

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

DIRECTIONS FOR MENTAL HEALTH, INC.

d/b/a DIRECTIONS FOR LIVING

June 30, 2015

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Directions for Living

Report on the Financial Statements

We have audited the accompanying financial statements of Direction for Mental Health, Inc. d/b/a Directions for Living (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Directions for Living as of June 30, 2015, and the changes in its net assets, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Report on Summarized Comparative Information

We have previously audited Directions for Living's 2014 financial statements, and our report dated December 29, 2014 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

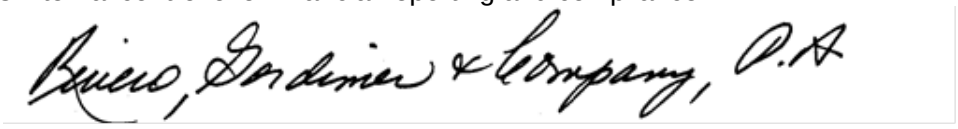
Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650 *State of Florida Rules of the Auditor General,* 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 and opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2015 on our consideration of Directions for Living's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Directions for Living's internal control over financial reporting and compliance.



Tampa, Florida
December 27, 2015

Directions for Living

STATEMENT OF FINANCIAL POSITION

June 30, 2015
(With comparative total for 2014)

	2015			
	Unrestricted	Temporarily Restricted	Total	Total June 30, 2014
ASSETS				
Current assets				
Cash (notes A4 and A16)	$ 509,183	$ -	$ 509,183	$ 19,648
Receivables				
Program service fees (note A5)	1,074,116	-	1,074,116	1,251,288
Grants (note A6)	1,703,996	-	1,703,996	1,658,353
Contributions (note A8)	-	21,301	21,301	21,301
Medication inventory (note A9)	16,105	-	16,105	16,105
Prepaid expenses	24,802	-	24,802	88,819
Total current assets	3,328,202	21,301	3,349,503	3,055,514
Investments (notes A11, B and F)	38,000	129,470	167,470	168,587
Property and equipment, net of accumulated depreciation (notes A10 and C)	1,210,638	99,658	1,310,296	1,551,340
Other assets	25,983	-	25,983	25,035
Total assets	$ 4,602,823	$ 250,429	$ 4,853,252	$ 4,800,476
LIABILITIES AND NET ASSETS				
Current liabilities				
Line of credit (note D)	$ 668,658	$ -	$ 668,658	$ 606,632
Current portion of long -term debt (note E)	80,546	-	80,546	76,910
Accounts payable	401,370	-	401,370	942,261
Accrued expenses	794,570	-	794,570	847,762
Deferred revenue	466,977	-	466,977	327,487
Total current liabilities	2,412,121	-	2,412,121	2,801,052
Long-term debt (note E)	769,163	-	769,163	856,963
Commitments (note H)	-	-	-	-
Total liabilities	3,181,284	-	3,181,284	3,658,015
Net assets				
Unrestricted	1,421,539	-	1,421,539	861,990
Temporarily restricted (note K)	-	250,429	250,429	280,471
Total net assets	1,421,539	250,429	1,671,968	1,142,461
Total liabilities and net assets	$ 4,602,823	$ 250,429	$ 4,853,252	$ 4,800,476

The accompanying notes are an integral part of this statement.

Directions for Living

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended June 30, 2015
(With comparative total for 2014)

	2015			
	Unrestricted	Temporarily Restricted	Total	Total June 30, 2014
OPERATING REVENUE				
In-kind contributions (notes A8 and I)	1,289,739	-	1,289,739	780,170
Program service fees (note A5)	2,043,913	-	2,043,913	3,415,166
Grant revenue (note A6)	12,393,134	-	12,393,134	11,851,579
United Way allocation and designation	-	30,288	30,288	43,895
Donations and bequests	109,840	-	109,840	85,484
Other income	86,717	-	86,717	83,531
	15,923,343	30,288	15,953,631	16,259,825
Net assets released from restrictions	59,213	(59,213)	-	-
Total operating revenue	15,982,556	(28,925)	15,953,631	16,259,825
OPERATING EXPENSES (note A12)				
Program services	13,938,660	-	13,938,660	15,296,862
Supporting services				
General and administrative	1,238,956	-	1,238,956	3,102,299
Fundraising	179,878	-	179,878	230,841
Total operating expenses	15,357,494	-	15,357,494	18,630,002
Operating income (loss)	625,062	(28,925)	596,137	(2,370,177)
NON-OPERATING REVENUE (EXPENSE)				
Change in value of assets held by others	-	(1,117)	(1,117)	16,962
Gain on disposal of property	650	-	650	(11,361)
Interest income	167	-	167	556
Interest expense	(66,330)	-	(66,330)	(35,402)
Total non-operating revenue (expense)	(65,513)	(1,117)	(66,630)	(29,245)
CHANGE IN NET ASSETS	559,549	(30,042)	529,507	(2,399,422)
NET ASSETS AT BEGINNING OF YEAR	861,990	280,471	1,142,461	3,541,883
NET ASSETS AT END OF YEAR	$ 1,421,539	$ 250,429	$ 1,671,968	$ 1,142,461

The accompanying notes are an integral part of this statement.

