

Return of Organization Exempt From Income Tax

2015

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2015 calendar year, or tax year beginning 01/01 , 2015, and ending 12/31 , 20 15	
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 Start Treatment and Recovery Centers Inc
	Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 22 Chapel Street
	City or town, state or province, country, and ZIP or foreign postal code Brooklyn, NY, 11201
	F Name and address of principal officer: Lawrence Brown Jr 22 Chapel Street, Brooklyn, NY 11201
D Employer identification number 13-2642451	
E Telephone number 718-260-2906	
G Gross receipts \$ 28,732,306	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.startny.org	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
L Year of formation: 1969	
M State of legal domicile: NY	
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)	
H(c) Group exemption number ▶	

Part I Summary

1 Briefly describe the organization's mission or most significant activities: <u>The Mission of the START Treatment and Recovery Centers Inc. is to provide: The highest quality of compassionate, comprehensive, evidence-based health- care, and</u> <u>(Continued on Schedule O, Statement 1)</u>	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a) 3 13
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 13
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a) 5 380
	6 Total number of volunteers (estimate if necessary) 6 0
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0
b Net unrelated business taxable income from Form 990-T, line 34 7b 0	
Revenue	8 Contributions and grants (Part VIII, line 1h) 3,379,272 2,646,553
	9 Program service revenue (Part VIII, line 2g) 21,135,508 25,887,396
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 72,415 120,318
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 125,078 30,238
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 24,712,273 28,684,505
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) 14,563,902 17,259,898
	16a Professional fundraising fees (Part IX, column (A), line 11e) 12,306 24,429
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 232,530
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 6,321,225 6,895,058	
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 20,897,433 24,179,385	
19 Revenue less expenses. Subtract line 18 from line 12 3,814,840 4,505,120	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 20,862,209 24,046,200
	21 Total liabilities (Part X, line 26) 3,178,984 1,857,855
	22 Net assets or fund balances. Subtract line 21 from line 20 17,683,225 22,188,345

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
	Lawrence Brown Jr, Chief Executive Officer	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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:
The Mission of the START Treatment and Recovery Centers Inc. is to provide: The highest quality of compassionate, comprehensive, evidence-based health- care, and social services; Education of the public concerning maintenance of healthy lifestyles; and Cutting-edge behavioral, bio medical, and healthcare services research.

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
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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 \$ 19,675,320 including grants of \$ 0) (Revenue \$ 0)
START Treatment & Recovery Centers continued to pursue its goal to provide improved efficiency, fiscal health and service delivery. In 2015, START's Medication Assistance Treatment Programs received the distinct honor of being reaccruited for the third time, in recognition of the agency's outstanding substance abuse treatment services; continuous quality improvement; and accountability to its stakeholders, amongst other things. In addition, all four of the agency's clinics up for review, were recertified by the New York State Offices of Alcoholism and Substance Abuse Service (OASAS), demonstrating its maintenance of high standards in regulatory compliance. START is proud to have provided substance abuse services for over 4000 patients during 2015.

4b (Code:) (Expenses \$ 811,798 including grants of \$ 0) (Revenue \$ 0)
START's Adolescent Mental Health program remains a primary focus of the agency. In 2015, via a contract with the Administration for Children's Services' (ACS) Department of Youth & Family Justice (DYFJ), the Program provided mental health and ancillary services to 709 adolescents, which included: 1,042 screenings and assessments; 4,402 individual psychotherapy sessions; 526 group sessions; and 718 crisis intervention sessions. Additionally, START's adolescent behavioral health staff implemented the milieu approach," focusing on continuous communication and collaboration with all parties who provide services to the adolescents in an effort to monitor, assess and assist them in accomplishing their goals. These services are rendered in New York City's two youth detention centers (Brooklyn and the Bronx) and in non-secure facilities. In 2015, START competed in a competitive proposal process and was re-awarded the ACS contract to provide services to adolescents in detention.

4c (Code:) (Expenses \$ 323,368 including grants of \$ 0) (Revenue \$ 0)
Keeping with its mission to provide the highest quality of compassionate, comprehensive, evidence based healthcare for our patients, START continued to provide on site primary care services for its patients. Recognizing that its substance users have a higher rate of Hepatitis C infection than the general population, and that several of its clinics are located in Central Harlem, the epicenter of the Hep C infection rate, START screened over 3000 of its patients for Hepatitis C and provided case management services, linking patients to care. In addition, START continued to offer on site Hepatitis C telemedicine services to its patients; giving our agency the distinction of being the only MATP offering such services. To date, 30 patients have participated in the treatment phase of this program. START also offers a treatment retention and adherence program to provide support and education to patients that are newly diagnosed with HIV, treatment naive, or patients that are not virally suppressed. The program staff assists patients in achieving and maintaining viral load suppression by ensuring they are seeing a medical provider quarterly to review blood tests and prescribe medication.

4d Other program services (Describe in Schedule O.) See Schedule O, Statement 2
(Expenses \$ 168,254 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **20,978,740**

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)? If "Yes," complete Schedule A	✓	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		✓
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		✓
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? If "Yes," complete Schedule C, Part II		✓
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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		✓
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? If "Yes," complete Schedule D, Part I		✓
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		✓
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? If "Yes," complete Schedule D, Part IV		✓
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		✓
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? If "Yes," complete Schedule D, Part VI	✓	
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? If "Yes," complete Schedule D, Part VII		✓
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? If "Yes," complete Schedule D, Part VIII		✓
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? If "Yes," complete Schedule D, Part IX		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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)? If "Yes," complete Schedule D, Part X		✓
12 a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		✓
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	✓	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		✓
14 a	Did the organization maintain an office, employees, or agents outside of the United States?		✓
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? If "Yes," complete Schedule F, Parts I and IV.		✓
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? If "Yes," complete Schedule F, Parts II and IV		✓
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? If "Yes," complete Schedule F, Parts III and IV.		✓
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? If "Yes," complete Schedule G, Part I (see instructions)	✓	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	✓	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		✓

Part IV Checklist of Required Schedules (continued)

	Yes	No
20 a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		✓
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>		✓
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>		✓
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>	✓	
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>		✓
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>		✓
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>		✓
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		✓
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
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>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
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>		✓
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>		✓
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>	✓	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
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>		✓
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>		✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? 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	1a	21		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		✓	
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	380		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		✓	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)					
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			✓
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in 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			✓
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			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
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			✓
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		✓	
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			✓
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			✓
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			✓
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
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			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
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			
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			
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?	13a			
Note. See the instructions for additional information the organization must report on Schedule O.					
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			✓
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b			

