children and families, homelessness, mental illness, and substance abuse. Directions' program services provide mental health case management, homeless services case management, targeted case management and intensive case management. Through Directions' Trauma-Informed Behavioral Health Care Program Directions' utilizes evidenced-based practices to provide Adult and Children's Therapy, Family/Couples Therapy, Group Therapy, Intensive In-Home Therapy and Adult and Children's Psychiatry. Directions' Wellness and Recovery program provides Homeless Outreach Services, Case Management Services, Early Childhood Consultation Services and Psychological Testing to provide resources and individualized care for those at-risk and in need of support. The majority of the clients served by Directions reside in Pinellas and Pasco County, Florida. Funding provided for these services is received primarily through governmental grants, contracts and program fees.

2. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis and are prepared under the guidance of the Financial Accounting Standards Codification (FASB ASC). FASB ASC 958 requires the display of the financial statements based on the concept of net assets. Net assets are identified as without donor restrictions and with donor restrictions.

3. 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. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

4. Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less, at the date of purchase. Highly liquid debt instruments with a maturity of three months or less that are included as part of the investment portfolio are excluded from cash and cash equivalents as they are commingled with longer-term investments.

5. Net Program Service Fees and Receivables

Net program service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered. Accordingly, Directions provides an allowance for accounts it deems to be uncollectible based on historical experience, third-party contracts, and other circumstances, which may affect the ability to meet their obligations.

Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms. It is Directions' policy to charge-off uncollectible receivables once all collection efforts have been exhausted. An allowance of approximately \$369,000 is included in relation to the program service fees receivable at June 30, 2021 in the accompanying financial statements.

Directions has agreements with third-party payors that provide for payments at amounts different from established rates. The basis for payment to Directions under these agreements includes discounts from established rates.

6. Grant Revenue and Receivables

Grant revenue is received from federal, state and local sources. Grant revenue is recorded based upon the terms of the grantor allotment, which generally provides that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Such revenues are subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, Directions would be required to refund any deficiencies.

7. Contributions

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the absence or existence and nature of any donor restrictions. Contributions received that are designated for future periods or restricted by the donor for specific purposes are reported as with donor restriction support that increases those net asset classes. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

8. Medication Inventory

Medication inventory consists of drug stock held by Directions for client use and is stated at the lower of cost or market. Cost is determined using the first-in, first-out method. Inventory levels fluctuate depending upon the timing of funding from the State of Florida.

9. Property and Equipment

Directions follows the practice of capitalizing all expenditures for property and equipment in excess of \$5,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets, ranging from 3 to 30 years.

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as increases in net assets with donor restrictions. It is Directions' policy to imply a time restriction, based on the assets' estimated useful lives, on donations of property and equipment that are not restricted as to their use by the donor. Accordingly, those donations are recorded as an increase in net assets with donor restrictions.

10. Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair value in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets.

11. Statement of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major or central to the provision of health care services are classified as operating revenue and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses.

12. Functional Allocation of Expenses

The costs of providing the various programs and other activities are presented in the statement of functional expenses and have been summarized on a functional basis in the statement of activities and changes in net assets. Accordingly, certain expenses have been allocated among the programs and supporting services benefited.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Expenses directly attributable to a specific functional area are reported as expenses of those functional areas. Expenses that benefit multiple functional areas have been allocated across programs, general and administrative, and fundraising expenses based on the proportion of employee time involved or other reasonable allocable basis such as square footage of space used. These expenses include personnel expenses, travel, occupancy, operating expenses, and client support.

A description of the significant programs follows:

Case Management Services – This program provides recovery-based and individualized supports including assessment, linkage, advocacy, and monitoring for adults and children with a severe and persistent mental illness.

Outpatient Services – This program provides services to both adults and children by providing psychiatric care by licensed clinicians. Directions' adult mental health services are centered on evidence-based practices and the latest research-supported interventions to restore and improve the quality of life for each individual served. Directions' children's mental health services are designed for children who have experienced trauma, including loss and grief, depression, anxiety, abuse histories and addictions. These services can be provided at our facilities or at a child's home, which often allows them to feel most comfortable.

Homeless Services – This program helps adults and families living without homes, or at risk of homelessness, by linking them to a variety of resources and providing psychiatric care throughout the community, including at local shelters.

13. Income Taxes

Directions has been recognized as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been presented in these financial statements. Directions has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities.

Directions is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after 2017 remain subject to examination by federal and state taxing authorities.



Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

14. Donated Materials, Services and Building Space

Donations of materials and building space are recorded as support at their estimated fair value at the date of donation. Donations of services are recorded as support at their estimated fair value if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Directions also receives donated services from a variety of unpaid volunteers.

No amounts have been recognized in the accompanying statement of activities and changes in net assets because the criteria for recognition of such volunteer effort under FASB ASC Topic 958 relating to *Not-For-Profit Entities* have not been satisfied.

