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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No 1545-0047

2019

Open to Public Inspection

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

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

C Name of organization
INTERGENERATIONAL LIVING & HEALTH CARE INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1107 HAZELTINE BOULEVARD NO 200

City or town, state or province, country, and ZIP or foreign postal code
CHASKA, MN 55318

D Employer identification number
41-1740311

E Telephone number
(952) 361-8000

G Gross receipts $ 21,221,912

F Name and address of principal officer
ELAINE BURTON
1107 HAZELTINE BOULEVARD NO 200
CHASKA, MN 55318

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

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

H(c) Group exemption number ▶

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

J Website: ▶ WWW IGLHC COM

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1996

M State of legal domicile MN

Part I Summary

1 Briefly describe the organization's mission or most significant activities
OUR MISSION IS TO CREATE LIFE-ENRICHING COMMUNITIES BY EMBRACING ALL GENERATIONS THROUGH INNOVATIVE SERVICES AND PROGRAMS

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

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	5
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	1
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	**5**	495
6	Total number of volunteers (estimate if necessary)	**6**	303
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

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	21,494	2,025
9	Program service revenue (Part VIII, line 2g)	20,305,772	21,191,863
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-196,629	-32,413
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	20,130,637	21,161,475
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	48,236
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)	9,200,997	10,354,490
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	10,257,420	9,824,609
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	19,458,417	20,227,335
19	Revenue less expenses Subtract line 18 from line 12	672,220	934,140

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	81,404,469	34,466,569
21	Total liabilities (Part X, line 26)	80,798,026	35,283,441
22	Net assets or fund balances Subtract line 21 from line 20	606,443	-816,872

Part II Signature Block

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

Sign Here

****** 2020-08-19
Signature of officer Date

ELAINE BURTON PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
		2020-08-18		P01587351

Firm's name ▶ CLIFTONLARSONALLEN LLP — Firm's EIN ▶ 41-0746749

Firm's address ▶ 220 SOUTH SIXTH STREET SUITE 300
MINNEAPOLIS, MN 55402 — Phone no (612) 376-4500

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission

OUR MISSION IS TO CREATE LIFE-ENRICHING COMMUNITIES BY EMBRACING ALL GENERATIONS THROUGH INNOVATIVE SERVICES AND PROGRAMS

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses $ 14,710,608 including grants of $ 48,236) (Revenue $ 21,191,863)

See Additional Data

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

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

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ 14,710,608

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D,* Part III	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D,* Part VI	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	Yes	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		No
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	116		
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		Yes	

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

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**	495		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			**2b**	Yes
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .			**3a**	No
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .			**3b**	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . .			**4a**	No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .			**5a**	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**	No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			**5c**	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .			**6a**	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			**7a**	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			**7b**	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			**7c**	No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			**7e**	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .			**7f**	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			**7g**	No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			**7h**	No
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**	No
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?			**9a**	No
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .			**9b**	No
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			**12a**	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O			**13a**	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			**14a**	No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .			**14b**	
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see instructions and file Form 4720, Schedule N			**15**	No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . If "Yes," complete Form 4720, Schedule O			**16**	No

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

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

Section A. Governing Body and Management

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed▶ MN

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶THE GOODMAN GROUP LLC 1107 HAZELTINE BLVD SUITE 200 CHASKA, MN 55318 (952) 361-8000

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JENNIE CLARKE DIRECTOR	1 00	X						12,875	0	0
(2) ELAINE BURTON PRESIDENT	1 00	X		X				11,275	0	0
(3) THOMAS A EGAN SECRETARY	1 00	X		X				10,775	0	0
(4) JOHN KAIYALETHE DIRECTOR	1 00	X						10,775	0	0
(5) JOSEPH GUERTIN TREASURER (THRU APRIL 2019)	1 00	X		X				2,755	0	0
(6) WENDY HARDEN DIRECTOR	1 00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								48,455	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 0

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
THE GOODMAN GROUP LLC 1107 HAZELTINE BLVD SUITE 200 CHASKA, MN 55318	MANAGEMENT, ACCOUNT, LEGAL, ADMINISTRATI	1,569,387
JOHN B GOODMAN LIMITED PARTNERSHIP 1107 HAZELTINE BLVD SUITE 200 CHASKA, MN 55318	CONSTRUCTION MANAGEMENT AND DEVELOPMENT	321,258
PREMERE REHABINFINITY REHAB 25117 SW PKWAY AVE SUITE D WILSONVILLE, OR 97070	THERAPY	174,403

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 3

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f	2,025			
g Noncash contributions included in lines 1a - 1f $	1g				
h **Total.** Add lines 1a-1f		2,025			
Program Service Revenue	Business Code				
2a RESIDENT SERVICES	623990	13,362,682	13,362,682		
b ANCILLARY SERVICES	623990	7,519,234	7,519,234		
c OTHER OPERATING REVENUE	623990	309,947	309,947		
d					
e					
f All other program service revenue					
g **Total.** Add lines 2a–2f	21,191,863				
3 Investment income (including dividends, interest, and other similar amounts)		28,024			28,024
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					

		(i) Real	(ii) Personal				
6a Gross rents	6a						
b Less rental expenses	6b						
c Rental income or (loss)	6c						
d Net rental income or (loss)							

