** PUBLIC DISCLOSURE COPY ** 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.

OMB No. 1545-0047 Inspection

Department of the Treasury Internal Revenue Service

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

Αl	For the	2022 calendar year, or tax year beginning	and	ending					
В	Check if applicable	C Name of organization			D Employe	r identific	cation number		
	Addres change	wind crest, inc.							
	Name change	Doing business as			51-0	549976			
	□ Initial return □ Final □ return/	Number and street (or P.O. box if mail is not deli 3235 MILL VISTA ROAD	vered to street address)	Room/suite	E Telephone number 303-798-3100				
	termin ated	City or town, state or province, country, and Z	ZIP or foreign postal code		G Gross receip	ts\$	111,244,269.		
Г	Ameno		g p		H(a) Is this a group return				
	Applic tion	F Name and address of principal officer: MAKE	COLINS		ī	ordinates			
	pendir	SAME AS C ABOVE			H(b) Are all sub				
Ι.	Tax-exe	empt status: X 501(c)(3) 501(c) ()	(insert no.) 4947(a)(1)	or 527	lf "No,"	attach a	list. See instructions		
	Websit				H(c) Group	exemptio	n number		
ΚI	Form of	organization: X Corporation Trust Ass	sociation Other	L Year	of formation: 2	005 N	■ State of legal domicile: MD		
P	art I	Summary							
_	1	Briefly describe the organization's mission or most s	significant activities: PROVID	E A HOME	FOR SENIOR	S THAT			
Governance		SATISFIES THEIR THREE PRIMARY NEEDS.							
rna	2	Check this box if the organization discon	tinued its operations or dispos	sed of more	than 25% of it	s net ass	sets.		
o Ve	3	Number of voting members of the governing body (I	Part VI, line 1a)			3	11		
		Number of independent voting members of the government	erning body (Part VI, line 1b)			4	7		
es	5	Total number of individuals employed in calendar ye					1419		
ΞĚ	6	Total number of volunteers (estimate if necessary)					375		
Activities &	7 a	Total unrelated business revenue from Part VIII, colu					0.		
	b	Net unrelated business taxable income from Form 9	990-T, Part I, line 11	·····			0.		
e					Prior Yea		Current Year		
	8	Contributions and grants (Part VIII, line 1h)	6,242.	1,963,577.					
en.	9				•	6,936.	83,898,466.		
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4,				1,164.	25,031,186.		
Ξ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c,			6,872.	229,363.			
		Total revenue - add lines 8 through 11 (must equal F			101,82	·	111,122,592.		
	1	Grants and similar amounts paid (Part IX, column (A				4,901.	268,535.		
	45	Benefits paid to or for members (Part IX, column (A)		29 41	9,758.	32,888,675.			
Expenses	15	Salaries, other compensation, employee benefits (P			25,41	0.	0.		
en	loa	Professional fundraising fees (Part IX, column (A), lin		642.		٠.	0.		
ă	17	Total fundraising expenses (Part IX, column (D), line Other expenses (Part IX, column (A), lines 11a-11d,			81 89	1,635.	95,855,069.		
		Total expenses. Add lines 13-17 (must equal Part IX			111,50	_	129,012,279.		
	1	Revenue less expenses. Subtract line 18 from line 1			•	5,080.	-17,889,687.		
7.5		Toveride 1000 experieses. Oubtract line 10 from line 1	<u> </u>	Ве	ginning of Curr	_	End of Year		
Assets or	20	Total assets (Part X, line 16)			994,75		1,037,094,675.		
ASS	21	Total liabilities (Part X, line 26)			1,046,60	1,127.	1,107,427,775.		
E SE	┪	Net assets or fund balances. Subtract line 21 from I	ine 20		-51,85	0,235.	-70,333,100.		
P	art II	Signature Block		•					
Jno	ler pena	lties of perjury, I declare that I have examined this return, i	ncluding accompanying schedules	s and stateme	ents, and to the	best of my	knowledge and belief, it is		
rue	, correc	t, and complete. Declaration of preparer (other than officer	r) is based on all information of wh	nich preparer	has any knowle	dge.			
Sig	n	Signature of officer			Date				
Hei	re	EILEEN ERSTAD, TREASURER							
		Type or print name and title		1 -	N-1-				
		,	Preparer's signature		Date	Check if	PTIN		
Pai		,	JULIA FLANNERY, CPA	1	0/31/23	self-employ			
	parer	Firm's name RSM US LLP			Firm	s EIN	42-0714325		
Jse	Only	Firm's address 100 INTERNATIONAL DRIVE, S	UITE 1400				0.45 0.05		
		BALTIMORE, MD 21202			Phon	e no.410	-246-9300		
1/10	v tha IE	S discuss this return with the preparer shown about	o2 Soc instructions				X Ves No		

	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission: SEE SCHEDULE 0	
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 X 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? If "Yes," describe these changes on Schedule O.	Yes X No
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others, the total services are required to report the amount of grants and allocations to others.	
4-	revenue, if any, for each program service reported. (Code:) (Expenses \$116,015,701. including grants of \$268,535.) (Revenue \$\$	83 898 466 1
4a	WIND CREST PROVIDES SERVICES NEEDED BY SENIOR RESIDENTS, WHO RESIDE IN	03,090,400.
	1,488 INDEPEDENT LIVING UNITS, 56 ASSISTED LIVING UNITS, 44 SKILLED	
	NURSING BEDS, AND 36 MEMORY CARE UNITS. THE SERVICES WE PROVIDE TO OUR	
	RESIDENTS INCLUDE, BUT ARE NOT LIMITED TO HOUSING, FOOD, MEDICAL, SECURITY AND MAINTENANCE SERVICES, RECREATIONAL AND PASTORAL	
	ACTIVITIES.	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue \$)
40	(Code:) (Expenses \$ including grants of \$) (Revenue \$	
4c	Code:) (Expenses \$ including grants or \$) (Hevenue \$	
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)
4e	Total program service expenses 116,015,701.	,

