			PUB	LIC DISCLO								-			
			•	Returi	n of Org	ganizati	ion E	xempt	From I	ncome Ta	ax	OMB No. 1545-0047			
For	m	J 9	U	Under section 50								2021			
			•							e made public.		Open to Public			
Depa Interr	rtmer nal Re	nt of the	e Treasury Service			-			-	information.		Inspection			
				ar year, or tax yea						UN 30, 2	022				
B				organization						D Employer i		on number			
	pplic			organization						D Employer	aontinouti				
	Ade	dress inge	STAR	PROGRAM											
	Na	ne			E MANHZ	ATTAN S		CADEMY		13-40	69634				
	Init		0	and street (or P.O.					Room/suite						
	retı Fin	al		EAST $42ND$			511001 400	1033)	1100m/suite	E Telephone number (212) 563-7474					
		nin-		own, state or provi			oroign no			G Gross receipts \$ 16,510,219.					
		ended		YORK, NY	10017	anu zip or io	oreign po	Stal COUE							
	reti Ap	olica-		nd address of prind		CEVIN C	ABEA			H(a) Is this a g					
	tior per	n nding		AS C ABOV							dinates?				
				$\overline{\mathbf{X}}$ 501(c)(3)) / (inc.	art na)	40.47(a)/4)	or 507	H(b) Are all subor					
				<u>A 501(C)(3)</u> MANHATTAN	501(c) (4947(a)(1)	or 527	-		. See instructions			
								Othor 🕨		H(c) Group ex					
	orm art		ummary	X Corporation	Trust	Associatior		Other 🕨	L Year	of formation: 20	U U M St	tate of legal domicile: NY			
ГС	T										2020				
ė	1	Bri	efly describ	e the organization	s mission or	most significa	ant activit	ties: THE	MANHAI	TAN STAR	ACAD.				
Governance				OFFERS A											
Sr ni	2		eck this bo		-		-	tions or dispo	sed of more	than 25% of its					
Ň	3			ing members of th	•		· · ·					4			
	4			ependent voting n								2			
es	5			of individuals empl								253			
viti	6			of volunteers (estir								2			
Activities &	7	a Tot	tal unrelate	d business revenue	e from Part VI	III, column (C)), line 12					0.			
_		b Ne	t unrelated	business taxable i	ncome from F	Form 990-T, F	Part I, line	11	<u></u>		. 7b	0.			
										Prior Year		Current Year			
Ð	8	Co	ntributions	and grants (Part V	III, line 1h) _					531,1		657,702.			
Revenue	9	Pro	ogram servi	ce revenue (Part V	III, line 2g)					12,592,9		14,834,256.			
eve	10	Inv	estment ind	come (Part VIII, col	umn (A), lines	3, 4, and 7d	I)				65.	227.			
£	11	Oth	her revenue	(Part VIII, column	(A), lines 5, 6	d, 8c, 9c, 10	c, and 11	e)			0.	1,018,034.			
	12	Tot	tal revenue	- add lines 8 throu	gh 11 (must e	equal Part VIII	I, column	(A), line 12)		13,124,0	77.	16,510,219.			
	13	Gra	ants and sir	nilar amounts paid	(Part IX, colu	ımn (A), lines	1-3)				0.	0.			
	14	Ве	nefits paid	to or for members	(Part IX, colui	mn (A), line 4))				0.	0.			
s	15			compensation, er						7,498,7	23.	8,744,241.			
Ise	16			undraising fees (Pa							0.	0.			
Expenses				ng expenses (Part				44,1	39.						
ш	17			es (Part IX, column			e)			5,018,7	87.	4,942,620.			
	18			s. Add lines 13-17						12,517,5		13,686,861.			
	19			expenses. Subtrac						606,5		2,823,358.			
or										ginning of Current		End of Year			
ets (20		tal assets (F	Part X, line 16)						31,322,6	35.	32,376,863.			
Ass	21			(Part X, line 26)						28,543,9		26,774,813.			
Net Assets or Fund Balances	22			fund balances. Sul						2,778,6		5,602,050.			
	art		Signature							_,,0					
			•		xamined this r	eturn including	a accompa	inving schedule	s and statem	ents and to the be	st of my kno	owledge and belief, it is			
				Declaration of prepa							-				
	, 001					511001 10 0030	sa on un ll		mon propuror						
Ci~-	n		Signatur	e of officer						Date					
Sig			-		INTERIM					Duto					
Her	e			print name and title											
			10001												

	Print/Type preparer's name	Preparer's signature		Date	Check	PTIN	
Paid	MAGDALENA CZERNIAWSKI	MAGDALENA	CZERNIAWSK	04/15/2	3 self-employed	P0053509	9
Preparer	Firm's name CBIZ MARKS PANET	H LLC		Fir	m's EIN 🕨 87	7-3707167	
Use Only	Firm's address 585 THIRD AVENUE						
	NEW YORK, NY 100			Ph	one no.212-	-503-8800	
May the IF	RS discuss this return with the preparer shown abo	ve? See instructions	s			X Yes	No
132001 12-0	9-21 LHA For Paperwork Reduction Act Notic	ce, see the separate	e instructions.			Form 990 (;	2021)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form **990** (2021)

Form	1990 (2021) STAR PROGRAM	13-4069634 ²	Page 2
	rt III Statement of Program Service Accomplishments		1 ago
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission: AT THE MANHATTAN STAR ACADEMY, WE UNDERSTAND THAT EVERY UNIQUE INDIVIDUAL AND WE UTILIZE A COMPREHENSIVE, COORD TAILORED APPROACH TO MEET THE NEEDS OF CHILDREN WHO PRES VARITY OF SKILL SETS. WE OFFER A DIVERSE, DYNAMIC SCHOOL	CHILD IS A INATED, SENT WITH A	
2	Did the organization undertake any significant program services during the year which were not listed on the		
3	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O. Did the organization cease conducting, or make significant changes in how it conducts, any program services?		X 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 Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth revenue, if any, for each program service reported. (Code:) (Expenses \$ 11,366,221. including grants of \$) (Revenue)	ers, the total expenses, ar	
4a	(Code:) (Expenses \$11,366,221. including grants of \$) (Reverses \$		
	THE SCHOOL YEAR AND 52 CHILDREN DURING THE EXTENDED SCHO		1110
	PROGRAM. THE AGENCY PROVIDES ACADEMIC CURRICULAR AND CI		
	STRUCTURE WHILE SUPPORTING THE SOCIAL-EMOTIONAL DEVELOP		L
	AGE CHILDREN WITH A BROAD RANGE OF DEVELOPMENTAL NEEDS A	AND LEARNING	
	STYLES.		
4b	(Code:) (Expenses \$ including grants of \$) (Reve	nue \$)
4c	(Code:) (Expenses \$ including grants of \$) (Rever	enue \$)
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses ► 11,366,221.		

