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Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

A For the 2019 calendar year, or tax year beginning and ending

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

C Name of organization: **Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)**
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: **1215 Hulton Road**
 City or town, state or province, country, and ZIP or foreign postal code: **Oakmont, PA 15139**

D Employer identification number: **25-1495780**

E Telephone number: **4128266529**

F Name and address of principal officer: **PAUL WINKLER same as C above**

G Gross receipts \$: **3800354!**

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)

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

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1985** **M** State of legal domicile: **PA**

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Subsidized housing & supportive services for eligible low-income seniors.			
2 Check this box <input checked="" type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
3 Number of voting members of the governing body (Part VI, line 1a)	3	8	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	4	
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0	
6 Total number of volunteers (estimate if necessary)	6	20	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	470.	290249.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	439046.	139983.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	146.	2598009.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	0.	0.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	439662.	3028241.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	100372.	82949.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	332775.	344638.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	433147.	427587.	
19 Revenue less expenses. Subtract line 19 from line 12	6515.	2600654.	
Net Assets or Fund Balances	20 Total assets (Part X, line 26)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	681416.	1561004.
	22 Net assets or fund balances. Subtract line 21 from line 20	1773245.	52179.
		-1091829.	1508825.

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.

Signature of officer: *Paul Winkler* Date: **6/16/20**

PAUL WINKLER, PRESIDENT
Type or print name and title

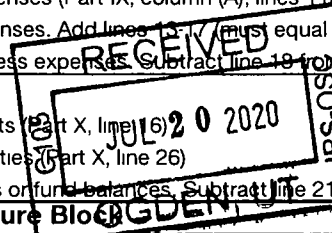
Print/Type preparer's name: Preparer's signature: Date: Check if self-employed: PTIN:

Firm's name: Firm's EIN: Phone no.:

Firm's address:

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

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Part III Statement of Program Service Accomplishments

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

X

1 Briefly describe the organization's mission HUD subsidized affordable housing with supportive services for low income seniors who meet the income eligibility requirements of the HUD 202 Section 8 program. SeniorCare Network manages this community and provides or assists in the provision of services to meet individual

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? X 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? X 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 \$ 380874. including grants of \$) (Revenue \$ 2737870.) Community provides affordable supportive housing for seniors who meet the income eligibility requirements of the HUD 202 Section 8 program. 100% of the 35-40 residents served daily meet these guidelines. The three most common areas where residents need assistance are transportation, housekeeping, and meals. Other services include social service coordination and other supportive and preventative programs to assist residents to age with choice, such as medication management, bathing, and IDL support. In addition, there is also a focus on prevention through education, health screenings, and wellness and activity programs to support the health of the community.

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

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

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

4e Total program service expenses 380874.

ABDJNOR

Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)

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Part IV Checklist of Required Schedules

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

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)**

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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	4	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

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

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **PA**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on 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 **MICHAEL STOKES - 4128266529**
1215 HULTON ROAD, OAKMONT, PA 15139

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns					
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)	290249.				
	f All other contributions, gifts, grants, and similar amounts not included above					
	g Noncash contributions included in lines 1a-1f					
	h Total. Add lines 1a-1f	290249.				
			Business Code			
Program Service Revenue	2 a Rental Income	624200	137948.	137948.		
	b Laundry/Other Income	624200	2035.	2035.		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f	139983.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		122.		122.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real				
		(ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other	3370000.			
	b Less cost or other basis and sales expenses		772113.			
	c Gain or (loss)		2597887.			
	d Net gain or (loss)		2597887.	2597887.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b Less direct expenses	8b					
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities See Part IV, line 19	9a					
b Less direct expenses	9b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a					
b Less cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
		Business Code				
Miscellaneous Revenue	11 a					
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		3028241.	2737870.	0.	122.	

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)**

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	64669.	64669.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	2652.	2652.		
9 Other employee benefits	10245.	10245.		
10 Payroll taxes	5383.	5383.		
11 Fees for services (nonemployees)				
a Management	32580.		32580.	
b Legal	4093.		4093.	
c Accounting	6168.		6168.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	1820.	1820.		
13 Office expenses	5136.	5136.		
14 Information technology	3872.		3872.	
15 Royalties				
16 Occupancy	31310.	31310.		
17 Travel	10925.	10925.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1901.	1901.		
20 Interest	61877.	61877.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	65910.	65910.		
23 Insurance	27053.	27053.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Repairs and Maintenance	59704.	59704.		
b Equipment Rental and Ma	21508.	21508.		
c Wellness	3939.	3939.		
d Purchased Services	3754.	3754.		
e All other expenses	3088.	3088.		
25 Total functional expenses. Add lines 1 through 24e	427587.	380874.	46713.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)**

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	6551.	1	17719.
	2 Savings and temporary cash investments	211939.	2	220315.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	141.	4	6996.
	5 Loans and other receivables from 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		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	1315974.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	14532.	9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	0.	10a	
	b Less accumulated depreciation		10b	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		681416.	16	1561004.
Liabilities	17 Accounts payable and accrued expenses	36347.	17	52179.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	1723515.	23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	13383.	25	0.
	26 Total liabilities. Add lines 17 through 25	1773245.	26	52179.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-1091829.	27	1508825.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-1091829.	32	1508825.
33 Total liabilities and net assets/fund balances	681416.	33	1561004.	

Form 990 (2019)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3028241.
2	Total expenses (must equal Part IX, column (A), line 25)	2	427587.
3	Revenue less expenses. Subtract line 2 from line 1	3	2600654.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-1091829.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1508825.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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 on Schedule O.	X	
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?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization **Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)** Employer identification number **25-1495780**

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

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

Encore Living Group, Inc. (formerly

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, - column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

Encore Living Group, Inc. (formerly

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	286327.	290705.	296137.	295136.	290249.	1458554.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	165780.	162253.	142157.	143910.	139983.	754083.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	452107.	452958.	438294.	439046.	430232.	2212637.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						2212637.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	452107.	452958.	438294.	439046.	430232.	2212637.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	69.	64.	72.	146.		351.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	69.	64.	72.	146.		351.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	452176.	453022.	438366.	439192.	430232.	2212988.