Directions for Living

STATEMENT OF CASH FLOWS

For the year ended June 30, 2015
(With a comparative total for 2014)

	2015	2014
Cash flows from operating activities		
Change in net assets	$ 529,507	$ (2,399,422)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	241,044	241,046
(Gain) Loss on disposal of property	(650)	11,361
Unrealized change in value of investments	1,117	(17,003)
Decrease (increase) in grant and program accounts receivable	131,529	(880,365)
Increase in inventory	-	(4,800)
Decrease in prepaid expenses	64,017	105,535
Increase in other assets	(948)	(21,363)
Decrease in accounts payable and accrued expenses	(594,083)	(45,235)
Increase in deferred revenue	139,490	316,182
Total adjustments	(18,484)	(294,642)
Net cash provided (used) by operating activities	511,023	(2,694,064)
Cash flows from investing activities		
Purchase of equipment	-	(171,543)
Proceeds from sale of vehicles	650	-
Net proceeds from sale of investments	-	399,957
Net cash provided by investing activities	650	228,414
Cash flows from financing activities		
Proceeds from long-term debt	-	990,000
Payments on long-term debt	(84,164)	(56,127)
Net proceeds from line of credit	62,026	265,382
Net cash (used) provided by financing activities	(22,138)	1,199,255
Net increase (decrease) in cash and cash equivalents	489,535	(1,266,395)
Cash and cash equivalents at beginning of the year	19,648	1,286,043
Cash and cash equivalents at end of year	$ 509,183	$ 19,648
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	$ 66,330	$ 35,402
Taxes	$ -	$ -

The accompanying notes are an integral part of this statement.

Directions for Living

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2015

	Program Services					Support Services				
	Case Management Services	Outpatient Services	Homeless Services	Child Protective Services	Total Program Services	General and Administration	Fundraising	Total Support Services	Total Expenses	2014 Total Expenses
Personnel expense	$ 2,496,326	$ 2,845,144	$ 396,408	$ 4,325,246	$10,063,124	$ 1,016,156	$ 169,277	$ 1,185,433	$11,248,557	$14,303,424
Building occupancy	64,488	76,723	52,082	118,831	312,124	57,935	-	57,935	370,059	445,062
Professional services	189,720	53,879	2,765	55,873	302,237	65,711	-	65,711	367,948	977,722
Travel	110,557	25,705	13,524	236,356	386,142	16,131	599	16,730	402,872	452,542
Equipment	4,862	14,131	85	3,149	22,227	16,780	-	16,780	39,007	20,772
Medical and pharmacy	-	2,651	85,955	-	88,606	326	-	326	88,932	96,896
Operating expenses	256,575	406,763	71,275	315,551	1,050,164	-	6,267	6,267	1,056,431	1,251,206
Client support	27,062	348	202,617	21,863	251,890	-	1,015	1,015	252,905	61,162
In-kind	7,176	1,235,167	-	-	1,242,343	44,676	2,720	47,396	1,289,739	780,170
Total expenses before depreciation	3,156,766	4,660,511	824,711	5,076,869	13,718,857	1,217,715	179,878	1,397,593	15,116,450	18,388,956
Depreciation	50,724	74,878	12,077	82,124	219,803	21,241	-	21,241	241,044	241,046
Total expenses	$ 3,207,490	$ 4,735,389	$ 836,788	$ 5,158,993	$13,938,660	$ 1,238,956	$ 179,878	$ 1,418,834	$15,357,494	$18,630,002

The accompanying notes are an integral part of this statement.

Directions for Living

NOTES TO FINANCIAL STATEMENTS

June 30, 2015

NOTE A - DESCRIPTION OF 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 offering behavioral health services for adults and children in need of mental healthcare or substance abuse treatment, Child Safety and Family Preservation programs which include diversion services, adoption, foster care, and dependency case management, and Prevention, Wellness, and Recovery Services which feature homeless outreach, case management, early childhood consultation and their New Beginnings recovery center. 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 and contracts and program services 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 unrestricted, temporarily restricted, or permanently restricted.

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.

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.

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.

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

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 $1,300,000 is included in relation to the program service fees receivable at June 30, 2015 in the accompanying financial statements.