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 in 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 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 in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?	<input checked="" type="checkbox"/>	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
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?		<input checked="" type="checkbox"/>
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
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? <i>If "Yes," provide the names and addresses in Schedule O.</i>		<input checked="" type="checkbox"/>

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?		<input checked="" type="checkbox"/>
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
11b	Describe in 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? <i>If "No," go to line 13</i>	<input checked="" type="checkbox"/>	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	<input checked="" type="checkbox"/>	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If "Yes," describe in Schedule O how this was done</i>	<input checked="" type="checkbox"/>	
13	Did the organization have a written whistleblower policy?	<input checked="" type="checkbox"/>	
14	Did the organization have a written document retention and destruction policy?	<input checked="" type="checkbox"/>	
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?		
15a	The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	
15b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	<i>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).</i>		
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?		<input checked="" type="checkbox"/>
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 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 in Schedule O)
- 19** Describe in 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: ►
Sudhakar V Duvoor, (718)260-2906

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Joyce Y Hall	1									
Chairperson	0	✓					250	0	0	
Caroline A Wamsler	1									
Vice Chairperson	0	✓					0	0	0	
Regina Suki Moran	1									
Secretary	0	✓					250	0	0	
Lisa Smoots	1									
Treasurer	0	✓					0	0	0	
Gerard Hoke MD	1									
Trustee	0	✓					250	0	0	
Shaun Smith Esq	1									
Trustee	0	✓					0	0	0	
Christian A Yegen	1									
Trustee	0	✓					0	0	0	
Julie-Ann Tathem	1									
Trustee	0	✓					0	0	0	
Debra A Mcdowell Esq	1									
Trustee	0	✓					0	0	0	
Jean B Tropnas MD	1									
Trustee	0	✓					0	0	0	
Livette S Johnson MD	1									
Trustee	0	✓					0	0	0	
Juan Bailey MD	1									
Trustee	0	✓					0	0	0	
Lisa Meadowcraft	1		✓							
Trustee	0						0	0	0	
Lawrence Brown Jr	35									
Chief Executive Officer	0			✓			321,103	0	44,458	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations	
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former				
Sudhakar Duvoor Chief Financial Officer	35 0			✓				157,909	0	28,330	
Regina Phillips-Tabon Esq Chief Operating Officer	35 0			✓				151,038	0	13,345	
Sonia Lopez MD Medical Director	35 0					✓		158,300	0	19,051	
Lora Slobodkina MD Chief of Medical Unit	35 0					✓		148,868	0	19,632	
Renee Sumpter Vice President, Behavioral Services	35 0					✓		143,528	0	20,799	
Mark Jackson MD Chief of Medical Unit	35 0					✓		118,154	0	17,633	
Cora Nelson Director, Human Resources	35 0						✓	114,311	0	16,725	
1b Sub-total								1,313,961	0	179,973	
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)								1,313,961	0	179,973	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶ 11**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	✓	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	✓	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		✓

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
ACSA Group Insurance, 10 Research Parkway, Wallingford, CT 06492	Employee Group Insurance	1,720,333
Procida Construction Corp, 458 East 173rd Street, Bronx, NY 10457	Construction	724,270
Laboratory Corp of America, PO Box 12140, Burlington, NC 27216-2140	Lab Services	143,790
Devington Technologies, 98-04 Astoria Blvd, East Elmhurst, NY 11369	Billing Services	140,400
Rafalsky & Yee PC, 394 Waverly Avenue, Brooklyn, NY 11238	Legal Svcs	105,944

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶ 5**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 0				
	b Membership dues	1b 0				
	c Fundraising events	1c 0				
	d Related organizations	1d 0				
	e Government grants (contributions)	1e 2,343,420				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 303,133				
	g Noncash contributions included in lines 1a-1f: \$	0				
	h Total. Add lines 1a-1f ▶		2,646,553			
Program Service Revenue	2a Medicaid Title XIX		Business Code			
		621420	25,642,882	25,642,882	0	0
	b Patient Fees	621420	244,514	244,514	0	0
	c _____					
	d _____					
	e _____					
	f All other program service revenue .		0	0	0	0
g Total. Add lines 2a-2f ▶		25,887,396				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		90,541	90,541	0	0
	4 Income from investment of tax-exempt bond proceeds ▶		0	0	0	0
	5 Royalties ▶		0	0	0	0
	6a Gross rents	(i) Real	0	4,127		
		(ii) Personal	0	0		
		b Less: rental expenses	0	0		
		c Rental income or (loss)	0	4,127		
	d Net rental income or (loss) ▶		4,127	4,127	0	0
	7a Gross amount from sales of assets other than inventory	(i) Securities	0	29,777		
		(ii) Other	0	0		
		b Less: cost or other basis and sales expenses	0	0		
		c Gain or (loss)	0	29,777		
	d Net gain or (loss) ▶		29,777	29,777	0	0
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a	73,912			
	b Less: direct expenses	b	47,801			
	c Net income or (loss) from fundraising events ▶		26,111		0	26,111
	9a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses		b				
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code				
11a _____						
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d ▶		0				
12 Total revenue. See instructions. ▶		28,684,505	26,011,841	0	26,111	

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	630,132		630,132	
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	13,179,622	12,254,337	780,035	145,250
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	902,382	798,546	94,611	9,225
9	Other employee benefits	1,348,983	1,193,758	141,434	13,791
10	Payroll taxes	1,198,779	1,060,837	125,687	12,255
11	Fees for services (non-employees):				
a	Management				
b	Legal	174,046	64,156	109,890	
c	Accounting	96,184	2,500	93,684	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17	24,429			24,429
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . .	209,343	132,309	77,034	
12	Advertising and promotion				
13	Office expenses	138,933	92,518	41,754	4,661
14	Information technology	185,991	138,192	47,799	
15	Royalties				
16	Occupancy	700,766	594,174	106,592	
17	Travel	16,158	563	15,595	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	139,193	44,589	91,707	2,897
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	702,862	627,570	69,066	6,226
23	Insurance	316,773	177,837	138,936	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Communications	477,121	327,610	148,129	1,382
b	Rental, Repairs and Maintenance	587,627	459,041	123,388	5,198
c	Patient Costs	1,129,745	1,129,745	0	0
d	Uncollectible Claims	1,616,856	1,616,856	0	0
e	All other expenses	403,460	263,602	132,642	7,216
25	Total functional expenses. Add lines 1 through 24e	24,179,385	20,978,740	2,968,115	232,530
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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		1	
	2 Savings and temporary cash investments	6,345,617	2	7,329,404
	3 Pledges and grants receivable, net	746,402	3	1,149,096
	4 Accounts receivable, net	2,745,433	4	2,623,965
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	17,084	8	3,348
	9 Prepaid expenses and deferred charges	1,424,584	9	484,728
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 25,417,257		
	b Less: accumulated depreciation	10b 14,945,517	9,577,549	10c 10,471,740
	11 Investments—publicly traded securities		11	1,969,175
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	5,540	15	14,744
16 Total assets. Add lines 1 through 15 (must equal line 34)	20,862,209	16	24,046,200	
Liabilities	17 Accounts payable and accrued expenses	3,105,585	17	1,785,544
	18 Grants payable	73,399	18	72,311
	19 Deferred revenue		19	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	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	3,178,984	26	1,857,855
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	17,683,225	27	22,188,345
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances.	17,683,225	33	22,188,345	
34 Total liabilities and net assets/fund balances.	20,862,209	34	24,046,200	