		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a						
b Less cost or other basis and sales expenses	7b		60,437				
c Gain or (loss)	7c		-60,437				
d Net gain or (loss)				-60,437			-60,437

8a 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						
9a Gross income from gaming activities See Part IV, line 19	9a					
b Less direct expenses	9b					
c Net income or (loss) from gaming activities						
10a 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						

Miscellaneous Revenue	Business Code				
11a					
b					
c					
d All other revenue					
e **Total.** Add lines 11a–11d					
12 **Total revenue.** See instructions		21,161,475	21,191,863	0	-32,413

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	48,236	48,236		
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	48,455		48,455	
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	8,630,633	7,249,540	1,381,093	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	136,872	106,760	30,112	
9 Other employee benefits	894,747	697,911	196,836	
10 Payroll taxes	643,783	502,150	141,633	
11 Fees for services (non-employees)				
a Management	1,348,187		1,348,187	
b Legal	116,096		116,096	
c Accounting	206,359		206,359	
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 Schedule O)	1,108,479	518,955	589,524	
12 Advertising and promotion	451,397	14,577	436,820	
13 Office expenses	319,686	17,795	301,891	
14 Information technology				
15 Royalties				
16 Occupancy	1,169,919	990,679	179,240	
17 Travel	100,446	2,436	98,010	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	1,067,839	1,067,839		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,609,219	1,609,219		
23 Insurance	367,814		367,814	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a FOOD COSTS	805,066	805,066		
b TAXES	468,890	468,890		
c OTHER	392,030	317,373	74,657	
d EQUIPMENT RENTAL AND MA	166,506	166,506		
e All other expenses	126,676	126,676		
25 **Total functional expenses.** Add lines 1 through 24e	20,227,335	14,710,608	5,516,727	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)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing	3,742,527	1	2,991,954
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	701,241	4	713,684
	5	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		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	90,000
	8	Inventories for sale or use	45,964	8	47,539
	9	Prepaid expenses and deferred charges	251,275	9	182,759
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a: 48,083,298			
	b	Less accumulated depreciation — 10b: 24,907,114	55,907,623	10c	23,176,184
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11	-1,290,214	12	4,152,331
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	22,046,053	15	3,112,118
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	81,404,469	16	34,466,569
Liabilities	17	Accounts payable and accrued expenses	5,874,541	17	1,836,972
	18	Grants payable		18	
	19	Deferred revenue	55,710	19	114,736
	20	Tax-exempt bond liabilities	32,900,000	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D	95,247	21	39,365
	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	41,599,464	23	33,292,368
	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	273,064	25	
	26	**Total liabilities.** Add lines 17 through 25	80,798,026	26	35,283,441
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ ☑ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	606,443	27	-816,872
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ 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	606,443	32	-816,872
	33	Total liabilities and net assets/fund balances	81,404,469	33	34,466,569

Part XI Reconcilliation 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	21,161,475
2	Total expenses (must equal Part IX, column (A), line 25)	2	20,227,335
3	Revenue less expenses Subtract line 2 from line 1	3	934,140
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	606,443
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	-963,624
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,393,831
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	-816,872

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 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:

Software Version:

EIN: 41-1740311

Name: INTERGENERATIONAL LIVING & HEALTH CARE INC

Form 990 (2019)

Form 990, Part III, Line 4a:

INTERGENERATIONAL LIVING & HEALTH CARE, INC (ILHC), A MINNESOTA NONPROFIT CORPORATION, IS AN ORGANIZATION PIONEERING PROGRAMS FOR CHILDREN AND SENIORS THE MISSION OF ILHC INCLUDES STRENGTHENING CONNECTIONS AND UNDERSTANDING BETWEEN GENERATIONS, PROVIDING ENRICHING EDUCATIONAL OPPORTUNITIES FOR CHILDREN, ENHANCING THE WELL-BEING OF CHILDREN AND OLDER ADULTS, AND SERVING INDIVIDUALS FROM ALL BACKGROUNDS, REGARDLESS OF FINANCIAL RESOURCES IN ORDER TO ACCOMPLISH THIS MISSION, ILHC SPONSORS EDUCATIONAL CENTERS AND PROGRAMS FOR YOUTH HOUSING AND SERVICES FOR SENIORS, INTERGENERATIONAL PROGRAMS THAT LINK CHILDREN AND OLDER ADULTS ILHC IS MADE UP OF VARIOUS SENIOR LIVING COMMUNITIES, A FOUNDATION, AND A DAYCARE CENTER ILHC HAS COMMUNITIES IN MINNESOTA, MONTANA AND SOUTH DAKOTA THESE ENTITIES ARE REFERRED TO AS VALLEY VIEW ESTATES HEALTH & REHABILITATION, THE INN ON WESTPORT, THE COMMONS ON MARICE AND INTERGENERATIONAL LEARNING CENTER VALLEY VIEW ESTATES HEALTH & REHABILITATION, HAMILTON, MONTANA IS A LONG-TERM CARE COMMUNITY THAT SERVES UP TO 98 OLDER ADULTS VALLEY VIEW ESTATES HOST NUMEROUS ACTIVITIES THAT PROMOTE INTERGENERATIONAL LEARNING PROGRAMS FOR SENIORS AND CHILDREN OUR COMMUNITY PARTNERS WITH LOCAL SCHOOLS OF ALL VARYING AGES TO PARTICIPATE IN ACTIVITIES, SUCH AS PUMPKIN CARVING WITH ELEMENTARY STUDENTS IN THE FALL OR HIGH SCHOOL STUDENTS COMING TO EXCHANGE LIFE STORIES WITH OUR RESIDENTS VALLEY VIEW ESTATES HEALTH AND REHABILITATION CONTINUES ITS PARTNERSHIP WITH VARIOUS ORGANIZATIONS THROUGHOUT THE COMMUNITY THE BITTERROOT SPECIAL OLYMPICS HAS BEEN AN ONGOING ORGANIZATION THAT OUR FACILITY HAS SUPPORTED THROUGHOUT THE YEARS, RECEIVING RECOGNITION AS A COMMUNITY PARTNER WE CONTINUE TO HOST THE ALZHEIMER'S SUPPORT GROUP TWICE A MONTH, WHICH EDUCATES PARTICIPANTS ON POWERS OF ATTORNEY, CARE PLANNING, AND DIFFERENCES BETWEEN MEDICARE AND MEDICAID OUR COMMUNITY ALSO PARTNERS WITH AMERICAN LEGION VETERANS TO COME IN AND SPEAK WITH OUR VETERAN RESIDENTS EVERY MONTH THROUGHOUT 2019, THE FACILITY HAS BEEN ABLE TO PARTICIPATE IN NEW EVENTS, SUCH AS FUNDRAISING FOR MISS MONTANA TO NORMANDY, TO CELEBRATE THE 75TH ANNIVERSARY OF D-DAY THE INN ON WESTPORT, SIOUX FALLS, SOUTH DAKOTA, OFFERS A FULL RANGE OF CARE AND SERVICES INCLUDING INDEPENDENT LIVING, ASSISTED LIVING, AND MEMORY CARE IN 133 SENIOR LIVING APARTMENTS IN A BEAUTIFUL, HOME-LIKE ENVIRONMENT OUR GOAL IS TO HAVE EVERY RESIDENT AT THE INN ON WESTPORT ENJOY EACH DAY WITH THE MAXIMUM INDEPENDENCE AND THE HIGHEST QUALITY OF LIFE, HEALTH AND WELL-BEING AT THE INN ON WESTPORT, OUR "AGING IN PLACE" PHILOSOPHY ALLOWS RESIDENTS TO REMAIN IN THEIR APARTMENT HOME WITH HEALTH SERVICES DELIVERED DIRECTLY TO THEM TO SUPPORT THE MISSION OF ILHC AT THIS SENIOR LIVING COMMUNITY, STUDENTS OF ALL AGES GATHER FOR VARIOUS ACTIVITIES HOSTED BY THE LOCAL DAYCARES, SCHOOLS AND CHURCHES THE INN ON WESTPORT ALSO SUPPORTS THE MISSION OF ILHC THROUGH OTHER VARIOUS CHARITABLE INITIATIVES SUCH AS RENT REDUCTION A PROGRAM THAT OFFERS REDUCED RATES FOR RESIDENTS TO LIVE AT THE COMMUNITY DUE TO INCOME QUALIFICATIONS (VALUE 2019 - $56,340) (ESTIMATED VALUE 2020 - $59,280) ROCK STEADY BOXING DISCOUNTS A FITNESS PROGRAM FOR THOSE WITH PARKINSON'S DISEASE (VALUE $7,170) MEALS ON WHEELS A PROGRAM WHERE AN EMPLOYEE AND A RESIDENT DRIVE WEEKLY TO DELIVER NOON MEALS TO HOME BOUND ELDERLY IN THE SIOUX FALL COMMUNITY (VALUE $1,125) ALZHEIMER'S AND PARKINSON'S ASSOCIATIONS THE INN ON WESTPORT HOSTS EVENTS FOR BOTH AGENCIES AND SPONSORS AND PARTICIPATES IN THEIR ANNUAL FUNDRAISERS (VALUE- $2,000) HOLIDAY CLEARING HOUSE EMPLOYEES AND RESIDENTS ADOPT A FAMILY DURING THE HOLIDAYS AND ARE GIVEN A LIST OF NEEDS AND WANTS ITEMS ARE GIVEN OR MONEY IS DONATED TO PURCHASE ITEMS AND IS PRESENTED IN PERSON (NON-CASH VALUE $700) CENTER FOR ACTIVE GENERATIONS SPONSOR MONTHLY BINGO WITH PRIZES AND GOURMET GUYS ANNUAL FUNDRAISER AT THE LOCAL CENTER FOR SENIORS AND A COMMUNITY TASTE-TESTING EVENT (VALUE $1,000) KIWANIS CLUB EMPLOYEES ARE MEMBERS OF LOCAL SERVICE CLUB AND RESIDENTS ATTEND SPECIAL EVENTS AS FUNDRAISERS (VALUE $150) SPONSOR EMPLOYEE SCHOLARSHIPS (VALUE $2,000) COALITION ON AGING MEMBERSHIP AND STAFF PARTICIPATION (VALUE $300) NEW HAVEN MINISTRIES DONATION TO ANNUAL FUNDRAISER AND GOLF EVENT ($800) AVERA CARE HOSPICE BUTTERFLY EVENT, (NON-CASH VALUE $300) FEEDING SENIORS NOW IS AN ORGANIZATION THAT COLLECTS FOOD FOR IN-NEED SENIORS (NON-CASH VALUE $150) THE COMMONS ON MARICE, LOCATED IN EAGAN, MINNESOTA, IS A GRACIOUS SENIOR LIVING COMMUNITY THAT OFFERS 147 RESIDENCES WHERE SENIORS CAN CHOOSE INDEPENDENT LIVING, ASSISTED LIVING, OR CARE SUITES THE COMMONS OFFERS AROUND-THE-CLOCK STAFFING OF NURSES AND CERTIFIED NURSING ASSISTANTS TO ASSIST WITH PERSONAL AND HEALTH-RELATED SERVICES THE MEMORY CARE COMMUNITY WITHIN THE COMMONS, ALSO KNOWN AS PEARL GARDEN, CARES FOR INDIVIDUALS WITH ALZHEIMER'S DISEASE OR DEMENTIA, AND IS DESIGNED WITH A RESIDENTIAL FEEL TO ASSIST RESIDENTS WITH FAMILIARIZING THEMSELVES TO THEIR SURROUNDINGS WITH A HOMELIKE ENVIRONMENT THE GOAL IS TO MAXIMIZE INDEPENDENCE WHILE MAINTAINING A SAFE ENVIRONMENT THE COMMONS ON MARICE OFFERS WHAT FEW OTHER SENIOR COMMUNITIES CAN, AN OPPORTUNITY TO INTERACT IN MEANINGFUL WAYS WITH CHILDREN THE INTERGENERATIONAL LEARNING CENTER, LOCATED ONE BLOCK AWAY, PROVIDES BOTH CHILDREN AND OLDER ADULTS WITH EXTRAORDINARY OPPORTUNITIES FOR SHARING AND LEARNING THE INTERGENERATIONAL LEARNING CENTER CARES FOR CHILDREN SIX WEEKS TO EIGHT YEARS OF AGE THE AGES ENTWINED PROGRAMMING NOT ONLY HELPS DEVELOP CONFIDENCE, SKILLS AND SELF-ESTEEM FOR THE CHILDREN, IT ALSO BUILDS MEANINGFUL RELATIONSHIPS WITH THE RESIDENTS OF THE COMMONS ON MARICE IN ADDITION TO THE INTERGENERATIONAL LEARNING CENTER, THE COMMONS ON MARICE ALSO SUPPORTS THE MISSION OF ILHC (INTERGENERATIONAL LIVING AND HEALTH CARE) THROUGH OTHER VARIOUS CHARITABLE INITIATIVES SUCH AS THE ELDERLY WAIVER PROGRAM THE ELDERLY WAIVER PROGRAM IS THE MINNESOTA STATE MEDICAID PROGRAM FOR LICENSED ASSISTED LIVING FACILITIES THAT CHOOSE TO PARTICIPATE THE COMMONS ON MARICE DISCOUNTED CARE SERVICES TOTAL $626,922 UNDER THE STATE MEDICAID PROGRAM IN 2019 IN 2020, THE COMMONS ON MARICE WILL LIKELY DISCOUNT AN ESTIMATED $537,359 FOR RESIDENTS WHO LIVE WITH US AND RECEIVE ELDERLY WAIVER SERVICES FEED MY STARVING CHILDREN (FMSC) IN EAGAN, MINNESOTA, IS A GLOBAL CHARITY, WORKING WITH MINISTRIES AROUND THE WORLD TO SERVE HUNGRY CHILDREN OUR COMMUNITY ASSISTS IN THIS MISSION THROUGH VOLUNTEERISM OF RESIDENTS AND STAFF JANUARY- THE RESIDENTS OF THE COMMONS ON MARICE, MADE 48 VALENTINES FOR VETERANS ALL VALENTINES WERE DELIVERED TO THE VETERANS AND THEIR WIVES IN OUR COMMUNITY (VALUE $20 00) FEBRUARY RESIDENTS OF THE COMMONS ON MARICE MADE SIX FLEECE BLANKETS AND DONATED THOSE BLANKETS TO THE LOCAL PET SHELTER (VALUE $146 01) MARCH RESIDENTS OF THE COMMONS ON MARICE ASSISTED STAFF WITH MAKING "THANK YOU GIFT BAGS" FOR ALL OF OUR VOLUNTEERS FOR VOLUNTEER APPRECIATION WEEK (VALUE $150 00) APRIL RESIDENTS MADE 10 THANK YOU GIFT BASKETS WITH GOODIES FOR THE NURSING STAFF (VALUE $42 85) MAY RESIDENTS ASSISTED STAFF IN MAKING 10 CARE PACKAGE BAGS OF PERSONAL ESSENTIALS (SHAMPOO, CONDITIONER, TOOTHPASTE/TOOTHBRUSH, LOTION AND RAZORS) AND DONATED THOSE BAGS TO THE DAKOTA WOODLANDS HOMELESS SHELTER FOR WOMAN (VALUE $120) JUNE RESIDENTS MADE EIGHT CHEMO CARE PACKAGES FOR KIDS AND DELIVERED TO CHILDREN'S HOSPITAL'S CHEMOTHERAPY DEPARTMENT THESE PACKAGES INCLUDED A WATER BOTTLE, SNACKS, PUZZLE BOOKS, CRAYONS, MARKERS, PUZZLES, LIP BALM AND WATERCOLOR PAINTS (VALUE $100 00) JULY RESIDENTS ASSISTED WITH DELIVERING ALL THREE LOVING SERVICE PROJECTS TO DAKOTA WOODLANDS (EAGAN), ANIMAL HUMANE SOCIETY (ST PAUL) AND CHILDREN'S HOSPITAL (ST PAUL) AUGUST RESIDENTS ASSISTED STAFF WITH MAKING EIGHT BACKPACKS FILLED WITH SCHOOL SUPPLIES (PENS, PENCILS, PAPER, MARKERS, CRAYONS, KLEENEX, WATERCOLOR PAINT, SNACKS, NOTEBOOKS) AND DONATED THE BACKPACKS TO NORTHVIEW ELEMENTARY SCHOOL IN EAGAN (VALUE $120 00) SEPTEMBER RESIDENTS AND THEIR FAMILY MEMBERS MADE 18 FLEECE DOG PULL TOYS AND DONATED THEM TO THE LOCAL PET SHELTER (VALUE $20 00) OCTOBER RESIDENTS MADE PUDDING TURKEYS AND DONATED THEM TO LOCAL MEALS ON WHEELS (VALUE $10 00) NOVEMBER RESIDENTS MADE CHRISTMAS STOCKINGS FULL OF GIFTS (LOTIONS, SOCKS, HOLIDAY TREATS, MITTENS, GLOVES, SHAMPOO/CONDITIONER, LIP BALM, NAIL POLISH) AND DONATED THE STOCKINGS TO THE DAKOTA WOODLANDS WOMEN'S SHELTER (VALUE $120 00) DECEMBER, THE COMMONS ON MARICE JOINED EFFORTS WITH TOYS 4 MILITARY KIDS, A PROGRAM STARTED BY A VIETNAM VETERAN SHORTLY AFTER THE EVENTS OF 911 TO HELP PROVIDE TOYS TO CHILDREN OF PARENTS SERVING OUR COUNTRY DURING THE HOLIDAY SEASON A DONATION BOX WAS MADE AVAILABLE AND PLACED IN OUR COMMUNITY'S LOBBY FOR RESIDENTS, VISITORS, AND STAFF TO DONATE NEW TOYS OVER 5 LARGE BAGS/BOXES OF TOYS WERE GATHER

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SCHEDULE A (Form 990 or 990EZ)

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
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ))

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170 (b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university

10 ☑ An organization that normally receives (1) more than 331/3% 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 331/3% 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (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 grant ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 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** . . . . . ▶ ☐

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 for 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 ▶ ☐

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 ▶ ☐

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 ▶ ☐

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 ▶ ☐

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 ")	55,680	90,771	54,050	21,484	2,025	224,010
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	19,326,566	19,671,932	20,110,364	20,305,772	21,191,863	100,606,497
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	19,382,246	19,762,703	20,164,414	20,327,256	21,193,888	100,830,507
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)						100,830,507

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	19,382,246	19,762,703	20,164,414	20,327,256	21,193,888	100,830,507
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	7,497	4,885	3,321	1,446	28,024	45,173
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	7,497	4,885	3,321	1,446	28,024	45,173
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)	19,389,743	19,767,588	20,167,735	20,328,702	21,221,912	100,875,680

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	99 960 %
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	99 970 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f) divided by line 13, column (f))	17	0 040 %
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	0 030 %

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

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

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	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** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ 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.**

			Yes	No
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		

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)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI)			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

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

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

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

Section D - Distributions	**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in **Part VI**) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**) See instructions	
9 Distributable amount for 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 If the amount is greater than zero, explain in **Part VI** See instructions			
6 Remaining underdistributions for 2019 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in **Part VI** See instructions			
7 **Excess distributions carryover to 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.			

Additional Data

Software ID:

Software Version:

EIN: 41-1740311

Name: INTERGENERATIONAL LIVING & HEALTH CARE INC

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

Facts And Circumstances Test

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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
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e g , recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

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

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

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

b Assets included in Form 990, Part X ▶ $ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☑ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . ☑

Part V Endowment Funds.

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,816,310		1,816,310
b Buildings		34,603,473	16,297,940	18,305,533
c Leasehold improvements				
d Equipment		9,093,347	6,406,937	2,686,410
e Other		2,570,168	2,202,237	367,931
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* . . ▶				23,176,184

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) INVESTMENT IN NON-PROFIT CORPORATION	4,152,331	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	4,152,331	

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

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

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

(a) Description	(b) Book value
(1)ESCROW DEPOSITS	271,104
(2)REPLACEMENT RESERVE ACCOUNT	2,779,722
(3)TENANT/PATIENT FUNDS HELD IN TRUST	61,292
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 15)* ▶	3,112,118

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 FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

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

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

1	Total revenue, gains, and other support per audited financial statements			1	21,219,887
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	21,219,887
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	-58,412		
c	Add lines **4a** and **4b**			4c	-58,412
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	21,161,475

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	21,679,578
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	1,452,243		
e	Add lines **2a** through **2d**			2e	1,452,243
3	Subtract line **2e** from line **1**			3	20,227,335
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			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	20,227,335

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 41-1740311

Name: INTERGENERATIONAL LIVING & HEALTH CARE INC

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	PATIENT/TENANT SECURITY DEPOSITS TOTALING $39,365

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE COMPANY IS EXEMPT FROM TAXATION AS A NONPROFIT ORGANIZATION IN ACCORDANCE WITH 501(C)(3) OF THE INTERNAL REVENUE CODE THE COMPANY FOLLOWS THE RECOGNITION REQUIREMENTS FOR UNCE RTAIN INCOME TAX POSITIONS AS REQUIRED BY THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION 740-10 INCOME TAX BENEFITS ARE RECOGNIZED FOR INCOME TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN, ONLY WHEN IT IS DETERMINED THAT THE INCOME TAX POSITION WILL MORE-LIKELY-THAN-NOT BE SUSTAINED UPON EXAMINATION BY TAXING AUTHORITIES THE COMPANY HAS ANALYZED TAX POSITIONS TAKEN FOR FILING WITH THE INTERNAL REV ENUE SERVICE AND THE STATE JURISDICTION WHERE IT OPERATES THE COMPANY BELIEVES THAT INCOM E TAX FILING POSITIONS WILL BE SUSTAINED UPON EXAMINATION AND DOES NOT ANTICIPATE ANY ADJU STMENTS THAT WOULD RESULT IN A MATERIAL ADVERSE EFFECT ON THE COMPANY'S FINANCIAL CONDITIO N, RESULTS OF OPERATIONS OR CASH FLOWS ACCORDINGLY, THE COMPANY HAS NOT RECORDED ANY RESE RVES, OR RELATED ACCRUALS FOR INTEREST AND PENALTIES FOR UNCERTAIN INCOME TAX POSITIONS AT DECEMBER 31, 2018 THE COMPANY IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWE VER, THERE ARE CURRENTLY NO AUDITS IN PROGRESS FOR ANY TAX OPEN TAX PERIODS

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	CHARITABLE REVENUE INCLUDED IN EXPENSE 2,025 LOSS ON DISPOAL OF PROPERTY AND EQUIPMENT NETTED WITH REVENUE -60,437

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	LOSS ON EQUITY METHOD OF ACCOUNTING FOR INVESTMENTS IN OUTSIDE PROJECTS 1,393,831 CHARITABLE REVENUE INCLUDED IN EXPENSE -2,025 LOSS ON DISPOSAL OF PROPERTY INCLUDED ON STATEMENT OF REVENUES 60,437

Supplemental Information

Return Reference	Explanation
PART X, LINE 21	PATIENT/TENANT SECURITY DEPOSITS TOTALING $39,365

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.

▶ **Attach to Form 990.**

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

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ Yes ☑ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000 Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NORTHERN ARIZONA SENIOR LIVING COMMUNITY LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318	86-0906621	501(C)3	25,000	0	N/A	N/A	PROGRAM SUPPORT
(2) ILHC OF STILLWATER LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318	81-5328058	501(C)3	19,902	0	N/A	N/A	PROGRAM SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . . . ▶ 2

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

	(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	**Explanation**

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SCHEDULE N (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.**
- ▶ **Attach certified copies of any articles of dissolution, resolutions, or plans.**
- ▶ **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
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

Part I **Liquidation, Termination, or Dissolution.** Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I 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

		Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization		
a	Become a director or trustee of a successor or transferee organization? 2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization? 2b		
c	Become a direct or indirect owner of a successor or transferee organization? 2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets? 2d		
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 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-

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

See Additional Data Table

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

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization			
a	Become a director or trustee of a successor or transferee organization?	2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		
c	Become a direct or indirect owner of a successor or transferee organization?	2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d		
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.

Return Reference	Explanation
PART II, LINE 2E	PERSON(S) INVOLVED ELAINE R BURTON, JENNIE A CLAREKE AND THOMAS A EGAN
PART II, LINE 2E	EXPLANATION OF INVOLVEMENT BECAME MEMBERS OF THE BOARD OF ILHC STILLWATER AND ARE ENTITLED TO COMPENSATION AS BOARD MEMBERS THAT WILL BE PAID BE ILHC OF STILLWATER

Additional Data

Software ID:

Software Version:

EIN: 41-1740311

Name: INTERGENERATIONAL LIVING & HEALTH CARE INC

Form 990, Schedule N, 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 Code section recipient(s) (if tax-exempt) or type of entity
BUILDING	05-01-2019	36,781,647	BOOK VALUE	81-5328058	ILHC OF STILLWATER 1107 HAZELTINE BOULEVARD SUITE CHASKA, MN 55318	501(C)(3)
ASSETS LIMITED AS TO USE	05-01-2019	13,259,596	CASH	81-5328058	ILHC OF STILLWATER 1107 HAZELTINE BOULEVARD SUITE CHASKA, MN 55318	501(C)(3)
NOTES RECEIVABLE RELATED PARTY	05-01-2019	90,000	COST	81-5328058	ILHC OF STILLWATER 1107 HAZELTINE BOULEVARD SUITE CHASKA, MN 55318	501(C)(3)
ACCOUNTS RECEIVABLE OTHER	05-01-2019	4,000	COST	81-5328058	ILHC OF STILLWATER 1107 HAZELTINE BOULEVARD SUITE CHASKA, MN 55318	501(C)(3)
CASH	05-01-2019	532,474	CASH	81-5328058	ILHC OF STILLWATER 1107 HAZELTINE BOULEVARD SUITE CHASKA, MN 55318	501(C)(3)

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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
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	THE GOODMAN GROUP, LLC, AN ENTITY WITH COMMON OWNERSHIP OF THE ORGANIZATION, MANAGES THE O RGANIZATION'S FACILITIES MANAGEMENT FEES ARE INCURRED PURSUANT TO MANAGEMENT AGREEMENTS IN ACCORDANCE WITH THE AGREEMENTS, MANAGEMENT FEES RANGE FROM $2,300 PER MONTH TO 6 5% OF GROSS RECEIPTS THE ORGANIZATION PAYS THE GOODMAN GROUP, LLC AN ACCOUNTING SERVICES FEE T HE ACCOUNTING FEE IS BASED UPON AN ALLOCATION OF THE COSTS OF ACCOUNTANTS, BOOKKEEPERS, PA YROLL TAXES, INSURANCE, THE COST OF DATA PROCESSING, AND OTHER ALLOCABLE COSTS THE FEE IS CHARGED TO ALL ORGANIZATIONS MANAGED BY THE GOODMAN GROUP, LLC ON A PRO RATA ALLOCATION B ASED ON NET REVENUES EARNED THE ORGANIZATION PAYS THE GOODMAN GROUP, LLC AN IT FEE THE I T FEE IS BASED UPON AN ALLOCATION OF THE COSTS OF INFORMATION TECHNOLOGY AND RELATED SERVI CES THE FEE IS CHARGED TO ALL ORGANIZATIONS MANAGED BY THE GOODMAN GROUP, LLC ON A PRO RA TA ALLOCATION BASED ON COMPUTER UNITS THE GOODMAN GROUP, LLC ALSO PROVIDES LEGAL SERVICES , WHICH ARE CHARGED TO THE ORGANIZATION ON A PER HOUR BASIS BASED ON ACTUAL COSTS INCURRED

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	NO INDIVIDUAL COMMITTEE CREATED BY THE BOARD HAS THE BROAD AUTHORITY TO ACT ON BEHALF OF THE BOARD

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY AN INDEPENDENT CERTIFIED PUBLIC ACCOUNTING FIRM IT IS THEN RE VIEWED BY THE CONTROLLER AND CPAS OF THE MANAGEMENT COMPANY THE FORM 990 IS GIVEN TO EACH BOARD MEMBER IN ADVANCE OF A SCHEDULED MEETING OF THE BOARD FOR THEIR REVIEW THERE IS DI SCUSSION OF THE FORM 990 AT THE BOARD MEETING WITH THE PREPARERS AND THE MANAGEMENT COMPAN Y'S REPRESENTATIVE PRIOR TO BOARD APPROVAL OF THE FORM 990

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	DIRECTORS, OFFICERS, COMMITTEE MEMBERS AND KEY EMPLOYEES OF THE ILHC ENTITIES OWE SUCH ENTITIES A DUTY OF GOOD FAITH LOYALTY THUS, PERSONS HOLDING SUCH POSITIONS MAY NOT USE THEIR POSITIONS TO PROFIT PERSONALLY OR TO ASSIST OTHERS IN PROFITING IN ANY WAY AT THE EXPENSE OF ANY OF THE ILHC ENTITIES CONSEQUENTLY, RESPONSIBLE PERSONS ARE REQUIRED TO DISCLOSE ALL CONFLICTS OF INTEREST DISCLOSED PROMPTLY AND FULLY TO THE CHAIR OF THE BOARD AND THE CHIEF EXECUTIVE OFFICER OF ILHC, WHO SHALL BRING THE MATTER TO THE ATTENTION OF THE BOARD IF A CONFLICT OF INTEREST OR POTENTIAL CONFLICT OF INTEREST EXISTS, THE PERSON WITH SUCH CONFLICT IS PROHIBITED FROM PARTICIPATING IN THE AFFAIRS OF ANY ILHC ENTITY IN CONNECTION WITH THE SPECIFIC CONTRACT, TRANSACTION OR RELATIONSHIP THAT FORMS THE BASIS OF SUCH CONFLICT OF INTEREST, EXCEPT AS EXPRESSLY PERMITTED UNDER THIS POLICY EACH POTENTIAL CONFLICT OF INTEREST MUST BE PRESENTED TO THE BOARD (OR A COMMITTEE DESIGNATED BY THE BOARD) FOR AUTHORIZATION, APPROVAL OR RATIFICATION THE BOARD SHALL DETERMINE WHETHER A CONFLICT EXISTS AND IN THE CASE OF AN EXISTING CONFLICT, WHETHER THE CONTEMPLATED TRANSACTION MAY BE AUTHORIZED AS JUST, FAIR, AND REASONABLE TO ILHC THE DECISION OF THE BOARD ON THESE MATTERS WILL REST IN THEIR SOLE DISCRETION, AND THEIR CONCERN MUST BE THE WELFARE OF ILHC AND THE ADVANCEMENT OF ITS PURPOSE THE DISCLOSING PERSON SHALL MAKE A PROMPT, FULL AND FRANK DISCLOSURE OF HIS OR HER INTEREST AND SHALL INCLUDE ANY KNOWN, RELEVANT AND MATERIAL FACTS ABOUT THE CONTRACT OR TRANSACTION, INCLUDING ALL AREAS THAT MIGHT REASONABLY BE CONSTRUED TO BE ADVERSE TO ILHC'S INTERESTS OR TO BE BENEFICIAL TO THE DISCLOSING PERSON THE PERSON WITH THE POTENTIAL CONFLICT OF INTEREST SHALL BE EXCLUDED FROM THE DISCUSSION AND APPROVAL OF SUCH TRANSACTION, EXCEPT AS EXPRESSLY REQUESTED BY THE BOARD (OR OTHER DESIGNATED COMMITTEE) AND SUCH PERSON SHALL NOT BE COUNTED IN DETERMINING ANY NECESSARY QUORUM OR APPROVAL FOR ACTION TO BE TAKEN AFTER DISCLOSURE, TRANSACTIONS WITH PARTIES WITH WHOM A CONFLICTING INTEREST EXISTS MAY BE PERMITTED TO BE UNDERTAKEN IF A COMPETITIVE BID OR COMPARABLE VALUATION EXISTS, IF APPLICABLE OR THE BOARD HAS DETERMINED THAT THE TERMS OF THE TRANSACTION ARE FAIR AND REASONABLE, AND THE BOARD HAS DETERMINED THAT THE TRANSACTION IS IN THE BEST INTEREST OF THE ORGANIZATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION REVIEWS AND APPROVES COMPENSATION LEVELS ANNUALLY DURING BUDGET REVIEW, I NCLUDING PAY LEVELS FOR KEY EMPLOYEES TO FACILITATE THIS REVIEW, THE ORGANIZATION UTILIZE S AN INDEPENDENT MANAGEMENT COMPANY TO RESEARCH AND RECOMMEND PAY LEVELS THE MANAGEMENT C OMPANY HAS OVER 50 YEARS OF EXPERIENCE IN THE SENIOR HOUSING AND PROPERTY MANAGEMENT INDUS TRY WITH NUMEROUS RESOURCES TO INDEX KEY EMPLOYEES WOULD INCLUDE EXECUTIVE DIRECTORS AND LEADERSHIP AT THE WHOLLY OWNED ENTITIES OF THE ORGANIZATION, AS WELL AS, RECOMMENDATIONS O F PAY LEVELS FOR MEMBERS AND OFFICERS OF THE BOARD OF DIRECTORS OF THE ORGANIZATION