Form 990 (2022) WIND CREST, INC. 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	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			,,
	public office? If "Yes," complete Schedule C, Part I	3		Х
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		Х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or	_		,,
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		Х
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		Х
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		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete	_		
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9	Х	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			l
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		Х
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. Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
а	· · · · · · · · · · · · · · · · · · ·	44.	х	
h	Part VI Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	11a		
D		11b		x
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	1 10		
C		11c		x
А	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 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	110		
u		11d		x
_	Part X, line 16? If "Yes," complete Schedule D, Part IX Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses	116		
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
100	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	- ' ''		
ıza	, ,	12a	х	
h	Schedule D, Parts XI and XII Was the organization included in consolidated, independent audited financial statements for the tax year?	IZa		
b	, 1	12b		x
13	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
		14a		X
	Did the organization maintain an office, employees, or agents outside of the United States? Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,	, , , a		
D	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		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	110		
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	_ <i>''</i> _		
	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."	-10		
13	,	19		x
20a	complete Schedule G, Part III Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	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			
- 1	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	х	

Form 990 (2022) WIND CREST, INC.

Part IV Checklist of Required Schedules (continued) 51-0549976 Page 4

			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	Х	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
_	Schedule K. If "No," go to line 25a	24a		Х
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		
	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	25a		x
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
	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		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
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		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			x
04	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and	34	х	
25.2	Part V, line 1 Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		х
	Did the organization have a controlled entity within the meaning of section 512(b)(13)? If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity	55a		
	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?	000		
	If "Yes," complete Schedule R, Part V, line 2	36		x
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		х
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai	rt 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			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming	_	v	
	(gambling) winnings to prize winners?	1c	X	<u></u>

WIND CREST, INC. 51-0549976 Form 990 (2022) Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V

Yes No 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, 1419 filed for the calendar year ending with or within the year covered by this return 2a b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Х 2h Х Did the organization have unrelated business gross income of \$1,000 or more during the year? If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Х financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a 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). X Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a Х Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b 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? Х 6a 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). 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 If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required Х to file Form 8282? 7с If "Yes," indicate the number of Forms 8282 filed during the year Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Х 7e Х Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h 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 Sponsoring organizations maintaining donor advised funds. 9 Did the sponsoring organization make any taxable distributions under section 4966? 9a Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities Section 501(c)(12) organizations. Enter: Gross income from members or shareholders 11a 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 Section 501(c)(29) qualified nonprofit health insurance issuers. Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans c Enter the amount of reserves on hand Х **14a** Did the organization receive any payments for indoor tanning services during the tax year? 14a If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or 15 excess parachute payment(s) during the year? X 15 If "Yes," see the instructions and file Form 4720, Schedule N. X Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16 If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? 17 If "Yes," complete Form 6069.

WIND CREST Form 990 (2022) Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No **1a** Enter the number of voting members of the governing body at the end of the tax year 11 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 6 Х 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? Х 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or Х persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? X 10a 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? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe 12c Х on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 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? The organization's CEO, Executive Director, or top management official X 15a 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a 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? 16h

Section C. Disclosure

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

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

Own website X Another's website X Upon request Upon request Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records IBI KHAN - (410) 242-2880

701 MAIDEN CHOICE LANE, BALTIMORE, MD 21228

Form 990 (2022) WIND CREST, INC. 51-0549976 Page **7**

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

X

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 the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization n	or any related	orga	niza	tion	con	nper	sate	ed any current officer, d	rector, or trustee.	
(A)	(B)	(C)					(D)	(E)	(F)	
Name and title	Average	(do	Position (do not check more than one		Reportable	Reportable	Estimated			
	hours per	box	box, unless person is both an officer and a director/trustee)		compensation	compensation	amount of			
	week					174445		from the	from related organizations	other compensation
	(list any hours for	direct				l _e		organization	(W-2/1099-MISC/	from the
	related	ee or	stee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	trust	al tru		oyee	od uic		1099-NEC)	,	and related
	below	Individual trustee or director	Institutional trustee	er	Key employee	Highest compensated employee	ner			organizations
	line)	lndi	Insti	Officer	Key	High	Former			
(1) CRAIG ERICKSON	40.00	1								
EXECUTIVE DIRECTOR				Х				248,958.	0.	19,157.
(2) REV. DR. ZINA JACQUE	0.10	1								
DIRECTOR	11.00	Х						0.	187,500.	0.
(3) TONY STEPHENSON	40.00	1								
SALES COUNSELOR						Х		156,156.	0.	19,299.
(4) KAREN LUX	40.00	-							_	
DIRECTOR OF FINANCE				Х				143,255.	0.	25,753.
(5) SANDY SHELPUK	40.00	-							_	
SALES COUNSELOR						Х		157,938.	0.	5,814.
(6) EILEEN G. ERSTAD	0.50	ļ								
VICE CHAIR & VP/TREASURER	21.30	Х		Х				0.	161,875.	0.
(7) SARA STOVER	40.00	-							_	
DIRECTOR, NURSING						Х		136,653.	0.	15,421.
(8) MARY D. COLINS	0.80									
PRESIDENT/SECRETARY	7.00	Х		Х				0.	150,000.	0.
(9) BETH BRANDENBURG	40.00	-							_	
PERSONAL MOVING CONSULTANT						Х		131,732.	0.	16,073.
(10) E. MICHELLE BOHREER	0.00	-								
FORMER PRESIDENT						_	Х	0.	135,625.	0.
(11) STEPHANIE L. REEL	0.10	ł							424 245	•
DIRECTOR	9.10	Х						0.	134,315.	0.
(12) RICKO RASK	40.00	-				,,		122 162		F F10
NURSE PRACTITIONER, EHWB	0.10					Х		122,163.	0.	5,519.
(13) BARBARA C. BISGAIER	0.10	Ţ							110 000	0
DIRECTOR (14) MICHAEL W. BOCKTEWICZ	9.50	Х						0.	110,000.	0.
(14) MICHAEL W. ROSKIEWICZ									100 000	0
(15) ARNOLD SPEERT	7.20	Λ						0.	100,000.	0.
DIRECTOR	6.20	Х						0.	90,000.	0.
(16) C. JACKSON BAIN	0.10	^						0.	30,000.	0.
DIRECTOR	6.60	Х						0.	87,500.	0.
(17) PATRICIA M. BROWN	0.10		\vdash		\vdash			0.	07,300.	<u> </u>
DIRECTOR (BEG 4/1/22)	7.10	Х						0.	76,833.	0.
	1 ,	-,						<u> </u>	, , , , , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·