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	28,684,505
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,179,385
3	Revenue less expenses. Subtract line 2 from line 1	3	4,505,120
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	17,683,225
5	Net unrealized gains (losses) on investments	5	
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 in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	22,188,345

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis 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?
 If the organization changed either its oversight process or selection process during the tax year, explain in 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?
- 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 in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		✓
2b	✓	
2c	✓	
3a		✓
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2015

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Name of the organization Start Treatment and Recovery Centers Inc	Employer identification number 13-2642451
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	21,844,867	22,874,150	22,870,501	24,712,273	28,684,505	120,986,296
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	21,844,867	22,874,150	22,870,501	24,712,273	28,684,505	120,986,296
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.						120,986,296

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4	21,844,867	22,874,150	22,870,501	24,712,273	28,684,505	120,986,296
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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.)						
11 Total support. Add lines 7 through 10						120,986,296
12 Gross receipts from related activities, etc. (see instructions)				12		
13 First five 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 2015 (line 6, column (f) divided by line 11, column (f))	14	100 %
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	100 %
16a 33 1/3% support test—2015. 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—2014. 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—2015. 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—2014. 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 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in 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 five 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

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2015. 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—2014. 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 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of 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? 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.	<input type="checkbox"/>	<input type="checkbox"/>
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).	<input type="checkbox"/>	<input type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	<input type="checkbox"/>	<input type="checkbox"/>
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)? If "Yes," describe in Part VI when and how the organization made the determination.	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.	<input type="checkbox"/>	<input type="checkbox"/>
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)? 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.	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) 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).	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
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? If "Yes," provide detail in Part VI .	<input type="checkbox"/>	<input type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	<input type="checkbox"/>	<input type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	<input type="checkbox"/>	<input type="checkbox"/>
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))? If "Yes," provide detail in Part VI .	<input type="checkbox"/>	<input type="checkbox"/>
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .	<input type="checkbox"/>	<input type="checkbox"/>
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .	<input type="checkbox"/>	<input type="checkbox"/>
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)? If "Yes," answer 10b below.	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	<input type="checkbox"/>	<input type="checkbox"/>

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 in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>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 directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
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? <i>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.</i>		
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)? <i>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).</i>		
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?		
1		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in (2), 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a government entity (see instructions).</i>		
2 Activities Test. <i>Answer (a) and (b) below.</i>		
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? <i>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.</i>	Yes	No
2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
2b		
3 Parent of Supported Organizations. <i>Answer (a) and (b) below.</i>		
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? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
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. 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 1-1/2% 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 .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 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).			

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	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

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.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization: Start Treatment and Recovery Centers Inc; Employer identification number: 13-2642451

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two questions about donor advisement.

Part II Conservation Easements.

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

Form with multiple questions about conservation easements, including purpose, monitoring, and expenses. Includes a small table for lines 2a-2d.

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.

Form with questions about reporting collections of art and historical treasures, including revenue and asset reporting.

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	1,100,252		1,100,252
b Buildings	0	1,811,912	1,811,912	0
c Leasehold improvements	0	15,199,076	6,453,097	8,745,979
d Equipment	0	7,066,026	6,454,061	611,965
e Other	0	239,991	226,447	13,544
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				10,471,740

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. (Column (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. (Column (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 FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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
		Signature Event (event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	73,912			73,912
	2 Less: Contributions	0			0
	3 Gross income (line 1 minus line 2)	73,912			73,912
Direct Expenses	4 Cash prizes	0			0
	5 Noncash prizes	0			0
	6 Rent/facility costs	0			0
	7 Food and beverages	13,616		0	13,616
	8 Entertainment	0		0	0
	9 Other direct expenses	34,185			34,185
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				47,801
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				26,111	

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				
Direct Expenses	2 Cash prizes				
	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: _____

Fundraiser Activity Information

Name and Address	Activity	C1	Gross Receipts	C2	C3
JC Geever Inc 32 Broadway Suite 301 New York, NY 10004	Assisting in START's fundraising efforts.	No	46,241	24,429	21,812
Total:			46,241	24,429	21,812

C1 = Fundraiser control of funds?

C2 = Amount paid to (or retained by) fundraiser

C3 = Amount paid to (or retained by) organization

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Name of the organization

Employer identification number

Start Treatment and Recovery Centers Inc

13-2642451

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 (e.g., 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 in line 1a?

3 Indicate which, if any, of the following the filing 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 type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input 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 | ✓ |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | ✓ |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | ✓ |

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 | ✓ |
| b Any related organization? | 5b | ✓ |

If "Yes" to 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 | ✓ |
| b Any related organization? | 6b | ✓ |

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 non-fixed payments not described on lines 5 and 6? If "Yes," describe in Part III

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

9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		✓
4b		✓
4c		✓
5a		✓
5b		✓
6a		✓
6b		✓
7		✓
8		✓
9		

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 are not listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Lawrence Brown Jr, Chief Executive Officer	(i)	321,104	0	0	28,958	15,500	365,562	0
	(ii)	0	0	0	0	0	0	0
2 Sudhakar Duvoor, Chief Financial Officer	(i)	157,990	0	0	14,298	14,032	186,320	0
	(ii)	0	0	0	0	0	0	0
3 Regina Phillips-Tabon Esq, Chief Operating Officer	(i)	151,038	0	0	13,345	0	164,383	0
	(ii)	0	0	0	0	0	0	0
4 Sonia Lopez MD, Medical Director	(i)	158,300	0	0	14,340	4,711	177,351	0
	(ii)	0	0	0	0	0	0	0
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

Start Treatment and Recovery Centers Inc

13-2642451

Form 990, Part VI, Section A, Line 2 - Trustee Caroline Wamsler and Chief Operating Officer Regina Phillips-Tabon have a family relationship.