Directions has agreements with third-party payors that provide reimbursement at amounts discounted 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. Charity Care

Directions provides care to clients who meet certain criteria under its charity care policy without charge, or at amounts less than its established rates. Because Directions does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

8. Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets, 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 temporarily restricted support that increases those net asset classes. When a temporary restriction expires, temporary restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

9. 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.

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

10. Property and Equipment

Directions follows the practice of capitalizing all expenditures for property and equipment in excess of $1,000. 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 temporarily restricted net assets. 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 temporarily restricted net assets.

Directions reclassifies temporarily restricted net assets to unrestricted net assets each year for the amount of depreciation expense relating to the donated property and equipment.

11. 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.

12. 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.

13. 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 benefitted.

14. 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.

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

Directions is not aware of any tax positions it has taken that are subject to a significant degree of uncertainty. Tax years after 2011 remain subject to examination by federal and state taxing authorities.

15. Donated Materials, Services and Building Space

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

No amounts have been recognized in the accompanying Statement of Activities and Changes in Net Assets because the criteria for recognition of such volunteer effort under FASB ASC Topic 958 relating to *Not-for-Profit Entities* have not been satisfied.

16. Concentrations of Credit Risk

Financial instruments that potentially subject Directions to concentrations of credit risk are primarily cash and accounts receivable. The Organization's cash deposits are placed in financial institutions which at times may exceed the Federal Deposit Insurance Corporation (FDIC) coverage and exceeded insured limits by approximately $263,000 at June 30, 2015. The Organization has not experienced any losses in its cash accounts and does not believe it is exposed to any significant credit risks related to uninsured amounts.

17. 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, 2014, from where it was derived.

NOTE B - INVESTMENTS

Investments are comprised of the following at June 30, 2015:

Beneficial interest in assets held by others	$ 129,470
Investment in common stock	38,000
	$ 167,470

NOTE B – 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 $21,925 at June 30, 2015.

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30, 2015:

Land	$ 404,970
Building and improvements	2,814,732
Office furniture and equipment	1,201,767
	4,421,469
Less accumulated depreciation and amortization	(3,111,173)
	$1,310,296

Depreciation expense was approximately $241,000 for the year ended June 30, 2015.

NOTE D - LINE OF CREDIT

Directions has a line of credit with a commercial bank in the amount of $1,200,000 at June 30, 2015. The line of credit is secured by property. Interest is due monthly at the greater of 4.00% or the bank's prime rate (3.25% at June 30, 2015) plus .5%, and principal is due on demand. Amounts outstanding under this line of credit were $668,658 at June 30, 2015.

NOTE E - LONG-TERM DEBT

Following is a summary of long-term debt at June 30, 2015:

$290,000 term loan, principal and interest payment monthly of $5,415 from September 2013 through August 2018, interest at greater of 4.00% or the prime rate (3.25% at June 30, 2014) plus .50%, the loan is collateralized by all assets	$ 180,992
$700,000 mortgage note payable, principal and interest payment monthly of $4,629 from March 2014 through February 2024 plus final balloon payment of approximately $435,000 due in March 2024, interest at 4.95%, the loan is collateralized by property	668,717
	849,709
Less current maturities	(80,546)
	$ 769,163

NOTE E - LONG-TERM DEBT - Continued

Future maturities of long-term debt are as follows:

Year ending June 30,	
2016	$ 80,546
2017	84,358
2018	87,809
2019	26,368
2020	27,703
2021 and beyond	542,925
	$ 849,709

NOTE F - 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

NOTE F - FAIR VALUE MEASUREMENTS - Continued

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

Following is a description of the valuation methodologies used for assets measured at fair value at June 30, 2015:

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, 2015 are as follows:

	Fair Value	Level 1	Level 2	Level 3
Beneficial interest in assets held by others	$ 129,470	$ -	$ -	$ 129,470
Investment in common stock	38,000	-	-	38,000
	$ 167,470	$ -	$ -	$ 167,470

The Organization recognizes transfers between levels in the fair value hierarchy at the beginning of the reporting period. The beneficial interest in assets held by others was transferred from Level 2 to Level 3 during the reporting period.

NOTE F - FAIR VALUE MEASUREMENTS - Continued

The table below sets forth a summary of changes in fair value of the Plan's level 3 investment assets for the year ended June 30, 2015:

Balance, beginning of year	$ 38,000
Transfer into Level 3	130,587
Total gains or losses included in changes in net assets available for benefits	(1,117)
Purchases, Sales, issuance and settlements	-
Balance, end of year	$ 167,470

NOTE G - RETIREMENT PLAN

Directions sponsors a 403(b) defined contribution retirement plan covering all eligible employees. Directions' contribution is equal to a match of 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 are used to reduce future employer contributions. The retirement plan expense is reported net of forfeitures used in lieu of employer cash contributions. The retirement plan expense was approximately $30,000 for the year ended June 30, 2015.