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Form 990 (2022) WIND CREST, INC. 51-0549976 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average hours per week (list any hours for related organizations	box	not c , unle:	ss per	more rson i irecto	Highest compensated than compensated the sport of the spo	an tee)	Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	Estimated amount of other compensation from the organization and related
	below line)	ndividu	nstitutic	Officer	Key employee	lighest mploye	Former			organizations
(18) PAMELA D. PAULK	0.10	_	_		×	1 0				
DIRECTOR (BEG 4/1/22)	6.10	х						0.	76,833.	0.
(19) MONTY C. LEONARD	0.10									
DIRECTOR (BEG 4/1/22)	10.20	х						0.	76,833.	0.
(20) JAMES P. HAYES	0.10									
DIRECTOR (THRU 3/31/22)	8.40	Х						0.	38,125.	0.
(21) FREDICK W. HAAS	0.10									
DIRECTOR (THRU 3/31/22)	15.30	Х						0.	37,500.	0.
(22) NEAL GANTERT	0.50									
ASSISTANT TREASURER	6.50			Х				0.	0.	0.
(23) CHRIS RATHMANN	0.50									
ASSISTANT TREASURER	6.50			Х				0.	0.	0.
(24) JOHN HALL	0.50									
ASSISTANT TREASURER	6.50			Х				0.	0.	0.
(25) MARK EMBLEY	0.50									
ASSISTANT TREASURER	7.50			X				0.	0.	0.
1b Subtotal								1,096,855.	1,462,939.	107,036.
c Total from continuation sheets to Part VI	, Section A							0.	0.	0.
d Total (add lines 1b and 1c)								1,096,855.	1,462,939.	107,036.

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

Yes No

Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

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

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

Yes No

Yes 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.

the organization. Report compensation for the calendar year ending	with or within the organization's tax year.	
(A)	(B)	(C)
Name and business address	Description of services	Compensation
ERICKSON SENIOR LIVING, LLC		
701 MAIDEN CHOICE LANE, BALTIMORE, MD 21228	MANAGEMENT - SEE SCH. O	10,887,579.
RED RIVER TECHNOLOGY, LLC		
21 WATER ST, SUITE 500, CLAREMONT, NH 03743	TECHNOLOGY	2,061,576.
MIDWEST COMMERCIAL CONSTRUCTION AND MANAGEM		
4535 S DECATUR ST, ENGLEWOOD, CO 80110	CUSTOM INTERIORS	1,594,439.
ALD PAINTING		
5 ZEPHYR ST, LAKEWOOD, CO 80226	PAINTING	1,224,546.
PALACE CONSTRUCTION CO, INC		
7 SOUTH GALAPAGO ST, DENVER, CO 80223	CONTRACTOR	1,011,455.
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	22	
-		F QQQ (0000)

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Form 990 (2022) WIND CREST
Part VIII Statement of Revenue

		Check if Schedule O	contains	a response o	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
							lunction revenue	business revenue	sections 512 - 514
S S	1 a	Federated campaigns		1a					
au au									
@ E		Fundraising events							
ifts IrA									
Contributions, Gifts, Grants and Other Similar Amounts		Government grants (contr			793,399.				
Sir		All other contributions, gifts,			•				
k E	-	similar amounts not included	-	1f	1,170,178.				
풀	g			1g \$, ,				
Sugar	_	Total. Add lines 1a-1f		.31+		1,963,577.			
					Business Code	, ,			
o l	2 a	RESIDENT FEES			623000	69,774,417.	69,774,417.		
ķ	_ b	ANCILLARY FEES			623000	7,500,626.	7,500,626.		
Ser	c	RESIDENT DEPOSITS			623000	6,618,023.	6,618,023.		
ım (d	PROCESSING FEES			623000	5,400.	5,400.		
gra Re	۰ م	·				, -	, -		
Program Service Revenue	f	All other program service	revenue						
	,	Total. Add lines 2a-2f	JVOITUG			83,898,466.			
	3	Investment income (includ	lina divid	dends intere	et and	, , -			
						25,115,198.			25,115,198.
	4	Income from investment of				, , ,			
	5	Royalties			000000				
	Ū	noyanco		(i) Real	(ii) Personal				
	6 a	Gross rents	6a	229,363.	()				
	b		6b	0.					
	c	Rental income or (loss)	6c	229,363.					
	d	Net rental income or (loss)		,		229,363.			229,363.
		Gross amount from sales of		Securities	(ii) Other	,			,
	<i>,</i> u	assets other than inventory	7a		37,665.				
	h	Less: cost or other basis	74		, -				
<u>o</u>	-	and sales expenses	7b	121,677.	0.				
ther Revenue	c	Gain or (loss)		-121,677.	37,665.				
ě		Net gain or (loss)		-	· · · · · · · · · · · · · · · · · · ·	-84,012.			-84,012.
P.		Gross income from fundraisi				,			,
Đ.	0 4	including \$	•	` . I					
		contributions reported on							
		Part IV, line 18	,	I					
	b	Less: direct expenses							
		Net income or (loss) from							
		Gross income from gamin		_					
		Part IV, line 19		I .					
	b	Less: direct expenses		I					
		Net income or (loss) from							
		Gross sales of inventory, I	-						
		and allowances		I .					
	b	Less: cost of goods sold		I .					
		Net income or (loss) from							
	_	, ,		<u>,</u>	Business Code				
snc	11 a	ı							
Miscellaneous Revenue	b								
eke	С			_					
ļšc B	d	All other revenue							
2		Total. Add lines 11a-11d							
	12	Total revenue. See instruction				111,122,592.	83,898,466.	0.	25,260,549.