Form 990, Part VI, Section B, Line 11b - Form 990 is reviewed by corporate counsel and by all members of the governing body before it is filed.

Form 990, Part VI, Section B, Line 12c - All members of the governing body and key employees sign written compliance affirmations each year. Potential conflicts of interest are reviewed by the Governance committee of the governing body.

Form 990, Part VI, Section B, Line 15 - An independent firm was retained to provide comparability data. The data was reviewed by the governing body and by corporate counsel. The governing body evaluated the performance of the Chief Executive Officer and set compensation at a level that fell within the comparability data. The actions of the governing body were contemporaneously documented.

Form 990, Part VI, Section C, Line 18 - The organization makes its Form 1023 and 990 available to the public upon request.

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.

Activity Or Mission Description

Description

social services; Education of the public concerning maintenance of healthy lifestyles; and Cutting-edge behavioral, bio medical, and healthcare services research.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	All other service programs.	168,254	0	0
Total:		168,254	0	0

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

**Open to Public
Inspection**

Name of the organization

Start Treatment and Recovery Centers Inc

Employer identification number

13-2642451

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) Affiliated Services and Resources Corp (11-2813909) 22 Chapel Street, Brooklyn, NY 11201	Supporting Organization	NY	509 (A) (3)	501 (C) (3)	N/A	✓	
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	✓
b Gift, grant, or capital contribution to related organization(s)	1b	✓
c Gift, grant, or capital contribution from related organization(s)	1c	✓
d Loans or loan guarantees to or for related organization(s)	1d	✓
e Loans or loan guarantees by related organization(s)	1e	✓
f Dividends from related organization(s)	1f	✓
g Sale of assets to related organization(s)	1g	✓
h Purchase of assets from related organization(s)	1h	✓
i Exchange of assets with related organization(s)	1i	✓
j Lease of facilities, equipment, or other assets to related organization(s)	1j	✓
k Lease of facilities, equipment, or other assets from related organization(s)	1k	✓
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	✓
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	✓
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✓
o Sharing of paid employees with related organization(s)	1o	✓
p Reimbursement paid to related organization(s) for expenses	1p	✓
q Reimbursement paid by related organization(s) for expenses	1q	✓
r Other transfer of cash or property to related organization(s)	1r	✓
s Other transfer of cash or property from related organization(s)	1s	✓

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													



START Treatment and Recovery Centers and Subsidiary

Consolidating Financial Statements

December 31, 2015 and 2014

With Independent Auditors' Report

withum⁺
AUDIT TAX ADVISORY

**START Treatment and Recovery Centers and Subsidiary
Table of Contents
December 31, 2015 and 2014**

Independent Auditors' Report	1
Financial Statements	
Consolidating Statements of Financial Position.....	2-3
Consolidating Statements of Activities.....	4-5
Consolidating Statements of Changes in Net Assets	6
Consolidating Statements of Cash Flows	7-8
Consolidating Statements of Functional Expenses	9-10
Notes to Consolidating Financial Statements	11-15

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees,
START Treatment and Recovery Centers:

Report on the Financial Statements

We have audited the accompanying consolidating financial statements of START Treatment and Recovery Centers and Subsidiary which comprise the consolidating statements of financial position as of December 31, 2015 and 2014 and the related consolidating statements of activities, changes in net assets, cash flows and functional expenses for the years then ended, and the related notes to the consolidating financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidating 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 consolidating financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

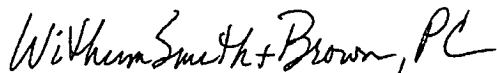
Our responsibility is to express an opinion on these consolidating financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidating financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidating financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidating 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 consolidating 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 consolidating 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 consolidating financial statements referred to above present fairly, in all material respects, the financial position of START Treatment and Recovery Centers and Subsidiary as of December 31, 2015 and 2014, and the results of its operations, changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.



March 11, 2016

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Financial Position
December 31, 2015**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 7,329,404	\$ 29,092	\$ --	\$ 7,358,496
Due from funding agencies	1,149,096	--	--	1,149,096
Medicaid Title XIX receivable, net of allowance for doubtful accounts of \$855,158	2,623,965	--	--	2,623,965
Inventory	3,348	--	--	3,348
Investments	1,969,175	--	--	1,969,175
Other current assets	<u>484,728</u>	<u>--</u>	<u>--</u>	<u>484,728</u>
Total current assets	13,559,716	29,092	--	13,588,808
Property and equipment				
Construction in progress	104,378	--	--	104,378
Land	1,100,252	148,382	--	1,248,634
Building	1,811,912	420,599	--	2,232,511
Renovations and building improvements	15,094,698	--	--	15,094,698
Furniture, fixtures and equipment	7,066,026	--	--	7,066,026
Automotive equipment	<u>239,991</u>	<u>--</u>	<u>--</u>	<u>239,991</u>
	25,417,257	568,981	--	25,986,238
Less: Accumulated depreciation	<u>14,945,517</u>	<u>351,377</u>	<u>--</u>	<u>15,296,894</u>
Property and equipment, net	10,471,740	217,604	--	10,689,344
Other assets				
Due from affiliates	9,204	20,040	(20,040)	9,204
Other assets	<u>5,540</u>	<u>--</u>	<u>--</u>	<u>5,540</u>
Total other assets	<u>14,744</u>	<u>20,040</u>	<u>(20,040)</u>	<u>14,744</u>
	<u>\$ 24,046,200</u>	<u>\$ 266,736</u>	<u>\$ (20,040)</u>	<u>\$ 24,292,896</u>
Liabilities and Net Assets				
Current liabilities				
Due to funding agencies	\$ 72,311	\$ --	\$ --	\$ 72,311
Accounts payable and accrued expenses	1,729,818	--	--	1,729,818
Other current liabilities	<u>35,688</u>	<u>--</u>	<u>--</u>	<u>35,688</u>
Total current liabilities	1,837,817	--	--	1,837,817
Due to affiliates	<u>20,040</u>	<u>34,998</u>	<u>(20,040)</u>	<u>34,998</u>
Total liabilities	1,857,857	34,998	(20,040)	1,872,815
Unrestricted net assets				
Operating	6,716,603	231,738	--	6,948,341
Property and equipment	10,471,740	--	--	10,471,740
Board designated - Third Horizon building development fund	<u>5,000,000</u>	<u>--</u>	<u>--</u>	<u>5,000,000</u>
Total unrestricted net assets	<u>22,188,343</u>	<u>231,738</u>	<u>--</u>	<u>22,420,081</u>
	<u>\$ 24,046,200</u>	<u>\$ 266,736</u>	<u>\$ (20,040)</u>	<u>\$ 24,292,896</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Financial Position
December 31, 2014**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
Assets				
Current assets				
Cash and cash equivalents	\$ 6,345,617	\$ 29,063	\$ --	\$ 6,374,680
Due from funding agencies, net	746,402	--	--	746,402
Medicaid Title XIX receivable, net of allowance for doubtful accounts of \$380,830	2,364,603	--	--	2,364,603
Inventory	17,084	--	--	17,084
Other current assets	1,391,509	--	--	1,391,509
Total current assets	10,865,215	29,063	--	10,894,278
Property and equipment				
Construction in progress	5,050,216	--	--	5,050,216
Land	392,208	148,382	--	540,590
Building	1,811,912	420,599	--	2,232,511
Renovations and building improvements	9,634,845	--	--	9,634,845
Furniture, fixtures and equipment	6,691,033	--	--	6,691,033
Automotive equipment	239,991	--	--	239,991
	23,820,205	568,981	--	24,389,186
Less: Accumulated depreciation	14,242,656	338,001	--	14,580,657
Property and equipment, net	9,577,549	230,980	--	9,808,529
Other assets				
Due from affiliates	--	20,040	(20,040)	--
Other assets	5,540	--	--	5,540
Total other assets	5,540	20,040	(20,040)	5,540
	\$ 20,448,304	\$ 280,083	\$ (20,040)	\$ 20,708,347
Liabilities and Net Assets				
Current liabilities				
Due to funding agencies	\$ 73,399	\$ --	\$ --	\$ 73,399
Accounts payable and accrued expenses	2,617,658	--	--	2,617,658
Other current liabilities	53,982	--	--	53,982
Total current liabilities	2,745,039	--	--	2,745,039
Due to affiliates	20,040	34,998	(20,040)	34,998
Total liabilities	2,765,079	34,998	(20,040)	2,780,037
Unrestricted net assets				
Operating	8,105,676	245,085	--	8,350,761
Property and equipment	9,577,549	--	--	9,577,549
Total unrestricted net assets	17,683,225	245,085	--	17,928,310
	\$ 20,448,304	\$ 280,083	\$ (20,040)	\$ 20,708,347