990 Schedule O, Supplemental Information

Return Reference	Explanation
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

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART X, LINE 12	THE ENTITY OWNS 50% EQUITY IN NORTHERN ARIZONA SENIOR LIVING COMMUNITY, LLC, VALUED BY THE EQUITY METHOD THIS INVESTMENT DOES NOT MEET THE 5% OF TOTAL ASSETS THRESHOLD TO BE INCLU DED ON THE SCHEDULE D, PART X, BUT IT IS CONSIDERED A CLOSELY-HELD COMPANY

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	LOSS ON EQUITY METHOD OF ACCOUNTING FOR INVESTMENTS IN OUTSIDE PROJECTS -1,393,831

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE FINANCIAL STATEMENTS ARE PREPARED BY AN INDEPENDENT ACCOUNTING FIRM THE STATEMENTS AR E REVIEWED AND APPROVED BY THE BOARD BEFORE BEING ISSUED THE PROCESS IS CONSISTENT WITH T HE PRIOR YEAR

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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.

OMB No 1545-0047

2019

Open to Public Inspection

Name of the organization
INTERGENERATIONAL LIVING & HEALTH CARE INC

Employer identification number
41-1740311

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) ILHC OF SIOUX FALLS LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318 26-3697613	SENIOR LIVING	SD	6,781,453	10,314,665	ILHC INC
(2) ILHC OF EAGAN LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318 26-2956952	SENIOR LIVING	MN	9,329,518	13,960,164	ILHC INC
(3) ILHC OF HAMILTON LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318 27-1387039	SENIOR LIVING	MT	4,232,805	2,990,341	ILHC INC
(4) ILHC OF STILLWATER LLC 1107 HAZELTINE BOULEVARD SUITE 200 CHASKA, MN 55318 81-5328058	SENIOR LIVING	MN	1,292,851	39,953,208	SEE PART VII

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	(g) No

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

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

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

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

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

		Yes	No
1 During the tax year, did the orgranization 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	1a		
b Gift, grant, or capital contribution to related organization(s)	1b		
c Gift, grant, or capital contribution from related organization(s)	1c		
d Loans or loan guarantees to or for related organization(s)	1d		
e Loans or loan guarantees by related organization(s)	1e		
f Dividends from related organization(s)	1f		
g Sale of assets to related organization(s)	1g		
h Purchase of assets from related organization(s)	1h		
i Exchange of assets with related organization(s)	1i		
j Lease of facilities, equipment, or other assets to related organization(s)	1j		
k Lease of facilities, equipment, or other assets from related organization(s)	1k		
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		
o Sharing of paid employees with related organization(s)	1o		
p Reimbursement paid to related organization(s) for expenses	1p		
q Reimbursement paid by related organization(s) for expenses	1q		
r Other transfer of cash or property to related organization(s)	1r		
s Other transfer of cash or property from related organization(s)	1s		

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

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation
PART I (4)	ILHC OF STILLWATER IS 50% OWNED BY INTERGENERATIONAL LIVING & HEALTH CARE AND 50% BY THE THE GOODMAN FAMILY OPERATING FOUNDATION