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).

00011	on 501(c)(3) and 501(c)(4) organizations must complete Check if Schedule O contains a respons			ipicie colariii (ry.	
Do i	not include amounts reported on lines 6b,	(A) Total expenses	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	ı otal expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		·		
	and domestic governments. See Part IV, line 21	8,244.	8,244.		
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	260,291.	260,291.		
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	437,123.		437,123.	
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	26,982,931.	22,688,585.	4,229,770.	64,576.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	426,160.	331,776.	94,384.	
9	Other employee benefits	3,049,830.	2,329,462.	720,090.	278.
10	Payroll taxes	1,992,631.	1,497,997.	487,459.	7,175.
11	Fees for services (nonemployees):				
	Management	3,526,846.	3,526,846.		
	Legal				
	Accounting	76,222.		76,222.	
	Lobbying				
е	Professional fundraising services. See Part IV, line 17	4 026		4 026	
f	Investment management fees	4,936.		4,936.	
g	Other. (If line 11g amount exceeds 10% of line 25,	10 220 000	4 540 007	F 701 1F2	
	column (A), amount, list line 11g expenses on Sch O.)	10,339,980.	4,548,827.	5,791,153.	
12	Advertising and promotion	2,864,594.	2,864,594. 6,186,723.	716 124	10 513
13	Office expenses	6,913,360.	0,100,723.	716,124.	10,513.
14	Information technology				
15	Royalties	26,659,728.	26,659,505.	223.	
16	Occupancy	115,147.	43,869.	71,278.	
17	Travel	113,117.	43,003.	71,270.	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20		22,623,341.	22,623,341.		
21	Payments to affiliates		,,		
22	Depreciation, depletion, and amortization	18,037,989.	18,037,989.		
23	Insurance	1,281,080.	1,281,080.		
24	Other expenses. Itemize expenses not covered	, , ,	, , ,		
	above. (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	EQUIPMENT RENTAL	2,579,498.	2,342,853.	231,545.	5,100.
b	CHARITY CARE	617,168.	617,168.	·	·
С	RESIDENT RELATIONS	215,180.	166,551.	48,629.	
d		,	·	·	
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	129,012,279.	116,015,701.	12,908,936.	87,642.
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)				
					E 000 (2222)

Form 990 (2022)
Part X Balance Sheet

Pai	rt X	Balance Sneet					
		Check if Schedule O contains a response or	note to any lir	ne in this Part X		·····	
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing	3,300.	1	3,300.		
	2	Savings and temporary cash investments	33,506,876.	2	32,129,064.		
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			727,787.	4	1,178,028.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, su					
		controlled entity or family member of any of t		5			
	6	Loans and other receivables from other disqu	alified persor	ns (as defined			
		under section 4958(f)(1)), and persons describ	oed in section	n 4958(c)(3)(B)		6	
S	7	Notes and loans receivable, net			494,855,662.	7	522,597,538.
Assets	8	Inventories for sale or use		170,977.	8	160,739.	
As	9	Prepaid expenses and deferred charges	495,148.	9	606,116.		
	10a	Land, buildings, and equipment: cost or othe					
		basis. Complete Part VI of Schedule D	10a	559,351,142.			
	b			82,457,569.	455,454,621.	10c	476,893,573.
	11	Investments - publicly traded securities	8,529,113.	11	3,280,455.		
	12	Investments - other securities. See Part IV, lin		1,007,408.	12	245,862.	
	13	Investments - program-related. See Part IV, lin		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must e	994,750,892.	16	1,037,094,675.		
	17	Accounts payable and accrued expenses		12,737,022.	17	8,432,569.	
	18	Grants payable		18			
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple			2,668,775.	21	5,290,800.
တ္က	22	Loans and other payables to any current or for	ormer officer,	director,			
Liabilities		trustee, key employee, creator or founder, su	bstantial conf	tributor, or 35%			
abi		controlled entity or family member of any of t	·		22		
=	23	Secured mortgages and notes payable to uni	oarties		23		
	24	Unsecured notes and loans payable to unrela		24			
	25	Other liabilities (including federal income tax,	payables to r	related third			
		parties, and other liabilities not included on lin	nes 17-24). Ce	omplete Part X			
		of Schedule D			1,031,195,330.	25	1,093,704,406.
	26	Total liabilities. Add lines 17 through 25			1,046,601,127.	26	1,107,427,775.
		Organizations that follow FASB ASC 958, o	heck here	X			
ces		and complete lines 27, 28, 32, and 33.					
<u>a</u>	27				-56,385,112.	27	-74,043,469.
Ва	28	Net assets with donor restrictions			4,534,877.	28	3,710,369.
ဋ		Organizations that do not follow FASB ASC	C 958, check	here			
Ę		and complete lines 29 through 33.					
S.	29	Capital stock or trust principal, or current fun				29	
set	30	Paid-in or capital surplus, or land, building, or	equipment for	und		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated				31	
Se	32	Total net assets or fund balances			-51,850,235.	32	-70,333,100.
	33	Total liabilities and net assets/fund balances			994,750,892.	33	1,037,094,675.