The Notes to Consolidating Financial Statements are an integral part of this statement.

START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Activities
Year Ended December 31, 2015 (With Comparative Totals for 2014)

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total	2014 Total
Changes in unrestricted net assets					
Revenues					
New York State Department of Health, Office of Alcoholism and Substance Abuse Services	\$ 1,035,982	\$ --	\$ --	\$ 1,035,982	\$ 1,907,066
Medicaid Title XIX	25,642,882	--	--	25,642,882	20,898,808
Patient fees	244,514	--	--	244,514	288,946
Contract/grant revenue	1,564,330	--	--	1,564,330	1,442,532
Rental revenue	4,127	--	--	4,127	78,026
Interest and dividends	90,541	89	--	90,630	72,460
Fundraising	119,083	--	--	119,083	115,754
Other	30,847	--	--	30,847	4,469
	<u>28,732,306</u>	<u>89</u>	<u>--</u>	<u>28,732,395</u>	<u>24,808,061</u>
Expenses and losses					
Program services					
Clinic operations	19,726,578	--	--	19,726,578	15,948,393
Research activities	184,307	--	--	184,307	99,003
Other programs	1,331,154	--	--	1,331,154	2,288,191
Total program services	<u>21,242,039</u>	<u>--</u>	<u>--</u>	<u>21,242,039</u>	<u>18,335,587</u>
Supporting services					
Administration	2,704,819	--	--	2,704,819	2,489,258
Fundraising	280,330	--	--	280,330	168,331
Facility	--	13,436	--	13,436	13,452
	<u>2,985,149</u>	<u>13,436</u>	<u>--</u>	<u>2,998,585</u>	<u>2,671,041</u>
	<u>24,227,188</u>	<u>13,436</u>	<u>--</u>	<u>24,240,624</u>	<u>21,006,628</u>
Changes in unrestricted net assets	<u>\$ 4,505,118</u>	<u>\$ (13,347)</u>	<u>\$ --</u>	<u>\$ 4,491,771</u>	<u>\$ 3,801,433</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Activities
Year Ended December 31, 2014**

	<u>START Treatment and Recovery Centers</u>	<u>Affiliated Services and Resources Corporation</u>	<u>Eliminations</u>	<u>Total</u>
Changes in unrestricted net assets				
Revenues				
New York State Department of Health, Office of Alcoholism and Substance Abuse Services	\$ 1,907,066	\$ --	\$ --	\$ 1,907,066
Medicaid Title XIX	20,898,808	--	--	20,898,808
Patient fees	288,946	--	--	288,946
Contract/grant revenue	1,442,532	--	--	1,442,532
Rental revenue	78,026	--	--	78,026
Interest and dividends	72,415	45	--	72,460
Fundraising	115,754	--	--	115,754
Other	4,469	--	--	4,469
	<u>24,808,016</u>	<u>45</u>	<u>--</u>	<u>24,808,061</u>
Expenses and losses				
Program services				
Clinic operations	15,948,393	--	--	15,948,393
Research activities	99,003	--	--	99,003
Other programs	<u>2,288,191</u>	<u>--</u>	<u>--</u>	<u>2,288,191</u>
Total program services	18,335,587	--	--	18,335,587
Supporting services				
Administration	2,489,258	--	--	2,489,258
Fundraising	168,331	--	--	168,331
Facility	--	13,452	--	13,452
	<u>2,657,589</u>	<u>13,452</u>	<u>--</u>	<u>2,671,041</u>
	<u>20,993,176</u>	<u>13,452</u>	<u>--</u>	<u>21,006,628</u>
Changes in unrestricted net assets	<u>\$ 3,814,840</u>	<u>\$ (13,407)</u>	<u>\$ --</u>	<u>\$ 3,801,433</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Changes in Net Assets
Years Ended December 31, 2015 and 2014**