NOTE H - 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 I - DONATED MATERIALS AND SERVICES (IN-KIND CONTRIBUTIONS)

Donated materials and services for the year ended June 30, 2015 consisted of medication inventory valued at $1,216,758, child care services valued at $36,701, and other support valued at $36,280.

NOTE J - FUNDING AND CREDIT CONCENTRATIONS

Directions receives substantially all 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, 2015 are primarily due from the aforementioned governmental agencies.

NOTE K - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restrictions on net assets at June 30, 2015 relate to the following:

Restricted for future periods	
Beneficial interest in assets held by others	$ 129,470
Facilities subject to time restrictions	99,658
United Way allocation	21,301
	$ 250,429

NOTE L - 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, 2015 are as follows:

Program	Revenues	Expenditures
Children's Outpatient Services	$ 471,231	$ 471,231
Early Childhood Consultation Services	140,650	140,650
	$ 611,881	$ 611,881

NOTE M - SUBSEQUENT EVENTS

Directions has evaluated events and transactions occurring subsequent to June 30, 2015 as of December 27, 2015 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, 2015

RG&Co

RIVERO, GORDIMER & COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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

Herman V. Lazzara Stephen G. Douglas
Marc D. Sasser Michael E. Helton
Sam A. Lazzara

Cesar J. Rivero, of Counsel
Richard B. Gordimer, of Counsel

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

Board of Directors
Directions for Living

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Directions for Mental Health, Inc. d/b/a Directions for Living (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2015.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Directions for Living's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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.

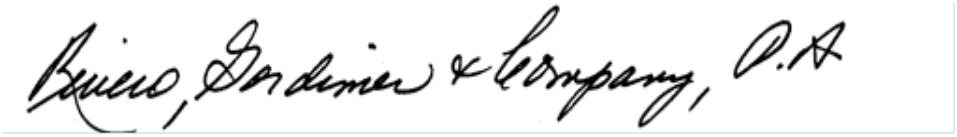
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Compliance and Other Matters

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 statement amounts. 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

This 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
December 27, 2015

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133 AND CHAPTER 10.650,
RULES OF THE FLORIDA AUDITOR GENERAL

DIRECTIONS FOR LIVING

June 30, 2015

RIVERO, GORDIMER & COMPANY, P.A.
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND CHAPTER 10.650, *RULES OF THE FLORIDA AUDITOR GENERAL*

Board of Directors
Directions for Living

Report on Compliance for Each Major Federal Program and State Project

We have audited Directions for Mental Health, Inc. d/b/a Directions for Living's compliance with the types of compliance requirements described in *OMB Circular A-133 Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of Directions for Living's major federal programs and state projects for the year ended June 30, 2015. Directions for Living's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express and opinion on compliance for each of Directions for Living's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and Chapter 10.650, *Rules of the Florida Auditor General*. Those standards, OMB Circular A-133 and Chapter 10.650, *Rules of the Florida Auditor General*, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Directions for Living's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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Opinion on Each Major Federal Program and State Project

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 and state projects for the year ended June 30, 2015.

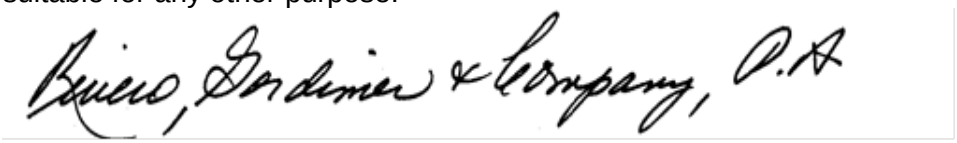
Report on Internal Control Over Compliance

Management of Directions for Living is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Directions for Living's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, *Rules of the Florida Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Directions for Living's internal control over compliance.

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

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

This 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 OMB Circular A-133, and Chapter 10.650, *Rules of the Florida Auditor General*. Accordingly, this report is not suitable for any other purpose.



Tampa, Florida
December 27, 2015

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS

DIRECTIONS FOR LIVING

For the year ended June 30, 2015

Directions for Living

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS

For the year ended June 30, 2015

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	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 and State Financial Assistance

Internal control over major federal programs and state projects	
Material weakness(es) identified?	____ yes __X__ no
Significant deficiency(ies) identified?	____ yes __X__ none reported
Type of auditors' report issued on compliance for major programs/projects	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and/or Chapter 10.650, *Rules of the Florida Auditor General*?	____ yes __X__ no

Identification of major federal programs and state projects:

Federal

CFDA Number	Name of Federal Program
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance

State

CFSA Number	Name of State Project
60.074	Out-of-Home Supports

Dollar threshold used to distinguish between type A and type B federal programs	$ 300,000
Dollar threshold used to distinguish between type A and type B state projects	$ 300,000
Auditee qualified as low-risk auditee	__X__ yes ____ no

Directions for Living

SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS - CONTINUED

For the year ended June 30, 2015

Section II - Financial Statement Findings

No matter were reported for the year ended June 30, 2015.