15. Comparative Information

The financial statements include certain prior period 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 accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Directions' financial statements for the year ended June 30, 2020, from where it was derived.

NOTE B - LIQUIDITY AND AVAILABILITY

Directions has approximately \$5,994,000 of financial assets available within one year of the statement of financial position date consisting of cash of \$651,000, program service fees receivable of \$464,000, and grant receivables of \$4,879,000. Directions has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$2,600,000. As more fully described in Note E, Directions also has two committed lines of credit in the amount of \$1,700,000, which it could draw upon in the event of an unanticipated liquidity need. The unused amount of these lines of credit approximated \$100,000 at June 30, 2021.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE C - INVESTMENTS

Investments are comprised of the following at June 30, 2021:

Beneficial interest in assets held by others	\$ 194,071
Investment in common stock	<u>38,000</u>
	<u>\$ 232,071</u>

The Community Foundation of Tampa Bay, Inc. maintains an investment account to benefit Directions. The account is not considered an asset of Directions, and therefore is not included in the financial statements. Directions can request a distribution from the investment account each year. The balance of this investment account available for distribution was \$33,989 at June 30, 2021.

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ASC 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that Directions has the ability to access.
- Level 2 Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for that asset or liability;
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means;
  - If the asset or liability has a specified (contractual) term, the input must be observable for substantially the full term of the asset or liability.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2021:

*Investments:*

*Common Stock:* Valued at cost as there is no active market on which the individual securities are traded. Should the investments' fair value become impaired, the value will be reduced at the time such a determination is made.

*Beneficial interest in assets held by others:* Value for the beneficial interest held by Directions in the Community Foundation of Tampa Bay ("Community Foundation") and the Pinellas County Community Foundation ("Pinellas Foundation") are based on valuation information provided by the Community Foundation and the Pinellas Foundation which is primarily derived from or corroborated by observable market data.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while Directions believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The estimated fair values of Directions' financial instruments as of June 30, 2021 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Beneficial interest in assets held by others	\$ 194,071	\$ -	\$ -	\$ 194,071
Investment in common stock	38,000	-	-	38,000
	<u>\$ 232,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,071</u>

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE E - LINES OF CREDIT

Directions has a line of credit with a commercial bank in the amount of \$1,200,000 at June 30, 2021. The line of credit is secured by property. Interest is due monthly at the greater of 4.00% or the bank's prime rate (3.25% at June 30, 2021) plus .5%, and principal is due on demand. Amounts outstanding under this line of credit were \$1,149,139 at June 30, 2021.

Directions has a second line of credit with a commercial bank in the amount of \$500,000 at June 30, 2021. The line of credit is secured by property. Interest is due monthly at 5.5%. Amounts outstanding under this line of credit were \$447,400 at June 30, 2021

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2021:

Land	\$	404,970
Building and improvements		3,906,527
Office furniture and equipment		<u>2,198,963</u>
		6,510,460
Less accumulated depreciation and amortization		<u>(3,983,477)</u>
	\$	<u><u>2,526,983</u></u>

Depreciation expense was \$145,686 for the year ended June 30, 2021.

NOTE G - LONG-TERM DEBT

Following is a summary of long-term debt at June 30, 2021:

\$700,000 mortgage note payable, principal and interest payment monthly of \$4,629 from March 2014 through February 2024 plus final balloon payment of approximately \$435,000 due in March 2024, interest at 4.95%, the loan is collateralized by property	\$	527,554
Less current maturities		<u>(30,580)</u>
	\$	<u><u>(30,580)</u></u>

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE G - LONG-TERM DEBT - Continued

Future maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	
2022	\$ 30,580
2023	32,129
2024	<u>464,845</u>
	<u>\$ 527,554</u>

On April 9, 2021, Directions for Living, Inc. received loan proceeds in the amount of \$3,582,142 million under the Paycheck Protection Program (“PPP”). Established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), the PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business’s average monthly payroll expenses. PPP loans and accrued interest are forgivable after a “covered period” (eight or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. Directions received full forgiveness of the loan and is recognized as governmental revenues in the statement of activities for the year ended June 30, 2021.

NOTE H - RETIREMENT PLAN

Directions sponsors a 403(b) defined contribution retirement plan covering all eligible employees. Directions may elect to make a matching contribution equal to one-half of employee contributions to a maximum match of \$1,000 per employee per plan year. The plan contains a vesting schedule for employer contributions. All forfeited nonvested contributions may be used to reduce future employer contributions. The retirement plan expense is reported net of forfeitures used in lieu of employer cash contributions. There were no employer matching contributions for the year ended June 30, 2021.

NOTE I - CONTINGENCIES

Directions routinely enters into grant agreements and contracts with governmental agencies that provide for reimbursement of the eligible direct and indirect cost of providing Directions’ program services. The grants and contracts are subject to audit or review and retroactive adjustment based on a final determination by the grantor eligible reimbursable expenditures.