	START Treatment and Recovery Centers			Affiliated Services and Resources Corporation Operating	Total
	Operating	Property and Equipment Fund	Third Horizon Building Development Fund		
Unrestricted net assets December 31, 2013	\$ 4,870,920	\$ 8,997,465	\$ --	\$ 258,492	\$ 14,126,877
Changes in unrestricted net assets	<u>3,234,756</u>	<u>580,084</u>	<u>--</u>	<u>(13,407)</u>	<u>3,801,433</u>
Unrestricted net assets December 31, 2014	8,105,676	9,577,549	--	245,085	17,928,310
Changes in unrestricted net assets	<u>(1,389,073)</u>	<u>894,191</u>	<u>5,000,000</u>	<u>(13,347)</u>	<u>4,491,771</u>
Unrestricted net assets December 31, 2015	<u>\$ 6,716,603</u>	<u>\$ 10,471,740</u>	<u>\$ 5,000,000</u>	<u>\$ 231,738</u>	<u>\$ 22,420,081</u>

The Notes to Consolidating Financial Statements are an integral part of these statements.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Cash Flows
Year Ended December 31, 2015**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
Cash flows from operating activities				
Changes in unrestricted net assets	\$ 4,505,118	\$ (13,347)	\$ --	\$ 4,491,771
Adjustments to reconcile changes in unrestricted net assets to net cash provided by operating activities				
Depreciation	702,861	13,376	--	716,237
Bad debts	1,616,856	--	--	1,616,856
Unrealized loss on investments	3,639	--	--	3,639
Donated investments	(5,612)	--	--	(5,612)
Changes in assets and liabilities				
Due from funding agencies	(402,694)	--	--	(402,694)
Medicaid Title XIX receivable	(1,876,218)	--	--	(1,876,218)
Inventory	13,736	--	--	13,736
Other current assets	906,781	--	--	906,781
Due to funding agencies	(1,088)	--	--	(1,088)
Accounts payable and accrued expenses	(887,840)	--	--	(887,840)
Other current liabilities	(18,294)	--	--	(18,294)
Due from/to affiliates	(9,204)	--	--	(9,204)
Net cash provided by operating activities	<u>4,548,041</u>	<u>29</u>	<u>--</u>	<u>4,548,070</u>
Cash flows from investing activities				
Purchases of investments	(3,265,092)	--	--	(3,265,092)
Sale of investments	1,297,890	--	--	1,297,890
Property and equipment additions	(1,597,052)	--	--	(1,597,052)
Net cash used by investing activities	<u>(3,564,254)</u>	<u>--</u>	<u>--</u>	<u>(3,564,254)</u>
Net changes in cash and cash equivalents	983,787	29	--	983,816
Cash and cash equivalents				
Beginning of year	<u>6,345,617</u>	<u>29,063</u>	<u>--</u>	<u>6,374,680</u>
End of year	<u>\$ 7,329,404</u>	<u>\$ 29,092</u>	<u>\$ --</u>	<u>\$ 7,358,496</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Cash Flows
Year Ended December 31, 2014**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
Cash flows from operating activities				
Changes in unrestricted net assets	\$ 3,814,840	\$ (13,407)	\$ --	\$ 3,801,433
Adjustments to reconcile changes in unrestricted net assets to net cash provided (used) by operating activities				
Depreciation	428,766	13,376	--	442,142
Bad debts	440,459	--	--	440,459
Changes in assets and liabilities				
Due from funding agencies	(606,563)	--	--	(606,563)
Medicaid Title XIX receivable	(1,322,006)	--	--	(1,322,006)
Inventory	11,143	--	--	11,143
Other current assets	(110,460)	--	--	(110,460)
Due to funding agencies	(2,714,931)	--	--	(2,714,931)
Accounts payable and accrued expenses	117,078	--	--	117,078
Other current liabilities	(11,776)	--	--	(11,776)
Net cash provided (used) by operating activities	46,550	(31)	--	46,519
Cash flows from investing activities				
Property and equipment dispositions	2,192,837	--	--	2,192,837
Property and equipment additions	(3,201,687)	--	--	(3,201,687)
Net cash used by investing activities	(1,008,850)	--	--	(1,008,850)
Net changes in cash and cash equivalents	(962,300)	(31)	--	(962,331)
Cash and cash equivalents				
Beginning of year	7,307,917	29,094	--	7,337,011
End of year	\$ 6,345,617	\$ 29,063	\$ --	\$ 6,374,680

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Functional Expenses
Year Ended December 31, 2015**

	START Treatment and Recovery Centers					Affiliated Services and Resources Corporation	Total
	Clinic Operations	Research Activities	Other Programs	Administration	Fundraising	Facility	
Personnel costs	\$ 14,061,705	\$ 154,589	\$ 1,091,185	\$ 1,771,902	\$ 180,521	\$ --	\$ 17,259,902
Patient costs	406,491	3,250	1,229	--	--	--	410,970
Medical supplies and prescription drugs	718,775	--	--	--	--	--	718,775
Consumable supplies	87,865	647	4,007	41,754	8,973	--	143,246
Rent	199,191	--	21,036	--	--	--	220,227
Utilities	327,770	--	--	95,805	--	--	423,575
Communications	320,088	1,367	6,156	148,129	1,382	--	477,122
Outside security services	60,594	--	--	2,262	--	--	62,856
Repairs and maintenance	418,094	--	--	110,043	5,198	--	533,335
Equipment rental	40,950	--	--	13,344	--	--	54,294
Janitorial and maintenance supplies	46,180	--	--	10,788	--	--	56,968
Legal and accounting	64,156	--	2,500	203,574	--	--	270,230
Consulting	71,715	--	--	74,772	52,429	--	198,916
Data processing	137,700	--	492	47,799	--	--	185,991
Conference and meetings	36,566	7,102	920	86,859	17,013	--	148,460
Staff travel	451	113	--	15,595	--	--	16,159
Staff recruitment and training	208,422	--	5,206	88,767	4,550	--	306,945
Insurance	175,840	--	1,999	138,936	--	--	316,775
Indirect costs	51,249	15,951	196,092	(263,292)	--	--	--
Depreciation	626,193	1,243	134	69,065	6,226	13,376	716,237
Bad debt expense	1,616,856	--	--	--	--	--	1,616,856
Other	49,727	45	198	48,717	4,038	60	102,785
	<u>\$ 19,726,578</u>	<u>\$ 184,307</u>	<u>\$ 1,331,154</u>	<u>\$ 2,704,819</u>	<u>\$ 280,330</u>	<u>\$ 13,436</u>	<u>\$ 24,240,624</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

**START Treatment and Recovery Centers and Subsidiary
Consolidating Statements of Functional Expenses
Year Ended December 31, 2014**

	START Treatment and Recovery Centers					Affiliated Services and Resource Corporation	Total
	Clinic Operations	Research Activities	Other Programs	Administration	Fundraising	Facility	
	Personnel costs	\$ 11,560,326	\$ 6,611	\$ 1,230,692	\$ 1,657,948	\$ 99,978	
Patient costs	341,176	84,712	2,823	5,946	--	--	434,657
Medical supplies and prescription drugs	726,597	--	--	--	--	--	726,597
Consumable supplies	123,906	--	8,547	48,859	5,644	--	186,956
Rent	125,378	--	43,750	--	--	--	169,128
Utilities	340,076	--	--	140,129	--	--	480,205
Communications	309,593	--	10,250	151,823	--	--	471,666
Outside security services	92,077	--	--	3,833	--	--	95,910
Repairs and maintenance	412,327	--	--	117,911	3,856	--	534,094
Equipment rental	75,186	--	--	43,638	109	--	118,933
Janitorial and maintenance supplies	58,916	--	--	8,625	--	--	67,541
Legal and accounting	45,240	--	5,000	190,954	--	--	241,194
Consulting	432,875	--	--	62,410	36,056	--	531,341
Data processing	134,733	--	985	20,346	--	--	156,064
Conference and meetings	53,911	7,670	8,048	46,627	16,231	--	132,487
Staff travel	713	--	1,896	1,033	18	--	3,660
Staff recruitment and development	--	--	1,000	38,828	--	--	39,828
Insurance	161,741	--	--	86,179	--	--	247,920
Indirect costs	48,521	--	240,048	(288,569)	--	--	--
Depreciation	371,550	--	427	52,065	4,724	13,376	442,142
Bad debts expense	440,459	--	--	--	--	--	440,459
Impairment loss	--	--	726,067	--	--	--	726,067
Other	93,092	10	8,658	100,673	1,715	76	204,224
	<u>\$ 15,948,393</u>	<u>\$ 99,003</u>	<u>\$ 2,288,191</u>	<u>\$ 2,489,258</u>	<u>\$ 168,331</u>	<u>\$ 13,452</u>	<u>\$ 21,006,628</u>

The Notes to Consolidating Financial Statements are an integral part of this statement.

START Treatment and Recovery Centers and Subsidiary

Notes to Consolidating Financial Statements

December 31, 2015 and 2014

1. Organization and Purpose

START Treatment and Recovery Centers and Subsidiary (Formerly Addiction Research and Treatment Corporation and Subsidiary) ("the Corporation") is a private, nonprofit corporation established in 1969. START Treatment and Recovery Centers and Subsidiary primarily offers substance abuse treatment and rehabilitation services in the boroughs of Brooklyn and Manhattan of New York City. In addition, START Treatment and Recovery Centers and Subsidiary performs research in several areas related to substance abuse.

Affiliated Services and Resources Corporation ("ASRC") is a private, nonprofit corporation and wholly owned Subsidiary of START Treatment and Recovery Centers and Subsidiary (Formerly Addiction Research and Treatment Corporation and Subsidiary) which owns and manages facilities rented to nonprofit corporations.

2. Summary of Significant Accounting Policies

Basis of Presentation

The consolidating financial statements include START Treatment and Recovery Centers and Subsidiary and Affiliated Services and Resources Corporation (the "Corporation") with all significant intercompany transactions eliminated.

Financial reporting by nonprofit organizations requires that resources be classified for accounting and reporting purposes into net asset categories according to externally (donor) imposed restrictions. The Corporation had accounting transactions only in the unrestricted net asset category. This category represents net assets that are not subject to donor imposed restrictions.

Cash and Cash Equivalents

For purposes of the consolidating statements of cash flows, the Corporation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment is stated at cost. Depreciation is provided over the estimated useful lives of the assets by the straight-line method.

The estimated useful lives of assets by major asset category are as follows:

Description	Estimated Life (Years)
Building	25
Renovations and leasehold improvements	10
Furniture, fixtures and equipment	3-10
Automotive equipment	5

When an asset is sold or retired, the cost and accumulated depreciation are removed from the respective accounts and from the applicable net asset category. Maintenance, repairs and minor renewals are charged to operations as incurred. Depreciation expense amounted to \$716,237 and \$442,142 for the years ended December 31, 2015 and 2014, respectively.

Revenue Recognition

The Corporation recognizes contributions as revenue when they are received or unconditionally pledged and records these revenues as unrestricted or restricted support, according to donor stipulations that limit the use of these assets due to time or purpose restrictions. For the years ended December 31, 2015 and 2014, all transactions were in the unrestricted category.

START Treatment and Recovery Centers and Subsidiary
Notes to Consolidating Financial Statements
December 31, 2015 and 2014

The Corporation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the consolidating statements of activities as net assets released from restrictions.

The Corporation is primarily funded through billings to the State of New York - Department of Health for patient services provided under Title XIX of the Social Security Act of 1985 (Medicaid) and by the New York State Department of Health - Office of Alcoholism and Substance Abuse Service ("OASAS"). Effective October 1, 2015, Medicaid Managed Care became effective. Payment arrangements include predetermined fee schedules and discounted charges. Service fees are reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payers, which are subject to audit by administrating agencies. These adjustments are accrued on an estimated basis and are adjusted in future periods as final settlements are determined. The Organization provides care to certain patients under Medicaid and Medicare payment arrangements. Laws and regulations governing the Medicaid and Medicare programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action.

Revenue from billings to Medicaid is recorded at the time service is provided, net of an allowance for uncollectible amounts. Program revenue under the Corporation's OASAS contracts and its Federal and State contracts/grants is recognized in an amount sufficient to absorb allowable expenditures including capital items and excluding depreciation, net of all applicable third party reimbursements, up to the maximum allowable amount under the terms of the contracts/grants. A receivable from the funding agency is recognized to the extent expenses have been incurred but not reimbursed. A liability is recorded when contract advances exceed expenses.

Impairment

On a periodic basis, management assesses whether there are any indicators that the value of the property may be impaired. A property's value is impaired only if management's estimate of the aggregate future cash flows (undiscounted) to be generated by the property are less than the carrying value of the property. For the years ended December 31, 2015 and 2014, impairment loss of \$-0- and \$726,067, respectively, was recorded.

Functional Allocation of Expenses

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

Reclassifications

Certain items at December 31, 2014 have been reclassified to conform to the presentation at December 31, 2015. There was no change in the reported amounts of the change in net assets as a result of these reclassifications.

3. Income Taxes

The Corporation is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and state income taxes under applicable state provisions.

The Corporation had no unrecognized tax benefits at December 31, 2015 and 2014. In addition the Corporation has no income tax related penalties or interest for the periods presented in these consolidating financial statements.

START Treatment and Recovery Centers and Subsidiary
Notes to Consolidating Financial Statements
December 31, 2015 and 2014

4. Investments

The following summarizes the relationship between the market value and cost of investments at December 31:

	2015	
	<u>Cost</u>	<u>Market</u>
US Gov't Securities	\$ 1,550,795	\$ 1,547,351
Corporate Bonds	416,407	415,738
Equities	<u>5,612</u>	<u>6,086</u>
	<u>\$ 1,972,814</u>	<u>\$ 1,969,175</u>

Investment income related to these investments is included in interest and dividends on the consolidating statement of activities at December 31, 2015 and was comprised of the following:

	2015
Interest and dividend income	\$ 16,211
Realized gains	--
Unrealized losses	<u>(3,639)</u>
	<u>\$ 12,572</u>

Fair Value Measurements

The Corporation has provided fair value disclosure information for relevant assets and liabilities in these consolidating financial statements. For applicable assets and liabilities, the Corporation values such assets and liabilities using quoted market prices in active markets for identical assets and liabilities to the extent possible. To the extent that such market prices are not available, the Corporation values such assets and liabilities using observable measurement criteria, including quoted market prices of similar assets and liabilities in active and inactive markets and other corroborated factors. In the event that quoted market prices in active markets and other observable measurement criteria are not available, the Corporation develops measurement criteria based on the best information available.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Corporation has the ability to access.
- Level 2 inputs are inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability and rely on management's own estimates about the assumptions that market participants would use in pricing the asset or liability. (The unobservable inputs should be developed based on the best information available in the circumstances and may include the Corporation's own data.)

START Treatment and Recovery Centers and Subsidiary
Notes to Consolidating Financial Statements
December 31, 2015 and 2014

The following table summarizes assets which have been accounted for at fair value on a recurring basis along with the basis of the determination of fair value as of December 31, 2015:

	2015			
	Total	Level 1	Level 2	Level 3
US Gov't Securities	\$ 1,547,351	\$ --	\$ 1,547,351	\$ --
Corporate Bonds	415,738	--	415,738	--
Equities	<u>6,086</u>	<u>6,086</u>	<u>--</u>	<u>--</u>
Total investments	<u>\$ 1,969,175</u>	<u>\$ 6,086</u>	<u>\$ 1,963,089</u>	<u>\$ --</u>

5. Due From/To Funding Agencies

Amounts due from funding agencies are as follows:

	2015	2014
NY State Department of Health	\$ 133,093	\$ --
Brooklyn Borough President's Office	96,479	82,329
New York State Department of Health –Office of Alcoholism and Substance Abuse Services	661,521	217,437
NYC Administration of Children's Services	251,190	435,198
New York State AIDS Institute	6,813	11,438
Other	<u>--</u>	<u>--</u>
	<u>\$ 1,149,096</u>	<u>\$ 746,402</u>

Amounts due to funding agencies are as follows:

	2015	2014
New York State Department of Health	\$ 31,934	\$ 2,846
New York State Department of Health –Office of Alcoholism and Substance Abuse Services	--	--
New York University School of Medicine - NIDA	39,031	35,546
Other	<u>1,346</u>	<u>35,007</u>
	<u>\$ 72,311</u>	<u>\$ 73,399</u>

6. Pension Plan

Substantially all of the Corporation's full time employees are covered under a noncontributory, defined contribution pension plan. The pension plan is funded by annual contributions equal to 7.5 percent of eligible employees' current salaries. Pension expense for the years ended December 31, 2015 and 2014 was \$940,030 and \$763,740, respectively. It is the Corporation's policy to fund the plan currently.

7. Lease Commitments

Rent expense for clinic space under non-cancellable and cancellable month-to-month operating leases amounted to \$164,434 and \$169,128 for the years ended December 31, 2015 and 2014, respectively.

8. Concentrations and Use of Estimates

The Corporation routinely maintains cash balances at financial institutions in excess of federally insured limits. Management monitors the soundness of the institutions on a regular basis and deems the credit risk related to these cash balances to be minimal.

START Treatment and Recovery Centers and Subsidiary Notes to Consolidating Financial Statements December 31, 2015 and 2014

The preparation of consolidating financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Contingencies and Other Matters

The Corporation entered into a state aid grant lien agreement with the New York State Office of Alcoholism and Substance Abuse Services to fund renovations at two of its facilities. The maximum funding amounts are \$6,100,000 and \$7,410,000. As long as the facilities are used for program purposes, the liens will not be exercised.

As of December 31, 2015 and 2014, \$500,000 and \$1,463,932, respectively, had been advanced and \$5,581,322 and \$4,945,838, respectively, had been expended in project costs for the first project. In 2014, the Corporation withdrew from the second project, due to uncertain economic conditions, and returned all funds to the New York State Office of Alcoholism and Substance Abuse Services.

On December 17, 2014 the Corporation executed an operating agreement and contribution agreement with Delshah-OTL-START 22 Chapel JV LLC (the "JV"), a New York limited liability company. Under the terms of the agreements, the Corporation is a member of the JV and has agreed to convey title and assign all rights, title and interest of the land and improvements located at 22 Chapel Street, Brooklyn, New York within 24 months of December 17, 2014, subject to certain conditions related to financing and other matters.

The contribution of the land and improvements constitutes a capital contribution by START to the JV at an agreed upon value of \$24 million dollars. Delshah and OTL will be contributing approximately \$5 million dollars in cash and will be personally responsible for guaranteeing the completion of construction and the repayment of all financing. No asset of the Corporation will be at risk with respect to this development beyond the Chapel Street property it is contributing. Ownership of the JV is determined by dividing each member's capital contributions by the aggregate capital contributions of all members. The JV will demolish the existing structure and construct a new building containing rental units and a separate 15,000 square foot condominium unit that will be solely owned by the Corporation and used for its administrative operations. The proposed development is being designed and will consist of at least 20 floors and more than 180 residential units.

The Corporation is involved in legal matters as a defendant arising in the ordinary course of business. Management does not expect the outcome of these matters to have a material effect on the Corporation's consolidating financial position or results of operations.

10. Board Designated Net Assets

In the year ended December 31, 2015, the Board of Directors of the Corporation designated \$5 million of unrestricted net assets to be used for the development of the Third Horizon treatment facility owned by the Corporation.

11. Subsequent Events

The Corporation has evaluated subsequent events occurring after the consolidating statement of financial position date through the date of March 11, 2016. Based on this evaluation, the Corporation has determined that no subsequent events have occurred, which require disclosure in the consolidating financial statements.

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