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	99.98 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	43.90 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	.02 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	.02 %

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? 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.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

Encore Living Group, Inc. (formerly

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.35.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Encore Living Group, Inc. (formerly

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

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

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

Encore Living Group, Inc. (formerly

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)

Multiple horizontal lines for supplemental information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization **Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)** Employer identification number **25-1495780**

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 Tax 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 FASB 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 FASB 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 FASB ASC 958 relating to these items	
a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

Schedule D (Form 990) 2019

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 make 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 program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

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

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term 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
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c) 0.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15) ▶	

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	430354.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	430354.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	2597887.	
c	Add lines 4a and 4b		4c	2597887.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3028241.

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

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

1	Total expenses and losses per audited financial statements		1	423523.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	423523.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	4064.	
c	Add lines 4a and 4b		4c	4064.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	427587.

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.

Part X, Line 2:

Encore accounts for uncertainty in income taxes by using a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold is met. Management determined there were not tax uncertainties that met the recognition threshold in 2019.

Part XI, Line 4b - Other Adjustments:

Gain on December 13, 2019 sale of building after the audit

Part XII, Line 4b - Other Adjustments:

Post Audit adjustments after December 13, 2019 sale

Part XIII Supplemental Information (continued)

Part XI, Line 4b

Gain on December 13, 2019 sale of the building after the audit was completed on December 12, 2019. See Part III, line 3 of the 990, Schedule O explanation, plus schedule N for details of this transaction.

Part XII, Line 4b

Post Audit adjustments between December 13th and December 31st, after the December 13, 2019 sale of the building. The HUD required audit was completed as of December 12, 2019 before the sale and cease of operations under the HUD section 202 program. See Part III, Line 3 Schedule O explanation, plus Schedule N for details of the transaction.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990.

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)**

Employer identification number

25-1495780

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

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

Schedule J (Form 990) 2019

Part III Supplemental Information

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

Part I, Line 3:

The sole member of the organization, Presbyterian Seniorcare, has an executive committee that establishes the compensation of the CEO and all officers, using compensation data from the national chapter of the Leading Age Association annual leadership compensation survey. This survey includes data from the country's largest non-profit long-term care systems. We benchmark our salaries with peer groups our size within the study, utilizing the 50th percentile as our target goal. All compensation for the CEO, officers and all key employees is approved by the board of directors of Presbyterian Seniorcare after review of all information.

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing) 25-1495780**

Part I Liquidation, Termination, or Dissolution (continued)

Note: If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal 0.

- 3** Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III
- 4a** Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?
- b** If "Yes," did the organization provide such notice?
- 5** Did the organization discharge or pay all of its liabilities in accordance with state laws?
- 6a** Did the organization have any tax-exempt bonds outstanding during the year?
- b** If "Yes" to line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax yr in accordance with the Internal Revenue Code and state laws?
- c** If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	Land and HUD Section 202 elderly affordable 40 unit apartment building.	12/13/19	3370000.	A certified appraisal was completed.	83-4608196	Presby SeniorCare Portfolio LP 1215 Hulton Road Oakmont, PA 15139	Taxable Limited Partnership

2	Did or will any officer, director, trustee, or key employee of the organization	Yes	No
a	Become a director or trustee of a successor or transferee organization?		<input checked="" type="checkbox"/>
b	Become an employee of, or independent contractor for, a successor or transferee organization?		<input checked="" type="checkbox"/>
c	Become a direct or indirect owner of a successor or transferee organization?		<input checked="" type="checkbox"/>
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?		<input checked="" type="checkbox"/>
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ▶		

Part III Supplemental Information. Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e.
Also complete this part to provide any additional information

Part II, Line 2e:

Seven Individuals

Part II, Line 2e:

7 of the 8 individuals who were on the Washington Presbyterian Senior Housing, dba Heritage House of Houston board, 3 of whom were also officers, transferred to the successor board with the same positions, since the successor organization is also an affiliate of Presbyterian SeniorCare. None of the board members and officers receive any compensation for this from the successor organization. The individuals are as follows:

David J Lowe, Esq Director and Chairman

Michael Lockett Director and Vice Chairman

Paul M Winkler Director and President

James B Pieffer Director and Secretary

Joseph A Wenger Director and Treasurer

Stefani Danes Director

Barbara Sullivan Director

Part II, Line 1

As further described below the 40 unit apartment building was sold on December 13, 2019 and operations of the HUD section 202 low income housing project ended on that date. As required by HUD regulations an audit was conducted on December 12, 2019 prior to the ceasing of operations as a HUD Section 202 housing project.

In early 2019, Presbyterian SeniorCare (PSC), a charitable 501(c)(3) organization serving elderly seniors (EIN# 25-0969422), as sponsor of five aging (25 years plus) HUD 202 elderly affordable housing

Part III Supplemental Information. Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e.
Also complete this part to provide any additional information

communities, began to explore opportunities to upgrade and preserve these communities for the future service of low-income seniors.

Washington Presbyterian Senior Housing (dba) Heritage House of Houston, is one of these five communities.

PSC established a relationship with a group called Community Preservation Partners (CPP) who specializes in preserving affordable housing. A plan was developed to sell these communities to a newly established affiliate of PSC called Presbyterian SeniorCare Portfolio, LP. (PSP), a taxable limited partnership (EIN# 83-4608196).

Through a combination of financing tools including a Freddie MAC loan; 4% Low Income Housing Tax Credits; and a Seller Note from PSC, the five communities were sold to PSP. The only facility of Washington Presbyterian Senior Housing, dba Heritage House of Houston, was sold for \$3,370,000 and of this amount \$1,315,974, was accepted as a note receivable. \$1,755,371 of the balance of the proceeds was used to pay off the existing HUD mortgage. This transaction occurred on December 13, 2019.

The value of each community was established through a certified appraiser. The capital needs of each community were based on a professional capital needs assessment by a qualified engineering consulting organization.