Form	1990 (2021) STAR PROGRAM 13-406	9634	Р	age 3
Pa	rt IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part is	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	<u>11a</u>	X	<u> </u>
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	11b		X
С	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	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in		77	
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X	
	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	<u> </u>
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses		v	
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		x	
	Schedule D, Parts XI and XII	<u>12a</u>		
b	Was the organization included in consolidated, independent audited financial statements for the tax year?	10	x	
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X	<u> </u>
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If</i> "Yes," <i>complete Schedule E</i>			x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		
a	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	4.46		x
15	or more? <i>If</i> "Yes," <i>complete Schedule F, Parts I and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		
15		15		x
16	foreign organization? <i>If</i> "Yes," <i>complete Schedule F, Parts II and IV</i> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	15		
10	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
.,	column (A), lines 6 and 11e? <i>If</i> "Yes," <i>complete Schedule G, Part I.</i> See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			<u> </u>
10	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"	10		
19		19		x
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H			X
	If "Yes," to line 20a, did the organization attach a copy of its audited financial statements to this return?			<u> </u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		<u> </u>
	domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i>	21		x
			·	

domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II

Form	990 (2021) STAR PROGRAM 13-4	069634	Р	age 4
Pa	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
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? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24 a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24 b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit			
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<u>25a</u>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	Schedule L, Part I	25 b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		<u> </u>
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlle			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28 a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	<u>28b</u>		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV			X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		<u> </u>
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			v
•••	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and		77	
	Part V, line 1		X	x
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<u>35a</u>		<u> </u>
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	0.51		
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization			v
~-	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			x
00	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		x	
Pa	Note: All Form 990 filers are required to complete Schedule O t V Statements Regarding Other IRS Filings and Tax Compliance	38	Δ	I
1 01	Chaoly if Cohodyla O contains a reconcise or note to any line in this Dayt V			
	Check in Schedule O contains a response of note to any line in this Part V	<u></u>	V	
4-	Enter the number reported in box 3 of Form 1006. Enter 0, if not applicable	50	Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a	0		
ά	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<u> </u>		

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1c

/	
Form 990 (2021)
Part IV	Check

_	990 (2021) STAR PROGRAM 13-4069	621	5	5
Form Pai		034	P	age 5
Fai				
0-			Yes	No
za	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 253			
h	filed for the calendar year ending with or within the year covered by this return 2a 253 If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
D	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to $e-file$. See instructions.	20	- 11	
20		3a		х
	Did the organization have unrelated business gross income of \$1,000 or more during the year? If "Yes," has it filed a Form 990-T for this year? <i>If</i> "No" to line 3b, provide an explanation on Schedule O	3b		
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	0.0		
iu	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x
h	If "Yes," enter the name of the foreign country	14		
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			37
14a		14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	4-		v
	excess parachute payment(s) during the year?	15		X
40	If "Yes," see the instructions and file Form 4720, Schedule N.	40		v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
17	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 49532	17		
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		

					6	-
	990 (2021) STAR PROGRAM		13-4069		Р	age 6
Pa	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th			a "No" r	respon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O.					
0	Check if Schedule O contains a response or note to any line in this Part VI					X
Sec	tion A. Governing Body and Management					
		۱.	1		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year	<u>1a</u>	4	<u>E</u>		
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
d	Enter the number of voting members included on line 1a, above, who are independent	1b		-		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	any other			х
•	officer, director, trustee, or key employee?			2		
3	Did the organization delegate control over management duties customarily performed by or under the					х
			o filod?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 99. Did the organization become aware during the year of a significant diversion of the organization's associated as the second			4		X
5				6	х	
6 70	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or ap			0		
7a				7-	х	
h	more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, st			<u>7a</u>	Δ	
b				7b	х	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the yea			10	- 23	
a	The governing body?	-	-	8a	х	
a h	Each committee with authority to act on behalf of the governing body?			8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read					
Ŭ	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re-	vonuo	Code)			
		venue	0000./		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such cha					
	and branches to ensure their operations are consistent with the organization's exempt purposes?		, ,	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	/ befoi	e filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		Ū.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y					
	on Schedule O how this was done	, ,		12c	Х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approval	l by in	dependent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?					
а	The organization's CEO, Executive Director, or top management official			15a	Х	
b	Other officers or key employees of the organization			15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangem	nent w	ith a			
	taxable entity during the year?			16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat	e its p	articipation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	izatior	ı's			
	exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed $\blacktriangleright NY$					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and	nd 990	-T (section 501(c)(3)	s only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website X Upon request Other (explain		,			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, con	nflict o	of interest policy, an	d finano	cial	
	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 boo	ks and	d records 🕨			
	KEVIN CAREY, INTERIM CEO - (212) 2736432					
	220 EAST 42ND STREET, NEW YORK, NY 10017					

		7	
Form 990 (2021)	STAR PROGRAM	13-4069634 F	⊳ _{age} 7
Part VII Comp	pensation of Officers, Directors, Trustees, Key Employees, High	nest Compensated	
Emplo	oyees, and Independent Contractors		
Check i	if Schedule O contains a response or note to any line in this Part VII		
Section A. Office	ers, Directors, Trustees, Key Employees, and Highest Compensated Employees	6	
1a Complete this ta	able for all persons required to be listed. Report compensation for the calendar yea	r ending with or within the organization's ta	x year.
 List all of the of 	organization's current officers, directors, trustees (whether individuals or organizat	ions), regardless of amount of compensatio	on.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do	not c	Pos heck	ition more	l than c	one	Reportable	Reportable	Estimated
	hours per	box	, unles	ss pei	rson i	s both r/trus	n an	compensation	compensation	amount of
	week					l/iius		from	from related	other
	(list any hours for	Individual trustee or director						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or d	stee			sated		(W-2/1099-MISC/	(W-2/1099-MISC/ 1099-NEC)	organization
	organizations	ruste	al trus		yee	mpen		1099-NEC)	1000 NEO	and related
	below	dual t	Institutional trustee	-	Key employee	est co oyee	er			organizations
	line)	Indivi	Instit	Officer	Key e	Highest compensated employee	Former			
(1) GEORGE CONTOS	1.00									
CEO/TRUSTEE	39.00	Х		Х				0.	822,107.	98,452.
(2) KEVIN CAREY	8.00									
CFO	32.00	Х		Х				0.	380,096.	127,888.
(3) RAE EISDORFER	40.00									
EXECUTIVE DIRECTOR				Х				194,503.	0.	32,695.
(4) KEVIN MCMANAWAY	40.00									
DIRECTOR						Х		115,468.	0.	29,650.
(5) STEPHANIE FERREIRA	40.00									
DIRECTOR						X		102,061.	0.	11,956.
(6) CAROL STEIN SCHULMAN	1.00									
CHAIR		Х		Х				0.	0.	0.
(7) HEDY ROSE	1.00									
SECRETARY (OUTGOING)		Х		X				0.	0.	0.
(8) JOAN ROSENBERG	1.00									
TRUSTEE		Х						0.	0.	0.
		1								
		1								
	1		-					1		

Form 990 (2021) STAR PROC	GRAM								13-4	069		8 P	age 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	oloye	ees,	anc	l Hig	ghes	t C	ompensated Employee	s (continued)				
(A) Name and title	(B) Average hours per week	box,	not c , unle:	ss per	ition more rson i) than o s both pr/trus	an	(D) Reportable compensation from	(E) Reportable compensatio from related	on	an	(F) timate nount other	
	(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key em ployee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organization (W-2/1099-MK 1099-NEC)	is SC/	com fr org and	pensa om th anizat d relat anizati	e ion ed
								412,032.	1 202 2	0.2	2.0	0 6	41.
1b Subtotal c Total from continuation sheets to Part VI	I, Section A							<u>412,032</u> <u>0.</u> 412,032.		0.		0,0	0.
 d Total (add lines 1b and 1c) 2 Total number of individuals (including but n compensation from the organization ► 							o re				50	0,0	3
3 Did the organization list any former officer,	director, truste	e, k	ev e	empl	ove	e, or	hiq	hest compensated empl	loyee on	1		Yes	No
line 1a? If "Yes," complete Schedule J for set 4 For any individual listed on line 1a, is the su								ner compensation from t			3		X
and related organizations greater than \$150 5 Did any person listed on line 1a receive or a),000? If "Yes,	" со	mple	ete S	Sche	edule	J f	or such individual			4	X	
rendered to the organization? <i>If</i> "Yes." com Section B. Independent Contractors											5		X
Complete this table for your five highest con the organization. Report compensation for t										pensat	tion fro	om	
(A) Name and business			ONE					(B) Description of s		С	(C compe		n
2 Total number of independent contractors (ir \$100 000 of compensation from the organized statement of		ot lin	niteo	d to f	thos (ted	above) who received mo	ore than				

