

MS 775

# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
120 Broadway  
New York, NY 10271

**2016**  
Open to Public  
Inspection

L3

## 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy)  /  / **2016** and Ending (mm/dd/yyyy)  /  /

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: START Treatment and Recovery Centers Inc	Employer Identification Number (EIN): 1 3 2 6 4 2 4 5 1
	Mailing Address: 22 Chapel Street	NY Registration Number: 0 1 - 4 7 - 7 5
	City / State / Zip: Brooklyn, NY 11201	Telephone: 718 260 2906
	Website: WWW.STARTNY.ORG	Email: SDUVOOR@STARTNY.ORG

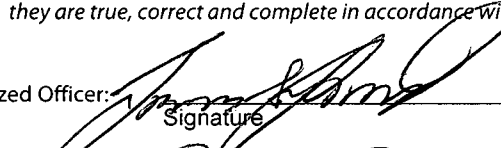

Check your organization's registration category:  7A only  EPTL only  DUAL (7A & EPTL)  EXEMPT

Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

## 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

*We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.*

President or Authorized Officer:		Lawrence S Brown Jr., Chief Executive Officer	5/8/2017
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:		Sudhakar Duvoor, Chief Financial Officer	5/8/2017
	Signature	Print Name and Title	Date

## 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

## 4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes  No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes  No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

## 5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ 25	EPTL filing fee: \$ 750	Total fee: \$ 775	Make a single check or money order payable to: <b>"Department of Law"</b>
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# CHAR500

## Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors).
- Our organization was eligible for and filed an IRS 990-N e-postcard. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
Charities Bureau Registration Section  
120 Broadway  
New York, NY 10271

#### **Is my Registration Category 7A, EPTL, DUAL or EXEMPT?**

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

#### **Where do I find my organization's NET WORTH?**

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

# CHAR500

Instructions for Completing Your NY Annual Filing  
www.CharitiesNYS.com

## Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
Call: (212) 416-8401  
Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

# 2016

## Open to Public Inspection

## Before You Begin

Visit [www.CharitiesNYS.com](http://www.CharitiesNYS.com) and search the Charities Registry to find your organization's NY State Registration Number (##-##-##) and Registration Category (7A, EPTL, DUAL, or EXEMPT). Knowing your organization's Registration Category will help you respond to Sections 1 and 3, determine the required attachments to the CHAR500 and calculate your filing fee. If your organization is not registered with the Charities Bureau, please complete CHAR410 "Registration Statement for Charitable Organizations".

## 1. General Information

Enter the accounting period covered by the report. Provide the best contact information for your organization. This information will be publicly available in the Charities Registry and will be used for communication to your organization. If your organization is registered and this is your regular annual filing, check *Initial Filing*. If your contact information needs to be updated, check *Address Change* and/or *Name Change*. Check *Amended Filing* if you are making a change to a previous filing. If you have submitted a CHAR410 - Registration Statement for Charitable Organizations - but do not yet have a NY State Registration Number, check *NY Reg Pending*. If this is a final filing and the organization is seeking dissolution or ceasing operations, check *Final Filing* and submit all applicable IRS schedules and attachments. If your organization is a NY corporation, visit [www.CharitiesNYS.com](http://www.CharitiesNYS.com) for information on how to dissolve. Check the Charities Bureau Registration Category of your organization (7A, EPTL, DUAL, or EXEMPT). EXEMPT organizations are those that have registered with the NY Charities Bureau and meet conditions in Schedule E - Registration Exemption for Charitable Organizations - but have registered and file voluntarily.

## 2. Certification

When you have completed the form, sign and print the name, title and date. For 7A and DUAL filers, the CHAR500 must be signed by both the president or another authorized officer and the chief financial officer or treasurer. These must be different individuals. EPTL filers have the option of a single signature if the certification is by a banking institution or a trustee of a trust. Clearly state the title of the representative (e.g. "President," "CEO," "Treasurer," "CFO," "Bank Vice President" or "Trustee").

## 3. Annual Reporting Exemption

You may claim an exemption from the reporting and fee requirements if you meet the filing exemptions applicable to your organization. If claiming an exemption under one statute (7A and EPTL only filers) or both statutes (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedule, or additional attachments are required. Otherwise, file all required schedules and attachments and pay applicable fees.

Note: A 7A or DUAL filer with contributions over \$25,000 that did not contract with a professional fund raiser may check the 7A filing exemption in Part 3 if it (i) received all or substantially all of its contributions from a single government agency to which it submitted an annual report similar to that required by Executive Law Article 7A, or (ii) it received an allocation from a federated fund, United Way or incorporated community appeal and contributions from all other sources did not exceed \$25,000.

## 4. Schedules and Attachments

If you do not qualify for the reporting exemptions as described in Part 3, review the checklist of schedules and attachments required to complete your filing. If your organization qualified for and submitted an IRS 990-N "e-Postcard", you must complete and submit an IRS Form 990-EZ to the NY Charities Bureau for reporting purposes. The NY Charities Bureau will not accept an IRS 990-N "e-postcard" because it does not contain sufficient financial information.

## 5. Fee

Your total fee is based on your registration category (7A, EPTL or DUAL). 7A or EPTL filers only pay the fee that applies to the statute under which they have registered unless they have claimed an exemption in Part 3. DUAL filers must pay both fees, unless they have claimed an exemption in Part 3. Consult the CHAR500 to calculate your fee or contact the NY Charities Bureau if you have additional questions.

## When to Submit Your Filing

7A and DUAL filers: postmarked within 4 1/2 months after the organization's accounting period ends. For example, fiscal year end December 31 reports are due by May 15th of the following year. EPTL filers: postmarked within 6 months after the organization's accounting period ends. An additional 180 day extension is automatically granted. Information regarding extensions is available at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

## Where to Submit Your Filing

Payment must be made to the "Department of Law". Send the complete filing with payment to:  
**NYS Office of the Attorney General, Charities Bureau Registration Section, 120 Broadway, New York, NY 10271.**

## Penalties

The Attorney General may cancel the registration of or seek civil penalties from an organization that fails to comply with the filing requirements.

# CHAR500

Schedule 4a: Professional Fund Raisers, Fund Raising Counsels, Commercial Co-Venturers  
www.CharitiesNYS.com

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If you checked the box in question 4a in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule for EACH Professional Fund Raiser (PFR), Fund Raising Counsel (FRC) or Commercial Co-Venturer (CCV) that the organization engaged for fund raising activity in NY State. The PFR or FRC should provide its NY Registration Number to you. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations and use additional pages if necessary.