The benefits to the affordable housing communities included over \$13M in renovations to improve the five communities; increase accessibility and energy efficiency. Each community also received a new 20-year Housing Assistance Payment (HAP) Agreement which guaranteed that these

Part III Supplemental Information. Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

communities would remain affordable. Residents will pay only 30% of their adjusted income in rents.

Presbyterian SeniorCare Foundation, an affiliate of PSC, will receive a portion of the financial benefit to help support its mission to provide affordable housing models and preserve existing affordable communities.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2019

Open to Public
Inspection

Name of the organization

Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)

Employer identification number
25-1495780

Form 990, Part III, Line 1, Description of Organization Mission:

resident needs.

Typically, even though this community is a supportive housing facility,
between 50-70% of our residents are considered frail or at risk. To
address these issues and the needs of those residing in this community,
we employ a Service Coordinator to work with each resident as
appropriate. The Service Coordinator assesses the needs of each
resident and makes referrals to appropriate resources, such as
families, senior centers, churches and other community groups.

SeniorCare Network is an affiliate of Presbyterian SeniorCare, a
not-for-profit, charitable organization established on January 25, 1928
which provides facilities, services and programs for enhancing the
quality of life of older adults.

Form 990, Part III, Line 2, New Program Services:

Encore intends to construct new facilities financed by tax free revenue
bonds together with grants and loans from its affiliate, Presbyterian
SeniorCare. Minutes of the meeting of the board of directors of Encore
are attached to Schedule O. The current Board of Directors and Officers
of Encore are as follows:

William J Bates Director and Chairman

James B Pieffer Director, Vice-Chairman and Vice-President

Paul M Winkler Director and President

Laura W Synnott Director

Peter McIlroy III Director

Thomas D Pratt Director

Name of the organization	Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)	Employer identification number	25-1495780
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David J Lowe Esq Director

Bobbi Jo Haden Secretary

Greg Malisky Treasurer

Form 990, Part III, Line 3, Changes in Program Services:

As further described below the 40 unit apartment building was sold on December 13, 2019 and operations of the HUD section 202 low income housing project ended on that date. As required by HUD regulations an audit was conducted on December 12, 2019 prior to the ceasing of operations as a HUD Section 202 housing project.

In early 2019, Presbyterian SeniorCare (PSC), a charitable 501(c)(3) organization serving elderly seniors (EIN# 25-0969422), as sponsor of five aging (25 years plus) HUD 202 elderly affordable housing communities, began to explore opportunities to upgrade and preserve these communities for the future service of low-income seniors.

Washington Presbyterian Senior Housing (dba) Heritage House of Houston, is one of these five communities.

PSC established a relationship with a group called Community Preservation Partners (CPP) who specializes in preserving affordable housing. A plan was developed to sell these communities to a newly established affiliate of PSC called Presbyterian SeniorCare Portfolio, LP. (PSP), a taxable limited partnership (EIN# 83-4608196).

Through a combination of financing tools including a Freddie MAC loan; 4% Low Income Housing Tax Credits; and a Seller Note from PSC, the five communities were sold to PSP. Washington Presbyterian Senior Housing, dba Heritage House of Houston was sold for \$3,370,000 and of this

Name of the organization	Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)	Employer identification number 25-1495780
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amount \$1,315,974, was accepted as a note receivable. \$1,755,371 of the balance of the proceeds was used to pay off the existing HUD mortgage. This transaction occurred on December 13, 2019.

The value of each community was established through a certified appraiser. The capital needs of each community were based on a professional capital needs assessment by a qualified engineering consulting organization.

The benefits to the affordable housing communities included over \$13M in renovations to improve the five communities; increase accessibility and energy efficiency. Each community also received a new 20-year Housing Assistance Payment (HAP) Agreement which guaranteed that these communities would remain affordable. Residents will pay only 30% of their adjusted income in rents.

Presbyterian SeniorCare Foundation, an affiliate of PSC, will receive a portion of the financial benefit to help support its mission to provide affordable housing models and preserve existing affordable communities.

Form 990, Part VI, Section A, line 3:

Managed by Seniorcare Network, Inc., a non-profit housing management company which is an affiliate corporation of Presbyterian Seniorcare, the sole member of Washington Presbyterian Senior Housing, Inc.

Form 990, Part VI, Section A, line 4:

On March 27, 2020, Washington Presbyterian Senior Housing, Inc. changed its name to Encore Living Group, Inc. The Articles of Incorporation and By-Laws

Name of the organization	Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)	Employer identification number	25-1495780
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of Encore were amended and restated reflecting this change. Copies of both documents plus the proof of filing are attached to Schedule O.

Form 990, Part VI, Section A, line 6:

The organization is a non-stock Pennsylvania non-profit corporation. The sole member of the organization is Presbyterian Seniorcare, a tax exempt 501(c)(3) organization, Fed ID no 25-0969422.

Form 990, Part VI, Section A, line 7a:

The organization has one member who elects the members of the board of directors. The member, Presbyterian Seniorcare, is an exempt 501(c)(3) organization.

Form 990, Part VI, Section B, line 11b:

A copy of the Form 990 was provided directly or emailed to each director of the board prior to filing of the Form 990. No review was or will be conducted.

Form 990, Part VI, Section B, Line 12c:

The organization has a written conflict of interest policy. All officers, directors and key employees are required to complete a conflict of interest questionnaire annually. The questionnaires are then reviewed by the governance committee of the sole member, Presbyterian Seniorcare, which then communicates any findings to the Washington Presbyterian Senior Housing board for any corrective action needed. To date we have had no unresolved conflict of interest problems.

Form 990, Part VI, Section B, Line 15:

Name of the organization	Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)	Employer identification number	25-1495780
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The sole member of the organization, Presbyterian Seniorcare, has a management compensation policy and philosophy in place. The executive committee of the board is charged with conducting and monitoring this policy. They utilize compensation data from the national chapter of the Leading Age Association annual leadership compensation survey. This survey includes data from the country's largest non-profit long-term care systems. We benchmark our salaries with peer groups our size within the study, utilizing the 50th percentile as our target goal. All compensation for the CEO, officers and other key employees is approved by the board of directors after review of all information. All other employees are benchmarked against state and local association data. No independent board members are compensated in any way.

Form 990, Part VI, Section C, Line 19:

The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request. We will make copies of requested documents at IRS approved rates per page, or the requestor may come to the offices to review the documents.

Part XII, Line 2c

The organization uses Baker Tilly Virchow Krause, a national firm, as their independent auditor. The sole member, Presbyterian Seniorcare, has an audit committee that meets to review the annual audited financial statement with Baker Tilly Virchow Krause. They also have a private session, without management present, with the auditors at that meeting. The committee chooses the auditing firm, and approves their fee. A management letter, if there are any management comments, is prepared by

SCHEDULE R (Form 990)
 Department of the Treasury Internal Revenue Service
Related Organizations and Unrelated Partnerships
 Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)**
 Employer identification number: **25-1495780**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Presbyterian SeniorCare - 25-0969422 1215 Hulton Road Oakmont, PA 15139	Elderly Healthcare and Housing	Pennsylvania	501(c)(3)	Line 11			X
Presbyterian Medical of Washington Pa - 25-1413291, 1215 Hulton Road, Oakmont, PA 15139	Long-Term Nursing Care	Pennsylvania	501(c)(3)	Line 11			X
Presbyterian Seniorcare Foundation - 56-2289600, 1215 Hulton Road, Oakmont, PA 15139	Supporting Organization	Pennsylvania	501(c)(3)	Line 12b, II			X
Envisage Life - 11-3643210 1215 Hulton Road Oakmont, PA 15139	Continuing Care Retirement Community	Pennsylvania	501(c)(3)	Line 11			X

Schedule R (Form 990) **Encore Living Group, Inc. (formerly Washington Presbyterian Senior Housing)**

25-1495780

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
Longwood at Oakmont, Inc. - 23-2605414 500 Route 909	Continuing Care Retirement Community	Pennsylvania	501(c)(3)	Line 11			X
500 Route 909, PA 15147 Presbyterian Medical Center of Oakmont, Pa., Inc. - 25-1469798, 1215 Hulton Road, Oakmont, PA 15139	Nursing Home	Pennsylvania	501(c)(3)	Line 11			X
Butler Presbyterian Senior Housing, Inc. - 25-1423015, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Saxonburg Presbyterian Senior Housing, Inc. - 25-1589215, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Plum Presbyterian Senior Housing, Inc. - 25-1471814, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Center Presbyterian Senior Housing, Inc. - 25-1620513, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Plum Presbyterian Supportive Housing, Inc. - 25-1711435, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Baden Presbyterian Senior Housing, Inc. - 31-1587613, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Slippery Rock Presbyterian Senior Housing, Inc. - 25-1772839, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Castle Shannon Presbyterian Senior Housing, Inc. - 31-1587456, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Mckeesport Presbyterian Senior Housing, Inc. - 31-1488599, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Franklin Twp Presbyterian Senior Housing, Inc. - 25-1550102, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X

**Encore Living Group, Inc. (formerly
Washington Presbyterian Senior Housing)**

Schedule R (Form 990)

25-1495780

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
McDonald Presbyterian Senior Housing, Inc. - 25-1649199, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Bellmead Housing Corporation - 25-1380305 1215 Hulton Road Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
East Liberty Supportive Housing, Inc. - 25-1705970, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Manchester Supportive Housing, Inc. - 25-1662399, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
Community Partnerships for Housing Services, Inc. - 31-1521653, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly Tax Credit Financed Housing	Pennsylvania	501(c)(3)	Line 11			X
Bessemer Terrace House Corporation - 25-1432873, 1215 Hulton Road, Oakmont, PA 15139	Elderly Personal Care	Pennsylvania	501(c)(3)	Line 11			X
Hope House Corporation - 25-1597605 1215 Hulton Road Oakmont, PA 15139	Elderly Personal Care	Pennsylvania	501(c)(3)	Line 11			X
Spring Valley House Corporation - 23-2361320 1215 Hulton Road Oakmont, PA 15139	Elderly Personal Care	Pennsylvania	501(c)(3)	Line 11			X
Allegheny Widows Home Association - 25-1026837, 1215 Hulton Road, Oakmont, PA 15139	Supporting Organization	Pennsylvania	501(c)(3)	Line 11			X
Meadowlake Corporation - 25-1636328 1215 Hulton Road Oakmont, PA 15139	Housing for the Elderly	Pennsylvania	501(c)(3)	Line 11			X
Parker Presbyterian Senior Housing, Inc. - 25-1705428, 1215 Hulton Road, Oakmont, PA 15139	Low Income Elderly HUD Housing	Pennsylvania	501(c)(3)	Line 11			X
SeniorCare at Home - 27-3673530 1215 Hulton Road Oakmont, PA 15139	Elderly Home Care	Pennsylvania	501(c)(3)	Line 11			X

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.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

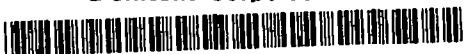
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

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

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Presbyterian Seniorcare	P	224107	Actual Cost
(2)				
(3)				
(4)				
(5)				
(6)				

**PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS**

Return document by mail to:
Esquire Assist, Ltd.
Name _____
Address _____
City _____ State _____ Zip Code _____
 Return document by email to: assist@esquireassist.com

Articles of Amendment
Domestic Corporation

TML200413JF0872

Read all instructions prior to completing. This form may be s. www.corporations.pa.gov/.

Fee: \$70

Check one: Business Corporation (§ 1915) Nonprofit Corporation (§ 5915)

In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is:
Encore Living Group, Inc.