Directions bills Medicaid and Medicare for services provided to clients who are eligible for Medicaid and/or Medicare insurance reimbursement. All billings and the related documentation are subject to audit by Medicaid and Medicare and potential payback could be required if proper documentation is lacking.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE J - DONATED MATERIALS AND SERVICES (IN-KIND CONTRIBUTIONS)

Donated materials and services for the year ended June 30, 2021 consisted of medication inventory valued at \$300,752, and other support services valued at \$25,516.

NOTE K - FUNDING AND CREDIT CONCENTRATIONS

Directions receives a substantial amount of its support and revenue from federal, state and local government agencies in the form of performance and expense reimbursement contracts and third-party insurance arrangements. Continuation of Directions' program services is greatly dependent upon the continued support of these agencies. Directions' grants receivable at June 30, 2021 are primarily due from the aforementioned governmental agencies.

NOTE L - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30, 2021:

Restricted for future periods:	
Beneficial interest in assets held by others	<u>\$ 194,071</u>

There were no net assets with donor restrictions that were released during the year ended June 30, 2021.

NOTE M - JUVENILE WELFARE BOARD OF PINELLAS COUNTY CONTRACTS

Directions has operating agreements with the Juvenile Welfare Board of Pinellas County. Program service revenues and expenditures for the ended June 30, 2021 are as follows:

<u>Program</u>	<u>Revenues</u>	<u>Expenditures</u>
Children's Outpatient Services	\$ 697,307	\$ 697,307
Early Childhood Consultation Services	235,755	235,755
	<u>\$ 933,062</u>	<u>\$ 933,062</u>

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2021

NOTE N - RISKS AND UNCERTAINTIES

In March 2020, the United States and global financial markets experienced significant volatility resulting from uncertainty caused by the world-wide coronavirus pandemic (COVID-19). General economic uncertainties have arisen that may impact future cash flows and changes in net assets as a result of the pandemic. The related financial impact cannot be reasonably estimated at this time.

NOTE O - MATCHING REQUIREMENTS

Directions has met the matching requirements of contract QB011 with the Central Florida Behavioral Health Network.

NOTE P - SUBSEQUENT EVENTS

Directions has evaluated events and transactions occurring subsequent to June 30, 2021 as of December 29, 2021 which is the date the financial statements were available to be issued.

## COMPLIANCE REPORTS



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

DIRECTIONS FOR LIVING

June 30, 2021



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
 OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
 OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
 STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS

Board of Directors  
 Directions for Living

We have audited, in accordance with the 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, the financial statements of Directions for Mental Health, Inc. d/b/a Directions for Living (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Directions for Living's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Directions for Living's internal control. Accordingly, we do not express an opinion on the effectiveness of the Directions for Living 's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

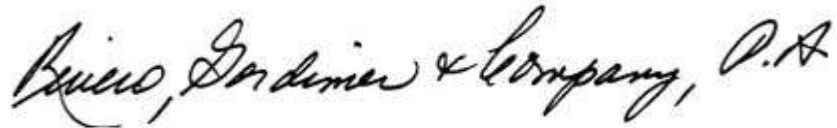


## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Directions for Living's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Buiuc, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the date and location information.

Tampa, Florida  
December 29, 2021

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE  
UNIFORM GUIDANCE

DIRECTIONS FOR LIVING

June 30, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
 FOR EACH MAJOR FEDERAL PROGRAM AND ON  
 INTERNAL CONTROL OVER COMPLIANCE REQUIRED  
 BY THE UNIFORM GUIDANCE

Board of Directors  
 Directions for Living

**Report on Compliance for Each Major Federal Program**

We have audited Directions for Mental Health, Inc. d/b/a Directions for Living's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Directions for Living's major federal programs for the year ended June 30, 2021. Directions for Living's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express and opinion on compliance for each of Directions for Living's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Directions for Living's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Directions for Living's compliance.



### ***Opinion on Each Major Federal Program***

In our opinion, Directions for Living complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

### ***Report on Internal Control Over Compliance***

Management of Directions for Living is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Directions for Living's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Directions for Living's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida  
December 29, 2021



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DIRECTIONS FOR LIVING

For the year ended June 30, 2021

Directions for Living

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2021

**Section I - Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:  
Material weakness(es) identified?      yes   X   no  
Significant deficiency(ies) identified?      yes   X   none reported

Noncompliance material to financial statements noted?      yes   X   no

**Federal Awards**

Internal control over major federal programs:  
Material weakness(es) identified?      yes   X   no  
Significant deficiency(ies) identified?      yes   X   none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?      yes   X   no

Identification of major federal programs:

**Federal**

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
14.231	Emergency Solutions Grants Program
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B federal programs \$ 750,000

Auditee qualified as low-risk auditee?   X   yes      no

**Section II - Financial Statement Findings**

No matters were reported for the year ended June 30, 2021.

**Section III - Federal Award**

No matters were reported for the year ended June 30, 2021.

**Other Issues**

- a) A summary Schedule of Prior Audit Findings is not required because there were no prior year audit findings related to the financial statements or federal awards.



SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DIRECTIONS FOR LIVING

For the year ended June 30, 2021

Directions for Living

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2021

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
<b>Federal</b>				
<u>U.S. Department of Housing and Urban Development</u>				
Indirect Programs:				
<i>Community Development Block Grants/ State's Entitlement Grants</i>	14.218			
Pass-through programs from:				
City of Largo, Florida		22020, 22434, 22028, 22492	\$ -	\$ 44,143
City of Clearwater, Florida		CD18DMH	-	53,796
City of Clearwater, Florida - CARES Act		N/A	-	25,139
Pinellas County, Florida		N/A	-	410,821
Total Community Development Block Grants			-	533,899
 <i>Emergency Solutions Grant Program</i>	 14.231			
Pass-through Programs from:				
Pinellas County Homeless Leadership Board - CARES Act		QP17D-ESG2	-	727,464
Pinellas County Homeless Leadership Board - CARES Act		HLA-CV2	-	113,389
Pinellas County Homeless Leadership Board		QPZ06-DFL	-	194,900
Pinellas County, Florida - CARES Act		N/A	-	350,234
Total Emergency Solutions Grant Program			-	1,385,987
Total U.S. Department of Housing and Urban Development Programs - Indirect Programs			-	1,919,886
 <u>U.S. Department of Treasury</u>				
Indirect Program:				
<i>Coronavirus Relief Fund</i>	21.019			
Pass-through Programs from:				
Pinellas County Community Foundation - CARES Act			-	1,026,176
Total U.S. Department of Treasury - Indirect Programs			-	1,026,176
 <u>U.S. Department of Health and Human Services</u>				
Indirect Programs:				
<i>Comprehensive Community Mental Health Services for Children with Serious and Emotional Disturbances</i>	93.104			
Passed-through Central Florida Behavioral Health Network, Inc.				
		QB011	-	218,552
 <i>Projects for Assistance in Transition from Homelessness (PATH)</i>	 93.150			
Passed-through Central Florida Behavioral Health Network, Inc.				
		QB011	-	397,750

The accompanying notes are an integral part of this schedule.

Directions for Living

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For the year ended June 30, 2021

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed-Through to Subrecipients	Total Federal Expenditures
<i>Substance Abuse and Mental Health Services Projects of Regional and National Significants</i> Passed-through Pinellas County, FL	93.243	1H79SM063331-01	-	261,385
<i>Temporary Assistance for Needy Families</i> Pass-through programs from:	93.558			
Pinellas County, Florida		QPZ06-DFL	-	39,721
Central Florida Behavioral Health Network, Inc.		QB011	-	96,048
Total Temporary Assistance for Needy Families			-	135,769
<i>Block Grants for Community Mental Health Services</i> Passed-through Central Florida Behavioral Health Network, Inc.	93.958	QB011	-	266,710
<i>Block Grants for Prevention and Treatment of Substance Abuse</i> Passed-through Central Florida Behavioral Health Network, Inc.	93.959	QB011	-	321,184
Total U.S. Department of Health and Human Services Programs - Indirect Programs			-	1,601,350
Total expenditures of federal awards			\$ -	\$ 4,547,412

The accompanying notes are an integral part of this schedule.

Directions for Living

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2021

NOTE A - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of Directions for Living under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Directions for Living, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Directions for Living. All federal awards passed-through other governmental or non-profit agencies are included in the accompanying schedule.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

NOTE B - INDIRECT COST RATE

Directions for Living negotiates the allowable indirect cost rate on direct and indirect funding received from state or local government and non-governmental sources with the awarding agencies. For direct federal awards received, Directions has elected to use the 10-percent de minimis indirect cost rate under the Uniform Guidance.

NOTE C - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

State funds awarded to Directions for Living as matching funds for federal programs consisted of the following:

Federal Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
Block Grants for Community Mental Health Services	93.958	QB011	\$ 2,012,498
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QB011	<u>284,806</u>
Total state funds awarded for matching			<u>\$ 2,297,304</u>

Directions for Living

SCHEDULE OF STATE EARNINGS (UNAUDITED)

For the fiscal year ended June 30, 2021

<b>1</b>	<b>Total Expenditures</b>	<b>\$ 15,811,352</b>
<b>2</b>	<b>Less Other State and Federal Funds</b>	<b>\$ (10,667,675)</b>
<b>3</b>	<b>Less Non-Match SAMH Funds</b>	<b>\$ (244,731)</b>
<b>4</b>	<b>Less Unallowable Costs per 65E-14, F.A.C.</b>	<b>\$ (84,391)</b>
<b>5</b>	<b>Total Allowable Expenditures</b> (Sum of lines 1, 2, 3, and 4)	<b>\$ 4,814,555</b>
<b>6</b>	<b>Maximum Available Earnings</b> (Line 5 times 75%)	<b>\$ 3,610,916</b>
<b>7</b>	<b>Amount of State Funds Requiring Match</b>	<b>\$ 326,121</b>
<b>8</b>	<b>Amount Due to Department (if negative) *</b> (Subtract line 7 from line 6)	<b>\$ 3,284,795</b>

\* Directions for Living has met the State's matching requirements. Accordingly, no funds are refundable to the Department of Children and Families.