		Check if Schedule O c	ronta	ins a respo	nco	or note to any line	in this Part VIII			Σ
			Jonta		1130		(A)	(B)	(C)	(D)
							Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue exclud from tax unde
'n	1 9	Federated campaigns		1a						sections 512 - 5
nut										
0u		Fundraising events								
A		Related organizations								
1113		Government grants (contri				581,232.				
and Other Similar Amounts		All other contributions, gifts,								
ler	•	similar amounts not included				76,470.				
5	~	Noncash contributions included in			<u>t</u>	,,,,,,,,,,				
DU	-	Total. Add lines 1a-1f					657,702.			
0		Total. Add lines 1a-11				Business Code				
	• •	TUITION				611110	14,834,256.	14834256.		
	2a					011110	14,034,230.	14034230.		
ne	b									
ven	C d									
e L	d									
Revenue	e f	All other program service	rovor							
		Total. Add lines 2a-2f					14,834,256.			
	<u>y</u> 3	Investment income (includ					11,001,200.			
	3	other similar amounts)	•	-			227.			2
	л									
	4 Income from investment of tax-exempt bond proce5 Royalties					· · ·				
	5	noyanies		(i) Rea		(ii) Personal				
	6 2	Gross rents	6a	()		() • • • • • • •				
		Less: rental expenses	6b							
		Rental income or (loss)	6c							
		Net rental income or (loss)								
		Gross amount from sales of	′ <u> </u>	(i) Securit		(ii) Other				
	<i>i</i> a	assets other than inventory	7a	(.) 0000		(, 0				
	h	Less: cost or other basis	10							
	D.	and sales expenses	7b							
	c	Gain or (loss)								
		Net gain or (loss)								
		Gross income from fundraisin								
	0 4	including \$	-	-						
		contributions reported on								
		Part IV, line 18			8a					
	b	Less: direct expenses			8b					
		Net income or (loss) from				>				
		Gross income from gamin								
		Part IV, line 19			9a					
	b	Less: direct expenses			9b					
		Net income or (loss) from				>				
1		Gross sales of inventory, I				P				
	-	and allowances			10a					
	b	Less: cost of goods sold			10k					
		Net income or (loss) from								
T		(,				Business Code				
1	1 a	OTHER INCOME				900099	1,013,034.	1,013,034.		
1 Revenue	b	INSURANCE PROCEEDS				900099	5,000.	5,000.		
eve	c							· · · ·		
ř		All other revenue								
		Total. Add lines 11a-11d					1,018,034.			
							, = , , , ,			

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Form 990 (2021) STAR PROGRAM
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

	Check if Schedule O contains a respor			·····	
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	229,543.		229,543.	
6	Compensation not included above to disqualified				
	persons (as defined under section $4958(f)(1)$) and				
	persons described in section 4958(c)(3)(B)		C C 01 000	404 402	
7	Other salaries and wages	7,045,575.	6,621,082.	424,493.	
8	Pension plan accruals and contributions (include	76 734	74 410	2 210	
-	section 401(k) and 403(b) employer contributions)	76,734.	74,418. 686,598.	2,316. 55,846.	
9	Other employee benefits	742,444.			
10	Payroll taxes	649,945.	584,939.	65,006.	
11	Fees for services (nonemployees):	000 400		050 226	10 160
a	Management	999,498.		959,336.	40,162.
b					
	Accounting				
	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	column (A), amount, list line 11g expenses on Sch O.)	334,744.	257,768.	76,976.	
12	Advertising and promotion	551,711.	237,700.	,0,5,0.	
13	Office expenses	185,309.	84,737.	96,933.	3,639.
14	Information technology	48,594.	38,471.	10,123.	
15	Royalties				
16	Occupancy	2,396,149.	2,208,808.	187,341.	
17	Travel	1,671.	1,547.	124.	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	103,167.	1,712.	101,455.	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	334,752.	334,752.		
23	Insurance	39,688.		39,688.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	REPAIRS & MAINT.	307,040.	287,183.	19,857.	
b	STAFF DEVELOPMENT	106,302.	102,996.	3,306.	
с	PROGRAM RECREATION	81,021.	81,021.		
d	MISCELLANEOUS	4,329.		3,991.	338.
е	All other expenses	356.	189.	167.	
25	Total functional expenses. Add lines 1 through 24e	13,686,861.	11,366,221.	2,276,501.	44,139.
26	$\ensuremath{\textbf{Joint costs.}}$ Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

га	πλ	balance Sheet					
		Check if Schedule O contains a response or note	e to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	945,246.	1	378,122.		
	2	Savings and temporary cash investments		2			
	3	Pledges and grants receivable, net		3			
	4	Accounts receivable, net	10,519,712.	4	14,312,547.		
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, substa					
		controlled entity or family member of any of thes	e perso	ns		5	
	6	Loans and other receivables from other disqualif	ied pers	ons (as defined			
		under section 4958(f)(1)), and persons described	in secti	on 4958(c)(3)(B)		6	
s	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
Äŝ	9				293,326.	9	286,706.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D		3,183,509.			
	b	Less: accumulated depreciation	10b	2,064,371.	1,247,662.	10c	1,119,138.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 1				12	
	13	Investments - program-related. See Part IV, line 1	1			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11	18,316,689.	15	16,280,350.		
	16	Total assets. Add lines 1 through 15 (must equa			31,322,635.	16	32,376,863.
	17	Accounts payable and accrued expenses	1,158,581.	17	1,147,632.		
	18	Grants payable	000 004	18	664.262		
	19	Deferred revenue			279,274.	19	664,363.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete F				21	
es	22	Loans and other payables to any current or form					
iiti		trustee, key employee, creator or founder, substa					
Liabilities		controlled entity or family member of any of thes		22			
-	23	Secured mortgages and notes payable to unrelate		· · · · · · · · · · · · · · · · · · ·	124,724.	23	
	24	Unsecured notes and loans payable to unrelated			124,/24.	24	
	25	Other liabilities (including federal income tax, pay					
		parties, and other liabilities not included on lines of Schedule D	17-24).	Complete Part X	26,981,364.	05	24,962,818.
	26		28,543,943.	25 26	26,774,813.		
	20	Organizations that follow FASB ASC 958, chee		► X	20,545,545.	20	20,774,013.
ŝ		and complete lines 27, 28, 32, and 33.					
anc.	27				2,761,418.	27	5,566,781.
Fund Balances	28	Net assets with donor restrictions			17,274.	28	35,269.
Β		Organizations that do not follow FASB ASC 95			,		
Ъц		and complete lines 29 through 33.	,				
p	29	Capital stock or trust principal, or current funds				29	
iets	30	Paid-in or capital surplus, or land, building, or eq				30	
Ass	31	Retained earnings, endowment, accumulated inc				31	
Net Assets or	32		2,778,692.	32	5,602,050.		
~	32 Total net assets or fund balances 33 Total liabilities and net assets/fund balances				31,322,635.	33	32,376,863.
					•		Farm 990 (0001)

Form **990** (2021)

Form 990 (2021)
Part X Balance Sheet

		1.2 /		2	40
	1 990 (2021) STAR PROGRAM rt XI Reconciliation of Net Assets	13-4	069634	Pa	_{ge} 12
	Check if Schedule O contains a response or note to any line in this Part XI				
1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,51	0,2	19.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,68	-	
3	Revenue less expenses. Subtract line 2 from line 1	3	2,82	-	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,77		
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	5,60	2,0	50.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	Separate basis Consolidated basis X Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the			37	
	review, or compilation of its financial statements and selection of an independent accountant?		<u>2c</u>	X	<u> </u>
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sing	gle Audit			
	Act and OMB Circular A-133?		<u>3a</u>		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requir				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	000	<u> </u>

Form **990** (2021)

(Form 990)

Total

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.