Section III - Federal Award and State Financial Assistance

No matters were reported for the year ended June 30, 2015.

Section IV - Other Issues

A summary of Prior Audit Findings is required because there were prior audit findings related to the financial statements. See page 29.

The "management letter" pursuant to Section 215.97(9)(f), and 215.97(10)(d), Florida Statutes, is not required as there are no findings related to state financial assistance for the year ended June 30, 2015.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

DIRECTIONS FOR LIVING, INC.

For the year ended June 30, 2015

Directions for Living

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the year ended June 30, 2015

FINDINGS- AUDIT OF FINANCIAL STATEMENTS

Significant Deficiency

Finding No. 2014-001: Patient Account Receivable Management

Statement of Condition

The account receivable aging detail was overstated prior to year end and significant adjustments were required to reconcile the balances and properly state the net patient receivable balance at year end.

Recommendation

Internal controls and practices over the patient billing and accounts receivable process should be updated to align with the new health record system. A process should be developed and implemented for follow-up on denied claims. The patient accounts receivable sub-ledger should to be accurately maintained and reconciled with the general ledger. Reports produced from the billing system should be reconciled with the underlying event data prior to posting to the general ledger.

Current Status

Management implemented the corrective action plan and has improved the system of internal controls and processes related to reporting and management of the patient accounts receivable and billing process.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

DIRECTIONS FOR LIVING

For the year ended June 30, 2015

Directions for Living

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2015

Federal/State Grantor/Pass-through Grantor/Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
Federal			
U.S. Department of Housing and Urban Development			
Indirect Programs			
Passed-through			
Community Development Block Grants/ State's Entitlement Grants	14.231	QPZ5H	$ 21,687
Passed-through Pinellas County, Florida			
Community Development Block Grants/ State's Entitlement Grants	14.218	CD13DMH	$ 18,080
Passed-through Pasco County, Florida			
Continuum of Care program	14.267	FL0428L4H191301	60,676
Total U.S. Department of Housing and Urban Development - Indirect Programs			100,443
U.S. Department of Health and Human Services			
Indirect Programs			
Passed-through Pinellas County, Florida			
Consolidated Health Centers	93.224	n/a	25,000
Passed-through Pinellas County Homeless Leadership Board			
Temporary Assistance for Needy Families	93.558	QPZ5A.DL	59,740
Passed-through University of South Florida			
Research on Healthcare Costs, Quality and Outcomes	93.226	6119-1275-00-A	7,500
Medical Assistance Program	93.778	5820-1161-00-S	94,998
Passed-through Florida Department of Children and Families			
Passed-through Central Florida Behavioral Health Network, Inc.			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	QD1A9	280,687
Temporary Assistance for Needy Families	93.558	QD1A9	594,417
Block Grants for Community Mental Health Services	93.958	QD1A9	89,987
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QD1A9	884
Passed-through Eckerd Youth Alternatives, Inc.			
Promoting Safe and Stable Families	93.556	ECA-CMO-DMH-FY15 & ECA-DIV-DMH-FY15	351,649
Temporary Assistance for Needy Families	93.558	ECA-CMO-DMH-FY15 & ECA-DIV-DMH-FY15	2,618,537
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ECA-CMO-DMH-FY15 & ECA-DIV-DMH-FY15	258,378
Foster Care - Title IV-E	93.658	ECA-CMO-DMH-FY15	1,744,778
Adoption Assistance	93.659	ECA-CMO-DMH-FY15	315,845
Child Abuse and Neglect State Grants	93.669	ECA-DIV-DMH-FY15	38,141
Total U.S. Department of Health and Human Services - Indirect Programs			6,480,541
Total expenditures of federal awards			$ 6,580,984

Directions for Living

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE - CONTINUED

For the year ended June 30, 2015

Grantor/Program Title	Federal CFDA # or State CSFA #	Pass-through Entity Identifying Number	Expenditures
State			
Florida Department of Children and Families			
Indirect Projects			
Passed-through Pinellas County			
Homeless Challenge Grant	60.014	QPZ5J	168,098
Passed-through Central Florida Behavioral Health Network, Inc.			
Community Forensic Beds and Competency Restoration Training	60.114	QD1A9	1,064
Passed-through Eckerd Youth Alternatives, Inc.			
Out-of-Home Supports	60.074	ECA-HOP-DMH-FY15 & ECA-PPM-DMH-FY15	896,086
Total Florida Department of Children and Families - Indirect Projects			1,065,248
Total expenditures of state financial assistance			1,065,248
Total expenditures of federal awards and state financial assistance			$ 7,646,232