Directions for Living

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

For the fiscal year ended June 30, 2021

This audit schedule is not applicable to Directions for Living for the fiscal year ended June 30, 2021.

Directions for Living

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2021

This audit schedule is not applicable to Directions for Living for the fiscal year ended June 30, 2021.



**AUDIT SCHEDULE**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED)**

Provider Name: Directions for Living

Audit Period 07/01/20 TO 06/30/21

**SAMH COVERED SERVICES OR PROJECTS**

**STATE SAMH-FUNDED**

**MENTAL HEALTH**

FUNDING SOURCES & REVENUES	CCST	TANF	Medical Services	Incidental / IDP	PATH
<b>IA. STATE SAMH FUNDING</b>					
<b>Current Year Funding</b>					
<u>Expenditure</u> <u>Report OCA #</u>	<u>Provider</u> <u>Subcontract</u> <u>Number</u>	<u>Funding</u> <u>Source</u>			
MH000	QB011	F / S	\$ 1,473,817	\$ -	\$ 129,446
MH0TB	QB011	F	-	96,048	-
MH076	QB011	S	-	-	68,802
MH0PG	QB011	F	-	-	397,750
MS091	QB011	F / S	-	-	-
MH027	QB011	S	-	-	-
MH0CN	QB011	F / S	-	-	41,840
MHES4	QB011	F	-	-	231,172
MHTRV	QB011	F / S	-	-	4,900
MS000	QB011	F / S	-	-	-
<b>Total Current Year Funding</b>			<b>1,473,817</b>	<b>96,048</b>	<b>407,358</b>
<b>Carry Forward Funding</b>					
<u>Expenditure</u> <u>Report OCA #</u>	<u>Provider</u> <u>Subcontract</u> <u>Number</u>	<u>Funding</u> <u>Source</u>			
<b>None</b>			-	-	-
<b>TOTAL STATE SAMH FUNDING</b>			<b>\$ 1,473,817</b>	<b>\$ 96,048</b>	<b>\$ 407,358</b>
<b>IB. OTHER GOVT. FUNDING</b>					
(1) Other State Agency Funding			\$ -	\$ -	\$ -
(2) Medicaid - Suncoast Region			1,433,963	-	102,279
(3) Medicaid - All Other Regions			-	-	-
(4) Local Government			-	-	2,609,436
(5) Federal Grants and Contracts			-	-	-
(6) In-Kind from Local Government			-	-	-
<b>TOTAL OTHER GOVT. FUNDING</b>			<b>\$ 1,433,963</b>	<b>\$ -</b>	<b>\$ 2,711,715</b>
<b>IC. ALL OTHER REVENUES</b>					
(1) 1st & 2nd Party Payments			\$ 187,537	\$ -	\$ 24,457
(2) 3rd Party Payments			39,060	-	262,121
(3) Medicare			785	-	203,918
(4) Contributions and Donations			-	42,506	116,370
(5) Other			-	-	33,734
(6) In-kind			-	-	317,888
<b>TOTAL ALL OTHER REVENUES</b>			<b>\$ 227,382</b>	<b>\$ 42,506</b>	<b>\$ 958,488</b>
<b>TOTAL FUNDING =</b>			<b>\$ 3,135,162</b>	<b>\$ 138,554</b>	<b>\$ 4,077,561</b>
				<b>\$ 68,802</b>	<b>\$ 3,292,031</b>

**AUDIT SCHEDULE**  
**SUBSTANCE ABUSE & MENTAL HEALTH SERVICES**  
**ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED**