13
OMB No. 1545-0047
2021
Open to Public Inspection

Department of the Treasury Internal Revenue Service			 Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information. 						Open to Public Inspection		
Name o	of the organizat		-					Employer	identification number		
			PROGRAM						3-4069634		
Part	I Reason	for Public (Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructior	IS.			
The org	anization is not a	a private found	lation because it is: (I	For lines 1 through 12, c	heck only	one box.)					
1	A church, co	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).									
2 X	A school des	A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)									
3	A hospital or	[,] a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	ii).				
4	A medical re	search organiz	ation operated in co	njunction with a hospital	described	in sectio	n 170(b)(1)(A	.)(iii). Enter	the hospital's name,		
	city, and stat	te:									
5	An organizat	ion operated fo	or the benefit of a co	llege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in		
	section 170)(b)(1)(A)(iv). (C	Complete Part II.)								
6	A federal, sta	ate, or local go	vernment or governn	nental unit described in	section 17	70(b)(1)(A)	(v).				
7	An organizat	ion that norma	ally receives a substa	ntial part of its support fi	rom a gove	ernmental	unit or from t	ne general p	public described in		
	section 170	(b)(1)(A)(vi). (C	complete Part II.)								
8	A community	y trust describe	ed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)						
9	An agricultur	al research or	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	inction with a	land-grant	college		
	or university	or a non-land-ç	grant college of agric	ulture (see instructions).	Enter the i	name, city	, and state of	the college	or		
	university:										
10	An organizat	ion that norma	ally receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membersł	nip fees, and	d gross receipts from		
	activities rela	ated to its exen	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of it	s support fi	rom gross investment		
	income and	unrelated busir	ness taxable income	(less section 511 tax) fro	m busines	ses acqui	red by the or	ganization a	fter June 30, 1975.		
	See section	509(a)(2). (Co	mplete Part III.)								
11 🗌	🗌 An organizat	ion organized a	and operated exclusi	ively to test for public sa	fety. See	section 50	09(a)(4).				
12	🗌 An organizat	ion organized a	and operated exclusi	ively for the benefit of, to	perform t	he functio	ns of, or to ca	rry out the	purposes of one or		
	more publicly	y supported or	ganizations describe	d in section 509(a)(1) o	r section	509(a)(2).	See section	509(a)(3). (Check the box on		
	lines 12a thr	ough 12d that	describes the type o	f supporting organizatior	n and com	plete lines	12e, 12f, and	l 12g.			
а [Type I. A s	supporting orga	anization operated, s	upervised, or controlled	by its supp	ported org	anization(s), t	ypically by	giving		
	the suppor	rted organizatio	on(s) the power to re	gularly appoint or elect a	majority c	of the direc	tors or truste	es of the su	ipporting		
	organizatio	on. You must d	complete Part IV, Se	ections A and B.							
b	Type II. A	supporting org	anization supervised	or controlled in connect	tion with its	s supporte	ed organizatio	n(s), by hav	ring		
	control or	management c	of the supporting orga	anization vested in the sa	ame perso	ns that co	ntrol or mana	ge the supp	oorted		
_	organizatio	on(s). You mus	st complete Part IV,	Sections A and C.							
c	Type III fu	nctionally inte	grated. A supportin	g organization operated	in connect	tion with, a	and functiona	lly integrate	d with,		
_	its support	ted organizatio	n(s) (see instructions). You must complete l	Part IV, Se	ections A,	D, and E.				
d	Type III no	on-functionally	y integrated. A supp	orting organization oper	ated in co	nnection v	vith its suppo	rted organiz	zation(s)		
	that is not	functionally int	tegrated. The organiz	ation generally must sat	isfy a distr	ibution red	quirement and	an attentiv	reness		
_	requiremen	nt (see instruct	ions). You must cor	nplete Part IV, Sections	A and D,	and Part	V.				
e	Check this	box if the orga	anization received a v	written determination fro	m the IRS	that it is a	Туре I, Туре	II, Type III			
	functional	y integrated, or	r Type III non-functio	nally integrated supporti	ng organiz	ation.					
fΕ	nter the number	of supported of	organizations								
g P			n about the supporte		(iv) is the ora:	anization listed					
	(i) Name of supp organization		(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	ing document?	(v) Amount o support (see i		(vi) Amount of other support (see instructions)		
	organization			above (see instructions))	Yes	No		istructions)			

132022 01-04-22

STAR PROGRAM Schedule A (Form 990) 2021 Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi) Part II fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) (c) 2019 (d) 2020 (a) 2017 (b) 2018 (e) 2021 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf 3 The value of services or facilities furnished by a governmental unit to the organization without charge 4 Total. Add lines 1 through 3 The portion of total contributions 5 by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) 6 Public support. Subtract line 5 from line 4. Section B. Total Support (d) 2020 Calendar year (or fiscal year beginning in) (a) 2017 (b) 2018 (c) 2019 (e) 2021 (f) Total 7 Amounts from line 4 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.) Total support. Add lines 7 through 10 11 12 Gross receipts from related activities, etc. (see instructions) 12 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) 13 organization, check this box and stop here Section C. Computation of Public Support Percentage 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) 14 15 Public support percentage from 2020 Schedule A, Part II, line 14 15 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Schedule A (Form 990) 2021

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(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

STAR PROGRAM

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.)

Set	LION A. FUDIIC Support						
Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 202	1 (f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5						
7a	Amounts included on lines 1, 2, and						
b	3 received from disqualified persons Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
C	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support		1		1	1	
	ndar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 202	1 (f) Total
	Amounts from line 6 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
	Total support. (Add lines 9, 10c, 11, and 12.)	o organization's fi	I	iourth or fifth toy		1 501(c)(2) or co	
1-1	First 5 years. If the Form 990 is for the check this box and stop here	•					
Sec	tion C. Computation of Publi		rcentage				
	Public support percentage for 2021 (I			column (f))		15	%
	Public support percentage from 2020		•			16	%
	ction D. Computation of Inves					1.01	
	Investment income percentage for 20			ne 13. column (f))		17	%
18	Investment income percentage from 2					18	%
	33 1/3% support tests - 2021. If the					· · · · ·	
	more than 33 1/3%, check this box ar						
b	33 1/3% support tests - 2020. If the	-	-				/3%, and
	line 18 is not more than 33 1/3%, che	-					
20	Private foundation. If the organizatio		•	-		-	
_							

1

2

Yes

No

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

3a 3b 3c 4a 4b 4c 5a 5b 5c 6 7 8 9a 9b 9c 10a 10b

Sche		13-406	5963	4 Pa	age 5
Pa	rt IV Supporting Organizations (continued)				
				Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?	ſ			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and				
	11c below, the governing body of a supported organization?		11a		
b	A family member of a person described on line 11a above?	[11b		
с	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide				
	detail in Part VI.		11c		
Sec	tion B. Type I Supporting Organizations				
				Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of o more supported organizations have the power to regularly appoint or elect at least a majority of the organization's off directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supp organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among	ficers, oorted			
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		1		

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? 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.	2
Section C. Type II Supporting Organizations	

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

Section D.	All Typ	e III Sup	porting	Organizations	

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

Section E. Type III Functionally Integrated Supporting Organizations

- Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). 1
- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. b

с	The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.

