

Application Form

Organization Information

An informational webinar about this application is available to watch.

The rubric that will be used to score this proposal can be downloaded [here](#).

If you would like to complete this application first in Microsoft Word, you may download a Word version [here](#). Please pay attention to character limits.

Brief Project Descriptor

Please briefly describe this organization's request.

Organization Name*

Directions for Living

Project Name*

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

Largo Center Upgrades

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

Mission Statement*

What is your organization's mission statement?

Directions for Living's 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*

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

\$23,380,193.00

Amount Requested*

The maximum grant amount is \$500,000.

\$203,635.00

Does the total project cost exceed the amount your organization is requesting?*

Please note: Answering "Yes" will cause additional questions to load later in this application.

Examples

ABC Childcare is seeking funding for a new playground. ABC Childcare is asking PCF to fund \$150,000 for certain equipment, and will seek other funding and donations for the remaining \$20,000 of the playground. ABC Childcare would select "Yes" for this question.

Better Tomorrow, a mental health provider, is looking to expand their counseling center by two rooms to meet increased service demand arising from the pandemic. Better Tomorrow has secured \$25,000 in private contributions, and wants to request the remaining \$125,000 in this grant. Better Tomorrow would select "Yes" for this question.

DBE Food Pantry is seeking funding a new HVAC unit for their pantry, and is requesting \$40,000 from PCF to cover the entire cost. DBE Food Pantry would select "No" for this question.

No

Rent vs. Own*

Does your organization rent or own the property for which you are proposing modifications?

Own

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

Pinellas County Priority Areas*

For Round 2 of this funding process, the ARPA Nonprofit Capital Project Fund is prioritizing organizations that offer programming, and whose capital purchase is related to, the following areas:

- Individuals with Disabilities
- Food Security
- Specialized Healthcare
 - Mental Health
 - Dental Care
 - Substance Use Disorders
- Housing

Not offering programming in these areas does not disqualify you from applying. However, this prioritization will result in 10 bonus points being awarded to eligible requests when scored.

Does your organization and its proposed capital purchase fit into one of these areas?

Yes

Programming 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?

If you have indicated above that your programming and proposed purchase fit into the priority areas for this funding round, please be sure to describe the relevant programming.

Directions for Living (DFL) has a rich history of healing and preventing trauma in Pinellas County due to homelessness, mental illness, and addiction, which fits into the priority areas of specialized healthcare and housing identified by the County. For 41 years, DFL has served local residents of all ages by providing crucial

research-supported and evidence-based specialized behavioral health care, to tens of thousands of adults, children, and families annually. DFL provides critical medical (i.e., psychiatric, medication management, counseling) and clinical (i.e., adult and child case management) services and is dedicated to making behavioral healthcare accessible and affordable.

For 35 years, DFL has served the local homeless population through a variety of housing services that make up a mini continuum of care including: 1) homeless intensive case management and care coordination, 2) prevention and diversion, 3) rapid rehousing, 4) homeless street outreach, and 5) housing-focused outreach to individuals, the elderly, chronically homeless, adults with dependent children, and young adults who have aged-out of the child welfare system.

DFL maintains licensure in accordance with Chapter 397, Florida Statutes to provide substance abuse services for general intervention and outpatient treatment for children and adults. All DFL programs are nationally accredited. In 2021, the Commission on Accreditation of Rehabilitation Facilities (CARF) granted a 3-year reaccreditation for DFL's programs, for the ninth consecutive cycle, which represents the highest level of accreditation that can be awarded and demonstrates DFL's adherence to the CARF standards.

DFL offers hope to those who are mentally and physically wounded by a traumatic life change through a care connection of compassion, guidance, and support with the overall goal of helping more people realize greater self-determination and self-sufficiency through mental health, substance use, and housing services.

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.

It will take years before the effects of the COVID-19 pandemic are fully realized. Literature states that the mental health impact of large-scale disasters last longer than the physical impacts and so it is expected that the long-term behavioral health implications of the pandemic will extend over 5-8 years and perhaps longer. Pinellas County already has one of the highest rates of death by suicide and overdose, Baker Act committals, and homelessness in the state.

According to the Florida Department of Health (FDoH), in 2021, 184 Pinellas County residents died by suicide—this does not account for the more than 1,188 youth and adults who experienced non-fatal intentional self-harm injuries. Pinellas County 2021 estimates state that 34,231 adults experienced a serious mental illness and there were 11,219 individuals hospitalized as a result of mental disorders (FDoH). Even as recently as 2022, nearly 14 percent of Pinellas County youth aged 11-17 reported having harmed themselves without wanting to die and nearly 30 percent reported depressive symptoms such as feeling sad or hopeless for two or more weeks (FDoH). Further, in 2021, 1,056 Pinellas County residents died from drug overdoses and there were an additional 2,755 non-fatal overdose emergency department visits (FDoH). In the 2023 Point-In-Time Count, there were over 2,000 individuals that were identified as homeless, a further 675 individuals in jail were identified as homeless, and nearly 4,800 children and their families experienced homelessness in the 2022-23 school year according to the Pinellas County School System HEAT team.

Directions for Living (DFL) understands that timely access to services and supports is critical for addressing these behavioral health and housing challenges. In order to meet the increased demands for services in Pinellas County, DFL has expanded several programs and service lines and is hiring more highly-skilled staff, which has led to our need for upgrades to our Largo Center.

Negative Economic Impact*

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.

The more quantifiable your negative economic impact is, whether it be fiscal losses/pressures or increased service demand, the stronger your answer will be. Use numbers whenever possible. The more specific your evidence, the better.

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

The pandemic caused a negative economic impact to Directions for Living (DFL) in nearly every way possible. DFL experienced a decrease in revenue between the calendar years 2019 and 2021, totaling \$6,991,966.

In addition to the above loss of revenue, there were other financial strains to the organization that are difficult to quantify. DFL's sole annual fundraiser, the PB&J Run was made virtual in 2020 and 2021, resulting in fewer participants and a 50% decrease in funds raised. The PB&J Run is expressly for the purpose of raising unrestricted funds to offset costs of capital improvements and outstanding co-pays. The loss of these unrestricted funds has resulted in fewer dollars available for projects such as the ones requested in this application that have arisen from the pandemic.

DFL saw an increase in need for behavioral health and housing stability support services due to the uncertainty of the pandemic and significant increases in rent and other housing costs. The pressure to provide more behavioral health and housing-focused support services to more people further taxed an already overtaxed system. Additionally, more staff and greater capacity was and still is needed to meet the increasing demand for these services, leading to the need for capacity building projects such as these.

Turnover has always been higher in social services and health care professions, but an unprecedented spike of individuals leaving the workforce across all industries from 2020-2022 has been exacerbated by quiet quitting and "the great resignation," resulting in 30-50% turnover during the pandemic. Inflation has increased the cost of doing business significantly, including market salaries for nearly all positions, and the cost of health, auto, and liability insurances. Governor DeSantis also signed the Freedom First budget into law, requiring Medicaid providers to increase minimum wage to at least \$15.00 per hour.

These losses in funds continued as new expenses related to the pandemic incurred. DFL provides face-to-face services and a high level of contact to highly vulnerable people, in home and in clinic. Because services could not be stopped during the global pandemic, DFL had to invest in Personal Protective Equipment (i.e., masks), Zoom licensures, and new equipment (i.e., products for telehealth). Further, DFL has had to obtain virus resistant flooring, furnishings, improved quality air control devices, hands free lighting, and more.

Negative Economic Impact - Uploads

You have the option to upload supporting documentation regarding negative economic impact. However, please limit your upload to no more than five pages. Word, Excel, JPG and PDF files are accepted.

Negative Financial Impact (1).pdf

Pandemic Relief Funding*

Please describe all government pandemic relief funding your organization has received since the onset of the pandemic (March 2020). This includes but is not limited to the Pinellas CARES Nonprofit Partnership Fund, other ARPA funding, PPP (Paycheck Protection Program), and Community Block Development Grants specifically targeting COVID-19 relief.

Explain why or how this pandemic-relief funding has not alleviated the negative economic impact you have described above. Potential reasons include expiration dates on certain funding, inflationary pressures, restrictions prohibiting capital expenditures, or the funding simply not being enough to remedy the harm you've indicated above. **The more concrete your numbers, the better.**

If you have not received government relief funding for your organization since the onset of the pandemic, write "No pandemic relief funding received" below.

Directions for Living (DFL) received a variety of pandemic related relief funding for the purposes of addressing the increased demand for homelessness prevention, housing stability, rehousing, and mental health first aid (MHFA) training for first responders. 50% of the COVID-19 relief funding was pass through dollars and were paid directly to hotels, landlords, and utility companies. The remaining funds were used to hire additional staff to serve the individuals and families who received the financial assistance and those who were providing MHFA training. These funds were not intended to remedy the harm caused to DFL (e.g., inflationary pressure, loss of revenue, new expenses, etc.), rather they were intended for the expressed purpose of identifying and assisting individuals and families from becoming or remaining homeless, and to educate first responders on how to recognize mental health conditions related to COVID-19. These funds had restrictions on allowable expenses and funding capital expenditures was prohibited.

DFL received \$212,199 through City of St. Petersburg CARES, \$38,708 through City of St. Petersburg Motel/Hotel Vouchers, \$1,231,334 through PCF CARES, \$130,814.00 through the City of Clearwater Prospect Towers, \$38,987 through City of Clearwater CDBG-CV, \$903,107 through Pinellas County HLA ESG-CV CARES, \$1,189,090 through Pinellas County HLA ESG-CV2 CARES, \$593,832 through Pinellas County CARES ESG-CV, \$183,979 through Pinellas County CARES ESG-CV, \$186,804 through Pinellas County DOH CARES, \$25,000 through City of Largo ARPA, \$138,583.75 through the Non-Profit Capital Projects ARPA Fund, and \$3,582,000 through the Payroll Protection Plan (PPP).

DFL received financial benefit from the ARPA funds and PPP loan, totaling \$3,745,583.75, all other funding went directly and exclusively to provide new or enhanced services to the community and clients in need due to the impact of COVID-19. The PPP loan covered two quarters of payroll and the ARPA funds were specifically to cover the cost of unpaid co-payments for the people of Largo who otherwise could not afford to access mental health services and furniture for our Clearwater Center. The financial benefit of these funds has not been enough to rectify the negative economic harm done by the pandemic, totaling nearly \$7 million. DFL continues to rebuild the number of clients served in all programs and is renegotiating contracts as quickly as possible to account for the rising staffing costs.

Proposal Description*

The American Rescue Plan Act requires a request that is reasonable and proportional to the level of negative 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 project proposal and address the following:

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

As mentioned, the pandemic caused a massive increase in need for behavioral health and housing support services. To meet this need, Directions for Living (DFL) has expanded programs, increased staff, and is maximizing our space to provide services. The upgrades listed in this application will allow DFL to effectively provide more services in a space that has been upgraded to mitigate the spread of viruses including COVID-19, thus addressing the economic harm done by the pandemic. To this end, DFL has moved 100+ team members to our Largo Center. As a result, the Largo office now needs several updates to accommodate the increase in the number of staff sharing this space and the increased number of individuals to receive services. DFL is respectfully requesting \$203,635 to update the access control system, bathrooms, and work stations at our Largo Center.

Updating the access control system will allow improved access control levels with specific access control authorizations by using electric locks, card readers, and access control cards based on credentials. With more individuals at the Largo Center, we must retrofit the building to be hands free to reduce the potential spread of viruses by reducing contact with high touch areas (e.g., door handles). This project includes the replacement of door lever sets and door strikes as appropriate. The average lifespan for an access control system is 10-15 years.

Five bathrooms at the Largo Center are outdated and do not meet the needs of the number of staff located there. The bathrooms have outdated toilets, lights, sinks, fixtures, and flooring, has peeling paint, and the stalls and countertops are in disrepair. This project includes replacing current lights, sinks, soap dispensers, hand dryers, counter tops, stalls, toilets, and floors with low contact, low touch and easy to clean options. The walls will be painted and a small storage space will be added for bathroom supplies, such as toilet paper and cleaning supplies. The average lifespan of a bathroom is 7-10 years.

DFL will install work stations for staff who have moved to the Largo Center. When these staff are not in the field, it is important that they have access to a space to continue their work. This project includes building custom desktops, anchoring desktops to the walls through the studs with brackets, installing wiring and electrical outlets, and ensuring quality and safety. The average lifespan of these workstations are about 15 years.

Number Served*

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

32046

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.

Duplicated

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 project.

N/A

Organizational Sustainability*

How does this project contribute to the long-term sustainability of your organization and the work it does? That is, what impact will this project have on your organization and/or its clients over the long-term?

Examples include increased service capacity, reduced cost of delivering services over time, higher-quality or more equitable service delivery, and increased lifespan/quality of property.

Quantifiable numbers will strengthen your answer.

The pandemic caused a huge increase in the need for behavioral health and housing support services. To meet this need, Directions for Living (DFL) has had to restructure the agency in ways that would increase our service capacity. One way that DFL is doing this is maximizing the available space in our facilities for services. DFL has two Centers, our Clearwater Center and our Largo Center. Between the two Centers, DFL has approximately 40,000 sq. ft. for services, lobby space, training and conference areas, our on-site pharmacy, staff offices, and storage. Our limited space, combined with expanding programs and a large number of staff being added has required DFL to reorganize how we utilize our spaces to provide services in the most effective manner possible. Previously, all Housing First and Family First Division services were based out of the Largo Center while the Outpatient Services Division was based out of the Clearwater Center. The Housing First and Family First Divisions are primarily field-based services and the Outpatient Services Division is a mix of in-office and field-based services. In order to maximize space for in-office services, field-based services moved to the Largo Center.

To this end, there are 100+ new staff at the Largo Center from this move and the expansion of our programs. This has opened up more space for services conducted in-office at our Clearwater Center and allowed field staff to more effectively use multi-purpose spaces at the Largo Center. However, there are upgrades that need to be made to the Largo Center to accommodate this massive increase in staff in order to ensure the longevity and sustainability of this change, which is necessary to increasing our service capacity.

Project Specifics

Permits*

Please describe any permits necessary for the successful completion of this proposed project. Be sure to include any permits already obtained or in progress, and/or what the timeline is to acquire permits.

A permit from Pinellas County will be required for the electrical work in the workstation project. Directions for Living will apply for the permit upon award and anticipates that it will take one month to obtain.

Plan Set*

Do you have a plan set for this project?

A plan set refers to the "batch" of plans, drawings, prints, files, etc., that you receive from an architect that explains what needs to be built, how, and where. **Not all qualifying projects in this process require a plan set.**

If you answer Yes, you should upload the Plan Set in the question below.

No

Plan Set Upload

If you answered "Yes" above, please upload the Plan Set here. If you have trouble with file size limitations, please reach out to Rose Cervantes at rcervantes@pinellascf.org. If you have any narrative to accompany the plan set, you may write it below.

PDF files are permitted.

Construction Schedule/Timeline*

Given a spending deadline of December 31, 2026, give a detailed and **realistic construction schedule**/timeline as to how this large capital project will be executed and completed. If there are phases to this project, indicate so in the narrative below. If you specified that permits were needed for this project above, ensure you include the acquisition time in the schedule.

Please include the following:

- 1. How the timeline/schedule was developed, and by whom.**
- 2. Timeline of planning and execution. Please include start and end dates by month and year. For example, April 2023 - June 2023.**

Example:

Better Tomorrow is proposing the expansion of their counseling center. This requires a 2-month planning phase, one month to obtain all necessary permits, and four months to build. Better Tomorrow would list each phase, a brief description of what takes place in each phase, and an estimated start and completion date for each phase, and an explanation of how the schedule was developed.

Directions for Living (DFL) will complete these upgrades in stages. DFL will be able to immediately begin contracting upon award in January 2024.

First, DFL will complete the access control system. DFL is estimating this project will take a week. However, as a result of our experience, we have allotted one month for the project to account for unforeseen events that may occur. DFL intends to start this project by February 2024 and the project will be completed by the

middle of March 2024.

Next, DFL will install the workstations. A permit is required and it will require one month lead time to obtain permits. DFL will apply for the permits upon award. DFL is estimating this project will take a week to complete once the custom desktops are created. However, as a result of our experience, we have allotted one month for the project to account for unforeseen events that may occur. This project will start at the beginning of March 2024 and will be completed by the middle of April 2024. Each room will be completed separately and the built-in desks and electrical outlets would be installed at the same time. Materials for this project will be ordered prior to the anticipated start date and the project will begin upon their arrival.

Last, DFL will remodel the five bathrooms identified. This project will be completed in phases to minimize disruption to staff and clients in the building. DFL is estimating this project will take three months to complete. The project will start in the beginning of May 2024 and will be completed by the end of August 2024. Materials for this project will be ordered prior to the anticipated start date and project will begin upon their arrival.

This plan was developed by DFL's Facilities Manager under guidance from the selected vendors. Start dates were determined based on how long it will take materials to arrive, prioritization of the projects, and the time it will take to complete the projects, including permitting. The vendor for the access control system can start work almost immediately and does not need to order special materials. The access control project is DFL's highest priority, it was prioritized as the first project to be completed. The workstations are also a high priority, however the materials need to be ordered and a permit must be obtained, therefore it was prioritized as the second project. The bathroom materials will take the longest to arrive and will need to be completed in phases, so it will be completed last. It is possible that materials will arrive sooner than anticipated or permitting will be completed sooner than the one month time frame and the projects will be able to be completed sooner than anticipated. If that is the case, DFL will work with the vendors to update the identified timeline.