### 1. Organization Information

Name of Organization: START Treatment and Recovery Centers Inc.	NY Registration Number: 01 - 47 - 75
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### 2. Professional Fund Raiser, Fund Raising Counsel, Commercial Co-Venturer Information

<input type="checkbox"/> Professional Fund Raiser <input type="checkbox"/> Fund Raising Counsel <input type="checkbox"/> Commercial Co-Venturer	Name of FRP: JC Geever Inc	NY Registration Number: 32 - 50 - 31
	Mailing Address: 32 Broadway, Suite 301	Telephone: 212 925 5800
	City / State / Zip: New York, NY 10004	

### 3. Contract Information

Contract Start Date: 01/01/2016	Contract End Date: 12/31/2016
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### 4. Description of Services

Services provided by FRP:  Assist in START's fundraising efforts
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### 5. Description of Compensation

Compensation arrangement with FRP:  Consulting agreement	Amount Paid to FRP:  103632
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### 6. Commercial Co-Venturer (CCV) Report

<input type="checkbox"/> Yes <input type="checkbox"/> No If services were provided by a CCV, did the CCV provide the charitable organization with the interim or closing report(s) required by Section 173(a) part 3 of the Executive Law Article 7A?
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### Definitions

A **Professional Fund Raiser (PFR)**, in addition to other activities, conducts solicitation of contributions and/or handles the donations (Article 7A, 171-a.4).  
A **Fund Raising Counsel (FRC)** does not solicit or handle contributions but limits activities to advising or assisting a charitable organization to perform such functions for itself (Article 7A, 171-a.9).  
A **Commercial Co-Venturer (CCV)** is an individual or for-profit company that is regularly and primarily engaged in trade or commerce other than raising funds for a charitable organization and who advertises that the purchase or use of goods, services, entertainment or any other thing of value will benefit a charitable organization (Article 7A, 171-a.6).

# CHAR500

Schedule 4b: Government Grants  
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

## 1. Organization Information

Name of Organization:

START Treatment and Recovery Centers Inc.

NY Registration Number:

0 1 - 4 7 - 7 5

## 2. Government Grants

Name of Government Agency	Amount of Grant
1. New York State - Office of Substance Abuse and Alcoholism Services	1. 559,727
2. New York City - Administration for Children's Services	2. 1,036,861
3. New York State - Department of Health	3. 101,653
4. Gilead Sciences	4. 120,576
5. Patient Centered Outcomes Research Institute	5. 60,468
6. All Other	6. 135,259
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 2,014,544

# Return of Organization Exempt From Income Tax

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/form990).

**2016**

**Open to Public Inspection**

<b>A</b> For the 2016 calendar year, or tax year beginning <b>01/01</b> , 2016, and ending <b>12/31</b> , 20 <b>16</b>	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Start Treatment and Recovery Centers Inc</b>
	Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>22 Chapel Street</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>Brooklyn, NY, 11201</b>
	<b>D</b> Employer identification number <b>13-2642451</b>
<b>E</b> Telephone number <b>718-260-2906</b>	
<b>G</b> Gross receipts \$ <b>26,769,682</b>	
<b>F</b> Name and address of principal officer: <b>Lawrence S Brown Jr</b> <b>22 Chapel Street, Brooklyn, NY 11201</b>	
<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
<b>I</b> 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	
<b>J</b> Website: ▶ <b>www.startny.org</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
<b>L</b> Year of formation: <b>1969</b> <b>M</b> State of legal domicile: <b>NY</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> 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>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>11</b>
	<b>5</b> Total number of individuals employed in calendar year 2016 (Part V, line 2a)	<b>5</b>	<b>376</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,646,553	<b>Current Year</b> 2,053,514
	<b>9</b> Program service revenue (Part VIII, line 2g)	25,887,396	24,524,738
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	120,318	67,480
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	30,238	59,448
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,684,505	26,705,180
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		17,259,898	17,936,926
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		24,429	103,632
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 238,582		238,582	238,582
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		6,895,058	9,253,472
<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		24,179,385	27,294,030
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	4,505,120	-588,850	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 24,046,200	<b>End of Year</b> 24,479,800
	<b>21</b> Total liabilities (Part X, line 26)	1,857,855	2,104,081
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	22,188,345	22,375,719

**Part II Signature Block**

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

<b>Sign Here</b>	<b>Signature of officer</b> <b>Lawrence Brown Jr, Chief Executive Officer</b>	<b>Date</b>	
	Type or print name and title		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Check <input type="checkbox"/> if self-employed PTIN	
	Firm's address ▶	Firm's EIN ▶	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 \$ 21,695,696 including grants of \$ 0 ) (Revenue \$ 0 )

START is the largest and oldest minority-run drug treatment program in the United States, established in 1969. START's Medication Assistance Treatment programs (MATP) continue to focus on providing fully integrated substance use, behavioral health and primary care services. At START, our aim is to treat the whole person, which is why, upon admission, each patient is offered comprehensive health screenings and are referred to services. All of START's clinics are certified by the New York State Offices of Alcoholism and Substance Abuse Services (OASAS), and accredited by CARF demonstrating its maintenance of high standards in regulatory compliance. In addition to START's MATP programs, its REACH (Recovery, Education, Advocacy, & Change for Health) program offers individual and group counseling, as well as psychiatry, to provide a higher level of care for patients with co-occurring addiction and mental health diagnosis. Additionally, START engages in cutting-edge behavioral and bio-medical research which seeks better and more effective treatments for our patient population. START is proud to have provided substance abuse services for over 3,800 patients during 2016.

4b (Code: ) (Expenses \$ 1,011,547 including grants of \$ 0 ) (Revenue \$ 0 )

START's Adolescent Mental health program remains a primary focus for the agency. In 2016, 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 1,397 adolescents, which included 725 screenings and assessments; 4,319 individual psychotherapy sessions; 553 group sessions; and 740 crisis intervention sessions. Additionally, START's adolescent behavioral health staff implemented the milieu approach with a focus on continuous communication and collaboration with all parties who provide services to 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.

