

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047
2018
Open to Public Inspection

A For the 2019 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018

- B** Check if applicable
- Address change
 - Name change
 - Initial return
 - Final return/terminated
 - Amended return
 - Application pending

C Name of organization
THE SILVERCREST CENTER FOR NURSING AND REHABILITATION

Doing business as

Number and street (or P O box if mail is not delivered to street address) Room/suite
144-45 87TH AVENUE

City or town, state or province, country, and ZIP or foreign postal code
JAMAICA, NY 114353109

D Employer identification number
11-2925535

E Telephone number
(718) 480-4065

G Gross receipts \$ 58,695,188

F Name and address of principal officer
ELIAS M NEMNOM
144-45 87TH AVENUE
JAMAICA, NY 114353109

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀(insert no) 4947(a)(1) or 527

J Website: ▶ WWW SILVERCREST ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1990

M State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SKILLED NURSING FACILITY

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	5
5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	544
6 Total number of volunteers (estimate if necessary)	10
7a Total unrelated business revenue from Part VIII, column (C), line 12	0
7b Net unrelated business taxable income from Form 990-T, line 34	17,777

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	910,810	182,768
9 Program service revenue (Part VIII, line 2g)	56,204,062	57,741,829
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43,520	83,412
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	671,691	643,616
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	57,830,083	58,651,625
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	36,689,447	37,586,905
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	22,064,583	27,398,866
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	58,754,030	64,985,771
19 Revenue less expenses Subtract line 18 from line 12	-923,947	-6,334,146
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	38,770,869	30,396,754
21 Total liabilities (Part X, line 26)	31,224,126	30,248,060
22 Net assets or fund balances Subtract line 21 from line 20	7,546,743	148,694

Part II Signature Block

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

Sign Here

Signature of officer: ***** Date: 2019-11-12

ELIAS M NEMNOM VICE PRESIDENT/CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date 2019-11-09	Check <input type="checkbox"/> if self-employed	PTIN P00543209
Firm's name ▶ PKF O'CONNOR DAVIES LLP	Firm's EIN ▶ 27-1728945		Phone no (914) 381-8900	
Firm's address ▶ 500 MAMARONECK AVENUE HARRISON, NY 105281633				

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

SEE SCHEDULE OSILVERCREST CENTER FOR NURSING AND REHABILITATION LOCATED IN QUEENS,NEW YORK HAS CHOSEN AS OUR MISSION TO PROVIDE A CONTINUUM OF CARE THROUGH DIVERSE PROGRAMS THAT PROVIDE QUALITY HEALTH CARE AND PROMOTE INDEPENDENCE AND DIGNITY FOR ALL, IN AN ENVIRONMENT WHERE LEADERSHIP IS BY EXAMPLE, KNOWLEDGE IS SHARED, CREATIVITY IS SOUGHT AFTER AND CONTINUED EDUCATION IS PROMOTED SIMPLY PUT, "GIVING QUALITY TO LIFE"

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 52,736,616 including grants of \$) (Revenue \$ 57,741,829)
See Additional Data

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses ▶ 52,736,616

Part IV Checklist of Required Schedules

	Yes	No	
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2	Yes	
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		No
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	Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
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		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
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	Yes	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10		No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	Yes	
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		No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b		No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		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		No

Part IV Checklist of Required Schedules (continued)

		Yes	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	Yes	
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		No
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		No
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
28a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		2a	544		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		2b		Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b		Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a			No
b If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)					
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a			No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b			No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a			No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b			
7 Organizations that may receive deductible contributions under section 170(c).					
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a		Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c			No
d If "Yes," indicate the number of Forms 8282 filed during the year		7d			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e			No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f			No
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			
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a			
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b			
10 Section 501(c)(7) organizations. Enter					
a Initiation fees and capital contributions included on Part VIII, line 12		10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		10b			
11 Section 501(c)(12) organizations. Enter					
a Gross income from members or shareholders		11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O		13a			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		13b			
c Enter the amount of reserves on hand		13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a			No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N		15			No
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O		16			No

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (11); 1b Enter the number of voting members included in line 1a, above, who are independent (5); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (No); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? (Yes); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (No); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (No); 6 Did the organization have members or stockholders? (Yes); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (Yes); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (Yes); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? (Yes); 8b Each committee with authority to act on behalf of the governing body? (Yes); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O (No)

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (No); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (Yes); 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (Yes); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (Yes); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done (Yes); 13 Did the organization have a written whistleblower policy? (Yes); 14 Did the organization have a written document retention and destruction policy? (Yes); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official (Yes); 15b Other officers or key employees of the organization (Yes); If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions); 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (No); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 List the States with which a copy of this Form 990 is required to be filed (NY); 18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply: Own website (), Another's website (), Upon request (), Other (explain in Schedule O) (); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: ELIAS M NEMNOM VICE PRESIDENT CFO 144-45 87TH AVENUE JAMAICA, NY 114353109 (718) 480-4065

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GARY J ZUAR CHAIRMAN	1 00 59 00	X		X				0	1,827,270	60,815
(2) STEPHEN S MILLS FACHE VICE CHAIRMAN	10 00 50 00	X		X				0	1,003,123	23,243
(3) ALEXANDER DIPAOLO CPA TRUSTEE/CHAIRMAN OF AUDIT	4 00	X						0	0	0
(4) REGINA PERGUGGI EDD TRUSTEE	1 00	X						0	0	0
(5) ANNE ALEXIS COTE TAYLOR TRUSTEE	3 00 6 00	X						0	0	0
(6) FRANK CORIGLIANO TRUSTEE	1 00	X						0	0	0
(7) KIMLEE ROLDAN-SANCHEZ TRUSTEE THRU NOVEMBER 2018	1 00 59 00	X						0	501,761	56,829
(8) KATHLEEN M BURKE ESQ TRUSTEE	1 00 59 00	X						0	411,262	61,282
(9) MICHAEL J FOSINA TRUSTEE	1 00 59 00	X						0	806,584	80,481
(10) JACKLYN MUCARIA TRUSTEE	1 00 59 00	X						0	1,413,271	69,884
(11) CESAR PEREZ TRUSTEE	1 00	X						0	0	0
(12) BURAK MALATYALI TRUSTEE	1 00 59 00	X						0	507,345	21,954
(13) WILLIAM P WISSEMANN ESQ SR BP/ GEN COUNS/SECRETARY	2 00 58 00			X				0	482,417	46,838
(14) KEVIN J WARD CPA TREASURER	3 00 57 00			X				0	643,372	61,478
(15) MICHELLE YUEN ASSISTANT SECRETARY	1 00 1 00			X				0	240,032	24,720
(16) MICHAEL TRETOLA FACHE PRESIDENT/CEO	50 00 10 00			X				340,073	0	44,099
(17) ELIAS M NEMNOM VP/CFO	59 00 1 00			X				311,662	0	83,730