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Pa	rt XI │ Reconciliation of Net Assets						
	Check if Schedule O contains a response or note to any line in this Part XI				X		
1	Total revenue (must equal Part VIII, column (A), line 12)	1	111	122,	592.		
2	Total expenses (must equal Part IX, column (A), line 25)						
3	Revenue less expenses. Subtract line 2 from line 1						
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4						
5	Net unrealized gains (losses) on investments	5		13,	902.		
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8					
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-	607,	080.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B))	10	-70,	333,	100.		
Pa	t 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 X Accrual Other						
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.						
2a	2a Were the organization's financial statements compiled or reviewed by an independent accountant?						
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a					
	separate basis, consolidated basis, or both:						
	Separate basis Consolidated basis Both consolidated and separate basis						
b	Were the organization's financial statements audited by an independent accountant?		2b	Х			
	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:						
	X Separate basis Consolidated basis Both consolidated and separate basis						
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	audit,					
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х			
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.					
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the						
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a		Х		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required						
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b				
			Form	990	(2022)		

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

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.

990-EZ.
Open to Public
Inspection

OMB No. 1545-0047

Employer identification number

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

WIND CREST INC. 51-0549976 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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: 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). 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.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or Х An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. 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. 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. 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. 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. 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. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) No above (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 fails to qualify under the tests listed below, please complete Part III.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization'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.						
_	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7	Amounts from line 4						
	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 instruction	ons)			12	
13	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third,	fourth, or fifth tax	year as a section 5	01(c)(3)	
	organization, check this box and stor						
	ction C. Computation of Publi					т т	
	Public support percentage for 2022 (I					14	<u>%</u>
	Public support percentage from 2021					15	%
16a	33 1/3% support test - 2022. If the o				14 is 33 1/3% or m	ore, check this box	and
	stop here. The organization qualifies as a publicly supported organization						
b	b 33 1/3% support test - 2021. 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					s box	
	and stop here. The organization qual	•	• •				
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact				•	VI how the organiza	ation
_	meets the facts-and-circumstances te	-			-		
b	10% -facts-and-circumstances test	•				•	U% or
	more, and if the organization meets the				-		
40	organization meets the facts-and-circu		-		· · · · · ·		
18	Private foundation. If the organization	n did not check a l	box on line 13, 16	a, 16b, 1/a, or 17b	o, check this box a		Form 990) 2022
						SCHOOLIIQ // /	=07M 44H 117H77

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.)

Se	ction A. Public Support	siow, picase comp	icto i art ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Gifts, grants, contributions, and	, ,	, ,	• •	, ,	, ,	•
	membership fees received. (Do not include any "unusual grants.")	849,763.	1,020,352.	2,351,053.	2,216,242.	1,963,577.	8,400,987.
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	55,271,924.	62,424,138.		77,236,936.		
3	Gross receipts from activities that are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	56,121,687.	63,444,490.	69,700,023.	79,453,178.	85,862,043.	354,581,421.
7 <i>a</i>	Amounts included on lines 1, 2, and 3 received from disqualified persons	125,000.	150,000.	125,000.	449,000.	139,236.	988,236.
k	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.
,	Add lines 7a and 7b	125,000.	150,000.	125,000.	449,000.	139,236.	988,236.
	Public support. (Subtract line 7c from line 6.)	, -	, -	, -	,	, -	353,593,185.
	ction B. Total Support						· ·
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6	56,121,687.	63,444,490.	69,700,023.	79,453,178.	85,862,043.	354,581,421.
	dross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	15,397,338.	17,577,157.	18,866,382.	22,361,355.	25,344,561.	99,546,793.
k	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
,	Add lines 10a and 10b	15,397,338.	17,577,157.	18,866,382.	22,361,355.	25,344,561.	99,546,793.
	Net income from unrelated business activities not included on 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.)	71,519,025.	81,021,647.	88,566,405.	101,814,533.	111,206,604.	454,128,214.
14	First 5 years. If the Form 990 is for th	e organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	on,
	check this box and stop here						
Se	Section C. Computation of Public Support Percentage						
15	Public support percentage for 2022 (li	ne 8, column (f), di	vided by line 13, c	olumn (f))		15	77.86 %
	Public support percentage from 2021					16	78.07 %
	ction D. Computation of Inves						
	Investment income percentage for 20					17	21.92 %
	Investment income percentage from 2	•				18	21.69 %
19a	a 33 1/3% support tests - 2022. If the						
k	more than 33 1/3%, check this box ar 33 1/3% support tests - 2021. If the	=	-	•	•		nd
	line 18 is not more than 33 1/3%, che	ck this box and sto	op here. The orga	nization qualifies a	s a publicly suppo	rted organization	
20	Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions						

Schedule A (Form 990) 2022 WIND CREST, INC. 51-0549976 Page 4

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

1	Are all of the organization's supported organizations listed by name in the organization's governing
	documents? If "No," describe in Part VI how the supported organizations are designated. If designated by
	class or purpose, describe the designation. If historic and continuing relationship, explain.

- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes." provide detail in **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Vaa	No
	Yes	NO
4		
1		
2		
3a		
Oh		
3b		
0-		
3c		
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4a		
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5b		
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11 last the organization accepted a gift or contribution from any of the following persons? 11 last the organization accepted a gift or contribution from any of the following persons? 12 last the organization accepted a gift or contribution from any of the following persons? 13 last the organization and directly contribution from any of the following persons? 14 last the organization of the directly control is either addition to the following persons? 15 last the governing body of a supported organization? 16 last the governing body, manches of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or eiter at leasts a milegior the organization of others, directors, or trustees at all times during the tax year? If YiNg, "describe in Part VII how the supported organization of controlled the acquaintation of the organization of supported organizations, by the last day of the difference or organization of the	Sche	dule A (Form 990) 2022	WIND CREST, INC.	51-0549976	Pa	age 5
11 Has the organization accepted a gift or contribution from any of the following persons? 2 A A person with directly or inflicity controls, either to all control or described on lines 11b and 11b below, the governing body of a supported organization? 2 A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide 11b beautiful organization 15b. A family member of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide 11b because 1 has been 11b. A 15b beautiful organization 15b. A 15b beautiful organization 15b beautiful organiza	Par	t IV Supporting Organiz	ations (continued)			
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11b alone with the governing body of a supported organization? b A smilly member of a person described on line 11a above? c A 39% controlled with yo a person described on line 11a above? c A 39% controlled with yo a person described on line 11a above? beguin in Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to requirily appoint or elect at least a migority of the organizations officers, effectively operated supervised, or controlled the organization activities. If the organization of the organization of the control organization or oversets to appoint and/or remove officers, directors, or fursities were effocted among the supported organization operated no owners to appoint and/or remove officers, directors, or fursities were effocted among the supported organization operated in the benefit of any supported organization? If "Yes," explain in Part VI how control or providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supported organization(s) that operated, supported organization(s) the control or management of the supporting Organizations Section C. Type II Supporting Organizations 1 Were a majority of the organization's supported organizations, by the last day of the fifth month of the organization provide to each of its supported organizations, by the last day of the fifth month of the organization or supported organization in the control or management of the supported organization was responsible to the control organization or supported or					Yes	No
11a below, the governing body of a supported organization? b A family member of a pesson described on line 11a a shore? c A 39% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide 15c state of Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or fundees at all times during the tax year? If "No," describe in Part VI in the supported organization's officers, directors, or fundees at lating and confidence or residence, it among the supported organization of a organization of pesson in Part VI in the supported organization of the supported organization organiza	11	Has the organization accepted a	gift or contribution from any of the following persons?			
b A Amily member of a person described on line 11 a above? If "Yes" to line 11a, 11b, or 11c, provide debug and the part VI. Section B. Type I Supporting Organizations Dot the growing body, members of the powering body, officars acting in their official capacity, or membership of one or more supported organization the other body of the organization of the organization of the powering body, membership of one or more supported organization the other body of the organization or the organization of the organization or the organization o	а	A person who directly or indirect	y controls, either alone or together with persons described on lines 11b a	and		
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Section E. Type III Functionally Integrated Supporting Organizations 1						
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). a	Sec	supported organizations played in tion E. Type III Functional	<u>) this regard.</u> by Integrated Supporting Organizations			
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 governmental entity (see instructions). 2 Activities Test. Answer lines 2a and 2b below. a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. b Did the activities constituted substantially all of its activities that, but for the organization's involvement, one or more of the organization's position that its supported organization(s) would have been engaged in these activities but for the organization's involvement. 2b □ 3 Parent of Supported Organizations. Answer lines 3a and 3b below. a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI. b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each				(
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	h		,			
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Schedule A (Form 990) 2022 WIND CREST, INC. 51-0549976 Page **6**

Pai	t V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations		
1	Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.				
	All other Type III non-functionally integrated supporting organizations mu		•		
Sect	ion 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			
Sect	ion 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):				
а	Average monthly value of securities	1a			
b	Average monthly cash balances	1b			
С	Fair market value of other non-exempt-use assets	1c			
d	Total (add lines 1a, 1b, and 1c)	1d			
е	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 0.015 of line 3 (for greater amount,				
	see instructions).	4			
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6	Multiply line 5 by 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Sect	ion C - Distributable Amount			Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 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-function	ally integrated	Type III supporting orga	unization (see	

Schedule A (Form 990) 2022

instructions).

	Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)					
Secti	on D - Distributions		•	Current Year		
1	Amounts paid to supported organizations to accomplish exe	mpt purposes		1		
2	Amounts paid to perform activity that directly furthers exemp					
	organizations, in excess of income from activity		2			
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	s ;	3		
4	Amounts paid to acquire exempt-use assets		4	1		
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5		
6	Other distributions (describe in Part VI). See instructions.			3		
7	Total annual distributions. Add lines 1 through 6.		-	7		
8	Distributions to attentive supported organizations to which the	ne organization is responsive				
	(provide details in Part VI). See instructions.			3		
9	Distributable amount for 2022 from Section C, line 6			9		
10	Line 8 amount divided by line 9 amount	T	10)		
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022		
1	Distributable amount for 2022 from Section C, line 6					
2	Underdistributions, if any, for years prior to 2022 (reason-					
	able cause required - explain in Part VI). See instructions.					
3	Excess distributions carryover, if any, to 2022					
<u>a</u>	From 2017					
b	From 2018					
c	From 2019					
d	From 2020					
е	From 2021					
f_	Total of lines 3a through 3e					
<u>g</u>	Applied to underdistributions of prior years					
<u>h</u>	Applied to 2022 distributable amount					
<u>_i</u>	Carryover from 2017 not applied (see instructions)					
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.					
4	Distributions for 2022 from Section D,					
	line 7: \$					
<u>a</u>	Applied to underdistributions of prior years					
<u> </u>	Applied to 2022 distributable amount					
	Remainder. Subtract lines 4a and 4b from line 4.					
5	Remaining underdistributions for years prior to 2022, if					
	any. Subtract lines 3g and 4a from line 2. For result greater					
	than zero, explain in Part VI. See instructions.					
6	Remaining underdistributions for 2022. Subtract lines 3h					
	and 4b from line 1. For result greater than zero, explain in					
	Part VI. See instructions.					
7	Excess distributions carryover to 2023. Add lines 3j					
	and 4c.					
8	Breakdown of line 7:					
	Excess from 2018					
	Excess from 2019					
	Excess from 2020					
	Excess from 2021					
<u> </u>	Excess from 2022					

Schedule A (Form 990) 2022

Schedule A	(Form 990) 2022 WIND CREST, INC. 51-0549976 Page:
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.)

Schedule B

Schedule of Contributors

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

(Form 990)

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization

WIND CREST, INC.

Employer identification number

51-0549976

Organization type (chec	ck one):
Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation
	on is covered by the General Rule or a Special Rule . 1(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.
General Rule	
-	ation filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.
Special Rules	
sections 509(a) contributor, du	ation described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under i(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one ring the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; -EZ, line 1. Complete Parts I and II.
contributor, du literary, or educ	ation described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one ring the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, cational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering n (b) instead of the contributor name and address), II, and III.
year, contributi is checked, ent purpose. Don't	ation described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the ons <i>exclusively</i> for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box there the total contributions that were received during the year for an <i>exclusively</i> religious, charitable, etc., complete any of the parts unless the General Rule applies to this organization because it received <i>nonexclusively</i> table, etc., contributions totaling \$5,000 or more during the year\$
answer "No" on Part IV,	n that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

WIND CREST, INC.