Team Leadership*

Please describe the following:

1. The team and leaders that will be overseeing this proposed project.
2. Their relationship to your organization
3. Their role in this project
4. Whether or not they have overseen similar projects

Directions for Living (DFL) has extensive experience carrying out capital improvement projects and is well positioned to execute this initiative due to our in-house level of expertise. DFL's Facilities Manager has 31 years of experience, several relevant certifications, and he has overseen roughly \$22M in construction renovations at healthcare facilities throughout his professional career. During his tenure at DFL, the Facilities Manager has managed many large-scale renovation projects and he oversees a dedicated 3 person facilities team that takes care of ensuring the interior and exterior of both of our buildings is properly cleaned, sanitized, and well-maintained. The Facilities Manager is also supported by the Director of Finance, who oversees the process, approves payments, and draws down and monitors grant funds.

DFL has completed similar work over the years under the guidance of our Facilities Manager. In FY 2022/23, DFL completed or is in the process of completing the following initiatives under his leadership: 1) the addition of exterior lighting in our Clearwater Center and Largo Center parking lots, 2) the installation of fencing around the Largo Center, 3) the installation of security systems, 4) the repair of the exterior wall of our Clearwater Center building, 5) the addition of plumbing in to two of our office spaces to convert them into medical exam rooms, and 6) a full roof replacement and the installation of solar panels at the Clearwater Center. Further, our Facilities Manager has overseen several projects directly related to the ones proposed in

this application. The Facilities Manager oversaw the installation of the access control system at the Clearwater Center, several bathroom renovations, and office remodels.

Geographic Impact and Priority Populations

The ARPA Nonprofit Capital Project Fund seeks to offset the negative economic impact Pinellas nonprofits faced due to the COVID-19 pandemic. Organizations who serve disproportionately impacted communities will be considered as serving a priority population. There are several ways to determine if your clients were disproportionately impacted.

Examples of disproportionately impacted communities include those who meet at least one of the following descriptions:

- Low- and moderate-income household and communities
- Households that qualify for federal assistance programs, such as SNAP and TANF
- Historically marginalized communities (BIPOC communities, persons with disabilities, LGBTQ+, religious minorities, and other communities that fit in the Equity definition provided on the ARPA website and application)
- Organization located or serve households within a Qualified Census Tract (QCTs)
 - Defined by U.S. Department of Housing and Urban Development (HUD)
 - To assess if your organization serves or is headquartered in a QCT, use this link. 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.

Benefits and Geography of Project*

Please describe how the communities/clients that will benefit from this capital purchase, and how they were disproportionately impacted by the pandemic according to the examples above.

Directions for Living's (DFL) clients are disproportionately underserved and some of the most vulnerable individuals in Pinellas County. Most of DFL's clients are at or below the Federal Poverty Line, struggle with housing instability or are homeless, experienced trauma and severe and persistent mental illness, and are uninsured or underinsured. DFL clients identify as every race, ethnicity, religion, age, as physically disabled, and LGBTQ+.

DFL is a contracted homelessness prevention provider utilizing Temporary Assistance for Needy Families (TANF) funding, a rehousing and Prevention provider using Emergency Solutions Grants (ESG) funding, and the sole contracted Projects for Assistance in Transition from Homelessness (PATH) provider. Moreover, DFL is the Family Works provider for Pinellas County Schools. This leads to DFL having a disproportionately high number of clients utilizing federal and local programs for homeless and housing unstable individuals and families.

Further, DFL targets areas of Pinellas County that have disproportionately high needs. For example, DFL targets several Qualified Census Tracts (QTCs). 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. Prospect Towers, located in QTC 259.00, was

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. All of these communities have been disproportionately impacted by the pandemic.

Households with low-moderate income and/or struggled with housing instability or homelessness were faced with inflation, rising housing costs, staggering unemployment rates, and long waitlists for any services or relief. Communities of color, the elderly, those with disabilities, and other high-risk groups experienced severe illness or died from COVID-19 at disproportionately high rates. Further, all of these communities went into the pandemic with higher instances of mental health conditions and past traumas and likely disproportionately experienced more trauma throughout the pandemic. These groups will benefit from the projects in this application by having a greater access to behavioral health and housing support services that they desperately need.

Headquarters Location*

Please provide your organization's headquarters address as it appears on your Sunbiz account. To check your registration with Sunbiz, you may search their database.

1437 S. Belcher Rd., Clearwater, FL 33764

Project Location*

Please provide the address or intersection where the property being modified is.

8823 – 115th Avenue North, Largo, Florida 33773

Community Connection

PCF understands the value of authentic and diverse representation in philanthropy and in Pinellas County. To this end, we ask demographic and representation questions to gauge the human impact your organization has on the communities 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.

If your staff, board, executive leadership, or long-term volunteers have personal identities or experiences that allow for a meaningful connection with your clients, please feel free to describe this connection below. When possible, please use internal data or specific details to describe how your organization is representative and connected to the communities you serve.

Directions for Living (DFL) has a rich history of healing and preventing trauma for children and families in Pinellas County, specifically due to homelessness, child abuse or neglect, mental illness, adverse childhood experiences, and addiction. Over the decades of service, DFL 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 behavioral health services regardless of which system a client encounters first. It is DFL's top priority to maintain these connections with the community.

Moreover, the Adverse Childhood Experiences (ACE) survey has taught us that nearly every single individual employed by DFL has a prior trauma history of their own, many self-scoring 4 or more on the ACE survey. Additionally, DFL employs individuals with lived experience who work from a place guided by personal experience and understanding. Employing Peer Mentors to walk and work alongside clients is considered highly beneficial in terms of increasing service engagement and utilization. DFL believes that this type of support is a unique and essential team element for building trust, ensuring long-term stabilization, increasing hope, and modeling that recovery is possible. DFL places strong emphasis on diversity and ensuring that our Board of Directors, volunteers and staff represent the socioeconomic, cultural, and demographic makeup of the populations we serve. Although not a requirement for board membership, each DFL Board Member has had involvement, either directly or indirectly, with the social services we provide (e.g., adoption, mental illness, addiction, experience with homelessness). DFL staff self-identify as every race, LGBTQ+, and physically disabled, which reflects the diverse population of clients we serve and staff at all levels of the agency have experience with the services we provide.

As part of our Total Quality Management (TQM) 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. Further, as part of TQM, DFL's Provider and Employer of Choice committees address diversity, inclusion, and equity, from the perspective of clients, staff, and the community.

Board Membership*

Do your board members consider themselves a member of one or more of the following populations?

- 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

Executive Level Leadership Team*

Does your executive leadership team consider themselves a member of one or more of the following populations?

- 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

LGBTQ+

CEO/Executive Director*

Does your CEO/Executive Director consider themselves a member of one or more of the following populations?

- 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 disable

None of the above

Financial Overview

BIDS MUST BE DATED JULY 5, 2023 OR LATER.

- The file attached below should contain current, verifiable bids, estimates, or price lists [from your potential vendor(s)]. *Please ensure there is a date noted on the bid or some annotation as to when when you obtained these estimates/bids.*
- If your project costs LESS than \$75,000, you must upload TWO verifiable bids or estimates for the proposed project.
- If your project is EQUAL TO or MORE THAN \$75,000, you must upload THREE verifiable bids or estimates for your proposed project.
- If you have already selected a contractor for this process and do not have multiple bids to upload, please ensure you answer the narrative questions below thoroughly.

Bid/Estimate #1*

PDF files are accepted.

Bathroom Quotes.pdf

Bid/Estimate #2

PDF files are accepted.

Access Control Quotes.pdf

Bid/Estimate #3

PDF files are accepted.

WorkStation Quote.pdf

Selected Contractor*

If you have not yet selected a contractor and have uploaded multiple bids above, please write N/A below or you will not be able to submit your application.

If your organization has already selected a contractor for this proposed capital project, please describe the process through which this contractor was chosen, and be sure to answer:

1. Was there a competitive bid process? That is, were multiple bids collected in order to evaluate multiple contractors? Describe this process (names of contractors, number of bids collected, prices, and why the contractor was chosen).
2. What personnel members at your organization selected the contractor?
3. Has a contract been executed with this contractor? **If yes, upload the contract here. If no, please describe the status of contract.**

If a contractor has already been selected AND a competitive bidding process was not used, the project will lose points.

1. There was a competitive bid process for two upgrades listed in this applications. For the bathroom remodel, the three vendors who submitted bids include Handy Pros, LLC (\$99,000), CMK Construction, Inc. (\$116,144.85), and KLP Construction Corp. (\$101,500). Handy Pros, LLC was selected as the vendor because they provided the lowest responsive quoted price, KLP Construction Corp. had relatively low costs, but was not the cheapest and was otherwise comparable to Handy Pros, LLC, and CMK Construction, Inc. was the most expensive even with \$10,000 in discounts and required a higher deposit than the other vendors. For the access control system, the two vendors who submitted bids include Affordable Lock & Security Solutions (\$46,821.60), and Paramount Security Solutions, Inc. (\$35,319). Paramount Security Solutions, Inc. was selected as the vendor because the costs were significantly less than Affordable Lock & Security Solutions. For the workstation project, despite best efforts, Directions for Living was unable to obtain two quotes. Several vendors were contacted to provide quotes and canceled appointments to survey the site and provide bids. Handy Pros, LLC was the only vendor to successfully submit a bid for \$50,000 and was selected to do the work.
2. The selected bids were evaluated and chosen by the Facilities Manager and the Director of Finance.
3. Contracts have not yet been executed. Contracts will be executed with the vendors upon funds being awarded.

Minority/Woman-Owned Business

Is your selected contractor, or the bid you are going to choose if funded, one of the following:

- Small-business enterprise (SBE)
- Disadvantaged business enterprise (DBE)
- Minority and/or woman-owned business (MWBE)

No

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."

KLP Construction Corp., who submitted a bid for the bathroom renovations, is owned by a Directions for Living (DFL) staff person. The staff person is not a member of DFL Leadership and has no decision making power relating to these projects or this funding. The bid made by KLP Construction Corp. was not selected to move forward as the vendor for this project.

Budget Detail*

Please upload a clear, easily readable budget that breaks out costs for this proposed project. Ensure that it is clear what portion would be paid for through this grant funding and what would be paid for from other sources. **Be sure that the budget includes 10-20% for contingencies and any costs related to performance and payment bonds for construction projects.**

If you are going to request the permitted indirect cost of up to 5%, please be sure this is represented in your budget.

An example budget is available here.

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

PDF and Excel files are allowed.

Large ARPA Round 2 Budget.xlsx

Other Funding Sources*

Please describe any other funding that your organization has applied for or obtained for this project. This includes but is not limited to Community Development Block Grants (CDBG), local government grants (including Tourist Development Council funding), foundation grants, and donors (you do not need to disclose donor identities, simply amount raised that is allocated to this project). This includes any matching grants or in-kind contributions you may have obtained.

If none, please explain why no additional funding sources have been pursued.

Please be sure all funding sources below are represented in the "Applicant Match" column in the Budget Summary you have uploaded above.

Directions for Living (DFL) has not previously applied for funding for the upgrades listed in this application and, if fully funded, no other funding sources will be required to complete these upgrades. The increased

demand for behavioral health services during the pandemic created an unprecedented need for DFL to expand our capacity while ensuring the safety of staff and clients. This surge in demand, combined with the urgent need to increase staff numbers to address the mental health crisis exacerbated by the pandemic, forced DFL to reevaluate our physical space and infection control measures with very little funding available to do so. Moving 100+ staff to the Largo Center has allowed for more space in the Clearwater Center to be available for in-clinic services and for the maximization of spaces in the Largo Center for field-based work, which has allowed DFL to increase the number of services to keep up with demand. However, several further costs have come out of this move relating to the need to prevent the spread of viruses like the COVID-19 virus through touchless, and improving the facilities themselves to handle the increased volume of staff. As the move is quite recent, the need for the upgrades listed in this application have been determined recently and there has been no other funding available since the need was determined to cover these costs.

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 project **decreases** ongoing operating costs, how will it do so?
- If this project **does not affect** operating costs, please note so below.

There will be no change in operating costs.

Fund Management Capacity*

Please describe your organization's capacity to manage these potential ARPA funds in terms of fiscal management and financial infrastructure.

This includes, but is not limited to, the use of accounting software that can track a general ledger and multiple accounts and the ability to work on a reimbursement-basis.

The inability to handle a reimbursement-based grant does not disqualify your organization from applying.

Directions for Living (DFL) maintains a robust Finance and Revenue Cycle Management Department. DFL maintains a chart of accounts with appropriate descriptions to indicate type of general ledger accounts: 1) Asset, 2) Liability, 3) Net Asset, and 4) Revenue or Expense Asset. Liability and Net Asset activities are tracked primarily at the organizational level, while revenues and expenses are tracked at a Program, Services, Fund Source, and Location level. In addition, DFL undergoes an annual audit by an independent certified public accounting firm. The audit reviews the organization's financial records and internal control procedures on a minimum of an annual, or as-needed, basis. As a 41-year organization that oversees a multitude of revenue streams, DFL has all available resources necessary to ensure cash flow of this project is awarded. Specifically, DFL has the financial strength and available credit to cover expenses until which time they are promptly reimbursed.

Corrective and Investigative Action/Grant Recall*

In the past three (3) years, has your organization had any of the following occur:

1. Been under legal investigation by a local, state, or federal institution?
2. Been placed on a corrective action plan by a funder?

3. Had grant funding recalled by a funder?

If yes, please describe the investigation, corrective action plan and/or grant recall, and the current status of such incidents. If no, write "N/A"

1. Directions for Living (DFL) has not been under investigation by a local, state, or federal institution in the past three years.

2. DFL has been placed under corrective action in the last three years. Action plans are common and, in the case of DFL, frequently minor and are able to be quickly and easily resolved. For example, DFL was placed on an action plan for the timeliness and accuracy of data being entered into the Pinellas Homeless Management Information System (PHMIS). The problems with data entry were primarily due to the PHMIS system itself. Unfortunately, the PHMIS vendor is unable to edit or modify the system to meet the needs of the Homeless System of Care. Nonetheless, DFL was able to quickly improve our data timeliness and accuracy by hiring a dedicated PHMIS position. This position is responsible for being a super-user of the PHMIS system, pulling reports daily, identifying data or system errors, correcting all errors on the reports, etc. As a result, DFL now scores in the 95 percent range for timeliness and accuracy of data in the PHMIS. DFL is not currently on any action plans.

3. DFL has not had grant funding recalled in the last three years.

Organization Documentation

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.

DFL Annual Budget FY 2024_.pdf

Board of Directors List*

Please upload a current list of members of your organization's Board of Directors. Excel, Word, and PDF formats are acceptable.

2023 BOD list.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.

Directions for Mental Health Inc. 2021 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 Financial Statements - 2022.pdf

Insurance

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 project. 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.

PCF Insurance.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

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 monthly expenditure reports until their project is completed and their contract is closed out.

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.

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

Additional Information

Additional Upload

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

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?

File Attachment Summary

Applicant File Uploads

- Negative Financial Impact (1).pdf
- Bathroom Quotes.pdf
- Access Control Quotes.pdf
- WorkStation Quote.pdf
- Large ARPA Round 2 Budget.xlsx
- DFL Annual Budget FY 2024_.pdf
- 2023 BOD list.pdf
- Directions for Mental Health Inc. 2021 Form 990 PDC.pdf
- DFL Financial Statements - 2022.pdf
- PCF Insurance.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.



Directions for Living
LIFE GETS BETTER HERE.™

ARPA Non-Profit Capital Project Fund – Large Projects Round 2

Largo Center Upgrades

Bathroom Remodel Bids Overview

All quotes reflect the remodel of 5 bathrooms in Directions for Living's Largo Center (2 men's bathrooms, 2 women's bathrooms, and a lobby bathroom) to include demolition, flooring, plumbing, electrical work, painting, and fixtures.

Quote 1: Handy Pros, LLC

Bid total: \$99,000.00

Special Notes: 25% deposit required, 90 day warranty on labor, 1 year warranty on parts

Quote 2: CMK Construction, Inc.

Bid total: \$116,144.85

Special Notes: includes a \$2,000 discount for each bathroom, 35% deposit due, 1 year limited warranty included, work cannot be done after hours

Quote 3: KLP Construction Corp.

Bid total: \$101,500.00

Special Notes: 25% deposit required, 90 day warranty on labor, 1 year warranty on parts, related party

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

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

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



ESTIMATE

HANDY PROS, LLC

Handy Pros LLC - Business Phone 727-482-9395
2580 30th Ave N St. Petersburg
Florida 33713
handypros2020@gmail.com
(727) 482-9395

Estimate #
Date
Total

833
Sun Sep 10 2023
99000.00

Prepared For:

Chris Johnson
8823 115th Ave N
Largo, Florida 33773
(727) 260-1352
cjohnson@directionsforliving.org

Service Location:

Description

QTY

Price

Amount

Men's Bathroom 1

1

23500

23500.00

Demo- remove lighting, toilet, urinal, sinks, tile on floor and walls, stall walls, paper towels holder, soap dispenser(save) and grab bars (save).

Electrical- install 6- 6" can lights

Tile- install 160 sq of floor tile and 90 sq ft of wall tile. Install 60 lf ft of tile baseboards

Plumbing- install new 17" power flush toilet, install new 3.8lpf urinal, install two new sinks on granite countertops with no touch faucets

Bathroom stall- install new partition stall for handicap toilet stall.

Paint- paint walls, ceiling and door.

Fixtures- install new paper towel holders, install soap dispenser and grab bars.

Description	QTY	Price	Amount
<p>Women's Bathroom 1</p> <p>Demo- remove lighting, toilets, sinks, tile on floor and walls, stall walls, paper towels holder, soap dispenser(save) and grab bars (save).</p> <p>Electrical- install 6- 6" can lights</p> <p>Tile- install 160 sq of floor tile and 90 sq ft of wall tile. Install 60 lf ft of tile baseboards</p> <p>Plumbing- install 2 new 17" power flush toilet,install two new sinks on granite 72" countertops with no touch faucets</p> <p>Bathroom stall- install new partition stalls for handicap toilet and regular toilet.</p> <p>Paint- paint walls, ceiling and door.</p> <p>Fixtures- install new paper towel holders, install soap dispenser and grab bars.</p>	1	23500	23500.00
<p>Men's bathroom 2</p> <p>Demo- remove lighting, toilet, urinal, sinks, tile on floor and walls, stall walls, paper towels holder, soap dispenser(save) and grab bars (save).</p> <p>Electrical- install 4-6" can lights</p> <p>Tile- install 130 sq of floor tile and 60 sq ft of wall tile. Install 50 lf ft of tile baseboards</p> <p>Plumbing- install new 17" power flush toilet, install new 3.8lpf urinal, install two new sinks on granite countertops with no touch faucets</p> <p>Bathroom stall- install new partition stall for handicap toilet stall and urinal.</p> <p>Paint- paint walls, ceiling and door.</p> <p>Fixtures- install new paper towel holders, install soap dispenser and grab bars.</p>	1	20000	20000.00

Description	QTY	Price	Amount
<p>Women's Bathroom 2 Demo- remove lighting, toilets, sinks, tile on floor and walls, stall walls, paper towels holder, soap dispenser(save) and grab bars (save).</p> <p>Electrical- install 4- 6" can lights</p> <p>Tile- install 140sq of floor tile and 60 sq ft of wall tile. Install 60 lf ft of tile baseboards</p> <p>Plumbing- install 2 new 17" power flush toilet,install two new sinks on granite 72" countertops with no touch faucets</p> <p>Bathroom stall- install new partition stalls for handicap toilet and regular toilet.</p> <p>Paint- paint walls, ceiling and door.</p> <p>Fixtures- install new paper towel holders, install soap dispenser and grab bars.</p>	1	20000	20000.00
<p>Lobby Bathroom Demo- remove toilet and sink, mirror, baseboards, paper towels, grab bars, soap dispenser.</p> <p>Tile- install 40 sq ft of tile on floor</p> <p>Plumbing- install new toilet and sink with granite countertop.</p> <p>Electrical- install 2- 6" can lights</p> <p>Paint- walls and trim</p> <p>Finishes- install new paper towel holder, soap dispenser, grab bars and mirror</p>	1	12000	12000.00
Sub total			99000.00
Tax			0.00
Tax Rate			0.00%
Total			99000.00

Terms and Disclaimers:

Estimate amounts are an approximation of charges to you. They are based on the anticipated details of the work to be done. It is possible for unexpected complications to cause some deviation from the estimate. Material costs in the contract may change depending on the costs of materials when the job is commenced. If additional parts or labor are required you will be contacted immediately and asked to sign your updated invoice prior to us proceeding.

Once your Estimate is signed, each customer job change request will incur a \$250 charge in addition to the change costs. Please make sure what you are signing is everything you want.

Construction involves scores of variables that take time. There are various phases that can't be

started until others are completed. Building permits and inspections very often must be obtained before different jobs can begin. Inspections must be arranged. There's a good deal of coordinating multiple schedules and, inevitably, unexpected issues arise that require innovative solutions. All of these factors add time to a build project. We try to keep to estimated schedules however they are estimates and we ask for patience as we try to keep to the original schedule as much as possible

A 25% deposit is expected at proposal acceptance. Deposits are not refundable. Material costs sometimes require a higher deposit. Deposits may be paid using Cash, Check, Zelle, Venmo or Credit Card. Please note *****CREDIT CARD PAYMENTS WILL BE CHARGED AN ADDITIONAL 4%*****

Notes:

Thank You For Your Business



13329 W Hillsborough Ave Ste 104 • Tampa, FL 33635-9541 • Phone: (727) 786-0336 • Fax: (727) 231-8111

Chris Johnson
Phone: 727 2601352

Job Address:
8823 115th Avenue N.
Largo, FL 33770.

Print Date: 9-14-2023

Proposal for Johnson,Chris-Largo-Commercial Men's 1

Thank you for choosing CMK!

Renovating your bathroom can play a major role in increasing your home's value, transform one of the most used rooms in your home and create an area of relaxation and function.

*We can help you design the Bathroom of your Dreams! At CMK Quality, Value & our Clients come 1st!
We believe in Only the Best & Value for our Clients and can't wait to build your dream!*

DEMO

Items	Description	Qty/Unit
HAUL AWAY	Haul away & proper disposal of construction debris.	1
DEMO BATHROOM	Demo, Bathroom Floor, Baseboards, Vanity, Mirror, Lighting fixture(s), accessories & Toilet. PREP & PROTECTION Lay Floor protection and install Zip Walls for Dust containment.	1

WALLS

Items	Description	Qty/Unit
PAINT 8' X 10' BATH	Paint 8' X 10' bathroom One Wall Color, Behr Premium. Includes Ceilings, Trim, and both sides of 1 Entry Door: Brush & Roll application.	1
MINOR DRYWALL PATCHES	Minor Drywall Patches with Texture to match existing	1
TEXTURE 12X12	Texture Walls & Ceiling per 12' x12' Room. Max 10" High	1
WALL PAINT	Behr Premium Plus. One color. Eggshell Finish.	1
CEILING & TRIM PAINT	Ceiling Paint- Flat White Trim Paint, Semi-Gloss White	1
MIRROR & ACCESSORIES	Hang Mirror & Accessories.	1
18" TOWEL BAR	18" Towel Bar Allowance \$100.	1
TP HOLDER	Paper Holder	1

EXHAUST

Items	Description	Qty/Unit
EXHAUST FAN	EXHAUST FAN Broan: Lit or Non-Lit. Same as existing.	1
SWAP EXHAUST FAN	Swap Exhaust Fan - existing location	1

FLOORING/TOILET

Items	Description	Qty/Unit
TILE FLOORING	Ceramic/Porcelain Tile Flooring per SQ FT < 12 x 24 Tiles installed in a standard pattern: 1/3 or 1/2 staggered or Straight Stacked.	65
FLOOR TILE *Yellow	Tier *Yellow Floor Tile allowance	65
SET TOILET	Set Toilet	1
TOILET	Kohler Elmbrook Comfort Height Toilet with Soft Close Seat in White. \$300 Allowance	1
BASEBOARD INSTALL	Baseboard Installation < 32 LF.	1
BASEBOARD	32 LF Primed Pine : 5-1/4" Straight or Finger Jointed	1

VANITY AREA - Tier Yellow

Items	Description	Qty/Unit
DEMO VANITY AREA	DEMO Vanity, Mirror, Light, Top & Sink	1
VANITY CABINETRY Tier Yellow	Cabinetry for vanity	4
VANITY PLUMBING	Single Vanity Sink Connection with New shut off Valves & p-trap. Install Vanity Faucet.	1
SINGLE VANITY ELECTRICAL	Center Vanity Light over Sink and install light fixture, GFCI Outlet & Switch per Code	1
VANITY QUARTZ COUNTERTOPS PER Linear foot- Yellow	Tier Yellow Quartz Vanity Countertops Custom templated and installed, per LF.	4
INSTALL VANITY PER LF	Finish Carpentry installation of vanity per LF	4
VANITY FAUCET - *Tier Yellow	*Any Yellow Vanity Faucet may be selected at the CMK Design Studio	1
VANITY MIRROR	BEVELED EDGE GLASS MIRROR	1
VANITY SINK	Under mount, White: Rectangle or Oval.	1
VANITY LIGHTING FIXTURE	Vanity Lighting Fixture Allowance \$250	1

GENERAL CONDITIONS

Items	Description	Qty/Unit
Platinum Complete Bathroom Promotion	-\$2,000 off bathroom	1

Unassigned

Items	Description	Qty/Unit
LED RECESSED CAN LIGHT	LED Recessed Can Light. Ceiling < 10' High. Includes Drywall repair where Can Lights Installed.	4
Bathroom stalls	New bathroom stalls for men's room. Includes installation	1
Men's Urinal	New men's urinal for bathroom/ Includes plumbing and installation	1

Total Price: \$25,979.95

TERMS AND CONDITIONS

All estimates are valid for 5 days from the date originally sent to you unless otherwise stated in said agreement.

It is agreed and understood by and between the parties that this agreement constitutes the entire understanding between the parties and there are No Verbal Agreements changing or modifying any of the Terms of this agreement. The Buyer has read the agreement and



13329 W Hillsborough Ave Ste 104 • Tampa, FL 33635-9541 • Phone: (727) 786-0336 • Fax: (727) 231-8111

Chris Johnson
Phone: 727 2601352

Job Address:
8823 115th Avenue N.
Largo, FL 33770

Print Date: 9-14-2023.

Proposal for Johnson,Chris-Largo-Commercial Men's room 2

Thank you for choosing CMK!

Renovating your bathroom can play a major role in increasing your home's value, transform one of the most used rooms in your home and create an area of relaxation and function.

We can help you design the Bathroom of your Dreams! At CMK Quality, Value & our Clients come 1st!

We believe in Only the Best & Value for our Clients and can't wait to build your dream!

DEMO

Items	Description	Qty/Unit
HAUL AWAY	Haul away & proper disposal of construction debris.	1
DEMO BATHROOM	Demo Bathroom Floor, Baseboards, Vanity, Mirror, Lighting fixture(s), accessories & Toilet. PREP & PROTECTION Lay Floor protection and install Zip Walls for Dust containment.	1

WALLS

Items	Description	Qty/Unit
PAINT 8' X 10' BATH	Paint 8' X 10' bathroom. One Wall Color, Behr Premium. Includes Ceilings, Trim, and both sides of 1 Entry Door. Brush & Roll application.	1
MINOR DRYWALL PATCHES	Minor Drywall Patches with Texture to match existing	1
TEXTURE 12X12	Texture Walls & Ceiling per 12' x 12' Room. Max 10" High	1
WALL PAINT	Behr Premium Plus. One color, Eggshell Finish.	1
CEILING & TRIM PAINT	Ceiling Paint- Flat White Trim Paint, Semi-Gloss White	1
MIRROR & ACCESSORIES	Hang Mirror & Accessories.	1
18" TOWEL BAR	18" Towel Bar Allowance \$100	1
TP HOLDER	Paper Holder.	1

EXHAUST

Items	Description	Qty/Unit
EXHAUST FAN	EXHAUST FAN Broan: Lit or Non-Lit. Same as existing.	1
SWAP EXHAUST FAN	Swap Exhaust Fan - existing location	1

FLOORING/TOILET

Items	Description	Qty/Unit
TILE FLOORING	Ceramic/Porcelain Tile Flooring per SQ FT. < 12 x 24 Tiles installed in a standard pattern: 1/3 or 1/2 staggered or Straight Stacked.	65
FLOOR TILE *Yellow	Tier *Yellow Floor Tile allowance	65
SET TOILET	Set Toilet	1
TOILET	Köhler Elmbrook Comfort Height Toilet with Soft Close Seat in White. \$300 Allowance.	1
BASEBOARD INSTALL	Baseboard Installation < 32 LF.	1
BASEBOARD	32 LF Primed Pine : 5-1/4" Straight or Finger Jointed	1

VANITY AREA - Tier Yellow

Items	Description	Qty/Unit
DEMO VANITY AREA	DEMO Vanity, Mirror, Light, Top & Sink	1
VANITY CABINETRY Tier Yellow	Cabinetry for vanity	4
VANITY PLUMBING	Single Vanity Sink Connection with New shut off Valves & p-trap. Install Vanity Faucet.	1
SINGLE VANITY ELECTRICAL	Center Vanity Light over Sink and install light fixture, GFCI Outlet & Switch per Code	1
VANITY HARDWARE	VANITY HARDWARE ALLOWANCE	6
VANITY QUARTZ COUNTERTOPS PER Linear foot- Yellow	Tier Yellow Quartz Vanity Countertops Custom templated and installed, per LF.	4
INSTALL VANITY PER LF	Finish Carpentry installation of vanity per LF	4
VANITY FAUCET - *Tier Yellow	*Any Yellow Vanity Faucet may be selected at the CMK Design Studio	1
VANITY MIRROR	BEVELED EDGE GLASS MIRROR	1
VANITY SINK	Under mount, White: Rectangle or Oval.	1
VANITY LIGHTING FIXTURE	Vanity Lighting Fixture Allowance \$250	1

GENERAL CONDITIONS

Items	Description	Qty/Unit
PERMIT ADMINISTRATION	Permit Fees vary by Municipality, are not included in this quote and are to be reimbursed to CMK at direct cost.	1
FINAL CLEAN	Final Detail Clean - Bathroom	1
Platinum Complete Bathroom Promotion	-\$2,000 off bathroom	1

Unassigned

Items	Description	Qty/Unit
LED RECESSED CAN LIGHT	LED Recessed Can Light. Ceiling < 10' High. Includes Drywall repair where Can Lights Installed.	4
Bathroom stalls	New bathroom stalls for bathroom/includes installation	1
Men's room Urinal	New urinal for men's room/includes installation and plumbing	1

Total Price: \$26,827.95



13329 W Hillsborough Ave Ste 104 • Tampa, FL 33635-9541 • Phone: (727) 786-0336 • Fax: (727) 231-8111

Chris Johnson
Phone: 727 2601352

Job Address:
8823 115th Avenue N.
Largo, FL 33770

Print Date: 9-14-2023

Proposal for Johnson,Chris-Largo-Commercial Women 1

Thank you for choosing CMK!

Renovating your bathroom can play a major role in increasing your home's value, transform one of the most used rooms in your home and create an area of relaxation and function.

We can help you design the Bathroom of your Dreams! At CMK Quality, Value & our Clients come 1st!

We believe in Only the Best & Value for our Clients and can't wait to build your dream!

DEMO

Items	Description	Qty/Unit
HAUL AWAY	Haul away & proper disposal of construction debris.	1
DEMO BATHROOM	Demó Bathroom Floor, Baseboards, Vanity, Mirror, Lighting fixture(s), accessories & Toilet. PREP & PROTECTION Lay Floor protection and install Zip Walls for Dust containment.	1

WALLS

Items	Description	Qty/Unit
PAINT 8' X 10' BATH	Paint 8' X 10' bathroom One Wall Color, Behr Premium. Includes Ceilings, Trim, and both sides of 1 Entry Door. Brush & Roll application.	1
MINOR DRYWALL PATCHES	Minor Drywall Patches with Texture to match existing	1
TEXTURE 12X12	Texture Walls & Ceiling per 12' x12' Room, Max 10" High	1
WALL PAINT	Behr Premium Plus. One color. Eggshell Finish.	1
CEILING & TRIM PAINT	Ceiling Paint- Flat White Trim Paint, Semi-Gloss White	1
MIRROR & ACCESSORIES	Hang Mirror & Accessories.	1
18" TOWEL BAR	18" Towel Bar Allowance \$100	1
TP HOLDER	Paper Holder	1

EXHAUST

Items	Description	Qty/Unit
EXHAUST FAN	EXHAUST FAN Broan: Lit or Non-Lit. Same as existing.	1
SWAP EXHAUST FAN	Swap Exhaust Fan - existing location	1

FLOORING/TOILET

Items	Description	Qty/Unit
TILE FLOORING	Ceramic/Porcelain Tile Flooring per SQ FT < 12 x 24 Tiles installed in a standard pattern: 1/3 or 1/2 staggered or Straight Stacked.	65
FLOOR TILE *Yellow	Tier *Yellow Floor Tile allowance	65
SET TOILET	Set Toilet	2
TOILET	Kohler Elmbrook Comfort Height Toilet with Soft Close Seat in White. \$300 Allowance	2
BASEBOARD INSTALL	Baseboard Installation < 32 LF.	1
BASEBOARD	32 LF Primed Pine : 5-1/4" Straight or Finger Jointed	1

VANITY AREA - Tier Yellow

Items	Description	Qty/Unit
DEMO VANITY AREA	DEMO Vanity, Mirror, Light, Top & Sink	1
VANITY CABINERY Tier Yellow	Cabinetry for vanity	5
VANITY PLUMBING	Single Vanity Sink Connection with New shut off Valves & p-trap. Install Vanity Faucet.	2
SINGLE VANITY ELECTRICAL	Center Vanity Light over Sink and install light fixture, GFCI Outlet & Switch per Code	1
VANITY QUARTZ COUNTERTOPS PER Linear foot- Yellow	Tier Yellow Quartz Vanity Countertops Custom templated and installed, per LF.	5
INSTALL VANITY PER LF	Finish Carpentry installation of vanity per LF	5
VANITY MIRROR	BEVELED EDGE GLASS MIRROR	2
VANITY SINK	Under mount, White: Rectangle or Oval.	2

GENERAL CONDITIONS

Items	Description	Qty/Unit
Platinum Complete Bathroom Promotion	-\$2,000 off bathroom	1

Unassigned

Items	Description	Qty/Unit
Bathroom Stalls	New bathroom stalls for bathroom/ Includes installation	1
LED RECESSED CAN LIGHT	LED Recessed Can Light. Ceiling < 10' High, Includes Drywall repair where Can Lights Installed.	4

Total Price: \$25,283.95

TERMS AND CONDITIONS

All estimates are valid for 5 days from the date originally sent to you unless otherwise stated in said agreement.

It is agreed and understood by and between the parties that this agreement constitutes the entire understanding between the parties and there are No Verbal Agreements changing or modifying any of the Terms of this agreement. The Buyer has read the agreement and has received a completed, signed and Dated copy of this agreement on the Date first written above. This contract includes only the finishes and Qty.'s clearly stated herein.