3b Schedule A (Form 990) 2021

2a

2b

3a

17

Yes No

Yes No

1

Part V	Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualify	ying trust on N	ov. 20, 1970 (<i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations m			
Section A	- Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net	short-term capital gain	1		
2 Rec	overies of prior-year distributions	2		
3 Oth	er gross income (see instructions)	3		
4 Add	l lines 1 through 3.	4		
5 Dep	reciation and depletion	5		
6 Port	tion of operating expenses paid or incurred for production or			
colle	ection of gross income or for management, conservation, or			
mai	ntenance of property held for production of income (see instructions)	6		
	er expenses (see instructions)	7		
8 Adji	usted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B	B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Agg	regate fair market value of all non-exempt-use assets (see			
inst	ructions for short tax year or assets held for part of year):			
a Ave	rage monthly value of securities	1a		
b Ave	rage monthly cash balances	1b		
c Fair	market value of other non-exempt-use assets	1c		
d Tota	al (add lines 1a, 1b, and 1c)	1d		
	count claimed for blockage or other factors			
	olain in detail in Part VI):			
	uisition indebtedness applicable to non-exempt-use assets	2		
	tract line 2 from line 1d.	3		
4 Cas	h deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	instructions).	4		
5 Net	value of non-exempt-use assets (subtract line 4 from line 3)	5		
	tiply line 5 by 0.035.	6		
	overies of prior-year distributions	7		
	imum Asset Amount (add line 7 to line 6)	8		
Section C	- Distributable Amount			Current Year
1 Adji	usted net income for prior year (from Section A, line 8, column A)	1		
	er 0.85 of line 1.	2		
3 Min	imum asset amount for prior year (from Section B, line 8, column A)	3		
	er greater of line 2 or line 3.	4		
5 Inco	ome tax imposed in prior year	5		
	tributable Amount. Subtract line 5 from line 4, unless subject to			
	ergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	nally integrated	d Type III supporting orga	nization (see

instructions).

Schedule A (Form 990) 2021

STAR PROGRAM

Schedule A (Form 990) 2021

<u>.</u>	dule A (Form 990) 2021 STAR PROGRAM			¹⁹ 13-4069634 Page 7
Pa		(a)(3) Supporting Orga	nizations (13-4009034 Page /
		allo Supporting Orga	(continuea)	Ourseast Maar
	on D - Distributions	matauraaaa		Current Year
_1	Amounts paid to supported organizations to accomplish exe		1	
2	Amounts paid to perform activity that directly furthers exemp	or purposes of supported		
3	organizations, in excess of income from activity	o of our ported or conization	2 s 3	
4	Administrative expenses paid to accomplish exempt purpose Amounts paid to acquire exempt-use assets	es of supported organizations	<u> </u>	
_ 4 5	Qualified set-aside amounts (prior IRS approval required - pro	avida dataila in Port VI)	5	
6	Other distributions (<i>describe in</i> Part VI). See instructions.		6	
7	Total annual distributions. Add lines 1 through 6.		7	
8	Distributions to attentive supported organizations to which the	e organization is responsive		
U	(provide details in Part VI). See instructions.	ie organization is responsive	8	
9	Distributable amount for 2021 from Section C, line 6		9	
10	Line 8 amount divided by line 9 amount		10	
10		(i)	(ii)	(iii)
Sect	on E - Distribution Allocations (see instructions)	Excess Distributions	Underdistributions Pre-2021	Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2021			
а	From 2016			
b	From 2017			
C	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D,			
	line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
C	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if			
	any. Subtract lines 3g and 4a from line 2. For result greater			
	than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
C	Excess from 2019			
d	Excess from 2020			
е	Excess from 2021			

Schedule A (Form 990) 2021

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			20
Schedule A		PROGRAM	13-4069634 Page 8
Part VI	Part IV, Section A, lines 1, 2, 3b, 3c, line 1; Part IV, Section D, lines 2 and	Provide the explanations required by Part II, line 10; Part II, line 17a 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, line 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Par t V, Section E, lines 2, 5, and 6. Also complete this part for any addit	s 1 and 2; Part IV, Section C, rt V, Section B, line 1e; Part V,

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Organization type (check one):

** PUBLIC DISCLOSURE COPY *

Schedule of Contributors

► Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. 21 OMB No. 1545-0047

2021

Employer identification number

13-4069634	4
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STAR	PROGRAM
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5	·
Filers of:	Section:
Form 990 or 990-EZ	\fbox 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

Г

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

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

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

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

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

Schedule B (Form 990) (2021)

	B (Form 990) (2021)	I	Page 2
Name of o	rganization	Emplo	over identification number
STAR	PROGRAM	13	8-4069634
Part I	Contributors (see instructions). Use duplicate copies of Part I if ad	ditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u> 1</u>		\$ <u>581,232.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

	ROGRAM		13-4069634
art II	Noncash Property (see instructions). Use duplicate copies of Provide the Provide text of Provi	art II if additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No.	(b)	(c)	(d)
from Part I	Description of noncash property given	FMV (or estimate) (See instructions.)	Date received
		\$	
(a)		(c)	
No. from Part I	(b) Description of noncash property given	FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received

Schedule B (Form 990) (2021) Name of organization

Employer identification number

Page **3**

Schedule E	B (Form 990) (2021)		Page 4					
Name of or	rganization		Employer identification number					
STAR I	PROGRAM		13-4069634					
Part III			tion 501(c)(7), (8), or (10) that total more than \$1,000 for the year					
	completing Part III, enter the total of exclusively religious, c	haritable, etc., contributions of \$1,000 or le	ss for the year. (Enter this info. once.) > \$					
(a) No.	Use duplicate copies of Part III if additional s	pace is needed.						
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
		(e) Transfer of gift						
-	Transferee's name, address, an	d ZIP + 4	Relationship of transferor to transferee					
(a) No.								
from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
	(e) Transfer of gift							
	Transferee's name, address, an	d ZI P + 4	Relationship of transferor to transferee					
(a) No. from	(b) Purpose of gift (c) Use of		(d) Description of how gift is held					
Part I	(2)	(0) 000 01 9.11	(4) 2 3 3					
-		(e) Transfer of gift						
	(e) transier of gift							
-	Transferee's name, address, an	d ZIP + 4	Relationship of transferor to transferee					
(a) No								
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held					
ľ	(e) Transfer of gift							
	Transferee's name, address, an	d ZIP + 4	Relationship of transferor to transferee					
Γ								

SCHEDULE D)
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(Form 99	0)
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Supplemental Financial Statements ► Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. ► Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.



Department of the Treasury Internal Revenue Service

mplo	byer	ider	nti	ific	ca	ti	on	n	umb	er
		-	-	-	-	-	-	-	-	

Nam	e of the organization STAR PROGRAM		Employer identification num 13-4069634	ber
Pa		Funds or Other Similar Funds or		
1 4	organization answered "Yes" on Form 990, Part IV, line		Complete in the	
		(a) Donor advised funds	(b) Funds and other accounts	
1	Total number at end of year			
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advised fu	funds	
-	are the organization's property, subject to the organization's ex	-		No
6	Did the organization inform all grantees, donors, and donor ad			
	for charitable purposes and not for the benefit of the donor or			
			·	No
Pa	t II Conservation Easements. Complete if the orga	anization answered "Yes" on Form 990, Part	t IV, line 7.	
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).		
	Preservation of land for public use (for example, recreation	on or education)	istorically important land area	
	Protection of natural habitat	Preservation of a ce	ertified historic structure	
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualifie	ed conservation contribution in the form of a	conservation easement on the last	
	day of the tax year.		Held at the End of the Tax	Year
а	Total number of conservation easements		2a	
b				
с	Number of conservation easements on a certified historic struct	cture included in (a)	2c	
d				
	listed in the National Register			
3	Number of conservation easements modified, transferred, relea	ased, extinguished, or terminated by the orga	panization during the tax	
	year			
4	Number of states where property subject to conservation ease			
5	Does the organization have a written policy regarding the period			
~	violations, and enforcement of the conservation easements it h			No
6	Staff and volunteer hours devoted to monitoring, inspecting, h	and ing of violations, and enforcing conserva	ation easements during the year	
7	Amount of expenses incurred in monitoring, inspecting, handlin	ng of violations, and onforcing conservation.	assemants during the year	
'	S	ng of violations, and emorcing 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)	
Ŭ	and section 170(h)(4)(B)(ii)?			No
9	In Part XIII, describe how the organization reports conservation			
	balance sheet, and include, if applicable, the text of the footno			
	organization's accounting for conservation easements.	, and the second s		
Pa	t III Organizations Maintaining Collections of A	Art, Historical Treasures, or Other	r Similar Assets.	
	Complete if the organization answered "Yes" on Form 9	990, Part IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 958	, not to report in its revenue statement and b	balance sheet works	
	of art, historical treasures, or other similar assets held for publi	c exhibition, education, or research in furthe	erance of public	
	service, provide in Part XIII the text of the footnote to its finance	ial statements that describes these items.		
b	If the organization elected, as permitted under FASB ASC 958	, to report in its revenue statement and balar	nce sheet works of	
	art, historical treasures, or other similar assets held for public e	exhibition, education, or research in furtherar	nce of public service,	
	provide the following amounts relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1			
2	If the organization received or held works of art, historical treas		in, provide	
	the following amounts required to be reported under FASB AS	-	N	
а	Revenue included on Form 990, Part VIII, line 1		• • •	