51-0549976

Part I	Contributors (see instructions). Use duplicate copies of Part I if addit	tional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$139,236.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$ 173,399.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$10,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$10,000.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6_		\$5,000.	Person X Payroll

Name of organization

Employer identification number

WIND CREST, INC.

51-0549976

Part I	Contributors (see instructions). Use duplicate copies of Part I if addition	onal space is needed.
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
7		Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
8		Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
9		Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
10		Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
11		Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) (d) Total contributions Type of contribution
12		Person X Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

S1-0549976

Part II	Art II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.				
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
		\$			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received		

Name of or	rganization		Employer identification number
WIND CRE	ST, INC.		51-0549976
Part III		through (e) and the following line enti- haritable, etc., contributions of \$1,000 or I	ction 501(c)(7), (8), or (10) that total more than \$1,000 for the year ry. For organizations ess for the year. (Enter this info. once.) \$
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	Transferee's name, address, ar	(e) Transfer of gift	Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	Transferee's name, address, ar	(e) Transfer of giftend ZIP + 4	Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	Transferee's name, address, ar	(e) Transfer of gifted	t Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	Transferee's name, address, ar	(e) Transfer of gift	Relationship of transferor to transferee

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 Inspection

Name of the organization

Employer identification number WIND CREST, INC. 51 - 0549976

Par	rt I Organizations Maintaining Donor Advised	l Funds or Other Similar Funds	or Accounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line		·
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in w	riting that the assets held in donor advis	sed funds
	are the organization's property, subject to the organization's e	_	
6	Did the organization inform all grantees, donors, and donor ac		
	for charitable purposes and not for the benefit of the donor or		
	impermissible private benefit?		Yes No
Par	rt II Conservation Easements. Complete if the org	anization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).	
	Preservation of land for public use (for example, recreat	ion or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation of	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualification	ed conservation contribution in the form	of a conservation easement on the last
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic stru	cture included in (a)	2c
d	Number of conservation easements included in (c) acquired at	fter July 25,2006, and not on a	
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation ease	ement is located	
5	Does the organization have a written policy regarding the period	odic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing con	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handle	ing of violations, and enforcing conserva	ation easements during the year
8	Does each conservation easement reported on line 2(d) above	e satisfy the requirements of section 170	
9	In Part XIII, describe how the organization reports conservation		
	balance sheet, and include, if applicable, the text of the footnote	ote to the organization's financial statem	ents that describes the
Dar	organization's accounting for conservation easements. III Organizations Maintaining Collections of	Art Historical Transuras or O	ther Similar Assets
rai	Complete if the organization answered "Yes" on Form		thei Sillilai Assets.
4.			and belongs about works
та	If the organization elected, as permitted under FASB ASC 958		
	of art, historical treasures, or other similar assets held for publication graphical treasures, and the feature to the financial financial formula and the feature to the financial financ		
	service, provide in Part XIII the text of the footnote to its finance		
D	If the organization elected, as permitted under FASB ASC 958		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furt	nerance of public service,
	provide the following amounts relating to these items:		
	(i) Revenue included on Form 990, Part VIII, line 1		•
2	If the organization received or held works of art, historical trea		al gain, provide
	the following amounts required to be reported under FASB AS	_	•
a	Revenue included on Form 990, Part VIII, line 1		\$

Sche	dule D (Form 990) 2022 WIND CREST							51-054		Pa	age 2
Pai	t III Organizations Maintaining C	ollections of Ar	t, Histo	orical Tre	easures, o	r Other	Simila	r Assets	(conti	nued)	
3	Using the organization's acquisition, accessi-	on, and other record	s, check	any of the	following that	make si	gnificant ı	use of its			
	collection items (check all that apply):			•			_				
а	Public exhibition	d	,	Loan or exc	change progra	am					
b	Scholarly research	e			5 1 5						
c	Preservation for future generations	_									
4	Provide a description of the organization's co	ollections and explain	n how the	ev further th	ne organizatio	n's exen	ant nurna	se in Part	XIII		
5	During the year, did the organization solicit o	•		-	-			oo iirr art	7.III.		
3	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arran] 140
ı uı	reported an amount on Form 990, Pal		ete ii tile	organizatio	on answered	res on	ronn 990	J, Fail IV,	iirie 9, or		
па	Is the organization an agent, trustee, custodi								٦.,	v	٦.,
	on Form 990, Part X?								Yes	Δ	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing ta	able:					A		
									Amoun	τ	
С	Beginning balance										
	Additions during the year										
е	Distributions during the year						. <u>1e</u>				
f	Ending balance						1f				
2a	Did the organization include an amount on Fe	orm 990, Part X, line	21, for e	scrow or co	ustodial acco	unt liabili	ty?	Х	Yes		No
	If "Yes," explain the arrangement in Part XIII.									X	
Par	t V Endowment Funds. Complete i	f the organization an	swered '	"Yes" on Fo							
		(a) Current year	(b) P	rior year	(c) Two yea	rs back	(d) Three y	years back	(e) Fou	r years	back
1a	Beginning of year balance										
b	Contributions										
С	Net investment earnings, gains, and losses										
d	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent vear end halance	e (line 1a	column (a)) held as:						
a	Board designated or quasi-endowment	•	%	, ooiaiiiii (a	ij) ricia as.						
b	Permanent endowment	%	_′°								
С	The percentages on lines 2a, 2b, and 2c sho	,* =									
2-		•	ation that	ara bald ar	nd administa	ad for th	_				
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that	are neid ai	na aaminister	ea for th	е			Yes	No
	organization by:								0-0	163	140
	(i) Unrelated organizations								3a(i)		
_	(ii) Related organizations								3a(ii)		
	If "Yes" on line 3a(ii), are the related organization								_3b		
4	Describe in Part XIII the intended uses of the		wment fu	ınds.							
Pai	t VI Land, Buildings, and Equipm										
	Complete if the organization answere										
	Description of property	(a) Cost or o basis (investr		` '	t or other (other)		ccumulate oreciation		(d) Boo	k value	Э
1a	Land										
	Buildings			542	,092,133.		72,702,	960.	469	,389,	173.
	Leasehold improvements										
	Equipment	I		8	,966,536.		5,334,	631.	3	631,	905.
	Other	I		8	,292,473.		4,419,	978.	3	872,	495.
	. Add lines 1a through 1e. (Column (d) must e		X. colum	n (B) line 1	Oc.)					893,	
	a (Solution (se) Midol C	-,									