4c (Code: ) (Expenses \$ 372,685 including grants of \$ 0 ) (Revenue \$ 0 )

Keeping with its mission to provide the highest quality of compassionate, comprehensive, evidence-based healthcare, START continued to provide primary care services for its patients. Recognizing that substance users have a higher rate of Hepatitis C Virus infection than the general population, and that several of its clinics are in Central Harlem, the epicenter of the Hep-C infection rate. START screened over 3,500 of its patients for HCV 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, 42 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. In 2016, START launched the HIV Early Intervention Services Program which targets individuals (Continued on Schedule O, Statement 2)

4d Other program services (Describe in Schedule O.) See Schedule O, Statement 3 (Expenses \$ 211,557 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses 23,291,485

**Part IV Checklist of Required Schedules**

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



**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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>		✓
b	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	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>		✓
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? <b>Note.</b> 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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	✓	
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		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		✓
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		
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)?		✓
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?		✓
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		✓
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		✓
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	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?	✓	
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	✓	
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		✓
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		✓
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		✓
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		✓
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**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
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
<b>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		<input checked="" type="checkbox"/>
<b>3</b>	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"/>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		<input checked="" type="checkbox"/>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		<input checked="" type="checkbox"/>
<b>6</b>	Did the organization have members or stockholders? . . . . .		<input checked="" type="checkbox"/>
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		<input checked="" type="checkbox"/>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	<input checked="" type="checkbox"/>	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .		<input checked="" type="checkbox"/>

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

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

**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**

22 Chapel Street, Brooklyn, NY 11201

**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 Chairperson	1 0							0	0	0
Shaun Smith Esq Vice Chair	1 0							0	0	0
Christian A Yegen Treasurer	1 0							0	0	0
Gerard Hoke MD Trustee	1 0							0	0	0
Julie-Ann Tathem Trustee	1 0							0	0	0
Jean T Jordan Trustee	1 0							0	0	0
David C Condliffe Trustee	1 0							0	0	0
Kathleen Carver Cheney Trustee	1 0							0	0	0
Felicia Ivey Trustee	1 0							0	0	0
Kamna Gupta Trustee	1 0							0	0	0
Neha Madan Trustee	1 0							0	0	0
Lawrence Brown Jr Chief Executive Officer	35 0							328,155	0	46,195
Sudhakar Duvoor Chief Financial Officer	35 0							168,522	0	27,438
Regina Phillips-Tabon Esq Chief Operating Officer	35 0							156,920	0	15,071

**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			
Mark Jackson MD Chief of Medical Unit	35 0					✓	161,347	0	25,168	
Lora Slobodkina MD Chief of Medical Unit	35 0					✓	163,322	0	16,117	
Shurla Charles-Gonsalves Chief of Medical Unit	35 0					✓	118,842	0	17,243	
Renee Sumpter Vice President, Behavioral Services	35 0					✓	147,331	0	19,293	
Sonia Lopez Medical Director	35 0						109,903	0	2,277	
<b>1b Sub-total</b>							<b>1,354,342</b>	<b>0</b>	<b>168,802</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							<b>1,354,342</b>	<b>0</b>	<b>168,802</b>	

**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 **▶** 13

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	✓	
<b>4</b> 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>	✓	
<b>5</b> 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	1,764,858
Laboratory Corp of America, PO Box 12140, Burlington, NC 27216-2140	Lab Services	402,832
Intelleges, 3755 River Road, Lumberville, PA 18933	Computer services	255,163
Rafalsky & Yee PC, 394 Waverly Avenue, Brooklyn, NY 11238	Legal Svcs	106,000
Pohl LLP, 345 Seventh Avenue, 21st Floor, New York, NY 10001	Legal Services	176,682

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	0				
	<b>b</b> Membership dues . . . . .	<b>1b</b>	0				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	0				
	<b>d</b> Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b> Government grants (contributions)	<b>1e</b>	2,014,544				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	38,970				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		0				
	<b>h Total.</b> Add lines 1a-1f . . . . .		2,053,514				
<b>Program Service Revenue</b>	<b>Business Code</b>						
	<b>2a</b> Medicaid Title XIX	621420	24,313,097	24,313,097	0	0	
	<b>b</b> Patient Fees	621420	211,641	211,641	0	0	
	<b>c</b> . . . . .						
	<b>d</b> . . . . .						
	<b>e</b> . . . . .						
	<b>f</b> All other program service revenue . . . . .		0	0	0	0	
<b>g Total.</b> Add lines 2a-2f . . . . .		24,524,738					
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		67,480	67,480	0	0	
	<b>4</b> Income from investment of tax-exempt bond proceeds		0	0	0	0	
	<b>5</b> Royalties . . . . .		0	0	0	0	
	<b>6a</b> Gross rents . . . . .	(i) Real	2,293	0			
		(ii) Personal	0	0			
		<b>b</b> Less: rental expenses . . . . .	0	0			
		<b>c</b> Rental income or (loss) . . . . .	2,293	0			
	<b>d</b> Net rental income or (loss) . . . . .		2,293	2,293	0	0	
	<b>7a</b> Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses . . . . .					
		<b>c</b> Gain or (loss) . . . . .	0	0			
	<b>d</b> Net gain or (loss) . . . . .						
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>a</b>	93,259				
		<b>b</b> Less: direct expenses . . . . .	64,502				
<b>c</b> Net income or (loss) from fundraising events . . . . .			28,757		0	28,757	
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>a</b>						
	<b>b</b> Less: direct expenses . . . . .						
	<b>c</b> Net income or (loss) from gaming activities . . . . .						
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>						
	<b>b</b> Less: cost of goods sold . . . . .						
	<b>c</b> Net income or (loss) from sales of inventory . . . . .						
<b>Miscellaneous Revenue</b>		<b>Business Code</b>					
<b>11a</b> Miscellaneous Income	621420	28,398	28,398	0	0		
<b>b</b> . . . . .							
<b>c</b> . . . . .							
<b>d</b> All other revenue . . . . .		0	0	0	0		
<b>e Total.</b> Add lines 11a-11d . . . . .		28,398					
<b>12 Total revenue.</b> See instructions. . . . .		26,705,180	24,622,909	0	28,757		