The Contractor will Not install owner supplied finishes.

Buyers acknowledge that they were orally unformed to their rights to cancel this transaction.

GENERAL CONDITIONS:



13329 W Hillsborough Ave Ste 104 • Tampa, FL 33635-9541 • Phone: (727) 786-0336 • Fax: (727) 231-8111

Chris Johnson
Phone: 727 2601352

Job Address:
8823 115th Avenue N.
Largo, FL 33770

Print Date: 9-14-2023

Proposal for Johnson,Chris-Largo-Commercial Women's 2

Thank you for choosing CMK!

Renovating your bathroom can play a major role in increasing your home's value, transform one of the most used rooms in your home and create an area of relaxation and function.

We can help you design the Bathroom of your Dreams! At CMK Quality, Value & our Clients come 1st!

We believe in Only the Best & Value for our Clients and can't wait to build your dream!

DEMO

Items	Description	Qty/Unit
HAUL AWAY	Haul away & proper disposal of construction debris.	1
DEMO BATHROOM	Demo Bathroom Floor, Baseboards, Vanity, Mirror, Lighting fixture(s), accessories & Toilet. PREP & PROTECTION Lay Floor protection and install Zip-Walls for Dust containment.	1

WALLS

Items	Description	Qty/Unit
PAINT 8' X 10' BATH	Paint 8' X 10' bathroom One Wall Color, Behr Premium. Includes Ceilings, Trim, and both sides of 1 Entry Door. Brush & Roll application.	1
MINOR DRYWALL PATCHES	Minor Drywall Patches with Texture to match existing	1
TEXTURE 12X12	Texture Walls & Ceiling per 12' x12' Room. Max 10" High	1
WALL PAINT	Behr Premium Plus. One color. Eggshell Finish.	1
CEILING & TRIM PAINT	Ceiling Paint- Flat White Trim Paint, Semi-Gloss White	1
MIRROR & ACCESSORIES	Hang Mirror & Accessories.	1
18" TOWEL BAR	18" Towel Bar Allowance \$100	1
TP HOLDER	Paper Holder	1

EXHAUST

Items	Description	Qty/Unit
EXHAUST FAN	EXHAUST FAN Broan: Lit or Non-Lit. Same as existing.	1
SWAP EXHAUST FAN	Swap Exhaust Fan - existing location	1

FLOORING/TOILET

Items	Description	Qty/Unit
TILE FLOORING	Ceramic/Porcelain Tile Flooring per SQ FT < 12 x 24 Tiles installed in a standard pattern: 1/3 or 1/2 staggered or Straight Stacked.	65
FLOOR TILE *Yellow	Tier *Yellow Floor Tile allowance	65
SET TOILET	Set Toilet	2
TOILET	Kohler Elmbrook Comfort Height Toilet with Soft Close Seat in White. \$300 Allowance	2
BASEBOARD INSTALL	Baseboard Installation < 32 LF.	1
BASEBOARD	32 LF Primed Pine : 5-1/4" Straight or Finger Jointed	1

VANITY AREA - Tier Yellow

Items	Description	Qty/Unit
DEMO VANITY AREA	DEMO Vanity, Mirror, Light, Top & Sink	1
VANITY CABINETRY Tier Yellow	Cabinetry for vanity	5
VANITY PLUMBING	Single Vanity Sink Connection with New shut off Valves & p-trap. Install Vanity Faucet.	2
SINGLE VANITY ELECTRICAL	Center Vanity Light over Sink and install light fixture, GFCI Outlet & Switch per Code	1
VANITY HARDWARE	VANITY HARDWARE ALLOWANCE	6
VANITY QUARTZ COUNTERTOPS PER Linear foot- Yellow	Tier Yellow Quartz Vanity Countertops Custom templated and installed, per LF.	5
INSTALL VANITY PER LF	Finish Carpentry installation of vanity per LF	5
VANITY FAUCET - *Tier Yellow	*Any Yellow Vanity Faucet may be selected at the CMK Design Studio	2
VANITY MIRROR	BEVELED EDGE GLASS MIRROR	1
VANITY SINK	Under mount, White: Rectangle or Oval.	2
VANITY LIGHTING FIXTURE	Vanity Lighting Fixture Allowance: \$250	2
ADD 2nd VANITY LIGHT TO PACKAGE	Add 2nd J-Box & Hang 2nd Vanity Light. Includes Drywall repair.	1

GENERAL CONDITIONS

Items	Description	Qty/Unit
PERMIT ADMINISTRATION	Permit Fees vary by Municipality, are not included in this quote and are to be reimbursed to CMK at direct cost.	1
FINAL CLEAN	Final Detail Clean - Bathroom	1
Platinum Complete Bathroom Promotion	-\$2,000 off bathroom	1

Unassigned

Items	Description	Qty/Unit
LED RECESSED CAN LIGHT	LED Recessed Can Light. Ceiling < 10' High: Includes Drywall repair where Can Lights Installed.	4
New bathroom stalls	New bathrooms stalls for women's room/ includes installation	1

Total Price: \$27,606.95



13329 W Hillsborough Ave Ste 104 • Tampa, FL 33635-9541 • Phone: (727) 786-0336 • Fax: (727) 231-8111

Chris Johnson
Phone: 727 2601352

Job Address:
8823 115th Avenue N.
Largo, FL 33770

Print Date: 9-14-2023

Proposal for Johnson,Chris-Largo-Commercial/ Lounge bathroom

Thank you for choosing CMK!

Renovating your bathroom can play a major role in increasing your home's value, transform one of the most used rooms in your home and create an area of relaxation and function.

*We can help you design the Bathroom of your Dreams! At CMK Quality, Value & our Clients come 1st!
We believe in Only the Best & Value for our Clients and can't wait to build your dream!*

DEMO

Items	Description	Qty/Unit
DEMO BATHROOM	Demo Shower & clean out, Bathroom Floor, Baseboards,, Lighting fixture(s), accessories.& Toilet. PREP & PROTECTION Lay Floor protection and install Zip Walls for Dust containment.	1
HAUL AWAY	Haul away & proper disposal of construction debris.	1

WALLS

Items	Description	Qty/Unit
MINOR DRYWALL PATCHES	Minor Drywall Patches with Texture to match existing	1
TEXTURE 5X7	Texture Walls & Ceiling per 5' X 7' room Max 10' Ceiling H	1
PAINT 5X7 BATH	Paint 5'x7' Bath walls one color, Behr Premium. 2 coats Includes Ceiling, Trim and both sides of 1 Entry Door. Brush & Roll application.	1
WALL PAINT	Behr Premium Plus. One color. Eggshell Finish.	1
CEILING & TRIM PAINT	Ceiling Paint- Flat White Trim Paint, Semi-Gloss White	1

FLOORING/TOILET

Items	Description	Qty/Unit
TILE FLOORING	Ceramic/Porcelain Tile Flooring per SQ FT < 12 x 24 Tiles installed in a standard pattern: 1/3 or 1/2 staggered or Straight Stacked.	35
FLOOR TILE *Yellow	Tier *Yellow Floor Tile allowance	35
BASEBOARD INSTALL	Baseboard Installation < 32 LF.	1
BASEBOARD	Primed Pine: 5-1/4" Straight or Finger Jointed	1
SET TOILET	Set Toilet	1
TOILET	Kohler Elmbrook Comfort Height Toilet with Soft Close Seat in White. S300 Allowance	1

GENERAL CONDITIONS

Items	Description	Qty/Unit
Promotion	-\$2,000 off bathroom	1

VANITY AREA - Tier Yellow

Items	Description	Qty/Unit
VANITY PLUMBING	Single Vanity Sink Connection with New shut off Valves & p-trap. Install Vanity Faucet.	1
SINGLE VANITY ELECTRICAL	Center Vanity Light over Sink and install light fixture, GFCI Outlet & Switch per Code	1
INSTALL VANITY PER LF	Finish Carpentry installation of 3 Accessories and Vanity per LF	2
VANITY MIRROR	BEVELED EDGE GLASS MIRROR	1
Wall mounted SINK	Wall mounted sink	1

Total Price: \$10,446.05

TERMS AND CONDITIONS

All estimates are valid for 5 days from the date originally sent to you unless otherwise stated in said agreement.

It is agreed and understood by and between the parties that this agreement constitutes the entire understanding between the parties and there are No Verbal Agreements changing or modifying any of the Terms of this agreement. The Buyer has read the agreement and has received a completed, signed and Dated copy of this agreement on the Date first written above. This contract includes only the finishes and Qty.'s clearly stated herein.

The Contractor will Not install owner supplied finishes.

Buyers acknowledge that they were orally unformed to their rights to cancel this transaction.

GENERAL CONDITIONS:

1. Remove all construction debris related to above proposed scope of work.
2. Owner must provide Access to residence 8:00 am to 5:00 pm Monday thru Friday.
3. Lock boxes can be provided by CMK Construction, Inc., upon request.
4. CMK does not provide itemized pricing.
5. Plumbing: All plumbing proposed as outlined above. Any additional plumbing not in above scope of work will be addressed as a change order. Cast Iron Plumbing and Copper Plumbing have higher costs than PVC. If and when they are found, they will be addressed via change order. Body Sprays and/or the addition of multiple Plumbing Fixtures may require a pressure test to ensure proper function upon installation.
6. Electrical: All electrical proposed as outlined above Any additional electrical not in above scope of work will be addressed as a change order.
7. It is the responsibility of the Owner to provide CMK with an area for storage of Project Materials. Rough Construction materials such as Drywall and Finish materials such as Plumbing Fixtures included.
8. The Owner bears all responsibilities for removing his/her belongings from construction area.
9. The Contractor will not install owner-supplied items.

EXCLUSIONS:

1. Appliances or installation of appliances, other than existing appliances already onsite. Customer will be responsible for moving their appliances from the work area.
2. Furniture removal and/or relocation
3. Relocation of any and all personal effects.
4. Any required updating of smoke detectors in residence.
5. Any required updating of electrical devices and/or wiring in residence, except for those specifically noted in this proposed scope of work.
6. Any required updating of rough plumbing, piping, waste water drains, and water supply lines in residence, except for those specifically noted in this proposed scope of work.
7. Any and all work not specifically identified in this proposed scope of work.
8. Requested work not specifically identified in this proposed scope of work will require a fully executed change order and corresponding payment prior to commencing any and all identified additional work.

REIMBURSABLE EXPENSES: The following fees are the responsibility of the customer and are not included in this proposed scope of work.

1. Permit fees to be determined and will be submitted to homeowner for payment.
2. Notice of commencement recording fee
3. Building permit fee
4. Plumbing permit fee
5. Electrical permit fee
6. Mechanical permit fee
7. Engineering permit fee
8. Structural drawings fee
9. All Administrative fees

Scope of Work

Please read the entire Scope of Work carefully. We are only supplying the material and performing the work as specified in this proposed scope of work.

All estimates are valid for thirty (30) days from the date originally sent to you.

ACKNOWLEDGMENTS. Owner acknowledges that he/she has read and received a legible copy of this contract, signed by CMK or his designee, including Terms and Conditions, before any work has been performed. Owner acknowledges he/she has read and received a legible copy of any other document that Owner has signed during the negotiation process.

ADVERTISING. CMK may install a yard sign to facilitate delivery of materials and/or advertise. CMK shall have the right to photograph its work and use the photographs for promotional purposes in brochures and other advertising media. CMK shall not advertise Owner(s) names unless prior approval has been obtained from the Owner(s).

ALLOWANCES. Material have a wide range of costs. The construction project estimate is based on standard costs, which is an "allowance". CMK will inform Owner what the allowance is for each item. If Owner selects an item that costs more than the allowance, Owner simply pays the difference. If Owner selects an item that costs less than the allowance, a credit will be applied to Owner's last payment.

ASBESTOS AND OTHER HAZARDOUS MATERIALS: Owner is obligated to determine if the structure covered by this contract contains asbestos and/or other hazardous materials. This agreement does not include any provision (neither monetary provisions, nor time-schedule provisions) to cover the unforeseen hazards or additional work necessitated by removal of asbestos and/or other hazardous materials. If asbestos and/or other hazardous materials are discovered after work is already in progress, and if the asbestos and/or other hazardous materials represent a changed condition from those described in the plans and specifications, CMK shall be entitled to additional compensation and an increase in time for completion of the construction project.

BUILDING PERMITS AND SPECIAL FEES. CMK will advance costs for all necessary building permits, and shall be reimbursed such costs by Owner. Special fees (building permits, architectural / engineering fees, surveys, variance, etc.) are difficult to predict if they are required, or their cost. If these fees are included in the proposal they are only an allowance. You will be invoiced for the actual cost, whether higher, or lower, than the allowance. If these fees do not appear in your estimate it does not mean they won't be incurred, and Owner will be invoiced the actual cost.

BUYER'S RIGHT TO CANCEL. This is a home solicitation sale, and if you do not want the goods or services, you may cancel this contract by providing written notice to the seller in person, by telegram, or by mail. This notice must indicate that you do not want the goods or services and must be delivered or postmarked before midnight of the third business day after you sign this agreement. If you cancel this agreement, the seller may not keep all or part of any cash down payment. If Owner cancels this contract after midnight of the third business day after Owner signed this contract, Owner agrees to pay for all actual costs incurred by CMK plus twenty percent (20%) of the total project cost. No line items, labor or materials included in this contract may be removed from the scope of work by the Home Owner after the 3 days right of rescission has expired.

CHANGE ORDERS. Owner may, from time to time during the progress of work, request changes in the work outlined in this contract. If Owner agrees to an increase in the contract amount because of the requested change(s), the work shall be performed. Additional charges for the changes are due and payable prior to the work being performed, or at the completion of changes at CMK's discretion. Any deductive change orders and/or credits issued during a project will be applied to and reduce the Owner's final payment. No line items, labor or materials included in this contract may be removed from the scope of work by the Home Owner after the 3 days right of rescission has expired.

Contracts/agreements made by Owner with vendors or subcontractors on the project are not recognized by CMK.

CONCEALED CONDITIONS AND UNFORESEEN OCCURRENCES AND DELAYS. Construction projects are often affected by concealed conditions and/or unforeseeable occurrences. For example, plumbing pipes, electrical wires, HVAC ducts, termite/insect damage, water damage, etc. whose existence could not have been predicted. These occurrences may require you to change your design, or require additional work that is not included in this contract. If CMK encounters concealed conditions that were not reasonably anticipated by CMK, such as rock, concrete, structures, or concealed items behind walls or ceilings, CMK will immediately call such conditions to the attention of Owner, and the contract price shall be adjusted accordingly for the extra work per an executed change order. If the performance of this contract is delayed, subsequent to its execution, at any time period for an excess of thirty (30) days, as a result of any action or inaction of Owner or any governmental authority, or any other cause which is beyond the control of CMK, or there has been an unforeseen change in material costs of more than 15%, such increase shall be the subject of a written change order, and Owner shall be responsible for payment of such price increase or cost of delay.

CONSTRUCTION PROCESS AND MATCHING MATERIALS AND CONCRETE. Tiles and/or finishes that are inadvertently cracked, chipped or scratched as a part of the construction process will be replaced or addressed by CMK, however, Owner understands that it is not always possible to exactly match existing finishes. Owner acknowledges the limitations of the structure and coloring of plaster, stucco, concrete marble, tile, and comparable products. CMK will make every effort to blend existing textures, colors, and planes, but exact duplication is not guaranteed, and no default or breach shall exist due to color, texture or plane variations. Roofing materials and coloring may not match due to discontinuation of the existing product, shading differential, age or changes in the product manufacturing process. Additionally, Owner acknowledges that all concrete in Florida is susceptible to a certain degree of cracking, both from settlement and from normal expansion of its chemical composition. No liability shall exist for any such non-structural cracking.

CONTRACT. CMK agrees to provide all necessary labor, equipment, and materials in accordance with the scope of work outlined in this contract and additional specifications as may be needed and initiated by the parties and attached hereto. Any alteration or deviation from the attached details, specifications and/or drawings, which involve additional costs, will become an extra charge over and above the cost of the original agreement. All additional work shall be paid in full prior to commencement of such work, or at the discretion of CMK at the completion of such work.

DEDUCTIVE CHANGE ORDER. A deductive change order that changes the overall scope of work will be credited on the final payment. If the deductive change order decreases the original contract price amount, discount/promotion given at beginning of the contract will be reduced/eliminated. Any material change will be charged a material restock fee of 25% of the material cost.

DELAY. CMK shall not be held responsible for any delays that may occur due to weather, or any other outside sources, by which CMK has no control, including but not limited to, labor, materials, inspections and shipping.

DESTRUCTIVE INSPECTIONS. CMK will perform thorough visual inspections of the existing structure and perform an analysis of the building methods and locations of covered systems. CMK will not perform destructive inspections (removing floors, walls, sidings, or other coverings) to reveal any possible unknown elements/conditions. In the event of a discovery of an unknown element/condition, any additional costs involved shall be costs incurred by Owner.

DELIVERIES. CMK may need to have heavy trucks or other vehicles pick up or deliver materials for the construction project. Owner acknowledges this fact, and releases CMK from liability for damage to landscape; sprinklers; driveways (e.g. cracking or sinking); or sidewalks, where applicable.

DISPUTES, GOVERNING LAW/VENUE, AND ATTORNEY'S FEES. Owner and CMK agree to work diligently to resolve any disputes between them. This contract shall be governed and interpreted by the laws of the State of Florida. Venue for any litigation arising from this contract shall be exclusively in Hillsborough County, Florida and each party waives any and all rights it may otherwise have to the selection of venue. In the event of litigation arising out of this contract, the court will award attorney's fees to the prevailing party.