Provider Name: Directions for Living

Audit Period 07/01/20 TO 06/30/21

		STATE-DESIGNATED SAMH COST CENTERS						
		STATE SAMH-FUNDED COST CENTERS						
		MENTAL HEALTH		SUBSTANCE ABUSE				
FUNDING SOURCES & REVENUES		Outpatient & Outreach	TOTAL MENTAL HEALTH	Outpatient & Outreach	Totals for State SAMH Funded Cost Centers	Totals for Non-State SAMH Funded Cost Centers	Total Funding	
<b>IA. STATE SAMH FUNDING</b>								
<b>Current Year Funding</b>								
<u>Expenditure</u>	<u>Provider</u>							
<u>Report OCA #</u>	<u>Subcontract</u>	<u>Funding Source</u>						
MH000	QB011	F / S	\$ -	\$ 1,603,263	\$ -	\$ 1,603,263	\$ -	
MH0TB	QB011	F	-	96,048	-	96,048	-	
MH076	QB011	S	-	68,802	-	68,802	-	
MH0PG	QB011	F	-	397,750	-	397,750	-	
MS091	QB011	F / S	600,000	600,000	-	600,000	-	
MH027	QB011	S	547,783	547,783	-	547,783	-	
MH0CN	QB011	F	-	41,840	-	41,840	-	
MH0CN	QB011	F	-	231,172	-	231,172	-	
MH0CN	QB011	F	-	4,900	-	4,900	-	
MS000	QB011	F / S	-	-	5,990	5,990	-	
Total Current Year Funding			1,147,783	3,591,558	5,990	3,597,548	-	
<b>Carry Forward Funding</b>								
<u>Expenditure</u>	<u>Provider</u>							
<u>Report OCA #</u>	<u>Subcontract</u>	<u>Funding Source</u>						
None			-	-	-	-	-	
<b>TOTAL STATE SAMH FUNDING</b>			\$ 1,147,783	\$ 3,591,558	\$ 5,990	\$ 3,597,548	\$ -	
<b>IB. OTHER GOVT. FUNDING</b>								
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ 45,277	\$ 45,277	
(2) Medicaid - Suncoast Region			2,139,557	3,675,799	-	3,675,799	-	
(3) Medicaid - All Other Regions			-	-	-	-	-	
(4) Local Government			1,442,882	6,946,599	-	6,946,599	-	
(5) Federal Grants and Contracts			-	-	-	3,582,142	3,582,142	
(6) In-Kind from Local Government			-	-	-	-	-	
<b>TOTAL OTHER GOVT. FUNDING</b>			\$ 3,582,439	\$ 10,622,398	\$ -	\$ 10,622,398	\$ 3,627,419	
<b>IC. ALL OTHER REVENUES</b>								
(1) 1st & 2nd Party Payments			\$ 780	\$ 212,774	\$ -	\$ 212,774	\$ -	
(2) 3rd Party Payments			79,317	380,498	-	380,498	-	
(3) Medicare			424,562	629,265	-	629,265	-	
(4) Contributions and Donations			6,300	165,176	-	165,176	-	
(5) Other			-	33,734	-	33,734	40,905	
(6) In-kind			7,380	325,268	-	325,268	-	
<b>TOTAL ALL OTHER REVENUES</b>			\$ 518,339	\$ 1,746,715	\$ -	\$ 1,746,715	\$ 40,905	
<b>TOTAL FUNDING =</b>			\$ 5,248,561	\$ 15,960,671	\$ 5,990	\$ 15,966,661	\$ 3,668,324	
							\$ 19,634,985	

AUDIT SCHEDULE  
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES  
 ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

Provider Name: Directions for Living

Audit Period 07/01/20 TO 06/30/21

**PART II: ACTUAL EXPENSES**

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS							TOTAL MENTAL HEALTH
	CCST	TANF	Medical Services	Incidental / IDP	PATH	Outpatient & Outreach		
<b>STATE-DESIGNATED SAMH COST CENTERS</b>								
<b>STATE SAMH-FUNDED COST CENTERS</b>								
<b>Mental Health</b>								
<b>IIA. PERSONNEL EXPENSES</b>								
(1) Salaries	\$ 3,117,201	\$ 203,147	\$ 861,584	\$ -	\$ 841,263	\$ 2,427,622	\$ 7,450,817	
(2) Fringe Benefits	538,507	35,095	148,842	-	145,331	419,380	1,287,155	
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 3,655,708</b>	<b>\$ 238,242</b>	<b>\$ 1,010,426</b>	<b>\$ -</b>	<b>\$ 986,594</b>	<b>\$ 2,847,002</b>	<b>\$ 8,737,972</b>	
<b>IIB. OTHER EXPENSES</b>								
(1) Building Occupancy	\$ 14,261	\$ 929	\$ 3,941	\$ -	\$ 3,849	\$ 11,106	\$ 34,086	
(2) Professional Services	77,466	5,048	21,411	-	20,906	60,329	185,160	
(3) Travel	4,149	270	1,147	-	1,120	3,231	9,917	
(4) Equipment	4,752	310	1,313	-	1,282	3,700	11,357	
(5) Client Support / Food Services	635,305	41,403	175,596	-	171,455	494,765	1,518,524	
(6) Medical and Pharmacy	-	-	-	80,459	-	-	80,459	
(7) Subcontracted Services	-	-	-	-	-	-	-	
(8) Insurance	168,556	10,985	46,588	-	45,490	131,269	402,888	
(9) Interest Paid	-	-	-	-	-	-	-	
(10) Operating Supplies and Expenses	344,587	22,457	95,243	-	92,996	268,358	823,641	
(11) Other	47,113	3,070	13,022	-	12,715	36,691	112,611	
(12) Donated Items	-	-	317,888	-	90	280	318,258	
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 1,296,189</b>	<b>\$ 84,472</b>	<b>\$ 676,149</b>	<b>\$ 80,459</b>	<b>\$ 349,903</b>	<b>\$ 1,009,729</b>	<b>\$ 3,496,901</b>	
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	<b>\$ 4,951,897</b>	<b>\$ 322,714</b>	<b>\$ 1,686,575</b>	<b>\$ 80,459</b>	<b>\$ 1,336,497</b>	<b>\$ 3,856,731</b>	<b>\$ 12,234,873</b>	
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>								
Administration	\$ 1,283,757	\$ 83,662	\$ 354,826	\$ -	\$ 346,457	\$ 999,767	\$ 3,068,469	
<b>TOTAL ACTUAL OPER. EXPENSES</b>	<b>\$ 6,235,654</b>	<b>\$ 406,376</b>	<b>\$ 2,041,401</b>	<b>\$ 80,459</b>	<b>\$ 1,682,954</b>	<b>\$ 4,856,498</b>	<b>\$ 15,303,342</b>	
<b>IIID. UNALLOWABLE COSTS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL ALLOWABLE OPER. EXPENSES</b>	<b>\$ 6,235,654</b>	<b>\$ 406,376</b>	<b>\$ 2,041,401</b>	<b>\$ 80,459</b>	<b>\$ 1,682,954</b>	<b>\$ 4,856,498</b>	<b>\$ 15,303,342</b>	
<b>IIIE. CAPITAL EXPENDITURES</b>	\$ -	\$ -	\$ 670,696	\$ -	\$ -	\$ 398,351	\$ 1,069,047	