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DANIEL M RUSSO MD VP/CHIEF MEDICAL OFFICER	60 00				X			313,196	0	45,603
(19) NATASHA ELIE-LOUISSAINT LNHA VP/CHIEF OPERATING OFFICER	55 00 5 00					X		181,471	0	35,108
(20) KAREN DIKEMAN AVP REHABILITATION	60 00					X		144,909	0	57,254
(21) DENISE LAWSON DR OF PERFORMANCE IMPROVEMENT	60 00					X		140,306	0	65,021
(22) CHARLOTTE LONG REGISTERED NURSE	60 00					X		142,955	0	0
(23) MARGARET MAXWELL-WELLINGTON DIRECTOR OF NURSING	60 00					X		155,242	0	48,070
1b Sub-Total										
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)								1,729,814	7,836,437	886,409

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 58

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
FISCAL CARE SERVICES LLC 1200 RIVER AVENUE 2C LAKEWOOD, NJ 08701	BILLING SERVICES	634,750
APEX THERAPEUTICS 101 NORTHERN BLVD SUITE 208 GREAT NECK, NY 11021	THERAPY	411,862
PKF O'CONNOR DAVIES LLP 500 MAMARONECK AVENUE HARRISON, NY 10528	AUDIT AND TAX SERVICES	198,060
LAURA PRIESTLEY GAFFNEY 41 RIVER TERRACE SUITE 3708 NEW YORK, NY 10282	FINANCIAL CONSULTING	180,783
HINMAN HOWARD & KATTELL 80 EXCHANGE STREET BINGHAMTON, NY 13902	LEGAL SERVICES	102,896

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 6

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c	157,445		
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	25,323		
	g Noncash contributions included in lines 1a - 1f \$ _____				
	h Total. Add lines 1a-1f		182,768		

Program Service Revenue			Business Code			
	2a MEDICAID		623000	26,558,773	26,558,773	
b PRIVATE, PATIENT, AND OTHER		623000	22,577,459	22,577,459		
c MEDICARE		623000	7,653,764	7,653,764		
d UNIVERSAL SETTLEMENT		623000	871,833	871,833		
e RENTAL FROM AFFILIATE		623000	80,000	80,000		
f All other program service revenue						
g Total. Add lines 2a-2f			57,741,829			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			83,412			83,412
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ 157,445 of contributions reported on line 1c) See Part IV, line 18	a	19,200				
	b Less direct expenses	b	43,563				
	c Net income or (loss) from fundraising events			-24,363			-24,363
	9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue		Business Code					
11a CAFETERIA INCOME		900099	288,687			288,687	
b MANAGEMENT FEES		900099	221,000			221,000	
c VENDING INCOME		900099	95,246			95,246	
d All other revenue			63,046			63,046	
e Total. Add lines 11a-11d			667,979				
12 Total revenue. See Instructions			58,651,625	57,741,829	0	727,028	

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	1,138,363	375,660	762,703	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7 Other salaries and wages.	24,699,236	23,492,304	1,206,932	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	1,958,780	1,897,207	61,573	
9 Other employee benefits.	6,367,676	5,931,597	436,079	
10 Payroll taxes.	3,422,850	3,175,656	247,194	
11 Fees for services (non-employees):				
a Management.	142,200		142,200	
b Legal.	302,931		302,931	
c Accounting.	99,200		99,200	
d Lobbying.	5,764		5,764	
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	4,117		4,117	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	8,427,805	7,193,578	1,234,227	
12 Advertising and promotion.	48,922		48,922	
13 Office expenses.	1,733,043	1,197,536	535,507	
14 Information technology.	210,321	4,867	205,454	
15 Royalties.				
16 Occupancy.	1,239,083	1,199,788	39,295	
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	15,504	2,976	12,528	
20 Interest.	797,618	165,272	632,346	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	1,473,087	1,473,087		
23 Insurance.	810,675		810,675	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O):				
a BAD DEBT EXPENSE	5,253,757		5,253,757	
b NYS CASH RECEIPTS ASSES	3,431,821	3,431,821		
c MEDICATIONS AND MEDICAL	2,972,583	2,972,583		
d OTHER DIRECT EXPENSES	226,446	18,695	207,751	
e All other expenses	203,989	203,989		
25 Total functional expenses. Add lines 1 through 24e.	64,985,771	52,736,616	12,249,155	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	4,599	1	1,940
	2 Savings and temporary cash investments	5,664,342	2	2,941,079
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	14,682,214	4	8,439,761
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	51,253	8	51,150
	9 Prepaid expenses and deferred charges	299,267	9	147,639
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 57,643,698		
	b Less accumulated depreciation	10b 43,454,665	12,547,575	10c 14,189,033
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	5,521,619	15	4,626,152
16 Total assets. Add lines 1 through 15 (must equal line 34)	38,770,869	16	30,396,754	
Liabilities	17 Accounts payable and accrued expenses	12,294,167	17	10,591,930
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	14,417,650	20	13,737,015
	21 Escrow or custodial account liability Complete Part IV of Schedule D	416,139	21	317,960
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	1,003,670	23	961,968
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24) Complete Part X of Schedule D	3,092,500	25	4,639,187
	26 Total liabilities. Add lines 17 through 25	31,224,126	26	30,248,060
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	6,752,543	27	123,686
	28 Temporarily restricted net assets	794,200	28	25,008
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	7,546,743	33	148,694	
34 Total liabilities and net assets/fund balances	38,770,869	34	30,396,754	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	58,651,625
2	Total expenses (must equal Part IX, column (A), line 25)	2	64,985,771
3	Revenue less expenses Subtract line 2 from line 1	3	-6,334,146
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	7,546,743
5	Net unrealized gains (losses) on investments	5	-32,446
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,031,457
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	148,694