Total expenditures summarized by federal program for the year ended June 30, 2015 are as follows:

Community Development Block Grants/State's Entitlement Grants	14.218	$ 18,080
Emergency Solutions Grant	14.231	21,687
Continuum of Care Program	14.267	60,676
Projects for Assistance in Transition from Homelessness (PATH)	93.150	280,687
Consolidated Health Centers	93.224	25,000
Research on Healthcare Costs, Quality and Outcomes	93.226	7,500
Promoting Safe and Stable Families	93.556	351,649
Temporary Assistance for Needy Families	93.558	3,272,694
Stephanie Tubbs Jones Child Welfare Services Program	93.645	258,378
Foster Care - Title IV-E	93.658	1,744,778
Adoption Assistance	93.659	315,845
Child Abuse and Neglect State Grants	93.669	38,141
Medical Assistance Program	93.778	94,998
Block Grants for Community Mental Health Services	93.958	89,987
Block Grants for Prevention and Treatment of Substance Abuse	93.959	884
		$ 6,580,984

The accompanying notes are an integral part of this schedule.

Directions for Living

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2015

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") includes the federal and state grant activity of Directions for Living under programs of the federal government and the State of Florida for the year ended June 30, 2015. The information in this Schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audit of States, Local and Governments, and Non-Profit Organizations* and Chapter 10.650, *Rules of the Florida Auditor General*. 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 and state projects passed through other governmental or non-profit agencies are included in the accompanying schedule.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

NOTE C - SUBRECIPIENTS

None of the expenditures of federal awards and state financial assistance included in the Schedule were paid or provided to subrecipients.

NOTE D - STATE MATCHING FUNDS FOR FEDERAL PROGRAMS

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

Federal Program Title	Federal CFDA #	Pass-through Entity Identifying Number	Expenditures
Promoting Safe and Stable Families	93.556	ECA-CMO-DMH-FY15	$ 7,656
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ECA-CMO-DMH-FY15 & ECA-DIV-DMH-FY15	86,126
Adoption Assistance	93.659	ECA-CMO-DMH-FY15	315,845
Block Grants for Community Mental Health Services	93.958	QA011	1,224,753
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QA011	4,601
State Department of Children and Families	93.XXX	ECA-CMO-DMH-FY15 & ECA-DIV-DMH-FY15	1,668,544
			$ 3,307,525

Directions for Living

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS AND STATE FINANCIAL ASSISTANCE - CONTINUED

June 30, 2015

NOTE E - OTHER

The accompanying Schedule presents federal expenditures and state financial assistance by pass-through agency. Expenditures of certain federal programs and state programs were awarded to Directions by more than one pass-through agency or under more than one contract. Total expenditures for each federal program and state financial assistance project are summarized on the last page of the Schedule.

Directions for Living

SCHEDULE OF STATE EARNINGS

For the fiscal year ended June 30, 2015

1	**Total Expenditures**	**$ 15,423,824**
2	**Less Other State and Federal Funds**	**$ (9,956,800)**
3	**Less Non-Match SAMH Funds**	**$ (17,288)**
4	**Less Unallowable Costs per 65E-14, F.A.C.**	**$ (179,878)**
5	**Total Allowable Expenditures** (Sum of lines 1, 2, 3, and 4)	**$ 5,269,858**
6	**Maximum Available Earnings** (Line 5 times 75%)	**$ 3,952,394**
7	**Amount of State Funds Requiring Match**	**$ 1,300,002**
8	**Amount Due to Department (if negative) *** (Subtract line 7 from line 6)	**$ 2,652,392**