AUDIT SCHEDULE  
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES  
ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

Provider Name: Directions for Living

Audit Period 07/01/20 TO 06/30/21

**PART II: ACTUAL EXPENSES**

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS				Total for All State-Designated SAMH Cost Centers	Administration	Total Expenditures
	STATE SAMH-FUNDED COST CENTERS						
	Outpatient & Outreach	Totals for State SAMH Funded Cost Centers	Totals for Non-State SAMH Funded Cost Centers				
<b>IIA. PERSONNEL EXPENSES</b>							
(1) Salaries	\$ 12,669	\$ 7,463,486	\$ 241,285	\$ 7,704,771	\$ 1,878,088	\$ 9,582,859	
(2) Fringe Benefits	2,189	1,289,344	41,683	1,331,027	143,822	1,474,849	
<b>TOTAL PERSONNEL EXPENSES</b>	\$ 14,858	\$ 8,752,830	\$ 282,968	\$ 9,035,798	\$ 2,021,910	\$ 11,057,708	
<b>IIIB. OTHER EXPENSES</b>							
(1) Building Occupancy	\$ 58	\$ 34,144	\$ 1,104	\$ 35,248	\$ 31,121	\$ 66,369	
(2) Professional Services	315	185,475	5,996	191,471	52,821	244,292	
(3) Travel	17	9,934	321	10,255	6,057	16,312	
(4) Equipment	19	11,376	368	11,744	8,404	20,148	
(5) Client Support / Food Services	2,582	1,521,106	49,175	1,570,281	47,710	1,617,991	
(6) Medical and Pharmacy	-	80,459	-	80,459	-	80,459	
(7) Subcontracted Services	-	-	-	-	-	-	
(8) Insurance	685	403,573	13,047	416,620	142,256	558,876	
(9) Interest Paid	-	-	-	-	84,391	84,391	
(10) Operating Supplies and Expenses	1,400	825,041	26,673	851,714	742,138	1,593,852	
(11) Other	191	112,802	3,647	116,449	29,237	145,686	
(12) Donated Items	-	318,258	-	318,258	7,010	325,268	
<b>TOTAL OTHER EXPENSES</b>	\$ 5,267	\$ 3,502,168	\$ 100,331	\$ 3,602,499	\$ 1,151,145	\$ 4,753,644	
<b>TOTAL PERSONNEL AND OTHER EXPENSES</b>	\$ 20,125	\$ 12,254,998	\$ 383,299	\$ 12,638,297	\$ 3,173,055	\$ 15,811,352	
<b>IIIC. DISTRIBUTED INDIRECT COSTS</b>							
Administration	\$ 5,218	\$ 3,073,687	\$ 99,368	\$ 3,173,055	\$ (3,173,055)	\$ -	
<b>TOTAL ACTUAL OPER. EXPENSES</b>	\$ 25,343	\$ 15,328,685	\$ 482,667	\$ 15,811,352	\$ -	\$ 15,811,352	
<b>IIID. UNALLOWABLE COSTS</b>	\$ -	\$ -	\$ (84,391)	\$ (84,391)	\$	\$ (84,391)	
<b>TOTAL ALLOWABLE OPER. EXPENSES</b>	\$ 25,343	\$ 15,328,685	\$ 398,276	\$ 15,726,961	\$	\$ 15,726,961	
<b>IIIE. CAPITAL EXPENDITURES</b>	\$ -	\$ 1,069,047	\$ -	\$ 1,069,047	\$ 145,686	\$ 1,214,733	

AUDIT SCHEDULE  
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES  
 ACTUAL EXPENSES AND REVENUES SCHEDULE (UNAUDITED) - CONTINUED