DISCLOSURE. The prices, specifications, terms, and conditions outlined in this contract are satisfactory and hereby accepted. CMK is authorized to perform the work as specified. Payment shall be made as outlined in this contract.

EXISTING CONDITIONS. CMK makes no representation of existing conditions. CMK assumes no responsibility of condition for any of the Owner's equipment, appliances, and furnishings that may or may not be relocated or affected by our work, unless such conditions are caused by an act of negligence on CMK's part.

GLASS AND ENCLOSURES. Please keep in mind a frameless shower is made to deflect water, not retain it. All glass will be centered on curb or tub, unless otherwise specified in writing by CMK or owner. Glass hinged doors swing in and out unless layout of opening dictates otherwise. Depending on the length of a particular panel or enclosure a support bracket maybe needed to stabilize the enclosure. All defects in the glass and hardware such as scratches, chips, etc., must be acknowledged within 24 hours of installation and owner must email all photos of said defects to their CMK Construction Inc. project manager. Small hair like scratches are common, as well as "dot like" spots embedded within the glass. You, the purchaser acknowledge that these flaws may be visible at any time, especially when there is a window inside the shower or room.

Glass is a man made product. Every piece of glass contains various types of flaws or blemishes, which could be visible to the naked eye. Even the best glass available in the market may contain minor defects. The federal government mandates that no defects should be visible in the glass when it is viewed vertically or horizontally from a distance of 11 feet away under normal lighting conditions. All of our glass meets or exceeds these standards set forth by the federal government. The remaking of any glass due to normal blemishes will be based solely at the discretion of CMK construction and based on using industry standard tolerance levels. Warping of glass is common and may occur during the tempering process. This will remain within accepted tempering association's guidelines.

HIDDEN DEFECTS. Owner acknowledges that hidden structural defects, faulty wiring, substandard plumbing, or other defective components of the existing house may need to be updated or replaced in order to properly complete the above-quoted work, and further acknowledge that the expense, if any, will be the responsibility of Owner via an executed change order.

INDEPENDENT CONTRACTORS. The relationship of Owner and CMK created by this agreement shall be that of independent contractors and not one of joint venture, partnership, or employment.

INSURANCE. CMK shall, at all times, carry the following insurance coverage: General Liability (limit \$1,000,000 / 2,000,000) and Workers Compensation (limit as set by law). Owner shall carry fire, tornado, and all necessary property insurance on property where work is being performed.

SUBCONTRACTORS, LABORERS, AND LIENS. CMK has the right to subcontract any portion of the work to be performed herein. CMK shall

promptly pay all sums owed to laborers, subcontractors, and materialmen who supply labor and/or materials for the work and shall indemnify, hold harmless, and defend the Owner and the property on which the work is located from mechanic's and materialmen's liens.

LIEN LAW (FLORIDA). ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001-713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND SERVICES AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-SUBCONTRACTORS, OR MATERIAL SUPPLIERS, THOSE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE ALREADY PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. TO PROTECT YOURSELF, YOU SHOULD STIPULATE IN THIS CONTRACT THAT BEFORE ANY PAYMENT IS MADE, YOUR CONTRACTOR IS REQUIRED TO PROVIDE YOU WITH A WRITTEN RELEASE OF LIEN FROM ANY PERSON OR COMPANY THAT HAS PROVIDED TO YOU A "NOTICE TO OWNER." FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX, AND IT IS RECOMMENDED THAT YOU CONSULT AN ATTORNEY.

LIMITED WARRANTY ON INSTALLATION. In addition to any manufacturer warranty extended to you on the product(s) used, if the workmanship of any CMK arranged installation proves faulty within 1 year, then upon notice from you, CMK will cause such faults to be corrected by repair at no additional cost. If CMK determines that repair is not commercially practicable or cannot be made timely then in its sole discretion, CMK may elect to provide replacement or refund. Service under this Limited Warranty is available by calling CMK at 727-264-1373.

MATERIALS REMOVAL. All materials removed from structures in the course of demolition or construction will be disposed of by CMK, except for items designated by Owner prior to commencement of work. All extra materials shall remain the property of CMK.

MATERIALS SELECTION. Selections, including but not limited to tile, flooring, plumbing fixtures, light fixtures, hardware and all other finish materials shall be approved by Owner and Provided by CMK. Any delay in approval of finishes may delay scheduled commencement, extend the life of the project and may increase the Owner's contract price. CMK assumes no responsibility for any delays caused by selection of materials that are not locally and/or immediately available. Any material change will be charged a material restock fee of 25% of the material cost.

OTHER OWNER RESPONSIBILITIES. Owner must help to ensure that his/her project goes smoothly by doing the following: A) Designating one person to be the Owner's point of contact. This person shall be kept informed of the job's progress and shall be provided answers to questions as they arise; B) Direct all questions to CMK's Project Manager and avoid trying to resolve questions or problems with workers, subcontractors, vendors, or other individuals on or off the job site; C) Document any and all changes to the original contract in writing.

PAYMENT TERMS. Owner acknowledges project is subject to the following payment terms:

Payment Terms:

\$ _____ - 35% upon Acceptance of this Proposed Scope of Work.

\$ _____ - 35% upon Commencement of Construction.

\$ _____ - 20% upon ROUGH-IN OF MEPS.

\$ _____ - 10% at Substantial Completion*.

(*) *Substantial completion* is defined as the project is functionally complete, and only incidental, or cosmetic work is remaining. The remaining work must have a value less than 10% of the total cost. If corrective or repair work of a minor nature remains to be performed by CMK after the project is ready for occupancy, CMK will perform such work expeditiously and the Owner shall not withhold payment pending the completion of such minor work. If major items of corrective or repair work remain after the substantial completion of the project the costs of which aggregates more than 10% of the contract price, Owner, pending completion of such work, may withhold payment of a sufficient amount to pay for the completion of such work. Owner payments not made in a timely manner per the terms herein shall accrue interest at the rate of 18% per annum until fully paid.

SCOPE OF WORK. Please read the entire Scope of Work carefully. CMK will only supply material and perform work as specifically itemized in the Scope of Work. If material and/or work doesn't specifically appear in the Scope of Work it is not included in this agreement. Our field employees are instructed to not deviate from the Scope of Work. If at any time you have questions about what is included in your scope of work call the project specialist or Designer, if scope amended in design.

SPECIFICATIONS. CMK shall furnish all materials, except as noted, and perform all labor necessary for completion of the project as indicated in this contract, attached details, specifications, and drawings.

TERMITE WORK AND DRY ROT. CMK is not obligated to perform any work to correct termite damage or dry rot unless specifically agreed to and documented herein.

TIME FOR COMPLETION OF WORK. Owner will have the jobsite prepared and ready for commencement of construction prior to the scheduled start of the project. CMK shall commence work and use its best efforts to substantially complete the project efficiently and in a reasonable amount of time, subject to permissible delays. No damages for delay in the completion of the project shall exist in favor of Owner in the absence of a specific agreement documented herein.

UNDERGROUND INSPECTIONS. Underground obstructions other than those stated in the text of this contract may exist. If any such obstructions are found and must be removed from the site work area, the movement of which obstructions cause an increase in the cost of the contract, then those costs shall be incurred by Owner. This provision shall not apply to anticipated roots of trees. It is acknowledged that there has been no soil stabilization test done on the subject site. If a test is requested by Owner, or by local authorities (for example, the Building

Department), CMK shall have such test performed by a licensed engineer. All costs involved in this testing shall be the responsibility of the Owner.

UTILITIES. CMK has not included costs for electrical, water, sewage, gas or telephone. It is understood that CMK shall have full use of Owner's utilities during the process of construction, and Owner shall bear the costs of those utilities above and beyond the contract price agreed upon in this contract. Any long-distance or directory-assistance calls made by CMK shall be reimbursed.

I agree to the scope of work and terms of this agreement, and authorize CMK Construction, Inc. to proceed.

Signature

Print Name :

Date :

I confirm that my action here represents my electronic signature and is binding.

Signature:

Date:

Print Name:

CONSTRUCTION PROPOSAL

KLP Construction Corp

10539 Oak Drive, Hudson, FL 34669

P (727) 359-4165

CGC: 1512913

Customer:

Directions for Living

8823 115th Avenue N.

Largo, Florida 33773

(727) 260-1352

Cjohnson@directionsforliving.org

Men's Bathroom #1:

Demolition: remove lighting, toilet urinal, sinks tile on floor and walls, stall walls, paper towel holders, preserve soap dispensers and preserve seize bars.

Electrical: install 6 –6" can lights

Tile: install 160 sq ft of floor tile and 90 sq feet of wall tile. Install 60 lf feet of tile baseboards.

Plumbing: install new 17" power flush, toilet, install new 3.8 lpf urinal, install two new sinks on granite countertops with no touch faucets.

Bathroom stall: install new partition stall for handicap toilet stall

Paint: paint walls, ceiling, and door

Fixtures: install new paper towel holders, install soap dispensers, and grab bars.

Total Amount: \$24,000.00

Women's Bathroom #1:

Demolition: remove lighting, toilet urinal, sinks tile on floor and walls, stall walls, paper towel holders, preserve soap dispensers and preserve seize bars.

Electrical: install 6 –6" recessed can lights

Tile: install 160 sq ft of floor tile and 90 sq feet of wall tile. Install 60 lf feet of tile baseboards.

Plumbing: install 2 new 17" power flush toilet, install two new sinks on granite 72" countertops with no touch faucets.

Bathroom stall: install new partition stalls for handicap toilet and regular toilet

Paint: paint walls, ceiling, and door

Fixtures: install new paper towel holders, install soap dispensers, and grab bars.

Total Amount: \$24,000.00

Men's Bathroom #2:

Demolition: remove lighting, toilet urinal, sinks, tile on floor and walls, stall walls, paper towel holders, preserve soap dispensers and preserve seize bars.

Electrical: install 4 –6" recessed can lights

Tile: install 130 sq ft of floor tile and 60 sq feet of wall tile. Install 50 lf feet of tile baseboards.

Plumbing: install 2 new 17" power flush toilet, new 3.8 lpf urinal, install two new sinks on granite countertops with no touch faucets.

Bathroom stall: install new partition stalls for handicap toilet and regular toilet

Paint: paint walls, ceiling, and door

Fixtures: install new paper towel holders, install soap dispensers, and grab bars.

Total Amount: \$20,500.00

Women's Bathroom #2:

Demolition: remove lighting, toilet urinal, sinks, tile on floor and walls, stall walls, paper towel holders, preserve soap dispensers and preserve seize bars.

Electrical: install 4 –6" recessed can lights

Tile: install 140 sq ft of floor tile and 60 sq feet of wall tile. tile baseboards. Install 60 lf feet of tile baseboards.

Plumbing: install 2 new 17” power flush toilets, new 3.8 lpf urinal, install two new sinks on granite countertops with no touch faucets.

Bathroom stall: install new partition stalls for handicap toilet and regular toilet

Paint: paint walls, ceiling, and door

Fixtures: install new paper towel holders, install soap dispensers, and grab bars.

Total Amount: \$20,500.00

Lobby Bathroom:

Demolition: remove toilet and sink, mirror, baseboards, paper towel holder, grab bars and soap dispenser

Tile: install 40 sq. Feet of tile on floor

Plumbing: install new toilet and sink with granite countertop

Electrical: install 2-6" recessed can lights

Paint: paint walls and trim

Finishes: install new paper towel holder, soap dispenser, grab bars and mirror.

Total Amount: \$12,500.00

Grand Total of Project: \$101,500.00

25% deposit due following plan approval

Terms and Disclaimer:

The estimated amount is the approximate amount you will have to pay. They are based on the expected details of the work to be performed. It is possible that unexpected complications may cause some deviation from the estimated material costs in the contract, which may vary depending on the material costs at the start of the work. If additional parts or labor are needed, you will be contacted immediately and asked to sign the revised invoice before proceeding.



ARPA Non-Profit Capital Project Fund – Large Projects Round 2

Largo Center Upgrades

Access Control System Bids Overview

All quotes reflect the installation of the Schlage Access Control and locks system at the Largo Center.

Quote 1: Affordable Lock & Security Solutions

Bid total: \$46,821.60

Special Notes: 50% deposit is required, \$5,202.40 discount is included, \$250 fee for computer setup, master key system, site survey, and original keys is waived

Quote 2: Paramount Security Solutions, Inc.

Bid total: \$35,319

Special Notes: Tax was included in the bid when it should not have been, tax will not be charged at time of service, 50% deposit is required, 1 year warranty on labor, 2 year manufacturer's warranty on parts and equipment for installation

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

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

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



AFFORDABLE
LOCK & SECURITY SOLUTIONS
 1-888-999-LOCK (5625)
 sales@affordablelock.com
 Fax: 813-963-0008

Estimate

DATE	QUOTE #	CUST #
7/31/2023	0000243817	0031398

Licenses EG13000564 HCLOC14001

BILL TO:

Directions For Mental Health Inc
 1437 S Belcher Rd
 Suite 200
 Clearwater FL 33764

SHIP TO:

Directions For Mental Health Inc
 8823 115th Ave N
 Largo FL 33773

REMIT TO ADDRESS: Po Box 31261 Tampa FL 33631-3261

P.O. NUMBER		TERMS	SALES PERSON	
		NET 30	Jordan Ludlam	
QUAN	DESCRIPTION		PRICE EACH	AMOUNT

Proposal to install Schlage Access Control & Locks around the facility
 Everything will tie in together for a unified system

1.00	Service for Electronic Security, Door Installation, or Safe work. Includes first half hour of labor.	154.00	154.00
1.00	Setup Computer Generated Master Key System, Site Survey, and Cut Original Keys. *** \$250 Fee Waived***		
7.00	Schlage Wireless Gateway, Wire & Professional Installation	1,399.00	9,793.00
20.00	Schlage Standalone Lock, Medeco High Security Cylinder, 2 Keys & Professional Installation ***Locks will integrate into access control system***	1,599.00	31,980.00
1.00	Lobby 441 Door Package: Includes 1 Schlage Controller, 1 Schlage Reader, 1 Steelhawk, 1 Push Paddle, 1 Door loop, Wire & Professional Installation	3,599.00	3,599.00
1.00	Lobby 401 Hallway Door Near 442 Package: Includes 1 Schlage Controller, 1 Schlage Reader, 1 Electric Strike & Professional Installation	3,099.00	3,099.00
1.00	Lobby 401 Hallway Door Near Lobby Bathroom Package: Includes 1 Schlage Controller, 1 Schlage Reader, 1 Electric Strike for Exit Devices & Professional Installation	3,399.00	3,399.00
1.00	Discount (Must be paid within terms noted)	-5,202.40	-5,202.40

 Please acknowledge your acceptance by signing below and faxing/emailing a copy to us.

Signature of acceptance: _____

Date _____

Please print name: _____

NOTE: Amounts over \$2,500 paid by credit card may be subject to a 4% fee.



AFFORDABLE
LOCK & SECURITY SOLUTIONS
 1-888-999-LOCK (5625)
 sales@affordablelock.com
 Fax: 813-963-0008

Estimate

DATE	QUOTE #	CUST #
7/31/2023	0000243817	0031398

Licenses EG13000564 HCLOC14001

BILL TO:

Directions For Mental Health Inc
 1437 S Belcher Rd
 Suite 200
 Clearwater FL 33764

SHIP TO:

Directions For Mental Health Inc
 8823 115th Ave N
 Largo FL 33773

REMIT TO ADDRESS: Po Box 31261 Tampa FL 33631-3261

P.O. NUMBER		TERMS	SALES PERSON	
		NET 30	Jordan Ludlam	
QUAN	DESCRIPTION		PRICE EACH	AMOUNT

Note: A 50% deposit is due upon approval. Any cancellations after acceptance will be subject to a 50% restocking fee on material.
 Estimate is valid for 30 days. Any unforeseen circumstances will be disclosed to owner and a change order will need to be executed prior to completion.
 NOTE: Amounts over \$2,500 paid by credit card, may be subject to a 4% fee

TOTAL \$46,821.60

NOTE: Amounts over \$2,500 paid by credit card may be subject to a 4% fee.

Paramount Security Solutions, Inc.

EG13000713

6800 Gulfport Blvd S, Suite 201-103
South Pasadena, FL 33707

727-460-2081

clint.paramount@gmail.com

paramount-security.com

Quote 1267

Customer: Directions for Living

Customer Phone: 7272700337/Chris 7272601352

Address:
8823 115th Avenue North
Largo, Florida 33773

Date: Sep 25, 2023

Expiration Date: Mar 31, 2023



General

Notes

Contract

Files

Comments

Quote Summary

Access Control - 8823\$35,319.00

Subtotal: \$35,319.00

Tax (7.0%) \$2,472.33

Total: \$37,791.33

 Sign and Accept

Item	Quantity	Amount
2 Door Hardwired Access Control Panel	3.00	\$2,355.00
H/W Panel Enclosure (27" x 22")	1.00	\$490.00
ALT 12/24V Power Supply Board	1.00	\$285.00
8AH Battery Back Up	1.00	\$55.00
4 Channel Fused Power Distribution Module	1.00	\$35.00
Proximity Tags/Key Fobs	100.00	\$500.00
1200lb Magnetic Lock and Mount	2.00	\$450.00
REX PIR Motion Detector	1.00	\$155.00
Schlage Wireless Lever Door Locks (satin chrome)	29.00	\$22,881.00
Schlage Keyed Lock Cylinders	29.00	\$348.00
550MHz CAT6 Network Cable and Terminations	1.00	\$50.00
18/2 Solid Coper Wiring	1.00	\$65.00

Professional Installation	1.00	\$7,650.00
---------------------------	------	------------

Add-On Options

Replacement Prox Card Readers \$255.00

+ Add Option

Item	Quantity	Amount
Proximity Card Reader	1.00	\$255.00

Thank you for your business!



Directions for Living
LIFE GETS BETTER HERE.™

ARPA Non-Profit Capital Project Fund – Large Projects Round 2

Largo Center Upgrades

Workstation Bid Overview

Directions for Living (DFL) was only able to obtain one quote due to cancelations from vendors for site surveys/quote appointments. Relevant details regarding the quote are below.

Quote: Handy Pros, LLC

Bid Total: \$50,000

Special Notes: 25% deposit required, permit required but not included in quote, includes the installation of custom built desks, built into the walls and electric work

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

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

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



ESTIMATE

HANDY PROS, LLC

Handy Pros LLC - Business Phone 727-482-9395
2580 30th Ave N St. Petersburg
Florida 33713
handypros2020@gmail.com
(727) 482-9395

Estimate #
Date
Total

858
Thu Sep 28 2023
50000.00

Prepared For:

Chris Johnson
8823 115th Ave N
Largo, Florida 33773
(727) 260-1352
cjohnson@directionsforliving.org

Service Location:

Description	QTY	Price	Amount
Build In Desk Install Install Build in Decks in three offices Roughly 148' x 25" of Deck surface Decks will be build out of two layers or 3/4" plywood and finished with fromica sheeting. Metal L Shape brackets will be secured to the wall to support desk. Materials are included in price.	1	40000	40000.00
Electrical 25 outlets to be installed above the desks	1	10000	10000.00
		Sub total	50000.00
		Tax	0.00
		Tax Rate	0.00%
		Total	50000.00

Terms and Disclaimers:

Estimate amounts are an approximation of charges to you. They are based on the anticipated details of the work to be done. It is possible for unexpected complications to cause some deviation from the estimate. Material costs in the contract may change depending on the costs of materials when the job is commenced. If additional parts or labor are required you will be contacted immediately and asked to sign your updated invoice prior to us proceeding.

Once your Estimate is signed, each customer job change request will incur a \$250 charge in addition to the change costs. Please make sure what you are signing is everything you want.

Construction involves scores of variables that take time. There are various phases that can't be started until others are completed. Building permits and inspections very often must be obtained before different jobs can begin. Inspections must be arranged. There's a good deal of coordinating multiple schedules and, inevitably, unexpected issues arise that require innovative solutions. All of these factors add time to a build project. We try to keep to estimated schedules however they are estimates and we ask for patience as we try to keep to the original schedule as much as possible

A 25% deposit is expected at proposal acceptance. Deposits are not refundable. Material costs sometimes require a higher deposit. Deposits may be paid using Cash, Check, Zelle, Venmo or Credit Card. Please note *****CREDIT CARD PAYMENTS WILL BE CHARGED AN ADDITIONAL 4%*****

Notes:

Thank You For Your Business

Project Name	Largo Center Upgrades
Organization Name	Directions for Living

Contract Period	January 1, 2024 - August 30, 2024
-----------------	-----------------------------------

Upgrade 1 - Access Control System				
Category of Expense	Grant Request	Match Funds	Other Funds	Total
Materials	\$ 27,669.00	\$ -	\$ -	\$ 27,669.00
Installation	\$ 7,650.00	\$ -	\$ -	\$ 7,650.00
Contingency	\$ 3,531.00	\$ -	\$ -	\$ 3,531.00
Total	\$ 38,850.00	\$ -	\$ -	\$ 38,850.00

Upgrade 2 - Bathroom Remodel				
Category of Expense	Grant Request	Match Funds	Other Funds	Total
Men's Bathroom 1	\$ 23,500.00	\$ -	\$ -	\$ 23,500.00
Men's Bathroom 2	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Women's Bathroom 1	\$ 23,500.00	\$ -	\$ -	\$ 23,500.00
Women's Bathroom 2	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
Lobby Bathroom	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00
Contingency	\$ 9,900.00	\$ -	\$ -	\$ 9,900.00
Total	\$ 108,900.00	\$ -	\$ -	\$ 108,900.00

Upgrade 3 - Workstations				
Category of Expense	Grant Request	Match Funds	Other Funds	Total
Built-in Desks	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
Electrical	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
Permit	\$ 350.00	\$ -	\$ -	\$ 350.00
Contingency	\$ 5,535.00	\$ -	\$ -	\$ 5,535.00
Total	\$ 55,885.00	\$ -	\$ -	\$ 55,885.00

Project Totals				
Project	Grant Request	Match Funds	Other Funds	Total
Access Control System	\$ 38,850.00	\$ -	\$ -	\$ 38,850.00
Bathroom Remodel	\$ 108,900.00	\$ -	\$ -	\$ 108,900.00
Workstations	\$ 55,885.00	\$ -	\$ -	\$ 55,885.00
Total Request	\$ 203,635.00	\$ -	\$ -	\$ 203,635.00



Revenues	FY 2024
Grant	\$ 11,247,026
Governmental	\$ 5,611,069
Program FFS Revenue	\$ 5,400,000
Other/Training	\$ 182,220
Contributions/Donations	\$ 266,922
In-Kind	\$ 672,956
Total Revenue	\$ 23,380,193

Expenditures	
Personnel Expenses	\$ 18,774,389
Program Expenses	\$ 2,463,358
Interest Expense	\$ 172,000
Telephone	\$ 144,000
Occupancy	\$ 790,690
Maintenance & Repairs	\$ 40,000
Rentals & Leases	\$ 26,400
Dues & Subscriptions	\$ 30,000
Depreciation	\$ 266,400
In-Kind	\$ 672,956
Total Expenditures	\$ 23,380,193

Net Revenue Over Expenditures \$ -



Directions for Living
LIFE GETS BETTER HERE.™

2023 Board of Directors

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

Katrina Griffith
1437 S. Belcher Rd.
Clearwater, FL 33764
ktrump@directionsforliving.org
Member since 1/2011

Nancy Croy Ramey
1437 S. Belcher Road
Clearwater, FL 33764
ncroy@directionsforliving.org
Member since 5/2013

Christina Dickson
1437 S. Belcher Road
Clearwater, FL 33764
cdickson@directionsforliving.org
Member since 10/2018

Teresa Conte
1437 S. Belcher Road
Clearwater, FL 33764
tconte@directionsforliving.org
Member since 7/2014

Jeff Rathmell
1437 S. Belcher Road
Clearwater, FL 33764
jrathmell@directionsforliving.org
Member since 4/2017

Princess Jones
1437 S. Belcher Rd.
Clearwater, FL 33764
pjones@directionsforliving.org
Member since 7/2019

Milton Smith
1437 S. Belcher Road
Clearwater, FL 33764
msmith@directionsforliving.org
Member since 2021

PHONE: (727) 524-4464 | FAX: (727) 524-4474 | WEB: 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

2021

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 for instructions and the latest information.

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

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	C Name of organization DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING		D Employer identification number 59-2092715	
	Doing business as DIRECTIONS FOR LIVING		E Telephone number (727) 524-4464	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1437 SOUTH BELCHER ROAD		G Gross receipts \$ 17,358,683.	
	City or town, state or province, country, and ZIP or foreign postal code CLEARWATER, FL 33764		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
	F Name and address of principal officer: APRIL LOTT SAME AS C ABOVE		H(c) 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

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: OUR MISSION IS TO BE A WELCOMING AND COMPASSIONATE PROVIDER, ADVOCATE AND PARTNER TO CHILDREN,		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	8
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	302
	6 Total number of volunteers (estimate if necessary)	6	10
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 14,599,638.	Current Year 12,649,061.
	9 Program service revenue (Part VIII, line 2g)	4,898,336.	4,623,468.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,673.	285.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	61,961.	74,450.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	19,562,608.	17,347,264.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	11,057,708.	11,809,509.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 4,344.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,722,173.	4,866,404.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,779,881.	16,675,913.	
19 Revenue less expenses. Subtract line 18 from line 12	3,782,727.	671,351.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 8,975,090.	End of Year 9,860,552.
	21 Total liabilities (Part X, line 26)	3,116,090.	3,341,359.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,859,000.	6,519,193.

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.

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

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

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 No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? 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 \$ 1,134,497. including grants of \$) (Revenue \$) CASE MANAGEMENT SERVICES: AS PART OF PROVIDING EVIDENCED BASED AND RESEARCH SUPPORTED BEHAVIORAL HEALTH SERVICES, DIRECTIONS FOR LIVING PROVIDES ACCESS TO TARGETED MENTAL HEALTH CASE MANAGEMENT SERVICES, CARE COORDINATION FOR HIGH UTILIZERS OF HIGH COST PROGRAMMING AND SYSTEM NAVIGATION. ALL CASE MANAGEMENT SERVICES ARE RECOVERY-BASED, AND SOLUTION FOCUSED. CASE MANAGEMENT SERVICES INCLUDE INDIVIDUALIZED SUPPORT, LINKAGE TO OTHER NEEDED SERVICES, ADVOCACY AND MONITORING.

4b (Code:) (Expenses \$ 3,511,689. including grants of \$) (Revenue \$) 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.

4c (Code:) (Expenses \$ 8,537,186. including grants of \$) (Revenue \$ 4,658,814.) 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.

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

4e Total program service expenses 13,183,372.

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

Part IV Checklist of Required Schedules

	Yes	No
1 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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 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>		X
4 Section 501(c)(3) organizations. 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>		X
5 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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 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>		X
7 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>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 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>		X
10 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>	X	
11 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.		
a 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>	X	
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>		X
c 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>		X
d 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>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f 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>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
15 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>		X
16 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>		X
17 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> See instructions		X
18 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>	X	
19 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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 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>		X

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

Part IV Checklist of Required Schedules *(continued)*

	Yes	No
22 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>		X
23 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>	X	
24a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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>		X
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>		X
26 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>		X
27 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>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 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>		X
34 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>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 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>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

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
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		114
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

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

		Yes	No
2a	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	2a	302
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	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)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	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?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	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?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	N/A
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	N/A
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	N/A
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	N/A
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	N/A
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	N/A
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	N/A
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	N/A
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	N/A
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	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	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 the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	N/A

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
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 8 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	Enter the number of voting members included on line 1a, above, who are independent 1b 8		
2	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?	2	X
3	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?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	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?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	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	9	X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	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?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
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?	16b	

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 **APRIL LOTT - (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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			260,889.	0.	20,030.	
(2) MARIKO BRANDON M.D. PSYCHIATRIST	40.00					X	209,708.	0.	7,003.	
(3) CASSANDRA BECK APRN	40.00					X	143,130.	0.	12,552.	
(4) SANGITA DESAI M.D. PSYCHIATRIST	40.00					X	147,772.	0.	0.	
(5) WENDY MERSON CFO	40.00			X			142,764.	0.	0.	
(6) TAMATHA BROWN PMHNP	40.00					X	124,422.	0.	16,268.	
(7) CHRISTINE FARINA PSYCHIATRIC NURSE	40.00					X	122,640.	0.	7,003.	
(8) KATRINA TRUMP CHAIR PERSON	2.50	X		X			0.	0.	0.	
(9) NANCY RAMEY VICE-CHAIR PERSON	2.50	X		X			0.	0.	0.	
(10) CHRISTINA DICKSON SECRETARY	2.50	X		X			0.	0.	0.	
(11) JEFF RATHMELL TREASURER	2.50	X		X			0.	0.	0.	
(12) TERESA CONTE DIRECTOR	2.50	X					0.	0.	0.	
(13) PRINCESS JONES DIRECTOR	2.50	X					0.	0.	0.	
(14) CHIEF DANIEL SLAUGHTER DIRECTOR	2.50	X					0.	0.	0.	
(15) MILTON SMITH DIRECTOR	2.50	X					0.	0.	0.	

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

Form 990 (2021)

59-2092715 Page **9**

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	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	10,490,667.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	2,158,394.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 405,148.				
	h Total. Add lines 1a-1f			12,649,061.			
Program Service Revenue	2 a PROGRAM SERVICE REVENUE	Business Code					
		624100	4,623,468.	4,623,468.			
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			4,623,468.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		285.			285.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		50,523.				
			11,419.				
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			39,104.		39,104.		
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER INCOME	Business Code					
		900099	35,346.	35,346.			
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d			35,346.				
12 Total revenue. See instructions			17,347,264.	4,658,814.	0.	39,389.	

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

Form 990 (2021)

59-2092715 Page **10**

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
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	403,653.	313,089.	90,564.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	9,822,604.	7,618,802.	2,203,802.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	703,861.	579,241.	124,620.	
10 Payroll taxes	879,391.	723,693.	155,698.	
11 Fees for services (nonemployees):				
a Management				
b Legal	9,206.	7,649.	1,557.	
c Accounting	40,993.	34,059.	6,934.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	253,310.	210,463.	42,847.	
12 Advertising and promotion				
13 Office expenses	853,609.	479,851.	369,414.	4,344.
14 Information technology	558,047.	309,563.	248,484.	
15 Royalties				
16 Occupancy	79,562.	47,109.	32,453.	
17 Travel	111,911.	101,199.	10,712.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	122,073.	122,073.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	153,335.	120,016.	33,319.	
23 Insurance	576,929.	465,345.	111,584.	
24 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.)				
a CLIENT SUPPORT	1,627,133.	1,578,545.	48,588.	
b IN-KIND MEDICAL SUPPLIE	397,101.	397,101.		
c MEDICAL & PHARMACY	62,758.	62,758.		
d EQUIPMENT RENTAL	20,437.	12,816.	7,621.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	16,675,913.	13,183,372.	3,488,197.	4,344.
26 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 (2021)

59-2092715 Page 11

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
Assets	1 Cash - non-interest-bearing	651,153.	1	963,689.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	4,879,258.	3	5,438,081.
	4 Accounts receivable, net	463,937.	4	434,696.
	5 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			5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6
	7 Notes and loans receivable, net			7
	8 Inventories for sale or use	36,897.	8	36,897.
	9 Prepaid expenses and deferred charges	174,665.	9	151,110.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 6,741,853.		
	b Less: accumulated depreciation	10b 4,136,813.	2,526,983.	10c
	11 Investments - publicly traded securities			11
	12 Investments - other securities. See Part IV, line 11			12
	13 Investments - program-related. See Part IV, line 11	232,071.	13	220,913.
	14 Intangible assets			14
	15 Other assets. See Part IV, line 11	10,126.	15	10,126.
16 Total assets. Add lines 1 through 15 (must equal line 33)	8,975,090.	16	9,860,552.	
Liabilities	17 Accounts payable and accrued expenses	991,997.	17	1,135,239.
	18 Grants payable		18	
	19 Deferred revenue		19	600.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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			22
	23 Secured mortgages and notes payable to unrelated third parties	2,124,093.	23	2,205,520.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 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			25
	26 Total liabilities. Add lines 17 through 25	3,116,090.	26	3,341,359.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	5,664,929.	27	6,336,280.
	28 Net assets with donor restrictions	194,071.	28	182,913.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	5,859,000.	32	6,519,193.
	33 Total liabilities and net assets/fund balances	8,975,090.	33	9,860,552.

Form 990 (2021)

**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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	17,347,264.
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,675,913.
3	Revenue less expenses. Subtract line 2 from line 1	3	671,351.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,859,000.
5	Net unrealized gains (losses) on investments	5	-11,158.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,519,193.

Part XII Financial Statements and Reporting

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

		Yes	No
1	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 on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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	Were the organization's financial statements audited by an independent accountant?	X	
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			
c	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	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?	X	
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	X	

Public Disclosure Copy

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	15739647.	21748925.	15465240.	14599638.	12651060.	80204510.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	15739647.	21748925.	15465240.	14599638.	12651060.	80204510.
5 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)						
6 Public support. Subtract line 5 from line 4.						80204510.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	15739647.	21748925.	15465240.	14599638.	12651060.	80204510.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	224.	236.	545.	2,673.	285.	3,963.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	111,687.	254,068.	49,547.	31,061.	35,346.	481,709.
11 Total support. Add lines 7 through 10						80690182.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.40 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.18 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. 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 stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2021. 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 stop here. 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 10% -facts-and-circumstances test - 2020. 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 stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. 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 - 2020. 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
1 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>		
2 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>		
3a 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 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>		
c 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>		
4a 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 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>		
c 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>		
5a 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 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>		
7 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).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a 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 Did one or more disqualified persons (as defined on 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>		
c Did a disqualified person (as defined on 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>		
10a 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 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
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 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.		
2 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.		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 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).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 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?		
2 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).		
3 By reason of the relationship described on 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.		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a 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.			
b Did the activities described on 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.			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a 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 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.			
2a			
2b			
3a			
3b			

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.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 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)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

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

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <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.
DBA DIRECTIONS FOR LIVING**

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2021 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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 diagonal watermark reading 'Public Disclosure Copy'.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990 or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

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), 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), 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).

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

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	_____ _____ _____	\$ 1,022,059.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ 1,068,502.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ 1,768,707.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ 3,684,980.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ 1,873,271.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ 411,807.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Public Disclosure Copy

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

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	_____ _____ _____	\$ 1,619,806.	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 DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING	Employer identification number 59-2092715
---	---

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 DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING	Employer identification number 59-2092715
---	---

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

(e) Transfer of gift	
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

(e) Transfer of gift	
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

(e) Transfer of gift	
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

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

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 for instructions and the latest information.

OMB No. 1545-0047

2021

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) 2021

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)		
Total. (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)		
Total. (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)	
Total. (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)	
Total. (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	17,359,604.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-11,158.	
b	Donated services and use of facilities	2b	12,079.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	11,419.	
e	Add lines 2a through 2d	2e		12,340.
3	Subtract line 2e from line 1		3	17,347,264.
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	17,347,264.

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	16,699,411.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	12,079.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	11,419.	
e	Add lines 2a through 2d	2e		23,498.
3	Subtract line 2e from line 1		3	16,675,913.
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	16,675,913.

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 2018 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.

Public Disclosure Copy

DIRECTIONS FOR MENTAL HEALTH, INC.

DBA DIRECTIONS FOR LIVING

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	(d) Total events (add col. (a) through col. (c))
		PB&J RUN (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	50,523.		50,523.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	50,523.		50,523.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	11,419.		11,419.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			11,419.
	11	Net income summary. Subtract line 10 from line 3, column (d)			39,104.

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))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	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	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	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: _____

Part IV Supplemental Information *(continued)*

Public Disclosure Copy

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

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 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
1b		
2		
4a		<input checked="" type="checkbox"/>
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a		<input checked="" type="checkbox"/>
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		<input checked="" type="checkbox"/>

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

Schedule J (Form 990) 2021

**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 and/or 1099-NEC 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)	260,889.	0.	0.	0.	20,030.	280,919.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MARIKO BRANDON M.D. PSYCHIATRIST	(i)	209,708.	0.	0.	0.	7,003.	216,711.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) CASSANDRA BECK APRN	(i)	143,130.	0.	0.	0.	12,552.	155,682.	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)							

Public Disclosure Copy

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

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 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		8,046.	RETAIL PRICES
20 Drugs and medical supplies	X		397,102.	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) 2021

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 with horizontal ruling lines.

Public Disclosure Copy

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

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

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 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:

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.

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

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.

Public Disclosure Copy

Form **8868**
(Rev. January 2022)

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

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

► **File a separate application for each return.**
► **Go to 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.

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.

Type or print	Name of exempt organization or other filer, see instructions. DIRECTIONS FOR MENTAL HEALTH, INC. DBA DIRECTIONS FOR LIVING	Taxpayer identification number (TIN) 59-2092715
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. 1437 SOUTH BELCHER ROAD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. CLEARWATER, FL 33764	

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 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
Form 990-T (corporation)	07		

APRIL LOTT

• 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 15, 2023**, 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, 2021**, and ending **JUN 30, 2022**.

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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

Form **8868** (Rev. 1-2022)



Directions for Living

LIFE GETS BETTER HERE.™

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

DIRECTIONS FOR MENTAL HEALTH, INC.

d/b/a DIRECTIONS FOR LIVING

June 30, 2022

TABLE OF CONTENTS

Independent Auditors' Report	3 - 5
Financial Statements	
Statement of Financial Position	6
Statement of Activities and Changes in Net Assets	7
Statement of Cash Flows	8
Statement of Functional Expenses	9
Notes to Financial Statements	10 - 19
Compliance Reports	20
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 <i>Government Auditing Standards</i>	21 - 23
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	24 - 27
Schedule of Findings and Questioned Costs	28
Supplementary Information	29
Schedule of Expenditures of Federal Awards	30 - 32
Notes to Schedule of Expenditures of Federal Awards	33
Schedule of State Earnings (Unaudited)	34
Schedule of Related Party Transaction Adjustments (Unaudited)	35
Schedule of Bed-Day Availability Payments (Unaudited)	36
Substance Abuse & Mental Health Services Program/Cost Center Actual Expenses and Revenues Schedule (Unaudited)	37 - 41



RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Stephen G. Douglas
Marc D. Sasser, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton
James K. O'Connor
David M. Bohnsack
Julie A. Davis

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Directions for Mental Health, Inc.
d/b/a Directions for Living

Report on the Audit of the Financial Statements

Opinion

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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Directions for Mental Health, Inc. d/b/a Directions for Living ("Directions for Living") as of June 30, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Directions for Living and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, we:

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

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

Supplementary 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.

Report on Summarized Comparative Information

We have previously audited Directions for Living's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 29, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2023 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.

A handwritten signature in black ink that reads "Bruce, Gardner & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
January 17, 2023

Directions for Living

STATEMENT OF FINANCIAL POSITION

June 30, 2022

(With comparative totals for June 30, 2021)

	2022		Total	2021
	Without Donor Restrictions	With Donor Restrictions		
ASSETS				
Current assets				
Cash and cash equivalents	\$ 963,689	\$ -	\$ 963,689	\$ 651,153
Receivables				
Program service fees	434,696	-	434,696	463,937
Grants	5,438,081	-	5,438,081	4,879,258
Medication inventory	36,897	-	36,897	36,897
Prepaid expenses	151,110	-	151,110	174,665
Total current assets	<u>7,024,473</u>	<u>-</u>	<u>7,024,473</u>	<u>6,205,910</u>
Investments	<u>38,000</u>	<u>182,913</u>	<u>220,913</u>	<u>232,071</u>
Property and equipment, net of accumulated depreciation	<u>2,605,040</u>	<u>-</u>	<u>2,605,040</u>	<u>2,526,983</u>
Other assets	<u>10,126</u>	<u>-</u>	<u>10,126</u>	<u>10,126</u>
Total assets	<u>\$ 9,677,639</u>	<u>\$ 182,913</u>	<u>\$ 9,860,552</u>	<u>\$ 8,975,090</u>
LIABILITIES AND NET ASSETS				
Current liabilities				
Lines of credit	\$ 1,702,289	\$ -	\$ 1,702,289	\$ 1,596,539
Current portion of long-term debt	32,129	-	32,129	30,580
Accounts payable	710,784	-	710,784	682,676
Accrued expenses	424,455	-	424,455	309,321
Deferred revenue	600	-	600	-
Total current liabilities	<u>2,870,257</u>	<u>-</u>	<u>2,870,257</u>	<u>2,619,116</u>
Long-term debt	<u>471,102</u>	<u>-</u>	<u>471,102</u>	<u>496,974</u>
Total liabilities	<u>3,341,359</u>	<u>-</u>	<u>3,341,359</u>	<u>3,116,090</u>
Net assets				
Without donor restrictions	6,336,280	-	6,336,280	5,664,929
With donor restrictions	-	182,913	182,913	194,071
Total net assets	<u>6,336,280</u>	<u>182,913</u>	<u>6,519,193</u>	<u>5,859,000</u>
Total liabilities and net assets	<u>\$ 9,677,639</u>	<u>\$ 182,913</u>	<u>\$ 9,860,552</u>	<u>\$ 8,975,090</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, 2022
(With summarized comparative totals for year ended June 30, 2021)

	<u>2022</u>			<u>2021</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	
OPERATING REVENUE				
Governmental revenue	\$ 10,490,667	\$ -	\$ 10,490,667	\$ 14,171,566
Program service fees	4,623,468	-	4,623,468	4,898,336
Donations and bequests	1,803,769	-	1,803,769	165,176
In-kind contributions	417,227	-	417,227	325,268
Other income	35,346	-	35,346	31,061
	<u>17,370,477</u>	<u>-</u>	<u>17,370,477</u>	<u>19,591,407</u>
Total operating revenue	<u>17,370,477</u>	<u>-</u>	<u>17,370,477</u>	<u>19,591,407</u>
OPERATING EXPENSES				
Program services	13,064,029	-	13,064,029	12,672,524
Supporting services				
General and administrative	3,497,546	-	3,497,546	3,042,831
Fundraising	15,763	-	15,763	11,606
	<u>16,577,338</u>	<u>-</u>	<u>16,577,338</u>	<u>15,726,961</u>
Total operating expenses	<u>16,577,338</u>	<u>-</u>	<u>16,577,338</u>	<u>15,726,961</u>
Operating income	<u>793,139</u>	<u>-</u>	<u>793,139</u>	<u>3,864,446</u>
NON-OPERATING REVENUE (EXPENSE)				
Change in value of assets held by others	-	(11,158)	(11,158)	40,905
Interest income	285	-	285	2,673
Interest expense	(122,073)	-	(122,073)	(84,391)
	<u>(121,788)</u>	<u>(11,158)</u>	<u>(132,946)</u>	<u>(40,813)</u>
Total non-operating revenue (expense)	<u>(121,788)</u>	<u>(11,158)</u>	<u>(132,946)</u>	<u>(40,813)</u>
CHANGES IN NET ASSETS	671,351	(11,158)	660,193	3,823,633
NET ASSETS AT BEGINNING OF YEAR	<u>5,664,929</u>	<u>194,071</u>	<u>5,859,000</u>	<u>2,035,367</u>
NET ASSETS AT END OF YEAR	<u>\$ 6,336,280</u>	<u>\$ 182,913</u>	<u>\$ 6,519,193</u>	<u>\$ 5,859,000</u>

The accompanying notes are an integral part of these statements.

Directions for Living

STATEMENTS OF CASH FLOWS

For the year ended June 30, 2022

(With summarized comparative totals for the year ended June 30, 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities		
Change in net assets	<u>\$ 660,193</u>	<u>\$ 3,823,633</u>
Adjustments to reconcile change in net assets to net cash used by operating activities		
Depreciation	153,335	145,686
Paycheck Protection Program loan forgiveness	-	(3,582,142)
Unrealized change in value of investments	11,158	(40,905)
Increase in receivables	(529,582)	(1,978,580)
Decrease (increase) in prepaid expenses	23,555	(38,997)
Increase in accounts payable and accrued expenses	143,242	558,742
Increase (decrease) in deferred revenue	600	(80,207)
Total adjustments	<u>(197,692)</u>	<u>(5,016,403)</u>
Net cash provided (used) by operating activities	<u>462,501</u>	<u>(1,192,770)</u>
Cash flows from investing activities		
Capital outlay	<u>(231,392)</u>	<u>(1,214,733)</u>
Net cash used by investing activities	<u>(231,392)</u>	<u>(1,214,733)</u>
Cash flows from financing activities		
Net payments on long-term debt	(24,323)	(22,913)
Net proceeds from line of credit	<u>105,750</u>	<u>761,027</u>
Net cash provided by financing activities	<u>81,427</u>	<u>738,114</u>
Net change in cash and cash equivalents	312,536	(1,669,389)
Cash and cash equivalents at beginning of the year	<u>651,153</u>	<u>2,320,542</u>
Cash and cash equivalents at end of year	<u>\$ 963,689</u>	<u>\$ 651,153</u>
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	<u>\$ 122,073</u>	<u>\$ 84,391</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, 2022
(With summarized comparative totals for the year ended June 30, 2021)

	Program Services				Support Services			Total Expenses	2021 Total Expenses
	Case Management Services	Outpatient Services	Homeless Services	Total Program Services	General and Administration	Fundraising	Total Support Services		
Personnel expense	\$ 771,438	\$ 5,772,610	\$ 1,387,843	\$ 7,931,891	\$ 2,294,366	\$ -	\$ 2,294,366	\$ 10,226,257	\$ 9,582,860
Benefits	137,760	915,473	249,700	1,302,933	280,318	-	280,318	1,583,251	1,474,848
Building occupancy	3,523	32,483	11,103	47,109	32,453	-	32,453	79,562	66,369
Insurance	46,379	336,121	82,845	465,345	111,584	-	111,584	576,929	558,876
Professional services	-	252,171	-	252,171	51,339	-	51,339	303,510	244,292
Travel	10,910	72,738	17,550	101,198	10,712	-	10,712	111,910	16,312
Equipment	993	10,070	1,753	12,816	7,621	-	7,621	20,437	20,148
Medical and pharmacy	-	62,758	-	62,758	-	-	-	62,758	80,459
Operating expenses	100,746	518,870	169,800	789,416	617,897	15,763	633,660	1,423,076	1,593,852
Client support	41,917	10,012	1,525,555	1,577,484	41,602	-	41,602	1,619,086	1,617,991
In-kind	-	399,832	1,060	400,892	16,335	-	16,335	417,227	325,268
Total expenses before depreciation	1,113,666	8,383,138	3,447,209	12,944,013	3,464,227	15,763	3,479,990	16,424,003	15,581,275
Depreciation	10,326	77,728	31,962	120,016	33,319	-	33,319	153,335	145,686
Total expenses	<u>\$ 1,123,992</u>	<u>\$ 8,460,866</u>	<u>\$ 3,479,171</u>	<u>\$ 13,064,029</u>	<u>\$ 3,497,546</u>	<u>\$ 15,763</u>	<u>\$ 3,513,309</u>	<u>\$ 16,577,338</u>	<u>\$ 15,726,961</u>

The accompanying notes are an integral part of this statement.

Directions for Living

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

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, 2022

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 \$500,000 is included in relation to the program service fees receivable at June 30, 2022 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, 2022

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, 2022

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 2018 remain subject to examination by federal and state taxing authorities.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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, based on current comparable market prices, 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, 2021, from where it was derived.

NOTE B - LIQUIDITY AND AVAILABILITY

Directions has approximately \$6,837,000 of financial assets available within one year of the statement of financial position date consisting of cash and cash equivalents of \$964,000, program service fees receivable of \$435,000, and grant receivables of \$5,438,000. Directions has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$2,700,000. 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.

NOTE C - INVESTMENTS

Investments are comprised of the following at June 30, 2022:

Beneficial interest in assets held by others	\$ 182,913
Investment in common stock	<u>38,000</u>
	<u>\$ 220,913</u>

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE C - INVESTMENTS - Continued

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 \$30,883 at June 30, 2022.

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.
- 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.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE D - FAIR VALUE MEASUREMENTS - Continued

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2022:

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, 2022 are as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interest in assets held by others	\$ 182,913	\$ -	\$ -	\$ 182,913
Investment in common stock	38,000	-	-	38,000
	<u>\$ 220,913</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,913</u>

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, 2022. The line of credit is secured by property. Interest is due monthly at the greater of 4.00% or the bank's prime rate (4.75% at June 30, 2022) plus .5%, and principal is due on demand. Amounts outstanding under this line of credit were \$1,199,812 at June 30, 2022.

Directions has a second line of credit with a commercial bank in the amount of \$500,000 at June 30, 2022. The line of credit is secured by property. Interest is due monthly at 5.5%. Amounts outstanding under this line of credit were \$499,500 at June 30, 2022.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2022:

Land	\$ 404,970
Building and improvements	4,137,920
Office furniture and equipment	<u>2,198,963</u>
	6,741,853
Less accumulated depreciation and amortization	<u>(4,136,813)</u>
	<u>\$ 2,605,040</u>

Depreciation expense was \$153,335 for the year ended June 30, 2022.

NOTE G - LONG-TERM DEBT

Following is a summary of long-term debt at June 30, 2022:

\$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 5.95%, the loan is collateralized by property	\$ 503,231
Less current maturities	<u>(32,129)</u>
	<u>\$ 471,102</u>

Future maturities of long-term debt are as follows:

<u>Year ending June 30,</u>	
2023	\$ 32,129
2024	<u>471,102</u>
	<u>\$ 503,231</u>

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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, 2022.

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.

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

Donated materials and services for the year ended June 30, 2022 consisted of medication inventory valued at \$397,102, and other support services valued at \$20,125.

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, 2022 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, 2022:

Restricted for future periods:	
Beneficial interest in assets held by others	<u>\$ 182,913</u>

There were no net assets with donor restrictions that were released during the year ended June 30, 2022.

Directions for Living

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

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, 2022 are as follows:

<u>Program</u>	<u>Revenues</u>	<u>Expenditures</u>
Children's Outpatient Services	\$ 833,942	\$ 833,942
Early Childhood Consultation Services	234,559	234,559
	<u>\$ 1,068,501</u>	<u>\$ 1,068,501</u>

NOTE N - MATCHING REQUIREMENTS

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

NOTE O - SUBSEQUENT EVENTS

Directions has evaluated events and transactions occurring subsequent to June 30, 2022 as of January 17, 2023 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, 2022



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 Mental Health, Inc.
d/b/a 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)(“Direction for Living”), which comprise the statement of financial position as of June 30, 2022, 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 January 17, 2023.

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 our 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.



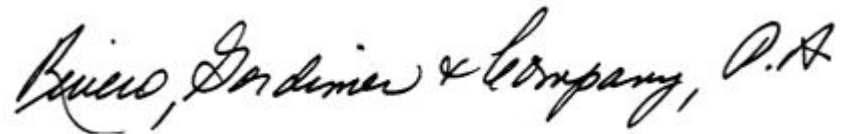
Report on Compliance and Other Matters

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.

Tampa, Florida
January 17, 2023

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

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, 2022



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 Mental Health, Inc.
d/b/a Directions for Living

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Directions for Mental Health, Inc. d/b/a Directions for Living's ("Directions for Living") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Directions for Mental Health, Inc. d/b/a Directions for Living's major federal programs for the year ended June 30, 2022. Directions for Living's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Directions for Living and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Directions for Living's compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Directions for Living's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Directions for Mental Health, Inc. d/b/a Directions for Living's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Directions for Living's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Directions for Living's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Directions for Living's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Directions for Living's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

A handwritten signature in black ink that reads "Bivins, Gardner & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
January 17, 2023

Directions for Living

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended June 30, 2022

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>
93.558	Temporary Assistance for Needy Families (TANF)

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, 2022.

Section III - Federal Award

No matters were reported for the year ended June 30, 2022.

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, 2022

Directions for Living

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2022

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Assistance		Passed-Through to Subrecipients	Total Federal Expenditures
	Listing Number	Pass-through Entity Identifying Number		
<u>U.S. Department of Housing and Urban Development</u>				
Indirect Programs:				
<i>Community Development Block Grants/ Entitlement Grants</i>	14.218			
Pass-through programs from:				
City of Largo, Florida		24780, 24779	\$ -	\$ 32,928
City of Clearwater, Florida		B20-MW-12-0002	-	195,920
Pinellas County, Florida		B-17-UC-12-0005	-	562,593
Total Community Development Block Grants			-	791,441
 <i>Emergency Solutions Grant Program</i>	 14.231			
Pass-through Programs from:				
Pinellas County Homeless Leadership Board - COVID		N/A	-	291,334
Pinellas County Homeless Leadership Board - COVID		HLA-ESGCV1 & ESG CV2	-	49,609
City of St. Petersburg		N/A	-	138,879
Total Emergency Solutions Grant Program			-	479,822
 Total U.S. Department of Housing and Urban Development Programs - Indirect Programs			-	1,271,263
<u>U.S. Department of Treasury</u>				
Indirect Program:				
<i>Coronavirus Relief Fund</i>	21.019			
Passed-through Pinellas County Community Foundation - COVID		N/A	-	25,000
 Total U.S. Department of Treasury - Indirect Programs			-	25,000
<u>U.S. Department of Health and Human Services</u>				
<i>Projects for Assistance in Transition from Homelessness (PATH)</i>	93.150			
Passed-through Central Florida Behavioral Health Network, Inc.		QB011	-	520,595

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, 2022

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 Significance Passed-through Pinellas County, FL</i>	93.243	1H79SM063331-01	-	176,471
<i>Temporary Assistance for Needy Families (TANF) Pass-through programs from:</i>	93.558			
Pinellas County, Florida		HLA-ESGCV1 & ESG CV2	-	1,567,761
Central Florida Behavioral Health Network, Inc.		QB011 & RC011	-	333,292
Total Temporary Assistance for Needy Families			-	1,901,053
<i>Block Grants for Community Mental Health Services</i>	93.958			
Passed-through Central Florida Behavioral Health Network, Inc.		QB011	-	405,956
<i>Block Grants for Prevention and Treatment of Substance Abuse</i>	93.959			
Passed-through Central Florida Behavioral Health Network, Inc.		QB011	-	304,002
Total U.S. Department of Health and Human Services Programs - Indirect Programs			-	3,308,077
Total expenditures of federal awards			\$ -	\$ 4,604,340

The accompanying notes are an integral part of this schedule.

Directions for Living

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2022

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, 2022. 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	\$ 1,335,235
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QB011	268,965
Total state funds awarded for matching			<u>\$ 1,604,200</u>

Directions for Living

SCHEDULE OF STATE EARNINGS (UNAUDITED)

For the fiscal year ended June 30, 2022

1	Total Expenditures	\$ 16,699,411
2	Less Other State and Federal Funds	\$ (10,599,508)
3	Less Non-Match SAMH Funds	\$ (1,369,587)
4	Less Unallowable Costs per 65E-14, F.A.C.	\$ (122,073)
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$ 4,608,243
6	Maximum Available Earnings (Line 5 times 75%)	\$ 3,456,182
7	Amount of State Funds Requiring Match	\$ 857,968
8	Amount Due to Department (if negative) * (Subtract line 7 from line 6)	\$ 2,598,214

* 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, 2022

This audit schedule is not applicable to Directions for Living for the fiscal year ended June 30, 2022.

Directions for Living

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the fiscal year ended June 30, 2022

This audit schedule is not applicable to Directions for Living for the fiscal year ended June 30, 2022.

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

Provider Name: Directions for Living

Audit Period 07/01/21 TO 06/30/22

SAMH COVERED SERVICES OR PROJECTS

STATE SAMH-FUNDED

MENTAL HEALTH

FUNDING SOURCES & REVENUES	Case Management	Crisis Support / Emergency	Intensive Case Management	Intervention - Individual	Medical Services	Outpatient - Individual	Outreach	Incidental Expenses		
IA. STATE SAMH FUNDING										
Current Year Funding										
<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	\$ 518,653	\$ -	\$ -	\$ 460,914	\$ 355,038	\$ 130,697		
MH018	QB011	F / S	-	48,017	-	-	-	-		
MH027	QB011	F / S	-	-	-	-	-	-		
MH076	QB011	F / S	-	-	-	-	-	59,271		
MH18S	QB011	F / S	-	21,836	-	-	-	-		
MHACN	QB011	F / S	2,469	-	-	-	-	-		
MHAPG	QB011	F / S	328,108	-	-	-	192,487	-		
MHATB	QB011	F / S	277,814	-	-	-	11,684	-		
MHTRV	QB011	F / S	-	-	-	-	-	725		
MS011	QB011	F / S	-	-	86	-	1,460	-		
MS091	QB011	F / S	-	-	-	-	-	-		
Total Current Year Funding			1,127,044	69,853	-	86	460,914	368,182	323,184	59,996
Carry Forward Funding										
<u>Expenditure</u> <u>Report OCA #</u>	<u>Provider</u> <u>Subcontract</u> <u>Number</u>	<u>Funding</u> <u>Source</u>								
None			-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING			\$ 1,127,044	\$ 69,853	\$ -	\$ 86	\$ 460,914	\$ 368,182	\$ 323,184	\$ 59,996
IB. OTHER GOVT. FUNDING										
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid			1,103,925	-	-	397,613	2,113,222	-	-	-
(3) Local Government			-	-	-	2,083,721	1,496,941	3,175,791	-	-
(4) Federal Grants and Contracts			-	-	-	-	-	-	-	-
(5) In-Kind from Local Government			-	-	-	-	-	-	-	-
TOTAL OTHER GOVT. FUNDING			\$ 1,103,925	\$ -	\$ -	\$ 2,481,334	\$ 3,610,163	\$ 3,175,791	\$ -	\$ -
IC. ALL OTHER REVENUES										
(1) 1st & 2nd Party Payments			\$ 47,413	\$ -	\$ -	\$ 48,840	\$ 6,665	\$ -	\$ -	\$ -
(2) 3rd Party Payments			4,313	-	-	313,971	7,209	-	-	-
(3) Medicare			8,614	-	-	571,683	-	-	-	-
(4) Contributions and Donations			-	-	-	121,922	62,000	-	-	-
(5) Other			-	-	-	35,631	-	-	-	-
(6) In-kind			-	-	-	397,102	-	20,125	-	-
TOTAL ALL OTHER REVENUES			\$ 60,340	\$ -	\$ -	\$ 1,489,149	\$ 75,874	\$ 20,125	\$ -	\$ -
TOTAL FUNDING =			\$ 2,291,309	\$ 69,853	\$ -	\$ 86	\$ 4,431,397	\$ 4,054,219	\$ 3,519,100	\$ 59,996

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

Provider Name: Directions for Living

Audit Period: 07/01/21 TO 06/30/22

STATE-DESIGNATED SAMH COST CENTERS									
STATE SAMH-FUNDED COST CENTERS									
MENTAL HEALTH				SUBSTANCE ABUSE					
FUNDING SOURCES & REVENUES	Outpatient - Group	Provider Proviso Projects	TOTAL MENTAL HEALTH	FIT Team	Totals for State SAMH Funded Cost Centers	Total Non-State Other	Total for all SAMH Cost Centers	Total Non SAMH Cost Center	Total Revenue
IA. STATE SAMH FUNDING									
Current Year Funding									
<u>Expenditure</u>	<u>Provider Subcontract</u>								
<u>Report OCA #</u>	<u>Number</u>	<u>Funding Source</u>							
MH000	QB011	F / S	\$ 5,721	\$ -	\$ 1,471,023	\$ -	\$ 1,471,023	\$ -	\$ 1,471,023
MH018	QB011	F / S	-	-	48,017	-	48,017	-	48,017
MH027	QB011	F / S	-	670,000	670,000	-	670,000	-	670,000
MH076	QB011	F / S	-	-	59,271	-	59,271	-	59,271
MH18S	QB011	F / S	-	-	21,836	-	21,836	-	21,836
MHACN	QB011	F / S	-	-	2,469	-	2,469	-	2,469
MHAPG	QB011	F / S	-	-	520,595	-	520,595	-	520,595
MHATB	QB011	F / S	-	-	289,498	-	289,498	-	289,498
MHTRV	QB011	F / S	-	-	725	-	725	-	725
MS011	QB011	F / S	-	-	1,546	-	1,546	-	1,546
MS091	QB011	F / S	-	-	-	600,000	600,000	-	600,000
Total Current Year Funding			5,721	670,000	3,084,980	600,000	3,684,980	-	3,684,980
Carry Forward Funding									
<u>Expenditure</u>	<u>Provider Subcontract</u>								
<u>Report OCA #</u>	<u>Number</u>	<u>Funding Source</u>							
None	-	-	-	-	-	-	-	-	-
TOTAL STATE SAMH FUNDING			\$ 5,721	\$ 670,000	\$ 3,084,980	\$ 600,000	\$ 3,684,980	\$ -	\$ 3,684,980
IB. OTHER GOVT. FUNDING									
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ 49,234	\$ 49,234	\$ -
(2) Medicaid - Suncoast Region			-	-	3,614,760	-	3,614,760	-	3,614,760
(3) Local Government			-	-	6,756,453	-	6,756,453	-	6,756,453
(4) Federal Grants and Contracts			-	-	-	-	-	-	-
(5) In-Kind from Local Government			-	-	-	-	-	-	-
TOTAL OTHER GOVT. FUNDING			\$ -	\$ -	\$ 10,371,213	\$ -	\$ 10,371,213	\$ 49,234	\$ 10,420,447
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ 102,918	\$ -	\$ 102,918	\$ -	\$ 102,918
(2) 3rd Party Payments			-	-	325,493	-	325,493	-	325,493
(3) Medicare			-	-	580,297	-	580,297	-	580,297
(4) Contributions and Donations			-	-	183,922	-	183,922	1,619,847	1,803,769
(5) Other			-	-	35,631	-	35,631	-	35,631
(6) In-kind			-	-	417,227	-	417,227	-	417,227
TOTAL ALL OTHER REVENUES			\$ -	\$ -	\$ 1,645,488	\$ -	\$ 1,645,488	\$ 1,619,847	\$ 3,265,335
TOTAL FUNDING =			\$ 5,721	\$ 670,000	\$ 15,101,681	\$ 600,000	\$ 15,701,681	\$ 49,234	\$ 17,370,762

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

Provider Name: Directions for Living

Audit Period 07/01/21 TO 06/30/22

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES	STATE-DESIGNATED SAMH COST CENTERS										
	STATE SAMH-FUNDED COST CENTERS										
	Mental Health			Substance Abuse		Totals for State SAMH Funded Cost Centers	Total Non-State Other	Total for all SAMH Cost Centers	Total Non SAMH Cost Center	Total Administration	Total Expenses
	Outpatient - Group	Provider Proviso Projects	TOTAL MENTAL HEALTH	FIT Team							
IIA. PERSONNEL EXPENSES											
(1) Salaries	\$ 2,423	\$ 322,577	\$ 7,512,106	\$ 302,619	\$ 7,814,725	\$ -	\$ 7,814,725	\$ -	\$ 2,411,531	\$ 10,226,256	
(2) Fringe Benefits	372	49,548	1,153,859	46,482	1,200,341	-	1,200,341	-	382,911	1,583,252	
TOTAL PERSONNEL EXPENSES	\$ 2,795	\$ 372,125	\$ 8,665,965	\$ 349,101	\$ 9,015,066	\$ -	\$ 9,015,066	\$ -	\$ 2,794,442	\$ 11,809,508	
IIB. OTHER EXPENSES											
(1) Building Occupancy	\$ 83	\$ 9,691	\$ 47,109	\$ 9,200	\$ 56,309	\$ -	\$ 56,309	\$ -	\$ 23,253	\$ 79,562	
(2) Professional Services	468	54,767	252,172	3,018	255,190	-	255,190	-	48,320	303,510	
(3) Travel	173	20,274	94,105	7,094	101,199	-	101,199	-	10,711	111,910	
(4) Equipment	23	2,688	12,685	129	12,814	-	12,814	-	7,623	20,437	
(5) Client Support / Food Services	2,893	338,891	1,429,780	147,704	1,577,484	-	1,577,484	-	41,602	1,619,086	
(6) Medical and Pharmacy	-	-	62,758	-	62,758	-	62,758	-	-	62,758	
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	
(8) Insurance	796	33,282	421,138	44,208	465,346	-	465,346	-	111,583	576,929	
(9) Interest Paid	-	-	-	-	-	-	-	-	122,073	122,073	
(10) Operating Supplies and Expenses	1,086	77,236	653,839	51,151	704,990	-	704,990	-	718,086	1,423,076	
(11) Donated Items	743	27,066	400,890	-	400,890	-	400,890	-	16,337	417,227	
(12) Other Expenses	223	26,125	120,290	-	120,290	-	120,290	-	33,045	153,335	
TOTAL OTHER EXPENSES	\$ 6,488	\$ 590,020	\$ 3,494,766	\$ 262,504	\$ 3,757,270	\$ -	\$ 3,757,270	\$ -	\$ 1,132,633	\$ 4,889,903	
TOTAL PERSONNEL AND OTHER EXPENSES	\$ 9,283	\$ 962,145	\$ 12,160,731	\$ 611,605	\$ 12,772,336	\$ -	\$ 12,772,336	\$ -	\$ 3,927,075	\$ 16,699,411	
IIC. DISTRIBUTED INDIRECT COSTS											
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ACTUAL OPER. EXPENSES	\$ 9,283	\$ 962,145	\$ 12,160,731	\$ 611,605	\$ 12,772,336	\$ -	\$ 12,772,336	\$ -	\$ 3,927,075	\$ 16,699,411	
IID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (122,073)	\$ (122,073)	
TOTAL ALLOWABLE OPER. EXPENSES	\$ 9,283	\$ 962,145	\$ 12,160,731	\$ 611,605	\$ 12,772,336	\$ -	\$ 12,772,336	\$ -	\$ 3,805,002	\$ 16,577,338	
IIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 231,392	\$ 231,392	

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

Provider Name: Directions for Living

Audit Period 07/01/21 TO 06/30/22

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
IIIA. Unearned Funds	\$ -	\$ -	\$ -
IIIB. Funding Allocations	-	-	-
IIIC. Excess Funds	\$ -	\$ -	\$ -

AGENCY CUSTOMER ID: 00004364

LOC #: _____



ADDITIONAL REMARKS SCHEDULE

Page ____ of ____

AGENCY Stahl & Associates Insurance, Inc.		NAMED INSURED
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

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



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

05/02/2023

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

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

PRODUCER Stahl & Associates Insurance, Inc. 110 Carillon Parkway St. Petersburg FL 33716		CONTACT NAME: Brooke Valentin PHONE (A/C, No, Ext): (727) 391-9791 FAX (A/C, No): (727) 393-5623 E-MAIL ADDRESS: certificatesstpete@stahlinsurance.com	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Mental Health Risk Retention Group	NAIC #
		INSURER B: Auto Owners Insurance Co	18988
		INSURER C: Associated Industries Ins Co	23140
		INSURER D: Federal Insurance Co	20281
		INSURER E: Lloyd's of London	
		INSURER F:	
INSURED Directions for Mental Health Inc DBA: Directions for Living 1437 S Belcher Rd Clearwater FL 33764			

COVERAGES**CERTIFICATE NUMBER:** CL235265861**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:			COP0002098	02/01/2023	02/01/2024	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 - COMP/OP AGG \$ 3,000,000 Hired/NonOwned Auto \$ 1,000,000
B	AUTOMOBILE LIABILITY <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"/>			5107429900	02/16/2023	02/16/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP \$ 10,000
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$ <input type="checkbox"/>						EACH OCCURRENCE \$ AGGREGATE \$ \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A	AWC1195417	05/01/2023	05/01/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Professional Liability**			COP0002098	02/01/2023	02/01/2024	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 there employment by the Named Insured.

Certificate Holder is added as Additional Insured, but only with respects to operations of the Named Insured.

A - Directors & Officers Liability including Employment Practices Liability Endorsement (EPLI), COP0002098, 2/01/2023 to 2/01/2024, \$1,000,000 Limit of Liability

CERTIFICATE HOLDER**CANCELLATION**

Pinellas Community Foundation 17755 US Highway 19 N Suite 150 Clearwater FL 33764	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 
--	--

© 1988-2015 ACORD CORPORATION. All rights reserved.

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

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

AGENCY CUSTOMER ID: _____

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

D - Crime, 81708716, 1/15/2023 to 1/15/2024, all coverages subject to \$10,000 deductible

- \$500,000 limit Employee Dishonesty
- \$500,000 limit Forgery or Alteration
- \$500,000 limit Robbery (on or off)
- \$500,000 limit Computer Fraud
- \$500,000 limit Funds Transfer Fraud

E - Cyber Liability, ESL0739615288, 02/14/2023 to 2/14/2024, \$2,000,000 Limit of Liability Each Claim and Aggregate, subject to \$10,000 deductible per Claim



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

02/14/2023

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

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

PRODUCER Stahl & Associates Insurance, Inc. 110 Carillon Parkway St. Petersburg FL 33716		CONTACT NAME: Brooke Valentin PHONE (A/C, No, Ext): (727) 391-9791 E-MAIL ADDRESS: certificatesstpete@stahlinsurance.com FAX (A/C, No): (727) 393-5623	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Auto Owners Insurance Co	NAIC # 18988
		INSURER B: Lloyd's of London	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES**CERTIFICATE NUMBER:** CL2321464796**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
	COMMERCIAL GENERAL LIABILITY <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:		Y				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY			5107429900	02/16/2023	02/16/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ PIP \$ 10,000
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y / N N / A				PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Cyber Liability \$10,000 deductible per claim			Binder	02/14/2023	02/14/2024	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)

CERTIFICATE HOLDER**CANCELLATION**

Pinellas Community Foundation 17755 US Highway 19 N Suite 150 Clearwater FL 33764	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

© 1988-2015 ACORD CORPORATION. All rights reserved.