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990 Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 11-2925535

Name: THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION

Form 990 (2018)

Form 990, Part III, Line 4a:

SILVERCREST CENTER FOR NURSING AND REHABILITATION IS A SKILLED NURSING FACILITY FOR 320 RESIDENTS THAT PROVIDES VENTILATOR-RESPIRATORY CARE, SHORT-TERM REHABILITATION, AND LONG-TERM CARE FOR ALZHEIMER AND GERIATRIC PATIENTS. IN 2018, WE HAD 1,003 ADMISSIONS AND DISCHARGED 1,020 RESIDENTS BACK TO THEIR HOMES. WE RENDERED A TOTAL OF 110,459 DAYS OF RESIDENT CARE.

SCHEDULE A
(Form 990 or
990EZ)

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

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

THE SILVERCREST CENTER FOR NURSING AND REHABILITATION

Employer identification number

11-2925535

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8 A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 11 An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant")						
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						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6	Public support. Subtract line 5 from line 4						

Section B. Total Support

	Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(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)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities, etc (see instructions)					12	

13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14	Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2017 Schedule A, Part II, line 14	15	

- 16a 33 1/3% support test—2018.** 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—2017.** 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—2018.** 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—2017.** 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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	296,522	2,138,660	188,322	910,810	182,768	3,717,082
2	Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	50,401,383	53,290,471	55,070,191	56,204,062	57,741,829	272,707,936
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	50,697,905	55,429,131	55,258,513	57,114,872	57,924,597	276,425,018
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c	Add lines 7a and 7b						0
8	Public support. (Subtract line 7c from line 6)						276,425,018

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9	Amounts from line 6	50,697,905	55,429,131	55,258,513	57,114,872	57,924,597	276,425,018
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	101,009	106,515	29,259	43,520	83,412	363,715
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	101,009	106,515	29,259	43,520	83,412	363,715
11	Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12	Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)	670,953	654,117	645,270	680,549	667,979	3,318,868
13	Total support. (Add lines 9, 10c, 11, and 12)	51,469,867	56,189,763	55,933,042	57,838,941	58,675,988	280,107,601
14	First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15	Public support percentage for 2018 (line 8, column (f) divided by line 13, column (f))	15	98.690 %
16	Public support percentage from 2017 Schedule A, Part III, line 15	16	98.700 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2018 (line 10c, column (f) divided by line 13, column (f))	17	0.130 %
18	Investment income percentage from 2017 Schedule A, Part III, line 17	18	0.150 %

- 19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.		
	1		
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).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
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.		
	3b		
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.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
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.		
	4b		
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.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
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?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
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 .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
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 .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
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.		
	10a		
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.)		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test Answer (a) and (b) 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? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3	Parent of Supported Organizations Answer (a) and (b) 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? <i>Provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2018			
a From 2013.			
b From 2014.			
c From 2015.			
d From 2016.			
e From 2017.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2018 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2018, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2018 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2019. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2014.			
b Excess from 2015.			
c Excess from 2016.			
d Excess from 2017.			
e Excess from 2018.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6 Also complete this part for any additional information (See instructions)

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
SCHEDULE A, PART III, LINE 12, EXPLANATION OF OTHER INCOME	CAFETERIA - 2014 AMOUNT \$ 230,550 2015 AMOUNT \$ 241,821 2016 AMOUNT \$ 297,438 2017 AMOUNT \$ 327,866 2018 AMOUNT \$ 288,687 MANAGEMENT FEES - 2014 AMOUNT \$ 221,000 2015 AMOUNT \$ 221,000 2016 AMOUNT \$ 221,000 2017 AMOUNT \$ 221,000 2018 AMOUNT \$ 221,000 OTHER REVENUE - 2014 AMOUNT \$ 20,169 2015 AMOUNT \$ 25,132 2016 AMOUNT \$ 7,833 2017 AMOUNT \$ 9,764 2018 AMOUNT \$ 8,817 VENDING AND MISC - 2014 AMOUNT \$ 199,234 2015 AMOUNT \$ 15,930 2016 AMOUNT \$ 2,257 2017 AMOUNT \$ 28,817 2018 AMOUNT \$ 95,246 REBATES - 2015 AMOUNT \$ 91,403 2016 AMOUNT \$ 68,200 2017 AMOUNT \$ 65,825 2018 AMOUNT \$ 33,383 REFUNDS - 2015 AMOUNT \$ 37,523 2016 AMOUNT \$ 8,198 2017 AMOUNT \$ 10,740 2018 AMOUNT \$ 2,950 MEDICAL RECORDS - 2015 AMOUNT \$ 21,308 2016 AMOUNT \$ 40,344 2017 AMOUNT \$ 16,537 2018 AMOUNT \$ 17,896

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2018

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization THE SILVERCREST CENTER FOR NURSING AND REHABILITATION	Employer identification number 11-2925535
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ _____
- 3 Volunteer hours for political campaign activities (see instructions) _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

	(a) Filing organization's totals	(b) Affiliated group totals
--	----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a If zero or less, enter -0-
- i** Subtract line 1f from line 1c If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes No

4-Year Averaging Period Under section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i Other activities?	Yes		5,764
j Total Add lines 1c through 1i			5,764
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	5	
5 Taxable amount of lobbying and political expenditures (see instructions)		

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1 Also, complete this part for any additional information

Return Reference	Explanation
PART II-B, LINE 1	PORTION OF DUES PAID TO NURSING HOME ASSOCIATIONS, AND NY PRESBYTERIAN DUES THAT WAS USED FOR LOBBYING

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No 1545-0047
2018
Open to Public Inspection

Name of the organization
THE SILVERCREST CENTER FOR NURSING AND REHABILITATION

Employer identification number
11-2925535

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (e g , recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year	
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,713,566		1,713,566
b Buildings		29,415,485	24,410,272	5,005,213
c Leasehold improvements				
d Equipment		24,254,743	18,340,841	5,913,902
e Other		2,259,904	703,552	1,556,352
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				14,189,033