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is:
(Complete only (a) or (b), not both)

(a) Number and Street	City	State	Zip	County
1215 Hulton Road	Oakmont	PA	15139	Allegheny

(b) Name of Commercial Registered Office Provider _____ County _____
c/o: _____

3. The statute by or under which it was incorporated: Pennsylvania Nonprofit Corporation Law of 1988

4. The date of its incorporation: 04/13/1990
(MM/DD/YYYY)

5. Check, and if appropriate complete, one of the following:
 The amendment shall be effective upon filing these Articles of Amendment in the Department of State.
 The amendment shall be effective on: _____ at _____
Date (MM/DD/YYYY) Hour (if any)

PA DEPT. OF STATE

MAR 27 2020

6. Check one of the following:

The amendment was adopted by the shareholders or members pursuant to 15 Pa.C.S. § 1914(a) and (b) or § 5914(a).

The amendment was adopted by the board of directors pursuant to 15 Pa. C.S. § 1914(c) or § 5914(b).

7. Check, and if appropriate complete, one of the following:

The amendment adopted by the corporation, set forth in full, is as follows

The name of the Corporation is MeadowLake Corporation.

The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the amendment restates the Articles:

The restated Articles of Incorporation supersede the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this

27th day of March, 2020.

Encore Living Group, Inc

Name of Corporation



Signature

President

Title

AMENDED AND RESTATED

BY-LAWS

of

ENCORE LIVING GROUP, INC.

ARTICLE I

NAME AND ADDRESS

Section 1.1 Name and Address. The name of the Corporation is Encore Living Group, Inc. Its registered office is currently located at 1215 Hulton Road, Borough of Oakmont, Allegheny County, Commonwealth of Pennsylvania 15139.

ARTICLE II

PURPOSES AND POWERS

Section 2.1 Purposes of the Corporation. The Corporation may engage in any lawful purpose or purposes that the Articles of Incorporation for the Corporation permit and Pennsylvania organized not-for-profit corporations may conduct under the Pennsylvania Nonprofit Corporation Law of 1972, as the same may be amended from time to time.

(a) The Corporation is formed to provide elderly persons and persons with disabilities with housing facilities and services specially designed to meet their physical, social and psychological needs, and to promote their health, security, happiness and usefulness in longer living, the charges for such facilities and services to be predicated upon the provision, maintenance and operation thereof on a nonprofit basis.

Section 2.2 Irrevocable Non-Profit Purpose of the Corporation. The Corporation is organized exclusively for charitable, religious, educational and scientific purposes, including for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501 (c) (3) of the Internal Revenue Code (or the corresponding provisions of any future United States Internal Revenue Law).

The Corporation is irrevocably dedicated to and operated exclusively for non-profit purposes; as described herein, and no part of the net earnings of the Corporation shall be distributed to, nor inure to the benefit of, any individual, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and

to make payments and distributions in furtherance of the purposes, as set forth and in accordance with the Articles of Incorporation.

Section 2.3 Powers. The Corporation has all the powers that the Articles of Incorporation for the Corporation provide and all related powers that Pennsylvania organized not-for-profit corporations may perform under the Pennsylvania Nonprofit Corporation Law of 1972, as the same may be amended from time to time.

ARTICLE III

MEMBER

Section 3.1 No stock to be Issued. The Corporation shall be organized on a non-stock basis.

Section 3.2 Sole Member. The Corporation shall at all times have one, and only one, Member in which shall vest all of the voting and other rights, authority, powers and privileges of or pertaining to the Corporation that are conferred upon a member of non-profit corporations formed under the Pennsylvania Non-Profit Corporation Law (or any future statute of like tenor or effect). Such sole member shall at all times be Presbyterian SeniorCare, a Pennsylvania Non-Profit Corporation successor to Presbyterian Association on Aging.

Section 3.3 Rights of Member. The member of the Corporation shall have all voting and other rights, authority, powers and privileges afforded members under said Pennsylvania Nonprofit Corporation Law, and nothing now or hereafter contained in these By-Laws shall or shall be deemed to limit or restrict any such rights, authority, powers and privileges, or elect or adopt any alternative means of exercising any right, authority, power or privilege that constitutes or would constitute a limitation, restriction or revocation of any right, authority, power or privilege to which the Member would be entitled absent such election or adoption.

ARTICLE IV

BOARD OF DIRECTORS

Section 4.1 Number of Directors. The Board of Directors shall consist of not less than three (3) and not more than nine (9) Directors. The exact number of Directors at any given time shall be that number as is fixed from time to time by resolution of the Board.

Section 4.2 Governing Powers. The Board of Directors shall have all the powers and duties necessary or appropriate for the administration of the affairs of the

Corporation, and may do all such acts and things as are not, by law or by the Articles of Incorporation or by these By-Laws, directed to be exercised and done by the Members.

Section 4.3 Election of Directors. The Directors shall be nominated and elected by the Member for a term of one (1) year and until his successor is duly elected and qualified.

Section 4.4 Removal of Directors. At any annual or special meeting of the Member duly called, any one or more of the Directors may be removed with or without cause by a vote of the Member.

Section 4.5 Vacancies. Vacancies on the Board of Directors caused by any reason, whether by death, resignation, increase in the number or removal of a Director, shall be filled by a vote of the remaining Directors, even if the number so remaining is less than a quorum. Each person so elected shall be a Director until a successor is elected by the Member at the next annual meeting of the Member or special meeting of the Member called for such purpose.

Section 4.6 Compensation. Directors shall receive no compensation (other than reimbursement of expenses) for their services as Directors; provided, however, that nothing contained herein shall prevent a Director from receiving compensation for services performed for the Corporation in any capacity other than as a Director.

Section 4.7 Annual Meeting. Except as otherwise provided, an annual meeting of the Board of Directors shall be held immediately after and at the same place as the annual meeting of the Members for the purpose of election of Officers and the consideration of any other business that may be properly brought before it. No notice of such meeting shall be necessary.

Section 4.8 Regular meetings. Regular meetings of the Board of Directors shall be at times and places as determined by the Board of Directors. Notice of regular meetings of the Board of Directors shall be given to each Director in person or by mail, telephone, or telegraph at least three (3) days prior to the day named for such meeting.

Section 4.9 Special Meetings. Special meetings of the Board of Directors may be called by any Director on three (3) days' notice to each Director in person or by mail, telephone or telegraph, which notice shall state the time, place and purpose of the meeting. Special meetings of the Board of Directors shall be called by the Chairman or President in like manner and on like notice on the written request of one or more Directors.

Section 4.10 Waiver of Notice. Any Director may, in writing, waive notice of any meeting of the Board, and such waiver shall be deemed equivalent to the giving of notice. Attendance by a Director at any meeting of the Board of Directors shall constitute a waiver of notice thereof. If all the Directors are present at any meeting of the Board of Directors, no notice shall be required, and any business may be transacted at such meeting.

Section 4.11 Quorum. At all meetings of the Board of Directors, unless a greater or lesser number is required by law, the Articles of Incorporation or these By-Laws, a majority of the Directors then in office shall constitute a quorum for the transaction of business. If at any meeting of the Board of Directors there is less than a quorum present, the Directors present may adjourn the meeting from time to time without further notice. At any such adjourned meeting, any business which might have been transacted at the meeting as originally called may be transacted without further notice. The Directors present at a duly organized meeting at which a quorum is established can continue to do business until adjournment, notwithstanding the withdrawal of enough Directors to leave less than a quorum.

Section 4.12 Voting. Each Director shall have one (1) vote on any matter before the Board. Voting by proxy shall not be permitted.

Section 4.13 Conduct of Meetings. At every meeting of the board of directors, the chairman of the board, if there be one, or in the case of a vacancy in the office or absence of the chairman of the board, one of the following present in the order stated: the vice chairman of the board, if there be one; the president; or a chairman chosen by a majority of the directors present, shall preside, and the secretary, or in his absence, an assistant secretary, or in the absence of the secretary and the assistant secretaries, any person appointed by the chairman of the meeting, shall act as secretary. The individual presiding over a meeting of the board shall determine the order of business and in addition to perform such other duties as may from time to time be requested of him by the board of directors. The precedence of and the procedure on motions and other procedural matters at the meeting shall be governed by those rules that are not inconsistent with the law, with the Corporation's Articles of Incorporation, or with these Bylaws.

Section 4.14 Manner of Acting; Action by Written Consent. Unless otherwise required by law, the Articles of Incorporation or these By-Laws, the acts of a majority of the Directors present at a meeting at which a quorum is present shall be the acts of the Directors. In addition to those Directors who are physically present at a meeting, Directors shall be deemed present at a meeting if a telephone or similar communications device by which all persons participating in the meeting can hear each other at the same time is used. Any action which may be taken at a meeting of the Directors may be taken without a meeting, if a consent or consents in writing setting forth the action so taken is signed by all of the Directors and is filed with the Secretary.

Section 4.15 Directors' Fiduciary Duty. A Director shall stand in a fiduciary relation to the Corporation and shall perform his duties as a Director (including his duties as a member of any committee of the Board) in good faith, in a manner he reasonably believes to be in the best interests of the Corporation, and with such care (including reasonable inquiry, skill and diligence) as a person of ordinary prudence would use under similar circumstances. In performing his duties, a Director shall be entitled to rely in good faith on information, opinions, reports, financial statements and other financial data, or other statements prepared or presented by (i) Officers or employees of the Corporation whom the Director reasonably believes to be reliable and competent in the matters

presented, (ii) counsel, public accountants or other persons, as to matters which the Director reasonably believes to be within the professional or expert competence of such persons, or (iii) a committee of the Board upon which the Director does not serve, duly designated in accordance with law, as to matters within its designated authority, which committee the Director reasonably believes to merit confidence. A Director shall not be considered to be acting in good faith if he has knowledge concerning the matter in question that would cause his reliance to be unwarranted. In discharging their respective duties, the Board, committees of the Board and individual Directors may, in considering the best interests of the Corporation, consider the effects of any action upon employees, upon suppliers and customers of the Corporation, and upon communities in which offices or other establishments of the Corporation are located, as well as other pertinent factors. Absent breach of fiduciary duty, lack of good faith or self-dealing, actions taken by a Director or any failure to take any actions shall be presumed to be in the best interests of the Corporation.

ARTICLE V

OFFICERS

Section 5.1 Designation. The principal Officers of the Corporation shall be a Chairman, Vice Chairman, President, Vice President, Secretary, Treasurer, and may include one (1) or more Assistant Vice Presidents, Assistant Secretaries, and Assistant Treasurers, all of whom, shall be elected by the Board of Directors. Any person may hold two or more offices.

Section 5.2 Election of Officers. The Officers of the Corporation shall be elected annually by the Board of Directors at its Annual Meeting and, unless sooner removed by the Board, these elected Officers shall serve for a term of one (1) year and until their successors are elected and shall qualify. Any vacancies occurring in the offices of President, Secretary and Treasurer shall be filled by the Board of Directors from time to time for the unexpired portion of the term; vacancies occurring in other offices may be, but are not required to be, so filled by the Board. The Board of Directors shall appoint such temporary or acting officers as may be necessary during the temporary absence or disability of the Officers.

Section 5.3 Removal. Upon an affirmative vote of a majority of the members of the Board of Directors, any Officer may be removed, either with or without cause, and his successor elected at any regular meeting of the Board, or at any special meeting of the Board called for that purpose.

Section 5.4 Chairman. The Chairman shall preside at all meetings of the Board of Directors and shall have the power to appoint committees subject to approval of the Board of Directors, from time to time, as in the Chairman's discretion is deemed appropriate to carry out the conduct of affairs of the Corporation. The Chairman shall sign on behalf of the Corporation any documents or instruments which the Board has authorized

to be executed, except where the signing thereof is expressly delegated by the Board to other Officers.

Section 5.5 Vice Chairman. The Vice Chairman shall preside at all meetings of the Board of Directors in the absence of the Chairman. During times of absence or disability of the Chair, the Vice Chairman will assume the duties of the Chairman including the execution of any documents or instruments which the Board has authorized to be executed by the Chairman.

Section 5.6 President. The President shall be the chief executive officer of the Corporation and shall have all the general powers and duties which are usually vested in the office of the President of a Corporation, subject to policies enacted by the Board, including the power to appoint committees, from time to time, as the President may deem appropriate to assist in the conduct of the affairs of the Corporation.

Section 5.7 Vice President. The Vice President shall perform such duties as shall from time to time be prescribed by the Board of Directors and, during times of absence or disability of the President, will assume the duties of the President.

Section 5.8 Secretary. The Secretary shall keep the minutes of the meetings of the Board of Directors and of the Membership and shall have custody of the Seal of the Corporation and of such other books and records of the Corporation as the Board of Directors may require. The Secretary shall perform the duties and functions customarily performed by the Secretary of a corporation, together with such other duties as the Board of Directors may from time to time prescribe.

Section 5.9 Treasurer. The Treasurer shall maintain custody of the Corporation's funds and securities, keep a full and accurate account of all receipts and disbursements in books belonging to the Corporation and shall deposit all monies and other valuable effects in the name of and to the credit of the Corporation in such depositories as may be designated by the Board of Directors. The Treasurer shall disburse the funds of the Corporation as may be ordered by the President, taking proper vouchers for such disbursements, and shall render an account of all such transactions and of the financial condition of the Corporation whenever called upon to do so.

Section 5.10 Assistant Vice President. The Board of Directors may appoint in its sole discretion, one (1) or more Assistant Vice Presidents for the Corporation. The Assistant Vice Presidents shall assist the Vice President in carrying out the Vice President's duties, as described in **Section 5.7** above.

Section 5.11 Assistant Secretaries. The Board of Directors may appoint, in its sole discretion, one (1) or more Assistant Secretaries for the Corporation. The Assistant Secretaries shall assist the Secretary in carrying out the Secretary's duties as described in **Section 5.8** above.

Section 5.12 Assistant Treasurers. The Board of Directors may appoint, in its sole discretion, one (1) or more Assistant Treasurers for the Corporation. The Assistant Treasurers shall assist the Treasurer in carrying out the Treasurer's duties as described in **Section 5.9** above.

ARTICLE VI

FISCAL MANAGEMENT

Section 6.1 Fiscal Year. The fiscal year of the Corporation shall be January 1 of each year to the next December 31 of the following year, except that the first Fiscal Year of the Corporation shall begin at the date of the incorporation and end on the next following December 31. The commencement date of the Corporation's fiscal year herein established shall be subject to change by the Board of Directors, and with the written approval of the United States Treasury Department – Internal Revenue Services Division.

Section 6.2 Accounting Records. The Corporation's accounting records shall be kept under the direction of the Treasurer of the Corporation, and if required in accordance with the requirements of any loan agreements and related documents entered into in connection with a loan.

Section 6.3 Accounting Reports. At the close of each fiscal year, the books and records of the Corporation shall be closed in accordance with the requirements of the Board of Directors. The President of the Corporation shall cause to be prepared annually a full and correct statement of the affairs of the Corporation, including a balance sheet and financial statement of operations for the preceding fiscal year which shall be submitted at the annual meeting of the Members and the Board of Directors and filed with the Secretary of the Corporation.

Section 6.4 Execution of Corporate Documents. With the prior authorization of the Board of Directors, all notes, contracts, mortgages, related loan agreements, and checks shall be executed on behalf of the Corporation by either the President or the Vice President and attested to by the Secretary or Treasurer or Assistant Secretary.

Section 6.5 Fidelity Bonds. The Board of Directors shall require that all Officers and employees of the Corporation having custody or control of corporate funds furnish adequate fidelity bonds. The premiums of such bonds shall be paid by the Corporation.

ARTICLE VII

INDEMNIFICATION BY CORPORATION OF ITS

MEMBER, DIRECTORS, OFFICERS AND EMPLOYEES

Section 7.1 Indemnification of Member, Directors, Officers, and Employees. The Corporation shall indemnify any person and/or organization who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, administrative or investigative, by reason of the fact that such person(s) and/or organization is or was a Member, Director, Officer, or Employee of the Corporation, against expenses (including attorneys' fees), judgments, and amounts paid in settlement actually and reasonably incurred by such person(s) and/or organization in connection with such action, suit or proceeding, to the extent and under the circumstances permitted by the applicable Corporation Law of the Commonwealth of Pennsylvania, and provided that no federal agency is a party to such action. Such indemnification (unless ordered by a court) shall be made as authorized in a specific case upon a determination that indemnification of the Member, Director, Officer, or Employee is proper in the circumstances because such person and/or organization has met the applicable standards of conduct set forth in the applicable Corporation Law of the Commonwealth of Pennsylvania, which standards shall include the requirement that any persons to be indemnified must have acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interest of the corporation. Such determination shall be made:

- (1) by the Board of Directors by a majority vote of a quorum consisting of Directors who were not, and are not, parties to or threatened with any action, suit or proceeding; or
- (2) if such a quorum is not obtainable, or if a majority vote of a quorum of disinterested Directors so directs, in a written opinion by independent legal counsel meeting the requirements of independence required by the applicable Corporation Law of the Commonwealth of Pennsylvania; or
- (3) by the Member; or
- (4) by the Courts or Common Pleas of the County in which such action, suit or proceeding was brought.

Section 7.2 Other Rights. The foregoing rights of indemnification shall continue as to a person who has ceased to be a Member, Director, Officer or Employee, and shall insure to the benefit of the heirs, executors and administrators of such person.

Section 7.3 Insurance. The Corporation will purchase and maintain insurance on behalf of any person and/or organization who is or was a Member, Director, Officer or Employee of the Corporation against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability.

Notwithstanding the foregoing, the indemnity provided herein shall be limited to liability insurance coverage.

ARTICLE VIII

AMENDMENTS TO BY-LAWS

Section 8.1 Amendments. Except as otherwise required by law or otherwise limited by the Articles of Incorporation of the Corporation, these By-Laws may be recommended for alteration, amendment or repeal and replacement at any regular meeting of the Board of Directors or at any special meeting called for that purpose, provided that written notice of the proposed alteration, amendment(s) or repeal shall have been given at least ten (10) days prior to such meeting. Such recommendation shall require an affirmative vote of two-thirds of the Directors present at a duly constituted meeting. The recommendation must be approved by the Member. No such alteration, amendment or repeal and replacement shall be inconsistent with the provisions of the Articles of Incorporation.

RESOLUTION #6 – 5/15/20

WHEREAS, Presbyterian SeniorCare (“PSC”) is the sole member of Encore Living Group, Inc. (“Encore”); and

WHEREAS, the Articles of Incorporation of Encore require the approval of PSC of any borrowing or other financial obligation of Encore in certain circumstances; and

WHEREAS, Encore intends to borrow, on a senior and/or subordinated basis from one or more financial institutions or pursuant to the sale of a subordinated Note (hereinafter defined) to PSC or another entity, a maximum aggregate principal amount not to exceed \$32,000,000, to be evidenced by one or more notes on a senior and/or subordinated basis (collectively the “Notes” and individually a “Note”) of the Washington County Industrial Development Authority (the “Authority”) or of Encore or another entity, as applicable and appropriate, to be secured by and issued pursuant to one or more loan agreements or other agreements, among one or more financial institutions and Encore, Encore and the Authority or Encore and PSC or another entity, as applicable and appropriate; and

WHEREAS, the proceeds of the Notes, together with other funds available, if any, will be loaned to Encore to be used for and toward all or a portion of the: (1) the design, acquisition, construction, furnishing and equipping of an 80-unit four-story independent living facility and related facilities, fixtures and related appurtenances thereto (the “New Facility”); (2) funding of necessary reserves and certain capitalized interest; and (3) payment of certain of the costs and expenses of issuance of the Notes (collectively, the “Project”); and

WHEREAS, Encore has requested PSC to guaranty a portion of its debt to be evidenced by the Notes, pursuant to one or more guaranty agreements or limited guaranty agreements, as applicable and appropriate, between PSC and one or more financial institutions or other entities (collectively, the “Guaranties” and individually a “Guaranty”); and

WHEREAS, the Guaranties will constitute “Additional Indebtedness” as defined in and pursuant to the Amended and Restated Master Trust Indenture, dated as of December 1, 2011, as amended and supplemented from time to time, (the “Master Indenture”), between PSC and The Bank of New York Mellon Trust Company, N.A., as master trustee (the “Master Trustee”); and

WHEREAS, in connection with the Guaranties, PSC shall enter into, among other documents, one or more supplemental master indentures (collectively, the “Supplemental Master Indenture”), between PSC and the Master Trustee, and issue one or more master obligations thereunder (collectively, the “Master Obligation”); and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF PRESBYTERIAN SENIORCARE, as follows:

1. The Board of PSC hereby approves of and authorizes the undertaking of the Project by Encore.

2. The Board of PSC approves and authorizes appropriate officers of Encore to: execute, seal and deliver any and all documents necessary to accomplish the Project and effectuate the issuance of the Notes by the Authority or by Encore, as applicable and appropriate, including, but not limited to, the implementation of compliance policies, and the execution of loan or financing agreements, certificates, documents and instruments, a mortgage or mortgages, as applicable and appropriate, on the New Facility, and, if necessary and desirable, one or more interest rate exchange agreements with one or more swap counterparties, as applicable and appropriate, and other documents necessary to evidence the interest rate exchange agreements, and to take all other actions necessary and appropriate to accomplish the Project and the financing contemplated hereby and to comply with the terms and provisions of the documents in connection therewith.

3. The Board of PSC hereby authorizes, directs and its President and CEO, its Senior Vice President and Secretary or its Senior Vice President, CFO, Treasurer and Assistant Secretary, as appropriate (the "Authorized Officers") on behalf of PSC to execute, attest, acknowledge, and deliver all documents, agreements, instruments, certificates, and/or applications, as may be necessary, proper or desirable to obtain, implement or effect the financing of the Project, including, but not limited to, the Guaranties, the Supplemental Master Indenture, the Master Obligation, additional guaranty agreements, supplemental master indentures and promissory notes, and certain pledge agreements, security agreements, certificates, stipulations, instruments, subordination agreements, and such other documents as may be necessary, proper or desirable to enable Encore to undertake and finance the Project, all being subject to review and approval thereof by such Authorized Officers after review by counsel to PSC, and such execution and delivery thereof by any such Authorized Officers to constitute conclusive evidence of such approval by said Authorized Officers and review by such counsel. PSC hereby expresses its intent that said Authorized Officers, subject to review and approval as aforesaid, shall have full power and authority, in their sole discretion, to effect the Guaranties of the financing of Encore to undertake and finance the Project in accordance with the terms and provisions of these resolutions. In addition to the foregoing, if required by a financial institution acquiring one or more of the Notes, the Authorized Officers are authorized and directed to pledge certain assets of PSC available for the purpose to secure one or more of the Notes. Said Authorized Officers are hereby severally authorized, empowered and directed to proceed promptly with the undertakings herein contemplated and in connection therewith to do any and all things necessary or appropriate.

4. If determined to be necessary for Encore to finance the Project, the Board of PSC directs the Authorized Officers to purchase a subordinated Note or Notes issued by Encore to PSC in form and substance approved by the Authorized Officers executing the same, with the advice of counsel to PSC. Said Authorized Officers are hereby severally authorized, empowered and directed to proceed promptly with the undertakings herein contemplated and in connection therewith to do any and all things necessary or appropriate.

5. Any and all acts of the senior management of PSC, in furtherance of the undertaking and consummation of the Guaranty and other transactions contemplated by the foregoing resolutions, including actions taken prior to the adoption of these resolutions, are hereby ratified, confirmed, approved, and adopted.

6. In order to enable Encore to undertake the Project and in furtherance of its corporate mission, the Board of PSC approves the transfer to Encore of the real estate upon which the New Facility will be situated, and the transfer of certain funds to Encore as a part of the funds to be used to finance the Project, all in accordance with the terms and provisions of the Master Indenture.

7. This Resolution shall take effect immediately.