Provider Name: Directions for Living

Audit Period 07/01/20 TO 06/30/21

**PART III: UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS**

STATE-DESIGNATED SAMH COST CENTERS	
STATE SAMH-FUNDED COST CENTERS	
MENTAL HEALTH	SUBSTANCE ABUSE
Totals for State SAMH Funded Cost Centers	

III A. Unearned Funds	\$	-	\$	-	\$	-
III B. Funding Allocations	\$	-	\$	-	\$	-
III C. Excess Funds	\$	-	\$	-	\$	-



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
02/01/2022

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 rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Stahl & Associates Insurance, Inc. 110 Carillon Parkway  St. Petersburg FL 33716	<b>CONTACT NAME:</b> Sue Russell, CIC <b>PHONE (A/C, No, Ext):</b> (727) 391-9791 <b>E-MAIL ADDRESS:</b> certificatesstpete@stahlinsurance.com	<b>FAX (A/C, No):</b> (727) 393-5623
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Directions for Mental Health Inc dba Directions for Living 1437 S Belcher Rd Clearwater FL 33764-2829	<b>INSURER A:</b> Mental Health Risk Retention Group	
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	


**COVERAGES**                      **CERTIFICATE NUMBER:** CL222159595                      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			COP0002033	02/01/2022	02/01/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPIOPAGG \$ 3,000,000 \$
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY			COP0002033	02/01/2022	02/01/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE    OTH-ER E L EACH ACCIDENT \$ E L DISEASE - EA EMPLOYEE \$ E L DISEASE - POLICY LIMIT \$
A	Professional Liability**			COP0002033	02/01/2022	02/01/2023	Each Claim \$1,000,000 Aggregate Limit \$3,000,000

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

\*\*Employees and volunteers are insureds but only for acts within the scope of their employment by the Named Insured

<b>CERTIFICATE HOLDER</b>  For Information Purposes Only XXXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXX	<b>CANCELLATION</b>  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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AGENCY CUSTOMER ID: 00004364

LOC #: \_\_\_\_\_



# ADDITIONAL REMARKS SCHEDULE

Page \_\_\_\_ of \_\_\_\_

AGENCY Stahl & Associates Insurance, Inc.		NAMED INSURED Directions for Mental Health Inc, DBA. Directions for Living	
POLICY NUMBER			
CARRIER	NAIC CODE	EFFECTIVE DATE:	

### ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**

**FORM NUMBER:** 25      **FORM TITLE:** Certificate of Liability Insurance: Notes

A - Directors & Officers Liability including Employment Practices Liability Endorsement (EPLI), COP0002033, 2/01/2022 to 2/01/2023. \$1,000,000 Limit of Liability

\*\*Sexual Misconduct Limits \$1,000,000/3,000,000 (Defense inside the limit)



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
02/01/2022

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 rights to the certificate holder in lieu of such endorsement(s).


<b>PRODUCER</b> Stahl & Associates Insurance, Inc. 110 Carillon Parkway  St. Petersburg FL 33716	<b>CONTACT NAME:</b> Sue Russell, CIC <b>PHONE (A/C, No, Ext):</b> (727) 391-9791 <b>E-MAIL ADDRESS:</b> certificatesstpete@stahlinsurance.com	<b>FAX (A/C, No):</b> (727) 393-5623
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Directions For Mental Health Inc dba Directions for Living 1437 S Belcher Rd Clearwater FL 33764-2829	<b>INSURER A:</b> Auto Owners Insurance Co <b>NAIC #</b> 18988	
	<b>INSURER B:</b> Lloyds of London	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** CL222159601      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY			5107429900	02/16/2022	02/16/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP \$ 10,000
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below			N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Cyber Liability \$10,000 ded per Claim			ESJ0526898887	02/14/2022	02/14/2023	Each Claim Limit \$2,000,000 Aggregate Limit \$2,000,000

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

<b>CERTIFICATE HOLDER</b>  For Information Purposes Only XXXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXX	<b>CANCELLATION</b>  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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AGENCY CUSTOMER ID: 00004364

LOC #: \_\_\_\_\_



# ADDITIONAL REMARKS SCHEDULE

Page \_\_\_\_ of \_\_\_\_

AGENCY Stahl & Associates Insurance, Inc.		NAMED INSURED Directions For Mental Health Inc	
POLICY NUMBER			
CARRIER	NAIC CODE	EFFECTIVE DATE:	

### ADDITIONAL REMARKS

**THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,**

**FORM NUMBER:** 25      **FORM TITLE:** Certificate of Liability Insurance: Notes

E - Crime/Fiduciary Coverage; Chubb Insurance Companies Policy #81708716 Effective 01/15/2022-01/15/2023

\*Employee Dishonesty \$500,000 / \$10,000 Deductible

\*Forgery & Alteration \$500,000 / \$10,000 Deductible

\*Theft, Disappearance, & Destruction \$500,000; \$10,000 Deductible