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

AUDIT SCHEDULE

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

AGENCY: Directions for Living DATE PREPARED: 12/18/2015

CONTRACT #: QA011 BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART I: ACTUAL FUNDING SOURCES AND REVENUES

	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Adult Mental Health						Children's Substance Abuse
FUNDING SOURCES & REVENUES	**CCST**	**TANF**	**Medical Services**	**Incidental / IDP**	**PATH**	**Total Adult Mental Health**	**Outpatient & Outreach**
IA. STATE SAMH FUNDING							
(1) CFBHN	$ 554,702	$ 594,417	$ 485,917	$ 79,837	$ 280,687	$ 1,995,560	$ 5,487
TOTAL STATE SAMH FUNDING	$ 554,702	$ 594,417	$ 485,917	$ 79,837	$ 280,687	$ 1,995,560	$ 5,487
IB. OTHER GOVT. FUNDING							
(1) Other State Agency Funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Medicaid - Suncoast Region	217,287	-	331,104	-	-	548,392	-
(3) Medicaid - All Other Regions	-	-	-	-	-	-	-
(4) Local Government	-	-	681,043	-	644,583	1,325,626	-
(5) Federal Grants and Contracts	-	-	-	-	-	-	-
(6) In-Kind from Local Government	-	-	-	-	-	-	-
TOTAL OTHER GOVT. FUNDING	$ 217,287	$ -	$ 1,012,147	$ -	$ 644,583	$ 1,874,018	$ -
IC. ALL OTHER REVENUES							
(1) 1st & 2nd Party Payments	$ -	$ -	$ 59,160	$ -	$ -	$ 59,160	$ -
(2) 3rd Party Payments	-	-	60,841	-	-	60,841	-
(3) Medicare	52,880	-	702,543	-	-	755,423	-
(4) Contributions and Donations	-	-	120,949	-	-	120,949	-
(5) Other	-	-	49,247	-	-	49,247	-
(6) In-kind	-	-	1,289,739	-	-	1,289,739	-
TOTAL ALL OTHER REVENUES	$ 52,880	$ -	$ 2,282,479	$ -	$ -	$ 2,335,359	$ -
TOTAL FUNDING =	$ 824,869	$ 594,417	$ 3,780,543	$ 79,837	$ 925,270	$ 6,204,937	$ 5,487

AUDIT SCHEDULE

SUBSTANCE ABUSE & MENTAL HEALTH SERVICES

PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Directions for Living

DATE PREPARED: 12/18/2015

CONTRACT #: QA011

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART I: ACTUAL FUNDING SOURCES AND REVENUES

	STATE-DESIGNATED SAMH COST CENTERS			
	STATE SAMH-FUNDED COST CENTERS			
	Children's Mental Health			
FUNDING SOURCES & REVENUES	Outpatient & Outreach	Totals for State SAMH Funded Cost Centers	Totals for Non-State SAMH Funded Cost Centers	Total Funding
IA. STATE SAMH FUNDING				
(1) CFBHN	$ 199,059	$ 2,200,106	$ -	$ 2,200,106
TOTAL STATE SAMH FUNDING	$ 199,059	$ 2,200,106	$ -	$ 2,200,106
IB. OTHER GOVT. FUNDING				
(1) Other State Agency Funding	$ -	$ -	$ 8,166,675	$ 8,166,675
(2) Medicaid - Suncoast Region	486,310	1,034,702	-	1,034,702
(3) Medicaid - All Other Regions	-	-	-	-
(4) Local Government	768,738	2,094,364	-	2,094,364
(5) Federal Grants and Contracts	-	-	-	-
(6) In-Kind from Local Government	-	-	-	-
TOTAL OTHER GOVT. FUNDING	$ 1,255,048	$ 3,129,066	$ 8,166,675	$ 11,295,741
IC. ALL OTHER REVENUES				
(1) 1st & 2nd Party Payments	$ 60,355	$ 119,515	$ -	$ 119,515
(2) 3rd Party Payments	62,070	122,911	-	122,911
(3) Medicare	-	755,423	-	755,423
(4) Contributions and Donations	-	120,949	-	120,949
(5) Other	-	49,247	(300)	48,947
(6) In-kind	-	1,289,739	-	1,289,739
TOTAL ALL OTHER REVENUES	$ 122,425	$ 2,457,784	$ (300)	$ 2,457,484
TOTAL FUNDING =	$ 1,576,532	$ 7,786,956	$ 8,166,375	$ 15,953,331