b

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							26	
	dule D (Form 990) 2021 STAR PR					13-4	069634	Page 2
Pa	t III Organizations Maintaining C	collections of Ar	t, Historical Tr	easures, or	Other S	imilar Asse	t s _{(continu}	ed)
3	Using the organization's acquisition, accessi collection items (check all that apply):	on, and other record	s, check any of the	following that	make signi	ficant use of its		
2	Public exhibition	d		change progra	m			
a L		-						
b	Scholarly research	e						
c	Preservation for future generations						+ V/III	
4	Provide a description of the organization's c						t XIII.	
5	During the year, did the organization solicit of					_		
Da	to be sold to raise funds rather than to be m t IV Escrow and Custodial Arran						Yes	No No
Fai	t IV Escrow and Custodial Arran reported an amount on Form 990, Pa		ete if the organizati	on answered "	Yes" on Fo	rm 990, Part IV	, line 9, or	
			·					
1a	Is the organization an agent, trustee, custod					_	_	
	on Form 990, Part X?					L	Yes	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	lowing table:					
							Amount	
	Beginning balance					10		
	Additions during the year					1d		
е	Distributions during the year					1e		
f	Ending balance							
	Did the organization include an amount on F				-	'L	Yes	
	If "Yes," explain the arrangement in Part XIII.							
Pa	t V Endowment Funds. Complete						T	
		(a) Current year	(b) Prior year	(c) Two year	s back (d)	Three years back	((e) Four y	ears back
	Beginning of year balance							
b	Contributions							
С	Net investment earnings, gains, and losses							
d	Grants or scholarships							
е	Other expenditures for facilities							
	and programs							
f	Administrative expenses							
g	End of year balance							
2	Provide the estimated percentage of the cur	rent year end balance	e (line 1g, column (a	a)) held as:				
а	Board designated or quasi-endowment		%					
b	Permanent endowment 🕨	%						
с		%						
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.						
3a	Are there endowment funds not in the posse	ession of the organiza	tion that are held a	nd administer	ed for the a	rganization		
	by:						Y	'es No
	(i) Unrelated organizations						3a(i)	
	(ii) Related organizations							
b	If "Yes" on line 3a(ii), are the related organiza	ations listed as requir	ed on Schedule R?	,			3b	
4	Describe in Part XIII the intended uses of the							I
Pa	t VI Land, Buildings, and Equipm	2						
	Complete if the organization answere	d "Yes" on Form 990	, Part IV, line 11a.	See Form 990,	, Part X, line	e 10.		
	Description of property	(a) Cost or o basis (investr	• •	st or other s (other)	• •	umulated ciation	(d) Book	value
1 a	Land							
	Buildings							
	Leasehold improvements		2.94	44,484.	1,87	3,297.	1,071	,187.
	Equipment			39,025.		1,074.		<u>,951.</u>
	Other			,		,	- /	,
	. Add lines 1a through 1e. (Column (d) must e		V column (D) lim-	100)			1,119	.138.
TOLD	n a a milos ra a mougin re. (Column (a) MUSE	<u>quai romi 990, Part</u>		<u>100.)</u>		····· 🚩 📘	-,,	,

Schedule D (Form 990) 2021

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end	of-year market value
(1) Financial derivatives			
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ► Part VIII Investments - Program Related.			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.	
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Part IX Other Assets.			
Complete if the organization answered "Yes"		TTd. See Form 990, Part X, line 15.	
	Description		(b) Book value
(1) DUE TO RELATED PARTY			<u>3,811.</u> 16,276,539.
	JSE ASSETS		10,270,339.
(3)(1)			
(4)(5)			
(5)			
(6)(7)			
(7)(9)			
(8)(0)			
(9) Total. (Column (b) must equal Form 990, Part X, col. (B) line	15)		16,280,350.
Part X Other Liabilities.	10.)		10,200,350.
Complete if the organization answered "Yes"	on Form 990. Part IV. line	11e or 11f. See Form 990. Part X. line 25.	
1. (a) Description of liability	,,,	,,	(b) Book value
(1) Federal income taxes			(-)
(2) DUE TO YAI			4,049,124.
(3) RELATED PARTY NOTE PAYABLE	7		3,000,000.
(4) LEASE LIABILITY	-		17,913,694.
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990. Part X. col. (B) line	25)	Þ	24,962,818.

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

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

Sche	dule D (Form 990) 2021 STAR PROGRAM			4069634 Page 4
Pa	t XI Reconciliation of Revenue per Audited Financial Stat	ements With Revenu	e per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, lin	e 12a.		
1	Total revenue, gains, and other support per audited financial statements		1	16,510,219.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
а	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
с	Recoveries of prior year grants			
d				
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	16,510,219.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
с	Add lines 4a and 4b			0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			16,510,219.
Pa	rt XII Reconciliation of Expenses per Audited Financial Sta	tements With Expen	ses per Retur	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, lin	e 12a.		
1	Total expenses and losses per audited financial statements		1	13,686,861.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
а	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
с	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
е				
e	Add lines 2a through 2d		2e	0.
3				0. 13,686,861.
-	Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:			0. 13,686,861.
3	Subtract line 2e from line 1			0. 13,686,861.
3 4	Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1:	4a		0. 13,686,861.
3 4 a b	Subtract line 2e from line 1	4a 4b	3	0.
3 4 a b c 5	Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	4a 4b	3 	0. 13,686,861. 0. 13,686,861.

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

PART X, LINE 2:

MSA BELIEVES IT HAS NO UNCERTAIN TAX POSITIONS AS OF JUNE 30, 2022 AND

2021 IN ACCORDANCE WITH ACCOUNTING STANDARD CODIFICATION ("ASC") TOPIC

740, "INCOME TAXES," WHICH PROVIDES STANDARDS FOR ESTABLISHING AND

CLASSIFYING ANY TAX PROVISIONS FOR UNCERTAIN TAX POSITIONS.

28

SCHEDULE E

(Form 990)

Part I

Department of the Treasury Internal Revenue Service

Schools

29 OMB No. 1545-0047

2021

Complete if the organization answered "Yes" on Form 990,
Part IV, line 13, or Form 990-EZ, Part VI, line 48.
Attach to Form 900 or Form 900 FZ

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

STAR PROGRAM

Open to Public Inspection Employer identification number 13-4069634

			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	Х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Х	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	Х	
	NON DISCRIMINATORY POLICY STATEMENT WAS STATED IN AD			
	APPEARING IN BUILDING BLOCKS, PUBLISHED IN ALL BROCHURES AND			
	ON WEBSITE.			
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Х	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b		Х
	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing			
	with student admissions, programs, and scholarships?	4c	х	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Х	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
	DOES NOT PROVIDE SCHOLARSHIPS			
5	Does the organization discriminate by race in any way with respect to:			
а	Students' rights or privileges?	5a		Х
	Admissions policies?	5b		Х
	Employment of faculty or administrative staff?	5c		Х
d	Scholarships or other financial assistance?	5d		Х
	Educational policies?	5e		Х
	Use of facilities?	5f		Х
	Athletic programs?	5g		Х
	Other extracurricular activities?	5h		Х
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a	Does the organization receive any financial aid or assistance from a governmental agency?	6a	х	
	Has the organization's right to such aid ever been revoked or suspended?	6b	_	X
~	If you answered "Yes" on either line 6a or line 6b, explain on Part II.	5.0		_
7	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through			
•	4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	7	х	
) 2021

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVED PAYCHECK PROTECTION PROGRAM LOAN FORGIVENESS

FROM THE SMALL BUSINESS ADMINISTRATION.

SC	HEDULE J	Í	3 OMB No. 1	545-004	47				
	rm 990)	•	ation Information s, Trustees, Key Employees, and Highest	-	00				
1	···· · · · ,	Compe	ensated Employees		20	21			
			swered "Yes" on Form 990, Part IV, line 23. ch to Form 990.		Open to				
	tment of the Treasury al Revenue Service		for instructions and the latest information.		Inspe				
Nam	e of the organization			Employer	identificatio	on nui	nber		
		STAR PROGRAM		13-4	4069634	4			
Pa	rt I Question	Regarding Compensation							
						Yes	No		
1a	Check the appropri	ate box(es) if the organization provided any of	the following to or for a person listed on Form	990,					
	Part VII, Section A,	ine 1a. Complete Part III to provide any releva	ant information regarding these items.						
	First-class or c	harter travel	Housing allowance or residence for perso	nal use					
	Travel for com	panions	Payments for business use of personal re	sidence					
		ation and gross-up payments	Health or social club dues or initiation fee	3					
	Discretionary	pending account	Personal services (such as maid, chauffer	ır, chef)					
b		on line 1a are checked, did the organization fo							
			/e? If "No," complete Part III to explain		1b				
2		require substantiation prior to reimbursing or							
	trustees, and office		2						
•									
3			stablish 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.								
	Compensation committee								
	Independent compensation consultant								
	Form 990 of o	her organizations	X Approval by the board or compensation c	ommittee					
4	During the year dia	any parson listed on Form 000, Part V/II, Soot	ion A line to with respect to the filing						
4		any person listed on Form 990, Part VII, Sect	ion A, line Ta, with respect to the hilling						
~	organization or a re	e payment or change-of-control payment?			4a		x		
a b		eive payment from a supplemental nonqualifie	ad retirement plan?			Х			
c	•	eive payment from an equity-based compensa	-1:				x		
C	•	es 4a-c, list the persons and provide the appli	•		+0				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations	must complete lines 5-9.						
5			ne organization pay or accrue any compensatio	'n					
-	contingent on the r								
а	-				5a		х		
b	Any related organiz	ation?					X		
		r 5b, describe in Part III.							
6			ne organization pay or accrue any compensatio	n					
	contingent on the r	et earnings of:							
а	a The organization?								
							X		
		r 6b, describe in Part III.							
7	7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments								
	not described on lines 5 and 6? If "Yes," describe in Part III						X		
8									
	initial contract exce	ption described in Regulations section 53.495	58-4(a)(3)? If "Yes," describe in Part III		8		X		
9									
	Regulations section	53.4958-6(c)?			9				
LHA		eduction Act Notice, see the Instructions fo			dule J (Forn	n 990)	2021		

13-4069634

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.

		(B) Breakdown of W	/-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) GEORGE CONTOS	(i)	0.	0.	0.	0.	0.		0.
CEO/TRUSTEE	(ii)	532,177.	155,986.	133,944.	55,081.	43,371.	920,559.	118,324.
(2) KEVIN CAREY	(i)	0.	0.	0.	0.	0.	0.	0.
CFO	(ii)	303,783.	0.	76,313.	82,410.	45,478.	507,984.	75,663.
(3) RAE EISDORFER	(i)	181,779.	12,022.	702.	5,954.	26,741.	227,198.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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.

PART I, LINE 4B:

GEORGE CONTOS AND KEVIN CAREY RECEIVED A DISTRIBUTION OF \$118,324 AND

\$75,663 RESPECTIVELY FROM A SUPPLEMENTAL NON-OUALIFIED PLAN, AND IT IS

REPORTED IN COLUMN B(III) AND COLUMN (F).

GEORGE CONTOS AND KEVIN CAREY RECEIVED A CONTRIBUTION OF \$46,381 AND

\$73,710 RESPECTIVELY AND IT IS REPORTED IN COLUMN (C).

STAR PROGRAM

FORM 990, SCHEDULE J, PART II:

GEORGE CONTOS IS THE CEO OF YAI, STAR PROGRAM'S SOLE MEMBER AND RELATED

PARTY. SALARY AND BENEFITS LISTED ARE PAID AND SET BY YAI AND NOT STAR

PROGRAM. THE SAME RELATES TO KEVIN CAREY, CFO.

SCH J, PART II, COLUMN B(III):

THE AMOUNTS IN THIS COLUMN INCLUDES DOMESTIC PARTNER INSURANCE FOR

GEORGE CONTOS AND IS REPORTED IN COLUMN B(III).

13-4069634

Page 3

SCHEDULE O (Form 990)

Name of the organization

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.



13-4069634

STAR PROGRAM

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

DIVERSE RANGE OF DIAGNOSES, INCLUDING GLOBAL DEVELOPMENTAL DELAYS,

AUTISM SPECTRUM DISORDERS AND SPEECH AND LANGUAGE DISORDERS. MSA OFFERS

A DYNAMIC SCHOOL ENVIRONMENT THAT ENCOURAGES STUDENTS TO BUILD ON EACH

OTHER'S STRENGTHS AND TO LEARN FROM ONE ANOTHER

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THAT ENCOURAGES STUDENTS TO BUILD ON EACH OTHER'S STRENGTHS AND TO

LEARN FROM ONE ANOTHER. WE ARE COMMITTED TO OFFERING EACH CHILD A

'GOODNESS OF FIT' SO AS TO BENEFIT FROM THEIR ENVIRONMENT AND ALSO HAVE

AN OPPORTUNITY TO GIVE BACK TO THEIR PEERS.

FORM 990, PART VI, SECTION A, LINE 6:

THE SOLE MEMBER OF THE ORGANIZATION IS YOUNG ADULT INSTITUTE, INC.

FORM 990, PART VI, SECTION A, LINE 7A:

YOUNG ADULT INSTITUTE, INC. AS THE SOLE MEMBER HAS THE ABILITY TO APPOINT BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7B:

YOUNG ADULT INSTITUTE, INC. HAS THE ABILITY TO REMOVE BOARD MEMBERS AND

OVERRIDE BOARD DECISIONS.

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

THE RETURN IS PREPARED BY IN INDEPENDENT ACCOUNTANT. UPON COMPLETION, THE

990 IS PROVIDED TO EACH MEMBER OF THE BOARD OF TRUSTEES VIA MAIL OR EMAIL

	35
Schedule O (Form 990) 2021 Name of the organization	Page 2 Employer identification number
STAR PROGRAM	13-4069634
FOR THEIR REVIEW. PRIOR TO SUBMISSION OF THE 990, A MEETIN	G IS SCHEDULED TO
REVIEW AND ANSWER ANY QUESTIONS. THE MEETING IS ATTENDED I	N PERSON OR VIA
CONFERENCE CALL BY THE BOARD OF TRUSTEES, FINANCIAL MANAGE	MENT, AND A
REPRESENTATIVE(S) FROM THE AUDIT'S FIRM TAX DEPARTMENT.	
THE 990 IS PRESENTED AT THE NEXT QUARTERLY BOARD OF DIRECT	ORS MEETING
FOLLOWING SUBMISSION FOR FINAL APPROVAL. ONCE IT IS APPROV	ED, THE FORM 990
IS FILED WITH THE IRS.	
FORM 990, PART VI, SECTION B, LINE 12C:	
ON AN ANNUAL BASIS EACH OFFICER, DIRECTOR, TRUSTEE, AND KE	Y EMPLOYEE SHALL

COMPLETE A CONFLICT OF INTEREST DISCLOSURE QUESTIONNAIRE. AN AMENDED FORM MUST BE FILED IN THE EVENT OF A MATERIAL CHANGE OF CIRCUMSTANCES. THE COMPLETED FORM SHALL BE REVIEWED BY THE CHIEF FINANCIAL OFFICER AND THE CHIEF COMPLIANCE OFFICER AND ANY OTHER STAFF AS NECESSARY TO DISCERN IF THERE MAY BE A CONFLICT OF INTEREST IN THE CONDUCT OF AGENCY BUSINESS OR THAT MAY CREATE AN APPEARANCE OF INVOLVING A CONFLICT OF INTEREST. THE CHIEF FINANCIAL OFFICER SHALL REPORT TO THE BOARD AT LEAST ANNUALLY ON ANY DISCLOSED CONFLICT OF INTEREST.

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

THE BOARD ESTABLISHES THE COMPENSATION OF PRINCIPAL DIRECTOR.

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

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS

ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VIII, LINE 11A:

MANHATTAN STAR ACADEMY (MSA) PREVIOUSLY HAD AN ARRANGEMENT WITH A

	36
Schedule O (Form 990) 2021 Name of the organization	Page 2 Employer identification number
STAR PROGRAM	13-4069634
FORMER AFFILIATE TO PROVIDE PROGRAM SERVICES. DURING THE Y	EAR 2016, THE
FORMER AFFILITE TERMINATED ITS RELATIONSHIP WITH MSA AND Y	OUNG ADULT
INSTITUTE AND SUBSEQUENTLY DISSOLVED. AS OF JUNE 30, 2022,	MSA WROTE
OFF AMOUNTS OWED TO THIS AFFILIATE, WHICH RESULTED IN \$1,0	11,966
RECOGNIZED AS OTHER INCOME FOR THE YEAR ENDED JUNE 30, 202	2 AND
REPORTED ON PART VIII, LINE 11A.	
FORM 990, PART XII, LINE 2C:	
THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.	

;	SCHEDULE	R
((Form 990)	

(101111330)

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

2021 Open to Public Inspection

Employer identification number

13-4069634

37 OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Name of the organization

STAR PROGRAM

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				

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	(f) Direct controlling entity	contr	(g) 512(b)(13) trolled ntity?	
				501(c)(3))		Yes	No	
PREMIER HEALTH CARE, INC 13-3916271								
220 EAST 42ND STREET	OUTPATIENT DIAGNOSTIC &				YOUNG ADULT			
NEW YORK, NY 10017	TREATMENT CENTER.	NEW YORK	501(C)(3)	LINE 10	INSTITUTE, INC.		Х	
INTERNATIONAL INSTITUTE FOR PEOPLE WITH	CREATES EMPLOYMENT							
DISABILITIES OF PUERTO RICO, INC 1, 220	OPPORTUNITIES FOR DISABLED				YOUNG ADULT			
EAST 42ND STREET, NEW YORK, NY 10017	PEOPLE	NEW YORK	501(C)(3)	LINE 10	INSTITUTE, INC.		х	
YOUNG ADULT INSTITUTE, INC 11-2030172								
220 EAST 42ND STREET	EMPOWER PEOPLE WITH							
NEW YORK, NY 10017	INTELLECTUAL DISABILITES	NEW YORK	501(C)(3)	LINE 10	N/A		х	
THE INTERNATIONAL ACADEMY OF HOPE -	TRANSFORM THE MANNER IN							
46-3901238, 220 EAST 42ND STREET, NEW YORK,	WHICH ED. SERV. ARE				YOUNG ADULT			
NY 10017	DELIVERED TO STUDENTS WITH	NEW YORK	501(C)(3)	LINE 2	INSTITUTE, INC.		х	

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

Part II Continuation of Identification of Related Tax-Exempt Organizations

(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	Section 5 contr organiz	rolled
INTERNATIONAL CENTER OF HOPE, LTD -						165	
81-3372024, 220 EAST 42ND STREET, NEW YORK,	BRAIN INJURY SERVICES AND				THE INTERNATIONAL		
NY 10017	SUPPORT	NEW YORK	501(C)(3)		ACADEMY OF HOPE		х
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STAR PROGRAM Schedule R (Form 990) 2021

Page 2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	()	n)	(i)	(i		(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets	Disprop alloca	ortionate tions?	Code V-UBI amount in box 20 of Schedule	mana partr	er? OW	rcentag vnership
		foreign country)		sections 512-514)		255615	Yes	No	K-1 (Form 1065)	Yes	No	
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	-											
	-											
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	_											
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	-											
	-											
	1											
	1											

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. Part IV

(a) Name, address, and EIN of related organization	(b) Primary activity	(C) Legal domicile (state or foreign	(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	512(b contr	(i) ction b)(13) rolled tity?
		country)				233613		Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36. Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule. Yes No 1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity х 1a **b** Gift, grant, or capital contribution to related organization(s) 1b c Gift, grant, or capital contribution from related organization(s) Х 1c Х d Loans or loan guarantees to or for related organization(s) 1d Х e Loans or loan guarantees by related organization(s) 1e Х f Dividends from related organization(s) 1f Х Sale of assets to related organization(s) 1g Х h Purchase of assets from related organization(s) 1h Х Exchange of assets with related organization(s) 1i j Lease of facilities, equipment, or other assets to related organization(s) Х 1j Х k Lease of facilities, equipment, or other assets from related organization(s) 1k Х 11 Performance of services or membership or fundraising solicitations for related organization(s) Х 1m **m** Performance of services or membership or fundraising solicitations by related organization(s) Х n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) 1n Х o Sharing of paid employees with related organization(s) 10 Х p Reimbursement paid to related organization(s) for expenses 1p Х Reimbursement paid by related organization(s) for expenses 1q r Other transfer of cash or property to related organization(s) х 1r s Other transfer of cash or property from related organization(s) 1s If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds. 2

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

Schedule R (Form 990) 2021 STAR PROGRAM

Schedule R (Form 990) 2021 STAR PROGRAM

13-4069634 Page 4

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)	(b)	(c)		(6	e)	(f)	(g)	(n)	(i)	(j)	(k)	
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign country)	Predominant income (related, unrelated, excluded from tax under sections 512-514)	(€ Are partne 501(i org	e all rs sec. c)(3) is.?	Share of total income	Share of end-of-year	Dispi tio alloca	ropor- nate tions?	Code V-UBI amount in box 20 of Schedule K-1	General managi partne	or Percenta ng r? owners	age hip
		country)	sections 512-514)	Yes	No	linconte	455615	Yes	No	(Form 1065)	Yes N		
								<u> </u>			\vdash		
								-			\vdash		
											\square		

Schedule R (Form 990) 2021

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

THE INTERNATIONAL ACADEMY OF HOPE

PRIMARY ACTIVITY: TRANSFORM THE MANNER IN WHICH ED. SERV. ARE DELIVERED TO

STUDENTS WITH BRAIN