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)		

Part VIII Investments—Program Related. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)		

Part IX Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) RESIDENT TRUST FUNDS	345,302
(2) DUE FROM RELATED ORGANIZATIONS	1,305,992
(3) OTHER LONG TERM ASSETS	1,206,000
(4) DUE FROM THIRD PARTIES	1,768,858
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	4,626,152

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO THIRD PARTIES	2,631,828
OTHER LONG TERM LIABILITIES	1,206,000
DUE TO RELATED ORGANIZATIONS	801,359
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	4,639,187

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	59,295,334
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		-32,446
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		772,155
e	Add lines 2a through 2d		2e	739,709
3	Subtract line 2e from line 1		3	58,555,625
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		96,000
c	Add lines 4a and 4b		4c	96,000
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	58,651,625

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	67,090,574
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		2,200,803
e	Add lines 2a through 2d		2e	2,200,803
3	Subtract line 2e from line 1		3	64,889,771
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		96,000
c	Add lines 4a and 4b		4c	96,000
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	64,985,771

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 11-2925535

Name: THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	FUNDS FOR THE PERSONAL USE OF RESIDENTS AND FUNDS RECEIVED AS SECURITY DEPOSITS FOR SERVICES ARE HELD IN TRUST FOR THEM BY SILVERCREST THESE FUNDS ARE SEGREGATED IN A SEPARATE INTEREST-BEARING ACCOUNT FOR THE RESIDENTS' BENEFIT AND ARE NOT AVAILABLE FOR OTHER USES

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE CORPORATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY WHEN THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED MANAGEMENT HAS DETERMINED THAT THE CORPORATION HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE THE CORPORATION IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR THE PERIODS PRIOR TO DECEMBER 31, 2015

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	REVENUE ATTRIBUTABLE TO CONSOLIDATED SUBSIDIARY 772,155

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	ELIMINATION DUE TO CONSOLIDATION 96,000

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	EXPENSES ATTRIBUTABLE TO CONSOLIDATED SUBSIDIARY 1,169,346 LOSS ON DISPOSAL OF ASSETS 1,031,457

Supplemental Information

Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	ELIMINATION DUE TO CONSOLIDATION 96,000

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

**Supplemental Information Regarding
Fundraising or Gaming Activities**

OMB No 1545-0047

2018

**Open to Public
Inspection**

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
**THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION**

Employer identification number
11-2925535

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

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

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

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d)
		ANNUAL GOLF CLASSIC (event type)	(event type)	(total number)	Total events (add col (a) through col (c))
1	Gross receipts	176,645			176,645
2	Less Contributions	157,445			157,445
3	Gross income (line 1 minus line 2)	19,200			19,200
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	39,234			39,234
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	4,329			4,329
10	Direct expense summary Add lines 4 through 9 in column (d) ▶				43,563
11	Net income summary Subtract line 10 from line 3, column (d) ▶				-24,363

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

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
		1	Gross revenue		
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d) ▶				
8	Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities _____

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

b If "No," explain _____

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

b If "Yes," explain _____

- 11** Does the organization conduct gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity conducted in
- | | | |
|----------|-----------------------------|---|
| a | The organization's facility | % |
| b | An outside facility | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

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

Return Reference	Explanation
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Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No 1545-0047

2018

Open to Public Inspection

Name of the organization
THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION

Employer identification number
11-2925535

Part I Questions Regarding Compensation

		Yes	No		
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.</p>	1b				
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</p>	2				
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a	Yes			
	4b	Yes			
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p>					
<p>5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a		No		
	5b		No		
<p>6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No		
	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7		No		
<p>8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

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.

Return Reference	Explanation
PART I, LINES 4A-B	MR STEPHEN S MILLS RECEIVED A \$800,100 SEVERANCE PAYMENT IN HIS 2018 W-2. MR STEPHEN MILLS, KEVIN WARD AND WILLIAM WISSEMAN PARTICIPATE IN A TAX DEFERRED ANNUITY. THEY DID NOT RECEIVE PAYMENTS FROM THE ANNUITY IN 2018. MR GARY ZAUR AND MS JACLYN MUCARIA RECEIVED PAYMENTS FROM A TAX DEFERRED ANNUITY IN THEIR 2018 W-2S. THE AMOUNTS ARE \$608,653 AND \$241,725.

Return Reference	Explanation
SCHEDULE J, PART I	<p>CERTAIN OFFICERS AND KEY EMPLOYEES OF THE NEW YORK PRESBYTERIAN HOSPITAL THAT ARE IDENTIFIED IN PART VII AS OFFICERS OR TRUSTEES OF THE SILVERCREST CENTER FOR NURSING AND REHABILITATION ARE RESPONSIBLE FOR EXECUTING THE MISSION AND MANAGEMENT OF THE NEW YORK PRESBYTERIAN HOSPITAL (NYP) AND ITS AFFILIATED ENTITIES. COMPENSATION FOR 2018 OF THESE UPPER LEVEL EXECUTIVES INCLUDES THE PAYOUT OF AN ANNUAL INCENTIVE PLAN AND A LONG-TERM INCENTIVE PLAN. THIS PERFORMANCE-ORIENTED PROGRAM CONDITIONS PAYMENTS UPON THE ACHIEVEMENT OF MULTIPLE INDIVIDUAL AND GROUP PERFORMANCE MEASURES. MEASURES TO MONITOR PERFORMANCE INCLUDE OPERATIONAL AND FINANCIAL STRENGTH, PATIENT QUALITY AND SAFETY, PATIENT SATISFACTION, ADVANCEMENT OF PATIENT CARE, AND PEOPLE DEVELOPMENT AND PARTNERSHIP. INCENTIVE AWARDS MAY ONLY BE GRANTED IF THE ORGANIZATION ACHIEVES A FINANCIAL SURPLUS. EVEN IF ALL RELEVANT PERFORMANCE MEASUREMENTS ARE ACHIEVED, THE NYP BOARD OF TRUSTEES RETAINS FULL DISCRETION TO MAKE OR NOT MAKE ANY INCENTIVE AWARDS, OR TO REDUCE THE AMOUNT OF ANY INCENTIVE AWARD. THIS INITIATIVE IS CRITICAL TO ASSURING THAT NYP HAS THE REQUISITE LEADERSHIP TO CREATE AND MANAGE A HIGHLY MOTIVATED AND ENGAGED WORKFORCE, TO DRIVE SUPERIOR PERFORMANCE THROUGHOUT THE ORGANIZATION AND TO ACHIEVE TOP TIER MEDICAL CENTER STATUS. AS A SEPARATE MATTER, DUE TO RESTRICTIONS IMPOSED BY THE INTERNAL REVENUE CODE, UPPER LEVEL EXECUTIVES ARE LIMITED IN THE AMOUNT OF BENEFITS RECEIVED UNDER A TAX-QUALIFIED RETIREMENT PLAN. LIKE MANY EMPLOYERS, NYP SUPPLEMENTS THESE EXECUTIVES' PENSION BENEFITS THROUGH A SUPPLEMENTAL ("NONQUALIFIED") RETIREMENT PLAN. THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP) IS SUBJECT TO A MULTI-YEAR VESTING REQUIREMENT (COMMENCING AFTER FIVE YEARS OF PARTICIPATION IN THE SERP, IN PRORATED AMOUNTS THROUGH AGE 65) WHICH PLACES AN EXECUTIVE'S SUPPLEMENTAL RETIREMENT BENEFIT AT RISK OF FORFEITURE IF THE VESTING REQUIREMENTS ARE NOT SATISFIED. ONCE VESTED, HOWEVER, PROVISIONS OF THE INTERNAL REVENUE CODE REQUIRE THAT THE VESTED EXECUTIVE INCLUDE IN CURRENT INCOME THE VALUE OF HIS OR HER VESTED SUPPLEMENTAL RETIREMENT BENEFIT. NOTWITHSTANDING THE LEGAL REQUIREMENT TO RECOGNIZE THE VESTED VALUE OF THE SUPPLEMENTAL RETIREMENT BENEFIT AS CURRENT INCOME, THE SUPPLEMENTAL RETIREMENT BENEFIT WILL NOT BE DISTRIBUTED TO THE EXECUTIVE UNTIL THE EXECUTIVE ACTUALLY RETIRES FROM NYP (ALTHOUGH, AS PERMITTED BY THE INTERNAL REVENUE CODE, THE SUPPLEMENTAL RETIREMENT PLAN WILL EFFECT A DISTRIBUTION OF AN AMOUNT NECESSARY TO SATISFY THE EXECUTIVE'S TAX LIABILITY RESULTING FROM THE INCOME RECOGNITION UPON VESTING). AS NOTED, THIS SUPPLEMENTAL RETIREMENT BENEFIT WILL NOT BE DISTRIBUTED TO THE EXECUTIVE UNTIL THE EXECUTIVE ACTUALLY RETIRES FROM NYP. THERE ARE CONSTANTLY CHANGING LEGAL, TAX, ACCOUNTING, AND PUBLIC DISCLOSURE RULES FOR A SERP (SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN) IN NOT-FOR-PROFIT ORGANIZATIONS. THE EXECUTIVE COMPENSATION COMMITTEE CONTINUOUSLY MONITORS THESE CHANGES AND INCORPORATES ANY CHANGES INTO THE OVERALL SERP PLAN DESIGN. AS IN PAST YEARS, THE EXECUTIVE COMPENSATION COMMITTEE OF NYP REQUIRES A THIRD PARTY COMPLETE A REVIEW OF THE ORGANIZATION'S COMPENSATION PROGRAM TO ENSURE ITS EFFECTIVENESS IN TERMS OF GOVERNMENT REGULATIONS, MARKET CONDITIONS AND THE NEED TO CONTINUALLY ELEVATE ORGANIZATIONAL PERFORMANCE. THE REPORT ALSO SERVES TO MEET THE REGULATORY OBLIGATIONS TO ENSURE THAT ALL ELEMENTS OF THE EXECUTIVE COMPENSATION PROGRAMS ARE REASONABLE. THE INDIVIDUALS LISTED IN PART VII THAT ARE COMPENSATED BY NEW YORK PRESBYTERIAN HOSPITAL DEVOTE AN AVERAGE OF SIXTY HOURS PER WEEK TO PERFORM THEIR RESPONSIBILITIES FOR THE NEW YORK PRESBYTERIAN HOSPITAL AND OTHER RELATED ORGANIZATIONS IN THE AGGREGATE.</p>



Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990.

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

OMB No 1545-0047

2018

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Name of the organization THE SILVERCREST CENTER FOR NURSING AND REHABILITATION

Employer identification number

11-2925535

Part I Bond Issues

Table with 10 columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Row 1: DORMITORY AUTHORITY OF THE STATE OF NEW YORK, 14-6000293, 08-30-2017, 15,766,981, REFINANCING.

Part II Proceeds

Table with 13 rows and 8 columns (A-D, Yes/No). Rows 1-12 list various proceeds categories with amounts. Row 13: Year of substantial completion 2021. Rows 14-17: Questions about bond issuance and allocation.

Part III Private Business Use

Table with 4 rows and 8 columns (A-D, Yes/No). Row 1: Was the organization a partner in a partnership... Row 2: Are there any lease arrangements...

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?	X							
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2018**Open to Public Inspection**

Department of the Treasury

Name of the organization

THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION

Employer identification number

11-2925535

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	THE NEW YORK HOSPITAL MEDICAL CENTER OF QUEENS / NEW YORK-PRESBYTERIAN QUEENS("NYPQ"), A RELATED TAX-EXEMPT ORGANIZATION, PERFORMS MANAGEMENT DUTIES AND DIRECT SUPERVISION, TO THE SILVERCREST CENTER FOR NURSING AND REHABILITATION THE FEE PAID TO THE NYPQ FOR SERVICES WAS \$142,200 DURING THE YEAR ENDED DECEMBER 31, 2018 PLEASE REFER TO PART VII AND SCHEDULE J FOR INDIVIDUALS COMPENSATED BY NYPQ

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	SILVERCREST CENTER FOR NURSING AND REHABILITATION (SILVERCREST) IS A MEMBERSHIP CORPORATION, WHOSE MEMBERS ARE SELECTED BY NEW YORK-PRESBYTERIAN HEALTHCARE SYSTEM, INC (SYSTEM INC) SYSTEM INC IS A TAX-EXEMPT ORGANIZATION WHOSE MEMBERS ARE APPOINTED BY NEW YORK-PRESBYTERIAN FOUNDATION, INC , WHICH IS ALSO A TAX-EXEMPT ORGANIZATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	SILVERCREST IS A MEMBERSHIP CORPORATION, WHOSE MEMBERS ARE SELECTED BY NEW YORK-PRESBYTERIAN HEALTH CARE SYSTEM, INC , WHOSE MEMBERS ARE SELECTED BY NEW YORK-PRESBYTERIAN FOUNDATION, INC THE MEMBERS ELECT THE ORGANIZATION'S BOARD OF TRUSTEES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	(A) THE MEMBERS SHALL HAVE THE SOLE AUTHORITY TO ESTABLISH FROM TIME TO TIME THE NUMBER OF TRUSTEES TO BE ELECTED AT LARGE, TO ELECT TRUSTEES TO BE ELECTED AT LARGE AND TO REMOVE TRUSTEES, INCLUDING TRUSTEES SERVING BY REASON OF THEIR OFFICE, WITH OR WITHOUT CAUSE (B) THE APPROVAL OF THE MEMBERS SHALL BE REQUIRED FOR (1) THE ELECTION OR THE REMOVAL BY THE BOARD OF THE CHIEF FINANCIAL OFFICER, CHIEF MEDICAL OFFICER AND CHIEF INFORMATION OFFICER, IF ANY, OR ANY OTHER CORPORATE OFFICER WHOSE POWERS AND DUTIES INCLUDE THOSE WHICH USUALLY PERTAIN TO SUCH OFFICES, (2) THE AMENDMENT OF THE CERTIFICATE OF INCORPORATION OR BY-LAWS OF THE CORPORATION, (3) THE DISPOSITION OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF SILVERCREST, (4) THE MERGER OR CONSOLIDATION OF SILVERCREST WITH ANOTHER ENTITY OR (5) THE DISSOLUTION OF SILVERCREST EXCEPT AS MAY BE LIMITED BY APPLICABLE LAW GOVERNING HEALTH CARE INSTITUTIONS, THE MEMBERS SHALL HAVE SUCH OTHER POWERS AND AUTHORITY AS ARE AFFORDED TO THE MEMBERS UNDER THE SILVERCREST'S CERTIFICATE OF INCORPORATION OR GENERALLY TO MEMBERS OF NOT-FOR-PROFIT CORPORATIONS UNDER THE LAWS OF THE STATE OF NEW YORK

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE SILVERCREST CENTER FOR NURSING AND REHABILITATION HAS ITS FORM 990 PREPARED BY AN OUTSIDE ACCOUNTING FIRM AND HAS ESTABLISHED THE FOLLOWING REVIEW PROCESS TO ENSURE THAT THE INFORMATION REPORTED IS COMPLETE AND ACCURATE A DRAFT OF THE FORM 990 WILL BE PRESENTED TO AND APPROVED BY THE AUDIT AND CORPORATE COMPLIANCE COMMITTEE OF THE BOARD AT A MEETING HELD DURING THE MONTH OF OCTOBER THE 990 IS THEN MADE AVAILABLE TO ALL MEMBERS ELECTRONICALLY OR BY PAPER TO THE BOARD FOR ITS REVIEW PRIOR TO FILING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	<p>EACH BOARD MEMBER, AND ANY OFFICER OR KEY PERSON PRESENTING A PROPOSED TRANSACTION OR OTHER MATTER TO A BOARD, SHALL DISCLOSE PROMPTLY AND IN GOOD FAITH TO THE BOARD SUCH INDIVIDUAL'S INTEREST IN A PROPOSED TRANSACTION OR OTHER MATTER TO BE CONSIDERED BY THE BOARD. THE INDIVIDUAL MAY NOT PARTICIPATE IN THE DELIBERATIONS OF THE BOARD OR USE PERSONAL INFLUENCE IN ITS MATTERS. FOLLOWING ANY SUCH DISCLOSURE, AND AFTER SUCH DUE DILIGENCE AND SUCH DEVELOPMENT AND CONSIDERATION OF OTHER ALTERNATIVES, IF ANY, AS THE BOARD SHALL DEEM APPROPRIATE, THE BOARD MAY, IN ITS DISCRETION, AUTHORIZE OR APPROVE THE PROPOSED TRANSACTION OR OTHER MATTER AS AT LEAST AS FAIR AND REASONABLE TO SILVERCREST AS WOULD OTHERWISE BE OBTAINABLE BY SILVERCREST. SUCH ACTIONS SHALL BE BY A VOTE SUFFICIENT FOR SUCH PURPOSE WITHOUT COUNTING THE VOTE OR VOTES OF SUCH INTERESTED PERSON OR PERSONS AND SUCH PERSON OR PERSONS MAY NOT PARTICIPATE IN DETERMINING THE PRESENCE OF A QUORUM AT THE MEETING. NO EMPLOYEE, MEMBER OF THE MEDICAL STAFF OR ANY OTHER PERSON RECEIVING COMPENSATION DIRECTLY OR INDIRECTLY FROM A SILVERCREST ORGANIZATION SHALL SERVE AS A MEMBER OF A BOARD COMMITTEE RESPONSIBLE FOR AUDIT AND CORPORATE COMPLIANCE OR EXECUTIVE COMPENSATION MATTERS. UPON REASONABLE BELIEF THAT A BOARD MEMBER, OFFICER OR KEY PERSON FAILED TO COMPLY WITH THE POLICIES AND DIRECTIVES SET FORTH IN THIS POLICY STATEMENT, THE BOARD OF SILVERCREST OR AUDIT AND CORPORATE COMPLIANCE COMMITTEE OF SILVERCREST SHALL INFORM THE INDIVIDUAL OF THE BASIS OF THE BELIEF AND PROVIDE AN OPPORTUNITY TO EXPLAIN THE NONCOMPLIANCE. IF AFTER HEARING THE RESPONSE FROM THE INDIVIDUAL AND MAKING FURTHER APPROPRIATE INVESTIGATIONS, THE BOARD OR AUDIT AND CORPORATE COMPLIANCE COMMITTEE DETERMINES THAT THE INDIVIDUAL HAS, IN FACT, FAILED TO COMPLY WITH SUCH POLICIES AND DIRECTIVES, IT SHALL TAKE OR RECOMMEND APPROPRIATE CORRECTIVE ACTION.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS DETERMINES AND REVIEWS COMPENSATION PACKAGES FOR EXECUTIVE STAFF AND KEY EMPLOYEES INCLUDING FRINGE BENEFITS UPON HIRE AND ANNUALLY THE FOLLOWING POSITIONS ARE CONSIDERED EXECUTIVE AND KEY STAFF -CEO, CFO, MEDICAL DIRECTOR, AVP REHABILITATION, COO, VP NURSING, AVP CONTROLLER, DIRECTOR OF PERFORMANCE IMPROVEMENT THE LAST REVIEW WAS CONDUCTED IN 2018 A REVIEW OF SIMILAR AGENCIES IN COMPARABLE GEOGRAPHIC SETTINGS IS USED TO ESTABLISH SALARY RANGES THIS MEETING OF THE COMPENSATION COMMITTEE IS DOCUMENTED IN THE BOARD MINUTES

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION MAKES ITS FORM 990 AND FORM 1023 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE THE RETURN IS POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES IN ADDITION, THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, CONFLICT OF INTEREST POLICY, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	SECURITY PROGRAM SERVICE EXPENSES 214,778 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 214,778 CONSULTANTS PROGRAM SERVICE EXPENSES 152,821 MANAGEMENT AND GENERAL EXPENSES 248,348 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 401,169 THERAPISTS PROGRAM SERVICE EXPENSES 1,483,113 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,483,113 RNS AND LPNS PROGRAM SERVICE EXPENSES 67,884 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 67,884 CLERICAL AND ADMIN SERVICES PROGRAM SERVICE EXPENSES 35,047 MANAGEMENT AND GENERAL EXPENSES 22,571 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 57,618 PURCHASED AND CONTRACT SERVICES PROGRAM SERVICE EXPENSES 782,393 MANAGEMENT AND GENERAL EXPENSES 440,080 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,222,473 LAB, X-RAY, AND SPECIALTY SERVICES PROGRAM SERVICE EXPENSES 190,406 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 190,406 PHYSICIANS' FEES PROGRAM SERVICE EXPENSES 393,318 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 393,318 FOOD SERVICES PROGRAM SERVICE EXPENSES 3,873,818 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 3,873,818 BILLING SERVICES PROGRAM SERVICE EXPENSES 0 MANAGEMENT AND GENERAL EXPENSES 523,228 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 523,228

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	LOSS ON DISPOSAL OF ASSETS -1,031,457

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE ORGANIZATION HAS A COMMITTEE THAT IS RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT ACCOUNTANT THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2018

**Open to Public
Inspection**

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
THE SILVERCREST CENTER FOR NURSING
AND REHABILITATION

Employer identification number

11-2925535

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.

See Additional Data Table

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

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

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

See Additional Data Table

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

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		No
b Gift, grant, or capital contribution to related organization(s)		No
c Gift, grant, or capital contribution from related organization(s)	Yes	
d Loans or loan guarantees to or for related organization(s)		No
e Loans or loan guarantees by related organization(s)		No
f Dividends from related organization(s)		No
g Sale of assets to related organization(s)		No
h Purchase of assets from related organization(s)		No
i Exchange of assets with related organization(s)		No
j Lease of facilities, equipment, or other assets to related organization(s)	Yes	
k Lease of facilities, equipment, or other assets from related organization(s)	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		No
o Sharing of paid employees with related organization(s)	Yes	
p Reimbursement paid to related organization(s) for expenses	Yes	
q Reimbursement paid by related organization(s) for expenses	Yes	
r Other transfer of cash or property to related organization(s)		No
s Other transfer of cash or property from related organization(s)		No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) SILVERCREST SENIOR HOUSING DEVELOPMENT FUND CORPORATION	L	96,000	COST

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

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

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

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 11-2925535
Name: THE SILVERCREST CENTER FOR NURSING
 AND REHABILITATION

Form 990, Schedule R, Part II - 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	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-2773085	REAL ESTATE	NY	501(C)(3)	LINE 12A, I	NYP HOSPITAL		No
506 SIXTH STREET BROOKLYN, NY 11215 43-2015903	DENTAL SERVIC	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No
506 SIXTH STREET BROOKLYN, NY 11215 11-3441502	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No
506 SIXTH STREET BROOKLYN, NY 11215 11-3423162	RADIOLOGY	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No
56-45 MAIN STREET FLUSHING, NY 11355 11-2226870	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPQUEENS		No
1980 CROMPOND RD CORTLANDT MANOR, NY 10567 45-4644781	SUPPORT	NY	501(C)(3)	LINE 12B, II	WPHMS		No
535 E 70TH ST NEW YORK, NY 10021 13-1624135	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP FDN		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 82-2253311	INVESTMENT	NY	501(C)(3)	LINE 7	NYP FUND INC		No
1980 CROMPOND RD CORTLANDT MANOR, NY 10567 13-1740120	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP COMM PRO		No
506 SIXTH STREET BROOKLYN, NY 11215 46-2333282	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYNMETHOD		No
55 PALMER AVENUE BRONXVILLE, NY 10708 13-3415158	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPLAWRENCE		No
69 MAIN STREET TUCKAHOE, NY 10707 13-1740022	HEALTH CARE	NY	501(C)(3)	LINE 10	LAWRENCE CARE		No
55 PALMER AVENUE BRONXVILLE, NY 10708 26-4076297	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPLAWRENCE		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 11-3160901	COLLECTION	NY	501(C)(3)	LINE 12D, III-O	NYP SYS INC		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 11-3614596	FUND/SUPPORT	NY	501(C)(3)	LINE 12A, I	NYP HOSPITAL		No
56-45 MAIN STREET FLUSHING, NY 11355 45-4795032	REAL ESTATE	NY	501(C)(3)	LINE 12A, I	NYPQUEENS		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-4153668	SUPPORT ORG	NY	501(C)(3)	LINE 12A, I	N/A		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3160356	FUNDRAISING	NY	501(C)(3)	LINE 7	NYP FDN		No
506 SIXTH STREET BROOKLYN, NY 11215 11-1631796	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP COMM PRO		No
55 PALMER AVENUE BRONXVILLE, NY 10708 13-1740110	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP COMM PRO		No

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations							Section 512 (b)(13) controlled entity?	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g)		
						Yes	No	
56-45 MAIN STREET FLUSHING, NY 11355 11-1839362	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP COMM PRO		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3792361	SPONSOR	NY	501(C)(3)	LINE 12D, III-O	NYP FDN		No	
56-45 MAIN STREET FLUSHING, NY 11355 27-4719998	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPQUEENS		No	
506 SIXTH STREET BROOKLYN, NY 11215 46-2486539	HEALTH CARE	NY	501(C)(3)	LINE 12B, II	NYP SYS INC		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 47-2126668	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYP HOSPITAL		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 46-3951535	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYP HOSPITAL		No	
506 SIXTH STREET BROOKLYN, NY 11215 06-1160280	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 42-1591811	INACTIVE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-3564621	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-2843882	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-3362663	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-3124294	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-2843879	PATHOLOGY	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-3303499	PEDIATRICS	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
506 SIXTH STREET BROOKLYN, NY 11215 11-3231685	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	BKLYN METHOD		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 11-2964432	INACTIVE	NY	501(C)(3)	LINE 12A, I	NYP SYS INC		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3158496	REAL ESTATE	NY	501(C)(3)	LINE 12B, II	NYP FDN		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3158502	REAL ESTATE	NY	501(C)(3)	LINE 12B, II	NYP FDN		No	
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3160354	REAL ESTATE	NY	501(C)(3)	LINE 12B, II	NYP FDN		No	
144-45 87TH AVENUE BRIARWOOD, NY 11435 26-2894911	HOUSING	NY	501(C)(3)	LINE 10	SILVERCREST CENTER FOR NURSING AND REHAB	Yes		

Form 990, Schedule R, Part II - 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	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 11-3344692	HLTH INFO SVS	NY	501(C)(3)	LINE 12A, I	NYP HOSPITAL		No
1980 CROMPOND RD CORTLANDT MANOR, NY 10567 13-3307781	SUPPORT	NY	501(C)(3)	LINE 12A, I	NYPHVH HOS		No
55 PALMER AVENUE BRONXVILLE, NY 10708 81-2010760	FUNDRAISING	NY	501(C)(3)	LINE 12A, I	NYPLAWRENCE		No
56-45 MAIN STREET FLUSHING, NY 11355 11-2848858	EDUC&RESEARCH	NY	501(C)(3)	LINE 12A, I	NYPQUEENS		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 13-3957095	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP FDN		No
420 E 76TH STREET NEW YORK, NY 10021 13-3746997	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP SYS INC		No
525 E 68TH ST BOX 156 NEW YORK, NY 10065 11-1986351	HEALTH CARE	NY	501(C)(3)	LINE 3	NYP SYS INC		No
505 E 70TH STREET NEW YORK, NY 10021 13-3184198	HEALTH CARE	NY	501(C)(3)	LINE 4	NYP SYS INC		No
50 DAYTON LANE SUITE 202 PEEKSKILL, NY 10566 56-2662502	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPHVH HOS		No
55 PALMER AVENUE BRONXVILLE, NY 10708 82-1988737	HEALTH CARE	NY	501(C)(3)	LINE 12A, I	NYPLAWRENCE		No
1980 CROMPOND RD CORTLANDT MANOR, NY 10567 13-3420263	SUPPORT	NY	501(C)(3)	LINE 12A, I	NYP COMM PRO		No

Form 990, Schedule R, Part IV - Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) HARKNESS HALL CLUB INC 525 EAST 68TH STREET NEW YORK, NY 10065 13-3170488	INACTIVE	NY	NYP HOSPITAL	C					No
(1) LC SERVICES CORPORATION 55 PALMER AVENUE BRONXVILLE, NY 10708 13-3448332	MEDICAL EQUIP	NY	LAWRENCE CARE	C					No
(2) NEW YORK-PRESBYTERIAN GLOBAL INC 525 EAST 68TH STREET NEW YORK, NY 10065 80-0336716	INACTIVE	NY	NYP FOUNDATION	C					No
(3) NYP GLOBAL SERVICES INC 525 EAST 68TH STREET NEW YORK, NY 10065 13-3845935	INACTIVE	NY	NYP FUND INC	C					No
(4) NYP PROGRAMS INC 525 EAST 68TH STREET NEW YORK, NY 10065 47-5351503	HEALTHCARE	NY	NYP FOUNDATION	C					No
(5) NYP SERVICES INC 525 EAST 68TH STREET NEW YORK, NY 10065 06-1830524	INACTIVE	NY	NYP FOUNDATION	C					No
(6) NYP PROGRAMS INC 525 EAST 68TH STREET NEW YORK, NY 10065 47-5351503	HEALTHCARE	NY	NYP FOUNDATION	C					No
(7) MSO OF KINGS COUNTY LLC 506 SIXTH STREET BROOKLYN, NY 11215 12-2387333	EMPLOYEE STAFFING	NY	BROOKLYN METHODIST	C					No
(8) HUDSON VALLEY VENTURES INC 1980 CROMPOND ROAD CORTLANDT MANOR, NY 10567 11-3611982	REAL ESTATE	NY	WESTCHESTER PUTNAM	C					No
(9) AC VENTURES INC 1980 CROMPOND ROAD CORTLANDT MANOR, NY 10567 13-3758209	REAL ESTATE	NY	WESTCHESTER PUTNAM	C					No
(10) KNOWA VENTURES INC 1980 CROMPOND ROAD CORTLANDT MANOR, NY 10567 13-3845922	REAL ESTATE	NY	WESTCHESTER PUTNAM	C					No
(11) NETWORK INSURANCE COMPANY LTD PO BOX HM 1760 HAMILTON BD	REINSURANCE	BD	NYP SYSTEMS INC	C					No