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Directions for Living

DATE PREPARED: 12/18/2015

CONTRACT #: QA011

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART II: ACTUAL EXPENSES

	STATE-DESIGNATED SAMH COST CENTERS						
	STATE SAMH-FUNDED COST CENTERS						
	Adult Mental Health						Children's Substance Abuse
EXPENSE CATEGORIES	CCST	TANF	Medical Services	Incidental / IDP	PATH	Total Adult Mental Health	Outpatient
IIA. PERSONNEL EXPENSES							
(1) Salaries	$ 458,428	$ 330,353	$ 2,101,072	$ -	$ 514,227	$ 3,404,080	$ 3,049
(2) Fringe Benefits	70,629	50,897	323,708	-	79,226	524,460	470
TOTAL PERSONNEL EXPENSES	$ 529,057	$ 381,250	$ 2,424,780	$ -	$ 593,453	$ 3,928,540	$ 3,519
IIB. OTHER EXPENSES							
(1) Building Occupancy	$ 14,126	$ 10,179	$ 64,741	$ -	$ 15,845	$ 104,891	$ 94
(2) Professional Services	15,627	11,261	71,621	-	17,529	116,038	104
(3) Travel	19,996	14,410	91,647	-	22,430	148,483	133
(4) Equipment	1,149	828	5,267	-	1,289	8,533	8
(5) Client Support / Food Services	13,076	9,423	59,931	-	14,668	97,098	87
(6) Medical and Pharmacy	-	-	-	88,605	-	88,605	-
(7) Subcontracted Services	-	-	-	-	-	-	-
(8) Insurance	6,811	4,908	31,218	-	7,640	50,577	45
(9) Interest Paid	-	-	-	-	-	-	-
(10) Operating Supplies and Expenses	47,811	34,453	219,126	-	53,630	355,020	318
(11) Other	11,365	8,190	52,087	-	12,748	84,390	76
(12) Donated Items	-	-	1,234,266	-	-	1,234,266	-
TOTAL OTHER EXPENSES	$ 129,961	$ 93,652	$ 1,829,904	$ 88,605	$ 145,779	$ 2,287,901	$ 865
TOTAL PERSONNEL AND OTHER EXPENSES	$ 659,018	$ 474,902	$ 4,254,684	$ 88,605	$ 739,232	$ 6,216,441	$ 4,384
IIC. DISTRIBUTED INDIRECT COSTS							
Administration	$ 52,576	$ 37,893	$ 339,186	$ 326	$ 58,984	$ 488,965	$ 350
TOTAL ACTUAL OPER. EXPENSES	$ 711,594	$ 512,795	$ 4,593,870	$ 88,931	$ 798,216	$ 6,705,406	$ 4,734
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL ALLOWABLE OPER. EXPENSES	$ 711,594	$ 512,795	$ 4,593,870	$ 88,931	$ 798,216	$ 6,705,406	$ 4,734
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -

AUDIT SCHEDULE
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
PROGRAM / COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE - CONTINUED

AGENCY: Directions for Living

DATE PREPARED: 12/18/2015

CONTRACT #: QA011

BUDGET PERIOD: FROM 07/01/14 TO 06/30/15

PART II: ACTUAL EXPENSES

	STATE-DESIGNATED SAMH COST CENTERS					
	STATE SAMH-FUNDED COST CENTERS					
	Children's Mental Health					
EXPENSE CATEGORIES	Outpatient & Outreach	Totals for State SAMH Funded Cost Centers	Totals for Non-State SAMH Funded Cost Centers	Total for All State-Designated SAMH Cost Centers	Administration	Total Expenditures
IIA. PERSONNEL EXPENSES						
(1) Salaries	$ 876,172	$ 4,283,301	$ 4,583,074	$ 8,866,375	$ 534,384	$ 9,400,759
(2) Fringe Benefits	134,990	659,921	706,106	1,366,027	481,772	1,847,799
TOTAL PERSONNEL EXPENSES	$ 1,011,162	$ 4,943,222	$ 5,289,180	$ 10,232,402	$ 1,016,156	$ 11,248,558
IIB. OTHER EXPENSES						
(1) Building Occupancy	$ 26,998	$ 131,983	$ 141,219	$ 273,202	$ 57,439	$ 330,641
(2) Professional Services	29,867	146,009	156,228	302,237	65,711	367,948
(3) Travel	38,218	186,834	199,909	386,743	16,131	402,874
(4) Equipment	2,196	10,737	11,489	22,226	16,780	39,006
(5) Food Services	24,992	122,177	130,728	252,905	-	252,905
(6) Medical and Pharmacy	-	88,605	-	88,605	326	88,931
(7) Subcontracted Services	-	-	-	-	-	-
(8) Insurance	13,018	63,640	68,096	131,736	-	131,736
(9) Interest Paid	-	-	-	-	66,330	66,330
(10) Operating Supplies and Expenses	91,378	446,716	337,021	783,737	-	783,737
(11) Other	21,721	106,187	113,617	219,804	201,615	421,419
(12) Donated Items	3,621	1,237,887	7,176	1,245,063	44,676	1,289,739
TOTAL OTHER EXPENSES	$ 252,009	$ 2,540,775	$ 1,165,483	$ 3,706,258	$ 469,008	$ 4,175,266
TOTAL PERSONNEL AND OTHER EXPENSES	$ 1,263,171	$ 7,483,997	$ 6,454,663	$ 13,938,660	$ 1,485,164	$ 15,423,824
IIC. DISTRIBUTED INDIRECT COSTS						
Administration	$ 100,789	$ 590,104	$ 715,182	$ 1,305,286	$ (1,305,286)	$ -
TOTAL ACTUAL OPER. EXPENSES	$ 1,363,960	$ 8,074,101	$ 7,169,845	$ 15,243,946	$ 179,878	$ 15,423,824
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ 179,878	$ 179,878
TOTAL ALLOWABLE OPER. EXPENSES	$ 1,363,960	$ 8,074,101	$ 7,169,845	$ 15,243,946	$ -	$ 15,243,946
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -