

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

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

**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 \$ 58,129,139

**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.

|  |           |     |
|--|-----------|-----|
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)             | <b>3</b>  | 11  |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | <b>4</b>  | 5   |
| <b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)  | <b>5</b>  | 555 |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | <b>6</b>  | 13  |
| <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12         | <b>7a</b> | 0   |
| <b>b</b> Net unrelated business taxable income from Form 990-T, line 39                | <b>7b</b> | 0   |

|  | Prior Year | Current Year |
|--|------------|--------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                     | 182,768    | 1,241,269    |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                      | 57,741,829 | 56,207,745   |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                    | 83,412     | 23,939       |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)         | 643,616    | 570,052      |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 58,651,625 | 58,043,005   |

|   |            |            |
|---|------------|------------|
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)                  | 0          | 0          |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     | 0          | 0          |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 37,586,905 | 36,677,807 |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    | 0          | 0          |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0                      |            |            |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                      | 27,398,866 | 21,261,138 |
| <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)         | 64,985,771 | 57,938,945 |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                              | -6,334,146 | 104,060    |

|  | Beginning of Current Year | End of Year |
|--|---------------------------|-------------|
| <b>20</b> Total assets (Part X, line 16)                             | 30,396,754                | 31,292,839  |
| <b>21</b> Total liabilities (Part X, line 26)                        | 30,248,060                | 32,375,023  |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 | 148,694                   | -1,082,184  |

## 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: 2020-11-11  
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: 2020-11-08  
Check  if self-employed PTIN: P00543209  
Firm's name ▶ PKF O'CONNOR DAVIES LLP Firm's EIN ▶ 27-1728945  
Firm's address ▶ 500 MAMARONECK AVENUE HARRISON, NY 105281633 Phone no. (914) 381-8900

**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 ANDCONTINUED 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 \$ 51,585,487 including grants of \$ ) (Revenue \$ 56,207,745 )

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 ▶ 51,585,487

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

|            |   | Yes        | No  |
|------------|---|------------|-----|
| <b>22</b>  | 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 . . . . .   | <b>22</b>  | No  |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .  | <b>23</b>  | Yes |
| <b>24a</b> | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .  | <b>24a</b> | No  |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   | <b>24b</b> |     |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  | <b>24c</b> |     |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   | <b>24d</b> |     |
| <b>25a</b> | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .   | <b>25a</b> | No  |
| <b>b</b>   | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .   | <b>25b</b> | No  |
| <b>26</b>  | Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II . . . . .   | <b>26</b>  | No  |
| <b>27</b>  | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . . | <b>27</b>  | No  |
| <b>28</b>  | 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):   |            |     |
| <b>a</b>   | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV . . . . .  | <b>28a</b> | No  |
| <b>b</b>   | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV . . . . .   | <b>28b</b> | No  |
| <b>c</b>   | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV . . . . .   | <b>28c</b> | No  |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .  | <b>29</b>  | No  |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .  | <b>30</b>  | No  |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .  | <b>31</b>  | No  |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .  | <b>32</b>  | No  |
| <b>33</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .  | <b>33</b>  | No  |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .  | <b>34</b>  | Yes |
| <b>35a</b> | Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | <b>35a</b> | Yes |
| <b>b</b>   | If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .   | <b>35b</b> | Yes |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .   | <b>36</b>  | No  |
| <b>37</b>  | 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? If "Yes," complete Schedule R, Part VI . . . . .   | <b>37</b>  | No  |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O. . . . .  | <b>38</b>  | 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 |
|-----------|--|-----------|----|
| <b>1a</b> | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .   | <b>1a</b> | 28 |
| <b>b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .  | <b>1b</b> | 0  |
| <b>c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . . | <b>1c</b> |    |



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 5 main rows and 3 sub-columns (1a, 1b, and Yes/No). Row 1a: 11 members. Row 1b: 5 independent members. Rows 2-9: Various governance questions with Yes/No responses.

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

Table with 16 rows and 3 columns (10a-16b, Yes, No). Rows 10a-16b: Questions about local chapters, policies, conflict of interest, whistleblower policy, document retention, compensation, and joint ventures.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed: NY
18 Section 6104 requires an organization to make its 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.
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 PRESIDENTCFO 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.

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

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

| (A)<br>Name and title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) JACKLYN MUCARIA<br>TRUSTEE                                  | 1.00<br>59.00  | X   |                       |         |              |                              |        | 0  | 1,450,657   | 72,031  |
| (2) GARY J ZUAR<br>CHAIRMAN                                     | 1.00<br>59.00  | X   |                       | X       |              |                              |        | 0  | 1,358,810   | 79,367  |
| (3) MICHAEL J FOSINA<br>TRUSTEE                                 | 1.00<br>59.00  | X   |                       |         |              |                              |        | 0  | 815,424   | 79,748  |
| (4) KEVIN J WARD CPA<br>TREASURER                               | 3.00<br>57.00  |   |                       | X       |              |                              |        | 0  | 600,764   | 78,947  |
| (5) BURAK MALATYALI<br>TRUSTEE                                  | 1.00<br>59.00  | X   |                       |         |              |                              |        | 0  | 570,970   | 78,595  |
| (6) WILLIAM P WISSEMAN ESQ<br>SR. BP/ GEN COUNS/SECRETARY       | 2.00<br>58.00  |   |                       | X       |              |                              |        | 0  | 460,215   | 71,943  |
| (7) KATHLEEN M BURKE ESQ<br>TRUSTEE                             | 1.00<br>59.00  | X   |                       |         |              |                              |        | 0  | 438,615   | 48,006  |
| (8) MICHAEL TRETOLA FACHE<br>PRESIDENT/CEO                      | 50.00<br>10.00   |   |                       | X       |              |                              |        | 391,806  | 0   | 24,632  |
| (9) ELIAS M NEMNOM<br>VP/CFO                                    | 59.00<br>1.00  |   |                       | X       |              |                              |        | 333,084  | 0   | 46,356  |
| (10) DANIEL M RUSSO MD<br>VP/CHIEF MEDICAL OFFICER              | 60.00<br>1.00  |   |                       |         | X            |                              |        | 335,473  | 0   | 25,571  |
| (11) MICHELLE YUEN<br>ASSISTANT SECRETARY                       | 1.00<br>59.00  |   |                       | X       |              |                              |        | 0  | 247,802   | 50,963  |
| (12) NATASHA ELIE-LOUISSAINT LNHA<br>VP/CHIEF OPERATING OFFICER | 55.00<br>5.00  |   |                       |         |              | X                            |        | 232,600  | 0   | 27,435  |
| (13) MARGARET MAXWELL-WELLINGTON<br>DIRECTOR OF NURSING         | 60.00<br>1.00  |   |                       |         |              | X                            |        | 180,299  | 0   | 38,933  |
| (14) KAREN DIKEMAN<br>AVP REHABILITATION                        | 60.00<br>1.00  |   |                       |         |              | X                            |        | 147,640  | 0   | 38,130  |
| (15) DENISE LAWSON<br>DR. OF PERFORMANCE IMPROVEMENT            | 60.00<br>1.00  |   |                       |         |              | X                            |        | 144,676  | 0   | 31,247  |
| (16) PEACHES SMITH-GRINION<br>EDUCATOR                          | 60.00<br>1.00  |   |                       |         |              | X                            |        | 124,714  | 0   | 5,758   |
| (17) STEPHEN S MILLS FACHE<br>VICE CHAIRMAN                     | 10.00<br>50.00   | X   |                       | X       |              |                              |        | 0  | 114,509   | 0   |

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

| (A)<br>Name and title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |         |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|---------|
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |         |
| (18) ALEXANDER DIPAOLO CPA<br>TRUSTEE/CHAIRMAN OF AUDIT         | 4.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |         |
| (19) REGINA PERGUGGI EDD<br>TRUSTEE                             | 1.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |         |
| (20) ANNE ALEXIS COTE TAYLOR<br>TRUSTEE                         | 3.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |         |
| (21) FRANK CORIGLIANO<br>TRUSTEE                                | 1.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |         |
| (22) CESAR PEREZ<br>TRUSTEE                                     | 1.00   | X   |                       |         |              |                              |        | 0  | 0   | 0   |         |
| <b>1b Sub-Total</b>   |  |   |                       |         |              |                              |        |  |   |   |         |
| <b>1c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              |                              |        |  |   |   |         |
| <b>1d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              |                              |        | 1,890,292  | 6,057,766   |   | 797,662 |

|          |  |  |  |  |
|----------|--|--|--|--|
| <b>2</b> | Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 62 |  |  |  |
|----------|--|--|--|--|

|  | Yes | No |
|--|-----|----|
| <b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  |     | No |
| <b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | Yes |    |
| <b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       |     | 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)<br>Name and business address   | (B)<br>Description of services        | (C)<br>Compensation |
|--|---------------------------------------|---------------------|
| MORRISON MANAGEMENT<br>400 NORTHRIDGE RD STE 600<br>SANDYS SPRINGS, GA 30350         | FOOD SERVICES                         | 4,094,136           |
| AFFINITY REHABILITATION LLP<br>10600 YORK ROAD SUITE 10<br>COCKEYSVILLE, MD 21030    | NURSING SERVICES                      | 331,604             |
| QUALITY MEDICAL GROUP<br>50 RANDOLPH RD A2<br>SOMERSET, NJ 08873                     | MEDICAL EQUIPMENT SERVICE AND REPAIRS | 124,931             |
| PARADIGM HEALTH GROUP LLC<br>2 INTERNATIONAL DRIVE SUITE 305<br>PORTSMOUTH, NH 03801 | NURSING SERVICES                      | 110,153             |

|          |  |  |
|----------|--|--|
| <b>2</b> | Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 4 |  |
|----------|--|--|



**Part VIII Statement of Revenue**

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

|   |  |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512 - 514 |  |
|---|--|---|----------------------|--|---|--|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b>                 | <b>1a</b> Federated campaigns . . . . .  | <b>1a</b>   |                      |  |   |  |  |
|   | <b>b</b> Membership dues . . . . .   | <b>1b</b>   |                      |  |   |  |  |
|   | <b>c</b> Fundraising events . . . . .  | <b>1c</b>   | 116,865              |  |   |  |  |
|   | <b>d</b> Related organizations . . . . .   | <b>1d</b>   |                      |  |   |  |  |
|   | <b>e</b> Government grants (contributions)   | <b>1e</b>   | 1,104,404            |  |   |  |  |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above  | <b>1f</b>   | 20,000               |  |   |  |  |
|   | <b>g</b> Noncash contributions included in lines 1a - 1f:\$  | <b>1g</b>   |                      |  |   |  |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . .  |   |                      | 1,241,269  |   |  |  |
| <b>Program Service Revenue</b>  |  | Business Code   |                      |  |   |  |  |
|   | <b>2a</b> MEDICAID   | 623000  | 42,903,159           | 42,903,159   |   |  |  |
|   | <b>b</b> MEDICARE  | 623000  | 8,340,413            | 8,340,413  |   |  |  |
|   | <b>c</b> PRIVATE, PATIENT, AND OTHER   | 623000  | 4,884,173            | 4,884,173  |   |  |  |
|   | <b>d</b> RENTAL INCOME FROM AFFILIATE  | 623000  | 80,000               | 80,000   |   |  |  |
|   | <b>e</b>   |   |                      |  |   |  |  |
|   | <b>f</b> All other program service revenue.  |   |                      |  |   |  |  |
| <b>g Total.</b> Add lines 2a-2f. . . . .                                      |  | 56,207,745  |                      |  |   |  |  |
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .  |   | 23,939               |  |   | 23,939   |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . .  |   |                      |  |   |  |  |
|   | <b>5</b> Royalties . . . . .   |   |                      |  |   |  |  |
|   | <b>6a</b> Gross rents  | (i) Real  |                      |  |   |  |  |
|   |  | (ii) Personal   |                      |  |   |  |  |
|   |  | <b>b</b> Less: rental expenses                        |                      |  |   |  |  |
|   |  | <b>c</b> Rental income or (loss)                      |                      |  |   |  |  |
|   | <b>d</b> Net rental income or (loss) . . . . .   |   |                      |  |   |  |  |
|   | <b>7a</b> Gross amount from sales of assets other than inventory   | (i) Securities  |                      |  |   |  |  |
|   |  | (ii) Other  |                      |  |   |  |  |
|   |  | <b>b</b> Less: cost or other basis and sales expenses |                      |  |   |  |  |
|   |  | <b>c</b> Gain or (loss)                               |                      |  |   |  |  |
|   | <b>d</b> Net gain or (loss) . . . . .  |   |                      |  |   |  |  |
|   | <b>8a</b> Gross income from fundraising events (not including \$ 116,865 of contributions reported on line 1c). See Part IV, line 18 . . . . . |   |                      |  |   |  |  |
|   |  | <b>b</b> Less: direct expenses . . . . .              |                      | 86,134   |   |  |  |
| <b>c</b> Net income or (loss) from fundraising events . . . . .               |  |   |                      | -68,734  |   | -68,734  |  |
| <b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . . |  |   |                      |  |   |  |  |
|   | <b>b</b> Less: direct expenses . . . . .   |   |                      |  |   |  |  |
|   | <b>c</b> Net income or (loss) from gaming activities . . . . .   |   |                      |  |   |  |  |
| <b>10a</b> Gross sales of inventory, less returns and allowances . . . . .    |  |   |                      |  |   |  |  |
|   | <b>b</b> Less: cost of goods sold . . . . .  |   |                      |  |   |  |  |
|   | <b>c</b> Net income or (loss) from sales of inventory . . . . .  |   |                      |  |   |  |  |
| Miscellaneous Revenue   | Business Code  |   |                      |  |   |  |  |
| <b>11a</b> CAFETERIA INCOME   | 900099   | 291,597   |                      |  | 291,597                                 |  |  |
| <b>b</b> MANAGEMENT FEES  | 900099   | 221,000   |                      |  | 221,000                                 |  |  |
| <b>c</b> RECOVERY OF BAD DEBT   | 900099   | 69,061  |                      |  | 69,061                                  |  |  |
| <b>d</b> All other revenue . . . . .  |  | 57,128  |                      |  | 57,128                                  |  |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .                                   |  | 638,786   |                      |  |   |  |  |
| <b>12 Total revenue.</b> See instructions . . . . .                           |  | 58,043,005  | 56,207,745           | 0  | 593,991                                 |  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .   |                              |  |   |                                    |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .  |                              |  |   |                                    |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .  |                              |  |   |                                    |
| <b>4</b> Benefits paid to or for members . . . . .  |                              |  |   |                                    |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .   | 1,156,922                    | 381,784                                | 775,138                                       |                                    |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                              |  |   |                                    |
| <b>7</b> Other salaries and wages . . . . .   | 24,421,294                   | 23,455,908                             | 965,386                                       |                                    |
| <b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .  | 2,732,649                    | 2,587,218                              | 145,431                                       |                                    |
| <b>9</b> Other employee benefits . . . . .  | 5,969,688                    | 5,581,283                              | 388,405                                       |                                    |
| <b>10</b> Payroll taxes . . . . .   | 2,397,254                    | 2,234,185                              | 163,069                                       |                                    |
| <b>11</b> Fees for services (non-employees):  |                              |  |   |                                    |
| <b>a</b> Management . . . . .   |                              |  |   |                                    |
| <b>b</b> Legal . . . . .  | 230,118                      |  | 230,118                                       |                                    |
| <b>c</b> Accounting . . . . .   | 103,060                      |  | 103,060                                       |                                    |
| <b>d</b> Lobbying . . . . .   | 6,149                        |  | 6,149   |                                    |
| <b>e</b> Professional fundraising services. See Part IV, line 17  |                              |  |   |                                    |
| <b>f</b> Investment management fees . . . . .   | 4,174                        |  | 4,174   |                                    |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   | 7,400,933                    | 5,660,666                              | 1,740,267                                     |                                    |
| <b>12</b> Advertising and promotion . . . . .   | 3,158                        |  | 3,158   |                                    |
| <b>13</b> Office expenses . . . . .   | 1,518,190                    | 1,178,211                              | 339,979                                       |                                    |
| <b>14</b> Information technology . . . . .  | 75,490                       | 952                                    | 74,538  |                                    |
| <b>15</b> Royalties . . . . .   |                              |  |   |                                    |
| <b>16</b> Occupancy . . . . .   | 871,853                      | 816,933                                | 54,920  |                                    |
| <b>17</b> Travel . . . . .  |                              |  |   |                                    |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                              |  |   |                                    |
| <b>19</b> Conferences, conventions, and meetings . . . . .  | 26,903                       | 200                                    | 26,703  |                                    |
| <b>20</b> Interest . . . . .  | 149,230                      |  | 149,230                                       |                                    |
| <b>21</b> Payments to affiliates . . . . .  |                              |  |   |                                    |
| <b>22</b> Depreciation, depletion, and amortization . . . . .   | 1,620,775                    | 1,568,397                              | 52,378  |                                    |
| <b>23</b> Insurance . . . . .   | 1,092,358                    |  | 1,092,358                                     |                                    |
| <b>24</b> 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.)                                       |                              |  |   |                                    |
| <b>a</b> NYS CASH RECEIPTS ASSES  | 3,318,950                    | 3,318,950                              |   |                                    |
| <b>b</b> MEDICATIONS AND MEDICAL  | 3,210,691                    | 3,210,691                              |   |                                    |
| <b>c</b> OTHER DIRECT EXPENSES  | 1,402,070                    | 1,363,073                              | 38,997  |                                    |
| <b>d</b> REPAIRS AND MAINTENANCE  | 227,036                      | 227,036                                |   |                                    |
| <b>e</b> All other expenses   |                              |  |   |                                    |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 57,938,945                   | 51,585,487                             | 6,353,458                                     | 0                                  |
| <b>26</b> 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)<br>Beginning of year |            | (B)<br>End of year |
|---|--|--------------------------|------------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 1,940                    | <b>1</b>   | 6,507              |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 2,941,079                | <b>2</b>   | 2,237,832          |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                          | <b>3</b>   |                    |
|   | <b>4</b> Accounts receivable, net . . . . .  | 8,439,761                | <b>4</b>   | 6,323,977          |
|   | <b>5</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . .  |                          | <b>5</b>   |                    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .   |                          | <b>6</b>   |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                          | <b>7</b>   |                    |
|   | <b>8</b> Inventories for sale or use . . . . .   | 51,150                   | <b>8</b>   | 81,302             |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   | 147,639                  | <b>9</b>   | 169,001            |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | 60,666,657               |            |                    |
|   | <b>b</b> Less: accumulated depreciation  | 45,020,628               |            |                    |
|   |  | 14,189,033               | <b>10c</b> | 15,646,029         |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                          | <b>11</b>  |                    |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                          | <b>12</b>  |                    |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                          | <b>13</b>  |                    |
|   | <b>14</b> Intangible assets . . . . .  |                          | <b>14</b>  |                    |
| <b>15</b> Other assets. See Part IV, line 11 . . . . .                        | 4,626,152  | <b>15</b>                | 6,828,191  |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 30,396,754   | <b>16</b>                | 31,292,839 |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 10,591,930               | <b>17</b>  | 7,544,283          |
|   | <b>18</b> Grants payable . . . . .   |                          | <b>18</b>  |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                          | <b>19</b>  |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  | 13,737,015               | <b>20</b>  |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  | 317,960                  | <b>21</b>  | 221,727            |
|   | <b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons . . . . . |                          | <b>22</b>  |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   | 961,968                  | <b>23</b>  | 17,383,840         |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                          | <b>24</b>  |                    |
|   | <b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D  | 4,639,187                | <b>25</b>  | 7,225,173          |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 30,248,060               | <b>26</b>  | 32,375,023         |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>   |                          |            |                    |
|   | <b>27</b> Net assets without donor restrictions . . . . .  | 123,686                  | <b>27</b>  | -1,102,184         |
|   | <b>28</b> Net assets with donor restrictions . . . . .   | 25,008                   | <b>28</b>  | 20,000             |
|   | <b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>  |                          |            |                    |
|   | <b>29</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>29</b>  |                    |
|   | <b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                          | <b>30</b>  |                    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds   |                          | <b>31</b>  |                    |
| <b>32</b> Total net assets or fund balances . . . . .                         | 148,694  | <b>32</b>                | -1,082,184 |                    |
| <b>33</b> Total liabilities and net assets/fund balances . . . . .            | 30,396,754   | <b>33</b>                | 31,292,839 |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |            |
|-----------|--|-----------|------------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 58,043,005 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 57,938,945 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | 104,060    |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 148,694    |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |            |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |            |
| <b>7</b>  | Investment expenses  | <b>7</b>  |            |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |            |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  | -1,334,938 |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | -1,082,184 |

**Part XII Financial Statements and Reporting**

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

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

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | No |
| <b>2b</b> | Yes |    |
| <b>2c</b> | Yes |    |
| <b>3a</b> |     | No |
| <b>3b</b> |     |    |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 11-2925535

**Name:** THE SILVERCREST CENTER FOR NURSING  
AND REHABILITATION

Form 990 (2019)

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### Form 990, Part III, Line 4a:

SCNR 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 2019, WE HAD 1,138 ADMISSIONS AND DISCHARGED 1,126 RESIDENTS BACK TO THEIR HOMES. WE RENDERED A TOTAL OF 110,137 DAYS OF RESIDENT CARE.

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

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2019**  
**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 |   |   |
|                                    |          |  |   |    |   |   |
| <b>Total</b>                       |          |  |   |    |   |   |

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

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

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .  |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge..  |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3   |          |          |          |          |          |           |
| <b>5</b> 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). . . |          |          |          |          |          |           |
| <b>6 Public support.</b> Subtract line 5 from line 4.   |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2015 | (b) 2016 | (c) 2017 | (d) 2018 | (e) 2019  | (f) Total |
|---|----------|----------|----------|----------|-----------|-----------|
| <b>7</b> Amounts from line 4. . .   |          |          |          |          |           |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .  |          |          |          |          |           |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on. . .  |          |          |          |          |           |           |
| <b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .  |          |          |          |          |           |           |
| <b>11 Total support.</b> Add lines 7 through 10   |          |          |          |          |           |           |
| <b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .   |          |          |          |          | <b>12</b> |           |
| <b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/> |          |          |          |          |           |           |

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

|   |           |  |
|---|-----------|--|
| <b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) . . . . .  | <b>14</b> |  |
| <b>15</b> Public support percentage for 2018 Schedule A, Part II, line 14 . . . . .   | <b>15</b> |  |
| <b>16a 33 1/3% support test—2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>   |           |  |
| <b>b 33 1/3% support test—2018.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>  |           |  |
| <b>17a 10%-facts-and-circumstances test—2019.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>    |           |  |
| <b>b 10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/> |           |  |
| <b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>   |           |  |

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

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

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2015   | (b) 2016   | (c) 2017   | (d) 2018   | (e) 2019   | (f) Total   |
|---|------------|------------|------------|------------|------------|-------------|
| <b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")   | 2,138,660  | 188,322    | 910,810    | 182,768    | 1,241,269  | 4,661,829   |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 53,290,471 | 55,070,191 | 56,204,062 | 57,741,829 | 56,207,745 | 278,514,298 |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |            |            |            |            |            |             |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |            |            |            |            |            |             |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |            |            |            |            |            |             |
| <b>6 Total.</b> Add lines 1 through 5   | 55,429,131 | 55,258,513 | 57,114,872 | 57,924,597 | 57,449,014 | 283,176,127 |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  | 25,000     | 28,541     | 493        | 28,508     | 20,250     | 102,792     |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.          |            |            |            |            |            | 0           |
| <b>c</b> Add lines 7a and 7b.   | 25,000     | 28,541     | 493        | 28,508     | 20,250     | 102,792     |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |            |            |            |            |            | 283,073,335 |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ▶  | (a) 2015   | (b) 2016   | (c) 2017   | (d) 2018   | (e) 2019   | (f) Total   |
|---|------------|------------|------------|------------|------------|-------------|
| <b>9</b> Amounts from line 6.   | 55,429,131 | 55,258,513 | 57,114,872 | 57,924,597 | 57,449,014 | 283,176,127 |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 106,515    | 29,259     | 43,520     | 83,412     | 23,939     | 286,645     |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.                         |            |            |            |            |            |             |
| <b>c</b> Add lines 10a and 10b.   | 106,515    | 29,259     | 43,520     | 83,412     | 23,939     | 286,645     |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.    |            |            |            |            |            |             |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                 | 654,117    | 645,270    | 680,549    | 667,979    | 638,786    | 3,286,701   |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  | 56,189,763 | 55,933,042 | 57,838,941 | 58,675,988 | 58,111,739 | 286,749,473 |

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

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

|  |           |          |
|--|-----------|----------|
| <b>15</b> Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> | 98.720 % |
| <b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15                      | <b>16</b> | 98.690 % |

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

|   |           |         |
|---|-----------|---------|
| <b>17</b> Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> | 0.100 % |
| <b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17                        | <b>18</b> | 0.130 % |

**19a 33 1/3% support tests—2019.** 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—2018.** 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 |
|------------|--|-----|----|
| <b>1</b>   | Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>   |     |    |
|            | <b>1</b>   |     |    |
| <b>2</b>   | Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>  |     |    |
|            | <b>2</b>   |     |    |
| <b>3a</b>  | Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>   |     |    |
|            | <b>3a</b>  |     |    |
| <b>b</b>   | Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>  |     |    |
|            | <b>3b</b>  |     |    |
| <b>c</b>   | Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>   |     |    |
|            | <b>3c</b>  |     |    |
| <b>4a</b>  | Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>   |     |    |
|            | <b>4a</b>  |     |    |
| <b>b</b>   | Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>   |     |    |
|            | <b>4b</b>  |     |    |
| <b>c</b>   | Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>  |     |    |
|            | <b>4c</b>  |     |    |
| <b>5a</b>  | Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> |     |    |
|            | <b>5a</b>  |     |    |
| <b>b</b>   | <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   |     |    |
|            | <b>5b</b>  |     |    |
| <b>c</b>   | <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  |     |    |
|            | <b>5c</b>  |     |    |
| <b>6</b>   | Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
|            | <b>6</b>   |     |    |
| <b>7</b>   | Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  |     |    |
|            | <b>7</b>   |     |    |
| <b>8</b>   | Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>   |     |    |
|            | <b>8</b>   |     |    |
| <b>9a</b>  | Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
|            | <b>9a</b>  |     |    |
| <b>b</b>   | Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>   |     |    |
|            | <b>9b</b>  |     |    |
| <b>c</b>   | Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>  |     |    |
|            | <b>9c</b>  |     |    |
| <b>10a</b> | Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>   |     |    |
|            | <b>10a</b>   |     |    |
| <b>b</b>   | Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>  |     |    |
|            | <b>10b</b>   |     |    |

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

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

| <b>Section A - Adjusted Net Income</b>  |  | (A) Prior Year | (B) Current Year<br>(optional) |
|---|--|----------------|--------------------------------|
| <b>1</b>                                | Net short-term capital gain  | <b>1</b>       |                                |
| <b>2</b>                                | Recoveries of prior-year distributions   | <b>2</b>       |                                |
| <b>3</b>                                | Other gross income (see instructions)  | <b>3</b>       |                                |
| <b>4</b>                                | Add lines 1 through 3  | <b>4</b>       |                                |
| <b>5</b>                                | Depreciation and depletion   | <b>5</b>       |                                |
| <b>6</b>                                | 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) | <b>6</b>       |                                |
| <b>7</b>                                | Other expenses (see instructions)  | <b>7</b>       |                                |
| <b>8</b>                                | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | <b>8</b>       |                                |
| <b>Section B - Minimum Asset Amount</b> |  | (A) Prior Year | (B) Current Year<br>(optional) |
| <b>1</b>                                | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):  | <b>1</b>       |                                |
| <b>a</b>                                | Average monthly value of securities  | <b>1a</b>      |                                |
| <b>b</b>                                | Average monthly cash balances  | <b>1b</b>      |                                |
| <b>c</b>                                | Fair market value of other non-exempt-use assets   | <b>1c</b>      |                                |
| <b>d</b>                                | <b>Total</b> (add lines 1a, 1b, and 1c)  | <b>1d</b>      |                                |
| <b>e</b>                                | <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):  |                |                                |
| <b>2</b>                                | Acquisition indebtedness applicable to non-exempt use assets   | <b>2</b>       |                                |
| <b>3</b>                                | Subtract line 2 from line 1d   | <b>3</b>       |                                |
| <b>4</b>                                | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).  | <b>4</b>       |                                |
| <b>5</b>                                | Net value of non-exempt-use assets (subtract line 4 from line 3)   | <b>5</b>       |                                |
| <b>6</b>                                | Multiply line 5 by .035  | <b>6</b>       |                                |
| <b>7</b>                                | Recoveries of prior-year distributions   | <b>7</b>       |                                |
| <b>8</b>                                | <b>Minimum Asset Amount</b> (add line 7 to line 6)   | <b>8</b>       |                                |
| <b>Section C - Distributable Amount</b> |  |                | Current Year                   |
| <b>1</b>                                | Adjusted net income for prior year (from Section A, line 8, Column A)  | <b>1</b>       |                                |
| <b>2</b>                                | Enter 85% of line 1  | <b>2</b>       |                                |
| <b>3</b>                                | Minimum asset amount for prior year (from Section B, line 8, Column A)   | <b>3</b>       |                                |
| <b>4</b>                                | Enter greater of line 2 or line 3  | <b>4</b>       |                                |
| <b>5</b>                                | Income tax imposed in prior year   | <b>5</b>       |                                |
| <b>6</b>                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)   | <b>6</b>       |                                |
| <b>7</b>                                | <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)

| <b>Section D - Distributions</b>   | <b>Current Year</b> |
|--|---------------------|
| <b>1</b> Amounts paid to supported organizations to accomplish exempt purposes   |                     |
| <b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity             |                     |
| <b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations   |                     |
| <b>4</b> Amounts paid to acquire exempt-use assets   |                     |
| <b>5</b> Qualified set-aside amounts (prior IRS approval required)   |                     |
| <b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions   |                     |
| <b>7 Total annual distributions.</b> Add lines 1 through 6.  |                     |
| <b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions |                     |
| <b>9</b> Distributable amount for 2019 from Section C, line 6  |                     |
| <b>10</b> Line 8 amount divided by Line 9 amount   |                     |

| <b>Section E - Distribution Allocations</b><br>(see instructions)  | <b>(i)</b><br><b>Excess Distributions</b> | <b>(ii)</b><br><b>Underdistributions</b><br><b>Pre-2019</b> | <b>(iii)</b><br><b>Distributable</b><br><b>Amount for 2019</b> |
|--|---|---|--|
| <b>1</b> Distributable amount for 2019 from Section C, line 6  |   |   |  |
| <b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required-- explain in <b>Part VI</b> ). See instructions.   |   |   |  |
| <b>3</b> Excess distributions carryover, if any, to 2019:  |   |   |  |
| <b>a</b> From 2014. . . . .  |   |   |  |
| <b>b</b> From 2015. . . . .  |   |   |  |
| <b>c</b> From 2016. . . . .  |   |   |  |
| <b>d</b> From 2017. . . . .  |   |   |  |
| <b>e</b> From 2018. . . . .  |   |   |  |
| <b>f Total</b> of lines 3a through e   |   |   |  |
| <b>g</b> Applied to underdistributions of prior years  |   |   |  |
| <b>h</b> Applied to 2019 distributable amount  |   |   |  |
| <b>i</b> Carryover from 2014 not applied (see instructions)  |   |   |  |
| <b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |   |   |  |
| <b>4</b> Distributions for 2019 from Section D, line 7:  |   |   |  |
| \$   |   |   |  |
| <b>a</b> Applied to underdistributions of prior years  |   |   |  |
| <b>b</b> Applied to 2019 distributable amount  |   |   |  |
| <b>c</b> Remainder. Subtract lines 4a and 4b from 4.   |   |   |  |
| <b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions. |   |   |  |
| <b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in <b>Part VI</b> . See instructions.                        |   |   |  |
| <b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.  |   |   |  |
| <b>8</b> Breakdown of line 7:  |   |   |  |
| <b>a</b> Excess from 2015. . . . .   |   |   |  |
| <b>b</b> Excess from 2016. . . . .   |   |   |  |
| <b>c</b> Excess from 2017. . . . .   |   |   |  |
| <b>d</b> Excess from 2018. . . . .   |   |   |  |
| <b>e</b> Excess from 2019. . . . .   |   |   |  |

**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).

|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
|-------------------------------------|

### 990 Schedule A, Supplemental Information

| Return Reference  | Explanation  |
|---|--|
| SCHEDULE A, PART III, LINE 12,<br>EXPLANATION OF OTHER<br>INCOME: | CAFETERIA - 2015 AMOUNT: \$ 241,821. 2016 AMOUNT: \$ 297,438. 2017 AMOUNT: \$ 327,866. 2018 A<br>MOUNT: \$ 288,687. 2019 AMOUNT: \$ 291,597. MANAGEMENT FEES - 2015 AMOUNT: \$ 221,000. 2016 A<br>MOUNT: \$ 221,000. 2017 AMOUNT: \$ 221,000. 2018 AMOUNT: \$ 221,000. 2019 AMOUNT: \$ 221,000.<br>OTHER REVENUE - 2015 AMOUNT: \$ 25,132. 2016 AMOUNT: \$ 7,833. 2017 AMOUNT: \$ 9,764. 2018 AM<br>OUNT: \$ 8,817. VENDING AND MISC - 2015 AMOUNT: \$ 15,930. 2016 AMOUNT: \$ 2,257. 2017 AMOUNT<br>: \$ 28,817. 2018 AMOUNT: \$ 95,246. 2019 AMOUNT: \$ 48,190. REBATES - 2015 AMOUNT: \$ 91,403.<br>2016 AMOUNT: \$ 68,200. 2017 AMOUNT: \$ 65,825. 2018 AMOUNT: \$ 33,383. REFUNDS - 2015 AMOUN<br>T: \$ 37,523. 2016 AMOUNT: \$ 8,198. 2017 AMOUNT: \$ 10,740. 2018 AMOUNT: \$ 2,950. MEDICAL RE<br>CORDS - 2015 AMOUNT: \$ 21,308. 2016 AMOUNT: \$ 40,344. 2017 AMOUNT: \$ 16,537. 2018 AMOUNT:<br>\$ 17,896. INSURANCE CLAIMS - 2019 AMOUNT: \$ 8,938. RECOVERY OF BAD DEBT - 2019 AMOUNT: \$ 6<br>9,061. |

**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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
  
**2019**  
**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<br>THE SILVERCREST CENTER FOR NURSING AND REHABILITATION | Employer identification number<br>11-2925535 |
|---|--|

**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-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 |
| <b>1</b> 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: |     |    |        |
| <b>a</b> Volunteers? .....   |     | No |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....  |     | No |        |
| <b>c</b> Media advertisements? .....   |     | No |        |
| <b>d</b> Mailings to members, legislators, or the public? .....  |     | No |        |
| <b>e</b> Publications, or published or broadcast statements? .....   |     | No |        |
| <b>f</b> Grants to other organizations for lobbying purposes? .....  |     | No |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body? .....   |     | No |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....   |     | No |        |
| <b>i</b> Other activities? .....   | Yes |    | 6,149  |
| <b>j</b> Total. Add lines 1c through 1i .....  |     |    | 6,149  |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? .....  |     | No |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912 .....   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912 .....  |     |    |        |
| <b>d</b> 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 |
|--|----------|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members? .....                      | <b>1</b> |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....                 | <b>2</b> |    |
| <b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year? ..... | <b>3</b> |    |

**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."**

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members .....   | <b>1</b>  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |           |  |
| <b>a</b> Current year .....   | <b>2a</b> |  |
| <b>b</b> Carryover from last year .....   | <b>2b</b> |  |
| <b>c</b> Total .....  | <b>2c</b> |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .  | <b>3</b>  |  |
| <b>4</b> 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? ..... | <b>4</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions) .....   | <b>5</b>  |  |

**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

OMB No. 1545-0047  
**2019**  
**Open to Public Inspection**

▶ 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](http://www.irs.gov/Form990) for instructions and the latest information.

**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? . . . . .  Yes  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? . . . . .  Yes  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:

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

|           | Amount |
|-----------|--------|
| <b>1c</b> |        |
| <b>1d</b> |        |
| <b>1e</b> |        |
| <b>1f</b> |        |

- 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 |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses               |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> 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 . . . . .
- (ii)** related organizations . . . . .

|               | Yes | No |
|---------------|-----|----|
| <b>3a(i)</b>  |     |    |
| <b>3a(ii)</b> |     |    |
| <b>3b</b>     |     |    |

**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 |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| <b>1a</b> Land . . . . .   |                                      | 1,713,566                       |                              | 1,713,566      |
| <b>b</b> Buildings . . . . .   |                                      | 33,375,667                      | 24,959,569                   | 8,416,098      |
| <b>c</b> Leasehold improvements  |                                      |                                 |                              |                |
| <b>d</b> Equipment . . . . .   |                                      | 24,831,648                      | 19,343,662                   | 5,487,986      |
| <b>e</b> Other . . . . .   |                                      | 745,776                         | 717,397                      | 28,379         |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶ |                                      |                                 |                              | 15,646,029     |

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

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

| (a) Description  | (b) Book value |
|--|----------------|
| (1) RESIDENT TRUST FUNDS   | 235,324        |
| (2) DUE FROM RELATED ORGANIZATIONS                                       | 1,483,012      |
| (3) OTHER LONG TERM ASSETS   | 2,246,000      |
| (4) DUE FROM THIRD PARTIES   | 2,199,348      |
| (5) WORKERS COMPENSATION   | 664,507        |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 15.) | 6,828,191      |

**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   |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col.(B) line 25.) | 7,225,173      |

**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.

|          |  |           |           |            |
|----------|--|-----------|-----------|------------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                       |           | <b>1</b>  | 58,651,102 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12:                                      |           |           |            |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .   | <b>2a</b> |           |            |
| <b>b</b> | Donated services and use of facilities . . . . .   | <b>2b</b> |           |            |
| <b>c</b> | Recoveries of prior year grants . . . . .  | <b>2c</b> |           |            |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .   | <b>2d</b> | 773,158   |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  |           | <b>2e</b> | 773,158    |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   |           | <b>3</b>  | 57,877,944 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line 1:                                     |           |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |           |            |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .   | <b>4b</b> | 165,061   |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  |           | <b>4c</b> | 165,061    |
| <b>5</b> | Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . . |           | <b>5</b>  | 58,043,005 |

**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.

|          |   |           |           |            |
|----------|---|-----------|-----------|------------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                      |           | <b>1</b>  | 60,290,335 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25:   |           |           |            |
| <b>a</b> | Donated services and use of facilities . . . . .  | <b>2a</b> |           |            |
| <b>b</b> | Prior year adjustments . . . . .  | <b>2b</b> |           |            |
| <b>c</b> | Other losses . . . . .  | <b>2c</b> |           |            |
| <b>d</b> | Other (Describe in Part XIII.) . . . . .  | <b>2d</b> | 2,516,451 |            |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   |           | <b>2e</b> | 2,516,451  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  |           | <b>3</b>  | 57,773,884 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line 1:  |           |           |            |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                                | <b>4a</b> |           |            |
| <b>b</b> | Other (Describe in Part XIII.) . . . . .  | <b>4b</b> | 165,061   |            |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   |           | <b>4c</b> | 165,061    |
| <b>5</b> | Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . . |           | <b>5</b>  | 57,938,945 |

**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, 2016. |

## Supplemental Information

| Return Reference                      | Explanation  |
|---------------------------------------|--|
| PART XI, LINE 2D - OTHER ADJUSTMENTS: | REVENUE ATTRIBUTABLE TO CONSOLIDATED SUBSIDIARY 773,158. |



## Supplemental Information

| Return Reference                      | Explanation   |
|---------------------------------------|---|
| PART XI, LINE 4B - OTHER ADJUSTMENTS: | ELIMINATION DUE TO CONSOLIDATION 96,000. RECOVERY OF BAD DEBT REPORTED ON PART VII, LINE 11 69,061. |

## Supplemental Information

| Return Reference                       | Explanation   |
|--|---|
| PART XII, LINE 2D - OTHER ADJUSTMENTS: | EXPENSES ATTRIBUTABLE TO CONSOLIDATED SUBSIDIARY 1,181,513. LOSS ON EARLY EXTINGUISHMENT OF DEBT 1,334,938. |

## Supplemental Information

| Return Reference                       | Explanation  |
|--|--|
| PART XII, LINE 4B - OTHER ADJUSTMENTS: | ELIMINATION DUE TO CONSOLIDATION 96,000. RECOVERY OF BAD DEBT REPORTED ON PART VIII, LINE 11 69,061. |



**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) Total events                |
|-----------------|--|--|--------------|------------------|---------------------------------|
|                 |  | <b>ANNUAL GOLF CLASSIC</b><br>(event type) | (event type) | (total number)   | (add col. (a) through col. (c)) |
| <b>1</b>        | Gross receipts . . . . .   | 134,265                                    |              |                  | 134,265                         |
| <b>2</b>        | Less: Contributions . . . . .  | 116,865                                    |              |                  | 116,865                         |
| <b>3</b>        | Gross income (line 1 minus line 2) . . . . .                             | 17,400                                     |              |                  | 17,400                          |
| Direct Expenses | <b>4</b> Cash prizes . . . . .   |  |              |                  |                                 |
|                 | <b>5</b> Noncash prizes . . . . .  |  |              |                  |                                 |
|                 | <b>6</b> Rent/facility costs . . . . .                                   | 86,134                                     |              |                  | 86,134                          |
|                 | <b>7</b> Food and beverages . . . . .                                    |  |              |                  |                                 |
|                 | <b>8</b> Entertainment . . . . .   |  |              |                  |                                 |
|                 | <b>9</b> Other direct expenses . . . . .                                 |  |              |                  |                                 |
| <b>10</b>       | Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶  |  |              |                  | 86,134                          |
| <b>11</b>       | Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |  |              |                  | -68,734                         |

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

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

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

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

---

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

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

---

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

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

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

Name ▶ .....

Address ▶ .....

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

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

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

Name ▶ .....

Address ▶ .....

**16** Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions:

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

**b** Enter the amount of distributions required under state law 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 |
|------------------|-------------|
|------------------|-------------|

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No. 1545-0047

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](http://www.irs.gov/Form990) for instructions and the latest information.

**2019**

**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 Questions Regarding Compensation**

|  | Yes       | No  |
|--|-----------|-----|
| <b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.  |           |     |
| <input type="checkbox"/> First-class or charter travel<br><input type="checkbox"/> Travel for companions<br><input type="checkbox"/> Tax idemnification and gross-up payments<br><input type="checkbox"/> Discretionary spending account   |           |     |
| <input type="checkbox"/> Housing allowance or residence for personal use<br><input type="checkbox"/> Payments for business use of personal residence<br><input type="checkbox"/> Health or social club dues or initiation fees<br><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)                           |           |     |
| <b>b</b> If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain  | <b>1b</b> |     |
| <b>2</b> 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 on Line 1a?  | <b>2</b>  |     |
| <b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. |           |     |
| <input checked="" type="checkbox"/> Compensation committee<br><input type="checkbox"/> Independent compensation consultant<br><input checked="" type="checkbox"/> Form 990 of other organizations  |           |     |
| <input type="checkbox"/> Written employment contract<br><input checked="" type="checkbox"/> Compensation survey or study<br><input checked="" type="checkbox"/> Approval by the board or compensation committee  |           |     |
| <b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:  |           |     |
| <b>a</b> Receive a severance payment or change-of-control payment?   | <b>4a</b> | Yes |
| <b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?   | <b>4b</b> | Yes |
| <b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?  | <b>4c</b> | No  |
| If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.  |           |     |
| <b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>  |           |     |
| <b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:  |           |     |
| <b>a</b> The organization?   | <b>5a</b> | No  |
| <b>b</b> Any related organization?   | <b>5b</b> | No  |
| If "Yes," on line 5a or 5b, describe in Part III.  |           |     |
| <b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:  |           |     |
| <b>a</b> The organization?   | <b>6a</b> | No  |
| <b>b</b> Any related organization?   | <b>6b</b> | No  |
| If "Yes," on line 6a or 6b, describe in Part III.  |           |     |
| <b>7</b> 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.  | <b>7</b>  | Yes |
| <b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.  | <b>8</b>  | No  |
| <b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?  | <b>9</b>  |     |





**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. GARY ZAUR AND MS. JACLYN MUCARIA RECEIVED PAYMENTS FROM A SUPPLEMENTAL ("NON-QUALIFIED") RETIREMENT PLAN IN THEIR 2019 W-2S. THE AMOUNTS ARE \$123,050 AND \$296,619. MR. STEPHEN MILLS RECEIVED SEVERANCE OF \$113,912 WHICH HE RECEIVED IN HIS 2019 W-2.   |
| PART I, LINE 7      | THE FOLLOWING INDIVIDUALS RECEIVED A BOARD APPROVED BONUS BASED ON PERFORMANCE: - MICHAEL TRETOLA - ELIAS M. NEMNOM - DANIEL M. RUSSO, MD - NATASHA ELIE-POUISSAINT, LNHA - MARGARET MAXWELL-WELLINGTON - KAREN DIKEMAN - DENISE LAWSON  |
| SCHEDULE J, PART I: | 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 2019 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. |



**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](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019****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,<br>PART VI,<br>SECTION A,<br>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, 2019. PLEASE REFER TO PART VII AND SCHEDULE J FOR INDIVIDUALS COMPENSATED BY NYPQ. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                       | <b>Explanation</b>   |
|---|--|
| FORM 990,<br>PART VI,<br>SECTION A,<br>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**

| <b>Return Reference</b>                        | <b>Explanation</b>  |
|--|---|
| FORM 990,<br>PART VI,<br>SECTION A,<br>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**

| <b>Return Reference</b>                        | <b>Explanation</b>  |
|--|---|
| FORM 990,<br>PART VI,<br>SECTION A,<br>LINE 7B | <p>(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.</p> |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                         | <b>Explanation</b>   |
|---|--|
| FORM 990,<br>PART VI,<br>SECTION B,<br>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**

| <b>Return Reference</b>                | <b>Explanation</b>   |
|--|--|
| 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**

| <b>Return Reference</b>               | <b>Explanation</b>   |
|---------------------------------------|--|
| 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 2019. 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**

| <b>Return Reference</b>               | <b>Explanation</b>   |
|---------------------------------------|--|
| 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 242,265. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 242,265. CONSULTANTS: PROGRAM SERVICE EXPENSES 114,343. MANAGEMENT AND GENERAL EXPENSES 357,931. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 472,274. THERAPISTS: PROGRAM SERVICE EXPENSES 329,141. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 329,141. RNS AND LPNS: PROGRAM SERVICE EXPENSES 48,897. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 48,897. PURCHASED AND CONTRACT SERVICES: PROGRAM SERVICE EXPENSES 4,680,253. MANAGEMENT AND GENERAL EXPENSES 564,798. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 5,245,051. LAB, X-RAY, AND SPECIALTY SERVICES: PROGRAM SERVICE EXPENSES 245,767. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 245,767. BILLING SERVICES: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 817,538. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 817,538. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>          | <b>Explanation</b>                               |
|----------------------------------|--|
| FORM 990,<br>PART XI,<br>LINE 9: | LOSS ON EARLY EXTINGUISHMENT OF DEBT -1,334,938. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>           | <b>Explanation</b>   |
|-----------------------------------|--|
| FORM 990,<br>PART XII,<br>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

**2019**

**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](http://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)<br>Name, address, and EIN (if applicable) of disregarded entity | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Total income | (e)<br>End-of-year assets | (f)<br>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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Predominant income(related, unrelated, excluded from tax under sections 512-514) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Disproportionate allocations? |    | (i)<br>Code V-UBI amount in box 20 of Schedule K-1 (Form 1065) | (j)<br>General or managing partner? |    | (k)<br>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)<br>Name, address, and EIN of related organization | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Direct controlling entity | (e)<br>Type of entity (C corp, S corp, or trust) | (f)<br>Share of total income | (g)<br>Share of end-of-year assets | (h)<br>Percentage ownership | (i)<br>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  |
|--|-----------|-----|
| <b>1</b> During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |           |     |
| <b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity . . . . .               | <b>1a</b> | No  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s) . . . . .   | <b>1b</b> | No  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s) . . . . .   | <b>1c</b> | No  |
| <b>d</b> Loans or loan guarantees to or for related organization(s) . . . . .  | <b>1d</b> | No  |
| <b>e</b> Loans or loan guarantees by related organization(s) . . . . .   | <b>1e</b> | No  |
| <b>f</b> Dividends from related organization(s) . . . . .  | <b>1f</b> | No  |
| <b>g</b> Sale of assets to related organization(s) . . . . .   | <b>1g</b> | No  |
| <b>h</b> Purchase of assets from related organization(s) . . . . .   | <b>1h</b> | No  |
| <b>i</b> Exchange of assets with related organization(s) . . . . .   | <b>1i</b> | No  |
| <b>j</b> Lease of facilities, equipment, or other assets to related organization(s) . . . . .  | <b>1j</b> | Yes |
| <b>k</b> Lease of facilities, equipment, or other assets from related organization(s) . . . . .  | <b>1k</b> | Yes |
| <b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) . . . . .  | <b>1l</b> | Yes |
| <b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) . . . . .   | <b>1m</b> | No  |
| <b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .   | <b>1n</b> | No  |
| <b>o</b> Sharing of paid employees with related organization(s) . . . . .  | <b>1o</b> | Yes |
| <b>p</b> Reimbursement paid to related organization(s) for expenses . . . . .  | <b>1p</b> | Yes |
| <b>q</b> Reimbursement paid by related organization(s) for expenses . . . . .  | <b>1q</b> | Yes |
| <b>r</b> Other transfer of cash or property to related organization(s) . . . . .   | <b>1r</b> | No  |
| <b>s</b> Other transfer of cash or property from related organization(s) . . . . .   | <b>1s</b> | 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)<br>Name of related organization                         | (b)<br>Transaction type (a-s) | (c)<br>Amount involved | (d)<br>Method of determining amount involved |
|---|-------------------------------|------------------------|--|
| (1) SILVERCREST SENIOR HOUSING DEVELOPMENT FUND CORPORATION | L                             | 96,000                 | COST   |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |
|   |                               |                        |  |





**Part VII**    **Supplemental Information**

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

| <b>Return Reference</b> | <b>Explanation</b> |
|-------------------------|--------------------|
|                         |                    |

**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)<br>Name, address, and EIN of related organization       | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity | (g)<br>Section 512 (b)(13) controlled entity? |    |
|---|-------------------------|--|----------------------------|---|----------------------------------|---|----|
|   |                         |  |                            |   |                                  | Yes   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-2773085   | REAL ESTATE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                     |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>43-2015903        | DENTAL SERVICE          | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                     |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3441502        | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                     |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3423162        | RADIOLOGY               | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                     |   | No |
| 56-45 MAIN STREET<br>FLUSHING, NY 11355<br>11-2226870       | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYPQUEENS                        |   | No |
| 1980 CROMPOND RD<br>CORTLANDT MANOR, NY 10567<br>45-4644781 | SUPPORT                 | NY   | 501(C)(3)                  | LINE 12B, II  | WPHMS                            |   | No |
| 535 E 70TH ST<br>NEW YORK, NY 10021<br>13-1624135           | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 3  | NYP FDN                          |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>82-2253311   | INVESTMENT              | NY   | 501(C)(3)                  | LINE 7  | NYP FUND INC                     |   | No |
| 1980 CROMPOND RD<br>CORTLANDT MANOR, NY 10567<br>13-1740120 | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 3  | NYP COMM PRO                     |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>46-2333282        | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYNMETHOD                      |   | No |
| 55 PALMER AVENUE<br>BRONXVILLE, NY 10708<br>13-3415158      | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                     |   | No |
| 69 MAIN STREET<br>TUCKAHOE, NY 10707<br>13-1740022          | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 10   | LAWRENCE CARE                    |   | No |
| 55 PALMER AVENUE<br>BRONXVILLE, NY 10708<br>26-4076297      | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                     |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>11-3160901   | COLLECTION              | NY   | 501(C)(3)                  | LINE 12D, III-O                                     | NYP SYS INC                      |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>11-3614596   | FUND/SUPPORT            | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                     |   | No |
| 56-45 MAIN STREET<br>FLUSHING, NY 11355<br>45-4795032       | REAL ESTATE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYPQUEENS                        |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-4153668   | SUPPORT ORG.            | NY   | 501(C)(3)                  | LINE 12A, I   | N/A                              |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3160356   | FUNDRAISING             | NY   | 501(C)(3)                  | LINE 7  | NYP FDN                          |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-1631796        | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 3  | NYP COMM PRO                     |   | No |
| 56-45 MAIN STREET<br>FLUSHING, NY 11355<br>11-1839362       | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 3  | NYP COMM PRO                     |   | No |

| Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations |                         |  |                            |   |  |   |    |
|--|-------------------------|--|----------------------------|---|--|---|----|
| (a)<br>Name, address, and EIN of related organization                              | (b)<br>Primary activity | (c)<br>Legal domicile (state or foreign country) | (d)<br>Exempt Code section | (e)<br>Public charity status (if section 501(c)(3)) | (f)<br>Direct controlling entity         | (g)<br>Section 512 (b)(13) controlled entity? |    |
|  |                         |  |                            |   |  | Yes   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3792361                          | SPONSOR                 | NY   | 501(C)(3)                  | LINE 12D, III-O                                     | NYP FDN                                  |   | No |
| 56-45 MAIN STREET<br>FLUSHING, NY 11355<br>27-4719998                              | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYPQUEENS                                |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>46-2486539                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12B, II  | NYP SYS INC                              |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>47-2126668                          | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                             |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>46-3951535                          | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>06-1160280                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>42-1591811                               | INACTIVE                | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3564621                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-2843882                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3362663                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3124294                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-2843879                               | PATHOLOGY               | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3303499                               | PEDIATRICS              | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 506 SIXTH STREET<br>BROOKLYN, NY 11215<br>11-3231685                               | HEALTH CARE             | NY   | 501(C)(3)                  | LINE 12A, I   | BKLYN METHOD                             |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>11-2964432                          | INACTIVE                | NY   | 501(C)(3)                  | LINE 12A, I   | NYP SYS INC                              |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3158496                          | REAL ESTATE             | NY   | 501(C)(3)                  | LINE 12B, II  | NYP FDN                                  |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3158502                          | REAL ESTATE             | NY   | 501(C)(3)                  | LINE 12B, II  | NYP FDN                                  |   | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3160354                          | REAL ESTATE             | NY   | 501(C)(3)                  | LINE 12B, II  | NYP FDN                                  |   | No |
| 144-45 87TH AVENUE<br>BRIARWOOD, NY 11435<br>26-2894911                            | HOUSING                 | NY   | 501(C)(3)                  | LINE 10   | SILVERCREST CENTER FOR NURSING AND REHAB | Yes   |    |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>11-3344692                          | HLTH INFO SVS.          | NY   | 501(C)(3)                  | LINE 12A, I   | NYP HOSPITAL                             |   | No |

**Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations**

| (a)<br>Name, address, and EIN of related organization         | (b)<br>Primary activity | (c)<br>Legal domicile<br>(state<br>or foreign country) | (d)<br>Exempt Code<br>section | (e)<br>Public charity<br>status<br>(if section 501(c)<br>(3)) | (f)<br>Direct controlling<br>entity | (g)<br>Section 512<br>(b)(13)<br>controlled<br>entity? |    |
|---|-------------------------|--|-------------------------------|---|-------------------------------------|--|----|
|   |                         |  |                               |   |                                     | Yes  | No |
| 1980 CROMPOND RD<br>CORTLANDT MANOR, NY 10567<br>13-3307781   | SUPPORT                 | NY   | 501(C)(3)                     | LINE 12A, I   | NYPHVH HOS                          |  | No |
| 56-45 MAIN STREET<br>FLUSHING, NY 11355<br>11-2848858         | EDUC&RESEARCH           | NY   | 501(C)(3)                     | LINE 12A, I   | NYPQUEENS                           |  | No |
| 525 E 68TH ST BOX 156<br>NEW YORK, NY 10065<br>13-3957095     | HEALTH CARE             | NY   | 501(C)(3)                     | LINE 3  | NYP FDN                             |  | No |
| 420 E 76TH STREET<br>NEW YORK, NY 10021<br>13-3746997         | HEALTH CARE             | NY   | 501(C)(3)                     | LINE 3  | NYP SYS INC                         |  | No |
| 505 E 70TH STREET<br>NEW YORK, NY 10021<br>13-3184198         | HEALTH CARE             | NY   | 501(C)(3)                     | LINE 4  | NYP SYS INC                         |  | No |
| 50 DAYTON LANE SUITE 202<br>PEEKSKILL, NY 10566<br>56-2662502 | HEALTH CARE             | NY   | 501(C)(3)                     | LINE 12A, I   | NYPHVH HOS                          |  | No |
| 1980 CROMPOND RD<br>CORTLANDT MANOR, NY 10567<br>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)<br>Name, address, and EIN of<br>related organization                                     | (b)<br>Primary activity | (c)<br>Legal<br>domicile<br>(state or foreign<br>country) | (d)<br>Direct controlling<br>entity | (e)<br>Type of entity<br>(C corp, S corp,<br>or trust) | (f)<br>Share of total<br>income | (g)<br>Share of end-of-<br>year<br>assets | (h)<br>Percentage<br>ownership |  | (i)<br>Section 512<br>(b)(13)<br>controlled<br>entity? |    |
|--|-------------------------|---|-------------------------------------|--|---------------------------------|---|--------------------------------|--|--|----|
|  |                         |   |                                     |  |                                 |   |                                |  | Yes  | No |
| AC VENTURES INC<br>1980 CROMPOND ROAD<br>CORTLANDT MANOR, NY 10567<br>13-3758209             | REAL ESTATE             | NY  | WESTCHESTER<br>PUTNAM               | C  |                                 |   |                                |  |  | No |
| HARKNESS HALL CLUB INC<br>525 EAST 68TH STREET<br>NEW YORK, NY 10065<br>13-3170488           | INACTIVE                | NY  | NYP HOSPITAL                        | C  |                                 |   |                                |  |  | No |
| HUDSON VALLEY VENTURES INC<br>1980 CROMPOND ROAD<br>CORTLANDT MANOR, NY 10567<br>11-3611982  | REAL ESTATE             | NY  | WESTCHESTER<br>PUTNAM               | C  |                                 |   |                                |  |  | No |
| KNOWA VENTURES INC<br>1980 CROMPOND ROAD<br>CORTLANDT MANOR, NY 10567<br>13-3845922          | REAL ESTATE             | NY  | WESTCHESTER<br>PUTNAM               | C  |                                 |   |                                |  |  | No |
| LC SERVICES CORPORATION<br>55 PALMER AVENUE<br>BRONXVILLE, NY 10708<br>13-3448332            | MEDICAL EQUIP           | NY  | LAWRENCE CARE                       | C  |                                 |   |                                |  |  | No |
| MSO OF KINGS COUNTY LLC<br>506 SIXTH STREET<br>BROOKLYN, NY 11215<br>12-2387333              | EMPLOYEE STAFFING       | NY  | BROOKLYN<br>METHODIST               | C  |                                 |   |                                |  |  | No |
| NETWORK INSURANCE COMPANY LTD<br>PO BOX HM 1760<br>HAMILTON<br>BD                            | REINSURANCE             | BD  | NYP SYSTEMS INC                     | C  |                                 |   |                                |  |  | No |
| NEW YORK-PRESBYTERIAN GLOBAL INC<br>525 EAST 68TH STREET<br>NEW YORK, NY 10065<br>80-0336716 | INACTIVE                | NY  | NYP FOUNDATION                      | C  |                                 |   |                                |  |  | No |
| NYP GLOBAL SERVICES INC<br>525 EAST 68TH STREET<br>NEW YORK, NY 10065<br>13-3845935          | INACTIVE                | NY  | NYP FUND INC                        | C  |                                 |   |                                |  |  | No |
| NYP PROGRAMS INC<br>525 EAST 68TH STREET<br>NEW YORK, NY 10065<br>47-5351503                 | HEALTHCARE              | NY  | NYP FOUNDATION                      | C  |                                 |   |                                |  |  | No |
| NYP SERVICES INC<br>525 EAST 68TH STREET<br>NEW YORK, NY 10065<br>06-1830524                 | INACTIVE                | NY  | NYP FOUNDATION                      | C  |                                 |   |                                |  |  | No |
| VERNON HILLS MEDICAL PRACTICE PC<br>55 PALMER AVENUE<br>BRONXVILLE, NY 10708<br>82-1988737   | HEALTHCARE              | NY  | NYP HOSPITAL                        | C  |                                 |   |                                |  |  | No |