**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 . . . . .	0	0		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0	0		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0	0		
4 Benefits paid to or for members . . . . .	0	0		
5 Compensation of current officers, directors, trustees, and key employees . . . . .	672,511	0	672,511	0
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0	0	0	0
7 Other salaries and wages . . . . .	13,649,790	12,416,538	1,142,862	90,390
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	896,172	781,246	109,509	5,417
9 Other employee benefits . . . . .	1,467,729	1,279,499	179,356	8,874
10 Payroll taxes . . . . .	1,250,724	1,090,329	152,834	7,561
11 Fees for services (non-employees):				
a Management . . . . .				
b Legal . . . . .	269,216	269,216		
c Accounting . . . . .	156,918		156,918	
d Lobbying . . . . .				
e Professional fundraising services. See Part IV, line 17 . . . . .	103,632			103,632
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.) . . . . .	937,874	753,613	184,261	
12 Advertising and promotion . . . . .				
13 Office expenses . . . . .	153,273	110,588	39,014	3,671
14 Information technology . . . . .	223,296	157,452	65,844	
15 Royalties . . . . .				
16 Occupancy . . . . .	520,136	441,451	78,685	
17 Travel . . . . .	15,010	1,047	13,963	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19 Conferences, conventions, and meetings . . . . .	114,569	66,740	46,111	1,718
20 Interest . . . . .				
21 Payments to affiliates . . . . .				
22 Depreciation, depletion, and amortization . . . . .	900,380	699,101	195,357	5,922
23 Insurance . . . . .	282,099	172,734	109,365	
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 Telephone & Network . . . . .	447,428	298,307	148,796	325
b Patient Costs, Prescription drugs and Medical Services . . . . .	1,216,934	1,216,934	0	0
c Uncollectible Claims . . . . .	2,149,583	2,149,583	0	0
d Repairs and Maintenance . . . . .	524,798	389,388	129,649	5,761
e All other expenses . . . . .	1,341,958	997,719	338,928	5,311
25 Total functional expenses. Add lines 1 through 24e . . . . .	27,294,030	23,291,485	3,763,963	238,582
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)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .		<b>1</b>	
	<b>2</b> Savings and temporary cash investments . . . . .	7,329,404	<b>2</b>	7,204,787
	<b>3</b> Pledges and grants receivable, net . . . . .	1,149,096	<b>3</b>	491,006
	<b>4</b> Accounts receivable, net . . . . .	2,623,965	<b>4</b>	4,422,907
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .		<b>5</b>	
	<b>6</b> 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 . . . . .		<b>6</b>	
	<b>7</b> Notes and loans receivable, net . . . . .		<b>7</b>	63,457
	<b>8</b> Inventories for sale or use . . . . .	3,348	<b>8</b>	9,116
	<b>9</b> Prepaid expenses and deferred charges . . . . .	484,728	<b>9</b>	435,921
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 24,976,121		
	<b>b</b> Less: accumulated depreciation . . . . .	<b>10b</b> 15,091,048	10,471,740	<b>10c</b> 9,885,073
	<b>11</b> Investments—publicly traded securities . . . . .	1,969,175	<b>11</b>	1,961,993
	<b>12</b> Investments—other securities. See Part IV, line 11 . . . . .		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11 . . . . .		<b>13</b>	
	<b>14</b> Intangible assets . . . . .		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	14,744	<b>15</b>	5,540
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	24,046,200	<b>16</b>	24,479,800	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	1,785,544	<b>17</b>	1,848,962
	<b>18</b> Grants payable . . . . .	72,311	<b>18</b>	235,079
	<b>19</b> Deferred revenue . . . . .		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities . . . . .		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .		<b>25</b>	20,040
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 . . . . .	1,857,855	<b>26</b>	2,104,081
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	22,188,345	<b>27</b>	22,375,719
	<b>28</b> Temporarily restricted net assets . . . . .	0	<b>28</b>	0
	<b>29</b> Permanently restricted net assets . . . . .	0	<b>29</b>	0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b> . . . . .	22,188,345	<b>33</b>	22,375,719	
<b>34</b> <b>Total liabilities and net assets/fund balances</b> . . . . .	24,046,200	<b>34</b>	24,479,800	



**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	26,705,180
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	27,294,030
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-588,850
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	22,188,345
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0
<b>6</b>	Donated services and use of facilities	<b>6</b>	0
<b>7</b>	Investment expenses	<b>7</b>	0
<b>8</b>	Prior period adjustments	<b>8</b>	776,224
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	22,375,719

**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
<b>2a</b>		✓
<b>2b</b>	✓	
<b>2c</b>	✓	
<b>3a</b>		✓
<b>3b</b>		

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public Inspection**

Name of the organization

Start Treatment and Recovery Centers Inc

Employer identification number

13-2642451

**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 12, 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)(vii)**. (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10  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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12  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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - 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 1–10 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)						
<b>Total</b>						

**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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	22,874,150	22,870,501	24,712,273	28,684,505	26,705,183	125,846,612
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 <b>Total.</b> Add lines 1 through 3 . . . . .	22,874,150	22,870,501	24,712,273	28,684,505	26,705,183	125,846,612
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 <b>Public support.</b> Subtract line 5 from line 4						125,846,612

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4 . . . . .	22,874,150	22,870,501	24,712,273	28,684,505	26,705,183	125,846,612
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 <b>Total support.</b> Add lines 7 through 10						125,846,612
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	100 %
15 Public support percentage from 2015 Schedule A, Part II, line 14 . . . . .	15	100 %
16a <b>33 1/3% support test—2016.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 33 1/3% support test—2015.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2016.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2015.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . .						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2015 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2015 Schedule A, Part III, line 17 . . . .	<b>18</b>	%

- 19a 33 1/3% support tests—2016.** 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—2015.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . .
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . .

**Part IV Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in (a) above?		
<b>c</b> 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>		
	<b>11a</b>	
	<b>11b</b>	
	<b>11c</b>	

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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>		
	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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>		
	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <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>		
	<b>1</b>	

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

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	<b>1</b>	
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	<b>2</b>	
<b>3</b> 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>		
	<b>3</b>	

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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
	<b>2a</b>	
<b>b</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>		
	<b>2b</b>	
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
	<b>3a</b>	
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	<b>3b</b>	

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> 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 <b>Total annual distributions.</b> 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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013 . . . . .			
d From 2014 . . . . .			
e From 2015 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b Excess from 2013 . . . . .			
c Excess from 2014 . . . . .			
d Excess from 2015 . . . . .			
e Excess from 2016 . . . . .			





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

2016

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: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

**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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

- 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	14,578,446	6,095,888	8,482,558
d Equipment	0	7,245,520	6,965,593	279,927
e Other	0	239,991	217,655	22,336
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				9,885,073

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Due from Affiliates	20,040
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	20,040

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



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

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

Open to Public Inspection

Name of the organization

**Start Treatment and Recovery Centers Inc**

Employer identification number

**13-2642451**

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1 See Schedule G, Part IV, Statement 1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
<b>Total</b>				<b>0</b>	<b>103,632</b>	<b>-103,632</b>

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

NY  
 .....  
 .....  
 .....  
 .....  
 .....  
 .....  
 .....  
 .....  
 .....  
 .....

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Signature Event (event type)	(event type)	(total number)	
Revenue	<b>1</b> Gross receipts . . . . .	93,259			93,259
	<b>2</b> Less: Contributions . . . . .	0			0
	<b>3</b> Gross income (line 1 minus line 2) . . . . .	93,259			93,259
Direct Expenses	<b>4</b> Cash prizes . . . . .	0			0
	<b>5</b> Noncash prizes . . . . .	0			0
	<b>6</b> Rent/facility costs . . . . .	9,800			9,800
	<b>7</b> Food and beverages . . . . .	1,670		0	1,670
	<b>8</b> Entertainment . . . . .	0		0	0
	<b>9</b> Other direct expenses . . . . .	53,032			53,032
	<b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶				64,502
<b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶				28,757	

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

**a** Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

**b** If "No," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10a** Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

**b** If "Yes," explain: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
 

<b>a</b> The organization's facility	<b>13a</b>	%
<b>b</b> An outside facility	<b>13b</b>	%
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ .....

Address ▶ .....

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

Name ▶ .....

Address ▶ .....

**16** Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

Director/officer       Employee       Independent contractor

**17** Mandatory distributions:

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

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

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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	0	103,632	-103,632
<b>Total:</b>			0	103,632	-103,632

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)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

**2016**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990.

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

Start Treatment and Recovery Centers Inc

13-2642451

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (such as, maid, chauffeur, chef)									
<p><b>b</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 . . . . .</p>										
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? . . . . .</p>										
<p><b>3</b> 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.</p> <table border="0"> <tr> <td><input type="checkbox"/> Compensation committee</td> <td><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input checked="" type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<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				
<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									
<p><b>4</b> 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:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>										
	4a	✓								
	4b	✓								
	4c	✓								
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b></p> <p><b>5</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>										
	5a	✓								
	5b	✓								
<p><b>6</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>										
	6a	✓								
	6b	✓								
<p><b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III . . . . .</p>		✓								
<p><b>8</b> 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 . . . . .</p>		✓								
<p><b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>										

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

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

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

	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Lawrence Brown Jr, Chief Executive Officer	328,155	0	0	28,958	17,237	374,350	0
2	Sudhakar Duvoor, Chief Financial Officer	168,522	0	0	16,909	10,529	195,960	0
3	Regina Phillips-Tabon Esq, Chief Operating Officer	156,920	0	0	14,573	497	171,990	0
4								
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15								
16								

**Part III** **Supplemental Information**

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

Area with horizontal dashed lines for supplemental information.

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization

**Start Treatment and Recovery Centers Inc**

Employer identification number

**13-2642451**

**Form 990, Part VI, Section B, Line 11b - Form 990 is reviewed 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 officers 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 of the organization 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

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Description

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

**Third Program Service Accomplishments Description**

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**Description**

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receiving treatment for a substance use disorder whose HIV status is unknown to them. The program increases the availability of HIV testing, pre-test and post-test counseling and HIV awareness/education sessions.

Other Program Services Accomplishments

Activity Code	Description	Expense	Grants	Revenue
	All other programs	211,557	0	0
<b>Total:</b>		<b>211,557</b>	<b>0</b>	<b>0</b>



**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Employer identification number  
13-2642451

Start Treatment and Recovery Centers Inc

**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) <b>Affiliated Services and Resources Corp (11-2813909)</b> 22 Chapel Street, Brooklyn, NY 11201	Supporting Organization	NY	509 (A) (3)	501 (C) (3)	N/A		✓
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							

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

Cat. No. 50135Y

Schedule R (Form 990) 2016

**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
<b>1</b>	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?		
<b>a</b>	Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		✓
<b>b</b>	Gift, grant, or capital contribution to related organization(s)		✓
<b>c</b>	Gift, grant, or capital contribution from related organization(s)		✓
<b>d</b>	Loans or loan guarantees to or for related organization(s)		✓
<b>e</b>	Loans or loan guarantees by related organization(s)		✓
<b>f</b>	Dividends from related organization(s)		✓
<b>g</b>	Sale of assets to related organization(s)		✓
<b>h</b>	Purchase of assets from related organization(s)		✓
<b>i</b>	Exchange of assets with related organization(s)		✓
<b>j</b>	Lease of facilities, equipment, or other assets to related organization(s)		✓
<b>k</b>	Lease of facilities, equipment, or other assets from related organization(s)		✓
<b>l</b>	Performance of services or membership or fundraising solicitations for related organization(s)		✓
<b>m</b>	Performance of services or membership or fundraising solicitations by related organization(s)		✓
<b>n</b>	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
<b>o</b>	Sharing of paid employees with related organization(s)		✓
<b>p</b>	Reimbursement paid to related organization(s) for expenses		✓
<b>q</b>	Reimbursement paid by related organization(s) for expenses		✓
<b>r</b>	Other transfer of cash or property to related organization(s)		✓
<b>s</b>	Other transfer of cash or property from related organization(s)		✓

	(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) .....													
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(12) .....													
(13) .....													
(14) .....													
(15) .....													
(16) .....													

**Part VII**

**Supplemental Information.**

Provide additional information for responses to questions on Schedule R. See Instructions.

[The body of the page is a large, empty area with horizontal dashed lines, intended for providing supplemental information.]

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MAY 12 2017

NYS OFFICE OF THE ATTORNEY GENERAL  
CHARITIES BUREAU

\*\*\* Form 990 Online Filers: Please fax completed and signed form to 866-699-3916 or email a scanned PDF copy of the signed form to SignatureForms@Form990.org

Form **8453-EO**

**Exempt Organization Declaration and Signature for Electronic Filing**

OMB No. 1545-1879

For calendar year 2016, or tax year beginning 01/01, 2016, and ending 12/31, 2016

**2016**

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

Employer identification number

Start Treatment and Recovery Centers Inc

13-2642451

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

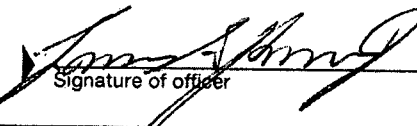
1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	26,705,180
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9)	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22)	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c)	5b	

**Part II Declaration of Officer**

- 6  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here

  
Signature of officer

5/8/17  
Date

Lawrence Brown Jr, Chief Executive Officer  
Title

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature ▶	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no.		

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

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

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MAY 12 2017

NYS OFFICE OF THE ATTORNEY GENERAL  
CHARITIES BUREAU





**START Treatment and Recovery Centers and Subsidiary**

**Consolidating Financial Statements**

**December 31, 2016 and 2015**

**With Independent Auditors' Report**

**START Treatment and Recovery Centers and Subsidiary**  
**December 31, 2016 and 2015**

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<b>Independent Auditors' Report</b>	<b>1</b>
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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	11-16

## 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, 2016 and 2015 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, 2016 and 2015, 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.

*WithumSmith+Brown, PC*

March 15, 2017

**START Treatment and Recovery Centers and Subsidiary  
Consolidating Statements of Financial Position  
December 31, 2016**

	<b>START Treatment and Recovery Centers</b>	<b>Affiliated Services and Resources Corporation</b>	<b>Eliminations</b>	<b>Total</b>
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 7,204,787	\$ 29,121	\$ --	\$ 7,233,908
Due from funding agencies	491,006	--	--	491,006
Medicaid Title XIX receivable, net of allowance for doubtful accounts of \$737,975	4,422,907	--	--	4,422,907
Inventory	9,116	--	--	9,116
Investments	1,961,993	--	--	1,961,993
Other current assets	435,921	--	--	435,921
<b>Total current assets</b>	<b>14,525,730</b>	<b>29,121</b>	<b>--</b>	<b>14,554,851</b>
<b>Property and equipment</b>				
Land	1,100,252	148,382	--	1,248,634
Building	1,811,912	420,599	--	2,232,511
Renovations and building improvements	14,578,446	--	--	14,578,446
Furniture, fixtures and equipment	7,245,520	--	--	7,245,520
Automotive equipment	239,991	--	--	239,991
	24,976,121	568,981	--	25,545,102
Less: Accumulated depreciation	15,091,048	364,753	--	15,455,801
Property and equipment, net	9,885,073	204,228	--	10,089,301
<b>Other assets</b>				
Due from affiliates	63,457	20,040	(20,040)	63,457
Other assets	5,540	--	--	5,540
<b>Total other assets</b>	<b>68,997</b>	<b>20,040</b>	<b>(20,040)</b>	<b>68,997</b>
<b>Total assets</b>	<b>\$ 24,479,800</b>	<b>\$ 253,389</b>	<b>\$ (20,040)</b>	<b>\$ 24,713,149</b>
<b>Liabilities and Net Assets</b>				
<b>Current liabilities</b>				
Due to funding agencies	\$ 235,079	\$ --	\$ --	\$ 235,079
Accounts payable and accrued expenses	1,813,464	--	--	1,813,464
Other current liabilities	35,498	--	--	35,498
<b>Total current liabilities</b>	<b>2,084,041</b>	<b>--</b>	<b>--</b>	<b>2,084,041</b>
Due to affiliates	20,040	34,998	(20,040)	34,998
<b>Total liabilities</b>	<b>2,104,081</b>	<b>34,998</b>	<b>(20,040)</b>	<b>2,119,039</b>
<b>Unrestricted net assets</b>				
Operating	7,490,644	218,391	--	7,709,035
Property and equipment	9,885,075	--	--	9,885,075
Board designated - Third Horizon building development fund	5,000,000	--	--	5,000,000
<b>Total unrestricted net assets</b>	<b>22,375,719</b>	<b>218,391</b>	<b>--</b>	<b>22,594,110</b>
	<b>\$ 24,479,800</b>	<b>\$ 253,389</b>	<b>\$ (20,040)</b>	<b>\$ 24,713,149</b>

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, 2015**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 7,329,404	\$ 29,092	\$ --	\$ 7,358,496
Due from funding agencies, net	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	1,260,951	--	--	1,260,951
<b>Total current assets</b>	<b>14,335,939</b>	<b>29,092</b>	<b>--</b>	<b>14,365,031</b>
<b>Property and equipment</b>				
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	239,991	--	--	239,991
	25,417,257	568,981	--	25,986,238
Less: Accumulated depreciation	14,945,517	351,377	--	15,296,894
<b>Property and equipment, net</b>	<b>10,471,740</b>	<b>217,604</b>	<b>--</b>	<b>10,689,344</b>
<b>Other assets</b>				
Due from affiliates	9,204	20,040	(20,040)	9,204
Other assets	5,540	--	--	5,540
<b>Total other assets</b>	<b>14,744</b>	<b>20,040</b>	<b>(20,040)</b>	<b>14,744</b>
<b>Total assets</b>	<b>\$ 24,822,423</b>	<b>\$ 266,736</b>	<b>\$ (20,040)</b>	<b>\$ 25,069,119</b>
<b>Liabilities and Net Assets</b>				
<b>Current liabilities</b>				
Due to funding agencies	\$ 72,311	\$ --	\$ --	\$ 72,311
Accounts payable and accrued expenses	1,729,818	--	--	1,729,818
Other current liabilities	35,688	--	--	35,688
<b>Total current liabilities</b>	<b>1,837,817</b>	<b>--</b>	<b>--</b>	<b>1,837,817</b>
Due to affiliates	20,040	34,998	(20,040)	34,998
<b>Total liabilities</b>	<b>1,857,857</b>	<b>34,998</b>	<b>(20,040)</b>	<b>1,872,815</b>
<b>Unrestricted net assets</b>				
Operating	7,492,826	231,738	--	7,724,564
Property and equipment	10,471,740	--	--	10,471,740
Board designated - Third Horizon building development fund	5,000,000	--	--	5,000,000
<b>Total unrestricted net assets</b>	<b>22,964,566</b>	<b>231,738</b>	<b>--</b>	<b>23,196,304</b>
	<b>\$ 24,822,423</b>	<b>\$ 266,736</b>	<b>\$ (20,040)</b>	<b>\$ 25,069,119</b>

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, 2016 (With Comparative Totals for 2015)**

	<b>START Treatment and Recovery Centers</b>	<b>Affiliated Services and Resources Corporation</b>	<b>Eliminations</b>	<b>Total</b>	<b>2015 Total</b>
Changes in unrestricted net assets					
Revenues					
New York State Department of Health, Office of Alcoholism and Substance Abuse Services	\$ 559,728	\$ --	\$ --	\$ 559,728	\$ 1,035,982
Medicaid Title XIX	24,313,097	--	--	24,313,097	25,642,882
Patient fees	211,641	--	--	211,641	244,514
Contract/grant revenue	1,454,818	--	--	1,454,818	1,564,330
Rental revenue	2,293	--	--	2,293	4,127
Interest and dividends	67,481	29	--	67,510	90,630
Fundraising	132,226	--	--	132,226	119,083
Other	28,401	--	--	28,401	30,847
	<u>26,769,685</u>	<u>29</u>	<u>--</u>	<u>26,769,714</u>	<u>28,732,395</u>
Expenses and losses					
Program services					
Clinic operations	21,695,695	--	--	21,695,695	19,726,578
Research activities	372,685	--	--	372,685	184,307
Other programs	1,223,104	--	--	1,223,104	1,331,154
	<u>23,291,484</u>	<u>--</u>	<u>--</u>	<u>23,291,484</u>	<u>21,242,039</u>
Supporting services					
Administration	3,763,963	--	--	3,763,963	2,704,819
Fundraising	303,085	--	--	303,085	280,330
Facility	--	13,376	--	13,376	13,436
	<u>4,067,048</u>	<u>13,376</u>	<u>--</u>	<u>4,080,424</u>	<u>2,998,585</u>
	<u>27,358,532</u>	<u>13,376</u>	<u>--</u>	<u>27,371,908</u>	<u>24,240,624</u>
Changes in unrestricted net assets	\$ (588,847)	\$ (13,347)	\$ --	\$ (602,194)	\$ 4,491,771

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**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	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
Medicaid Title XIX	25,642,882	--	--	25,642,882
Patient fees	244,514	--	--	244,514
Contract/grant revenue	1,564,330	--	--	1,564,330
Rental revenue	4,127	--	--	4,127
Interest and dividends	90,541	89	--	90,630
Fundraising	119,083	--	--	119,083
Other	30,847	--	--	30,847
	<u>28,732,306</u>	<u>89</u>	<u>--</u>	<u>28,732,395</u>
Expenses and losses				
Program services				
Clinic operations	19,726,578	--	--	19,726,578
Research activities	184,307	--	--	184,307
Other programs	1,331,154	--	--	1,331,154
	<u>21,242,039</u>	<u>--</u>	<u>--</u>	<u>21,242,039</u>
Supporting services				
Administration	2,704,819	--	--	2,704,819
Fundraising	280,330	--	--	280,330
Facility	--	13,436	--	13,436
	<u>2,985,149</u>	<u>13,436</u>	<u>--</u>	<u>2,998,585</u>
	<u>24,227,188</u>	<u>13,436</u>	<u>--</u>	<u>24,240,624</u>
Changes in unrestricted net assets	<u>\$ 4,505,118</u>	<u>\$ (13,347)</u>	<u>\$ --</u>	<u>\$ 4,491,771</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, 2016 and 2015**

	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, 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	6,716,603	10,471,740	5,000,000	231,738	22,420,081
Prior period adjustment	<u>776,223</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>776,223</u>
Unrestricted net assets - restated December 31, 2015	7,492,826	10,471,740	5,000,000	231,738	23,196,304
Changes in unrestricted net assets	<u>(2,182)</u>	<u>(586,665)</u>	<u>--</u>	<u>(13,347)</u>	<u>(602,194)</u>
Unrestricted net assets December 31, 2016	<u>\$ 7,490,644</u>	<u>\$ 9,885,075</u>	<u>\$ 5,000,000</u>	<u>\$ 218,391</u>	<u>\$ 22,594,110</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, 2016**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
<b>Cash flows from operating activities</b>				
Changes in unrestricted net assets	\$ (588,847)	\$ (13,347)	\$ --	\$ (602,194)
Adjustments to reconcile changes in unrestricted net assets to net cash provided by operating activities				
Depreciation	900,379	13,376	--	913,755
Bad debts	2,149,583	--	--	2,149,583
Unrealized loss on investments	14,469	--	--	14,469
Donated investments	(11,516)	--	--	(11,516)
Changes in assets and liabilities				
Due from funding agencies	658,090	--	--	658,090
Medicaid Title XIX receivable	(3,948,525)	--	--	(3,948,525)
Inventory	(5,768)	--	--	(5,768)
Other current assets	825,030	--	--	825,030
Due to funding agencies	162,768	--	--	162,768
Accounts payable and accrued expenses	83,646	--	--	83,646
Other current liabilities	(190)	--	--	(190)
Due from/to affiliates	(54,253)	--	--	(54,253)
Net cash provided by operating activities	<u>184,866</u>	<u>29</u>	<u>--</u>	<u>184,895</u>
<b>Cash flows from investing activities</b>				
Purchases of investments	(3,322,353)	--	--	(3,322,353)
Sale of investments	3,326,584	--	--	3,326,584
Property and equipment additions	(313,714)	--	--	(313,714)
Net cash used by investing activities	<u>(309,483)</u>	<u>--</u>	<u>--</u>	<u>(309,483)</u>
Net changes in cash and cash equivalents	(124,617)	29	--	(124,588)
<b>Cash and cash equivalents</b>				
Beginning of year	<u>7,329,404</u>	<u>29,092</u>	<u>--</u>	<u>7,358,496</u>
End of year	<u>\$ 7,204,787</u>	<u>\$ 29,121</u>	<u>\$ --</u>	<u>\$ 7,233,908</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, 2015**

	START Treatment and Recovery Centers	Affiliated Services and Resources Corporation	Eliminations	Total
<b>Cash flows from operating activities</b>				
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 (used) 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 to affiliates	(9,204)	--	--	(9,204)
Net cash provided by operating activities	4,548,041	29	--	4,548,070
<b>Cash flows from investing activities</b>				
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	(3,564,254)	--	--	(3,564,254)
Net changes in cash and cash equivalents	983,787	29	--	983,816
<b>Cash and cash equivalents</b>				
Beginning of year	6,345,617	29,063	--	6,374,680
End of year	\$ 7,329,404	\$ 29,092	\$ --	\$ 7,358,496

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, 2016**

	START Treatment and Recovery Centers					Affiliated Services and Resources Corporation	Total
	Clinic Operations	Research Activities	Other Programs	Administration	Fundraising		
Personnel costs	\$ 14,234,835	\$ 290,320	\$ 1,042,456	\$ 2,257,073	\$ 150,719	\$ --	\$ 17,975,403
Patient costs	489,942	48,203	1,702	--	--	--	539,847
Medical supplies and prescription drugs	677,087	--	--	--	--	--	677,087
Consumable supplies	106,789	345	3,454	39,014	10,323	--	159,925
Rent	105,201	--	5,163	--	--	--	110,364
Utilities	259,520	--	--	67,135	--	--	326,655
Communications	292,830	2,848	2,629	148,796	325	--	447,428
Outside security services	68,928	--	--	1,697	--	--	70,625
Repairs and maintenance	350,055	--	--	101,179	5,761	--	456,995
Equipment rental	39,333	--	--	28,470	--	--	67,803
Janitorial and maintenance supplies	71,567	--	--	11,550	--	--	83,117
Legal and accounting	269,216	--	--	156,918	--	--	426,134
Consulting	684,685	--	--	182,564	103,632	--	970,881
Data processing	156,467	--	985	65,844	--	--	223,296
Conference and meetings	61,788	3,886	1,066	46,111	11,510	--	124,361
Staff travel	946	--	102	13,963	10	--	15,021
Staff recruitment and training	311,657	102	1,886	113,938	2,705	--	430,288
Insurance	168,738	--	3,996	109,365	--	--	282,099
Indirect costs	70,003	26,177	159,072	(255,252)	--	--	--
Depreciation	698,163	804	134	195,356	5,922	13,376	913,755
Bad debt expense	2,149,583	--	--	--	--	--	2,149,583
OASAS disallowance	404,134	--	--	397,051	--	--	801,185
Other	24,228	--	459	83,191	12,178	--	120,056
	<u>\$ 21,695,695</u>	<u>\$ 372,685</u>	<u>\$ 1,223,104</u>	<u>\$ 3,763,963</u>	<u>\$ 303,085</u>	<u>\$ 13,376</u>	<u>\$ 27,371,908</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, 2015**

	START Treatment and Recovery Centers					Total
	Clinic Operations	Research Activities	Other Programs	Administration	Fundraising	
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 development	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	716,237
Bad debts expense	1,616,856	--	--	--	--	1,616,856
Other	49,727	45	198	48,717	4,038	102,785
	\$ 19,726,578	\$ 184,307	\$ 1,331,154	\$ 2,704,819	\$ 280,330	\$ 24,240,624
						\$ 13,436
						\$ 24,240,624

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, 2016 and 2015**

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**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:

<b>Description</b>	<b>Estimated Life (Years)</b>
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 \$913,755 and \$716,237 for the years ended December 31, 2016 and 2015, 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, 2016 and 2015, all transactions were in the unrestricted category.

**START Treatment and Recovery Centers and Subsidiary**  
**Notes to Consolidating Financial Statements**  
**December 31, 2016 and 2015**

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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 Corporation 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 each of the years ended December 31, 2016 and 2015, impairment loss of \$-0- 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.

**Prior Period Adjustment**

During 2016, it was discovered that START was not recognizing interest earned on the deposit account of its pension plan. These amounts date back to 1995 and total \$776,223 as an adjustment to unrestricted net assets to record the adjustment to pension contributions made.

**Reclassifications**

Certain items at December 31, 2015 have been reclassified to conform to the presentation at December 31, 2016. 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, 2016 and 2015. 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**  
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**4. INVESTMENTS**

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

	<b>2016</b>	
	<u>Cost</u>	<u>Market</u>
US Gov't securities	\$ 857,810	\$ 851,586
Corporate bonds	1,094,912	1,087,667
Equities	<u>17,128</u>	<u>22,740</u>
	<u>\$ 1,969,850</u>	<u>\$ 1,961,993</u>

	<b>2015</b>	
	<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 statements of activities at December 31, 2016 and 2015 and was comprised of the following:

	<b>2016</b>
Interest and dividend income	\$ 28,289
Realized gains	--
Unrealized losses	<u>(14,469)</u>
	<u>\$ 13,820</u>

	<b>2015</b>
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.

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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.)

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, 2016 and 2015:

	<b>2016</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
US Gov't securities	\$ 851,586	\$ --	\$ 851,586	\$ --
Corporate bonds	1,087,667	--	1,087,667	--
Equities	22,740	22,740	--	--
Total investments	<u>\$ 1,961,993</u>	<u>\$ 22,740</u>	<u>\$ 1,939,253</u>	<u>\$ --</u>

	<b>2015</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
US Gov't securities	\$ 1,547,351	\$ --	\$ 1,547,351	\$ --
Corporate bonds	415,738	--	415,738	--
Equities	6,086	6,086	--	--
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:

	<b>2016</b>	<b>2015</b>
NY State Department of Health	\$ --	\$ 133,093
Brooklyn Borough President's Office	96,479	96,479
New York State Department of Health –Office of Alcoholism and Substance Abuse Services	--	661,521
Harlem Hospital	19,672	--
Gilead Sciences	56,534	--
University of Rochester	3,124	--
Patient-Centered Outcomes Research Institute	60,468	--
NYC Administration of Children's Services	247,916	251,190
New York State AIDS Institute	6,813	6,813
Other	--	--
	<u>\$ 491,006</u>	<u>\$ 1,149,096</u>



**START Treatment and Recovery Centers and Subsidiary  
Notes to Consolidating Financial Statements  
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	2016	2015
Amounts due to funding agencies are as follows:		
New York State Department of Health	\$ 60,820	\$ 31,934
New York State Department of Health –Office of Alcoholism and Substance Abuse Services	111,490	--
New York University School of Medicine - NIDA	--	39,031
New York State Department of Mental Health	45,000	--
Other	17,769	1,346
	<u>\$ 235,079</u>	<u>\$ 72,311</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, 2016 and 2015 was \$896,179 and \$940,030, 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 \$88,773 and \$164,434 for the years ended December 31, 2016 and 2015, 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.

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 one of its facilities. The maximum funding amount is \$6,100,000. As long as the facility is used for program purposes, the lien will not be exercised.

As of December 31, 2015, \$500,000 had been advanced and \$5,581,322 had been expended in project costs for the project which was completed in December 2015.

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. As of December 31, 2016, title has not been transferred but the Corporation fully expects the agreements will be extended and conveyance will occur during 2017.

**START Treatment and Recovery Centers and Subsidiary  
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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 15, 2017. 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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