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022	WIND CREST, INC.	31-0343376
Part VII Investments	- Other Securities.	

Complete if the organization answered "Yes"	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
	l	

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13. (c) Method of valuation: Cost or end-of-year market value (h) Book value

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(8)	
(9)	
	I

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)

Part X Other Liabilities.

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

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)	CLAIMS RESERVE	960,358.
(3)	FUNDS HELD FOR RESIDENTS	234,518.
(4)	RESIDENT DEPOSITS (NET)	562,847,591.
(5)	PARKING DEPOSITS	3,662,700.
(6)	RESIDENT REFUNDS PAYABLE	21,264,375.
(7)	CAPITAL LEASE OBLIGATION	504,558,522.
(8)	DEFERRED MANAGEMENT & MARKETING FEES	176,342.
(9)		
Total.	(Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,093,704,406.

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

Schedule D (Form 990) 2022 WIND CREST, INC.			51-0549	976 Page 4
Part XI Reconciliation of Revenue per Audited Financial State	ements With R	evenue per Re	turn.	
Complete if the organization answered "Yes" on Form 990, Part IV, line	e 12a.			
1 Total revenue, gains, and other support per audited financial statements			1	109,870,016.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
Net unrealized gains (losses) on investments	2a	13,902.		
b Donated services and use of facilities				
c Recoveries of prior year grants				
d Other (Describe in Part XIII.)	2d	-641,542.		
e Add lines 2a through 2d			2e	-627,640.
3 Subtract line 2e from line 1			3	110,497,656.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1			
a Investment expenses not included on Form 990, Part VIII, line 7b		4,936.		
b Other (Describe in Part XIII.)	4b	620,000.		
c Add lines 4a and 4b			4c	624,936.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	111,122,592.
Part XII Reconciliation of Expenses per Audited Financial Sta		:xpenses per H	keturn.	
Complete if the organization answered "Yes" on Form 990, Part IV, line			 	
Total expenses and losses per audited financial statements			1	128,392,353.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1			
a Donated services and use of facilities			-	
b Prior year adjustments			-	
c Other losses			-	
d Other (Describe in Part XIII.)	2d	-614,990.		
e Add lines 2a through 2d			2e	-614,990.
3 Subtract line 2e from line 1			3	129,007,343.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	4,936.		
b Other (Describe in Part XIII.)	4b			
c Add lines 4a and 4b			4c	4,936.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18	3.)		5	129,012,279.
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 ar	nd 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 an	y additional informa	tion.		
PART IV, LINE 2B:				
PROSPECTIVE RESIDENTS ARE REQUIRED TO MAKE CERTAIN INSTALLMEN	T PAYMENTS			
PRIOR TO THE FINAL SETTLEMENT OF THE GIVEN UNIT. THOSE ADVANCE	E DEPOSITS			
ARE REPORTED ON FORM 990, PART X, LINE 21.				
DIDE W. LIVE O				
PART X, LINE 2:				
MIND ODDOR ING ("MOD") IG DVDVDE DOWN DEDDDAY INGOME MANDS	INDED GEOMION			
WIND CREST, INC. ("WCD") IS EXEMPT FROM FEDERAL INCOME TAXES	UNDER SECTION			
501(C)(3) OF THE INTERNAL REVENUE CODE AND THE APPLICABLE STA	ጥድ ፕክሮርክድ ጥልሄ			
301(C)(3) OF THE INTERNAL REVENUE CODE AND THE AFFEICADES STA	IE INCOME IAX			
REGULATIONS. MANAGEMENT HAS EVALUATED WCD'S TAX POSITIONS AND	HAS			
				
CONCLUDED THAT WCD HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT	WOULD REQUIRE			
RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.				

Schedule D (Form 990) 2022 WIND CREST INC.		51-0549976	Page 5
Schedule D (Form 990) 2022 WIND CREST, INC. Part XIII Supplemental Information (continued)			i age J
PART XI, LINE 2D - OTHER ADJUSTMENTS:			
ADJUSTMENT TO NET ASSETS WITH DONOR RESTRICTIONS	5,010.		
CHANGE IN RESTRICTED NET INVESTMENT RETURN	-646,552.		
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-641,542.		
PART XI, LINE 4B - OTHER ADJUSTMENTS:			
ERTC NETTED WITH EXPENSES ON THE FINANCIAL STATEMENTS	620,000.		
PART XII, LINE 2D - OTHER ADJUSTMENTS:			
ADJUSTMENT TO NET ASSETS WITH DONOR RESTRICTIONS	5,010.		
ERTC NETTED WITH EXPENSES ON THE FINANCIAL STATEMENTS	-620,000.		
TOTAL TO SCHEDULE D, PART XII, LINE 2D	-614,990.		

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.

2022
Open to Public

Inspection

Name of the organization **Employer identification number** 51-0549976 WIND CREST, INC. Part I **General Information on Grants and Assistance** 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 X Yes criteria used to award the grants or assistance? 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. (f) Method of 1 (a) Name and address of organization (b) EIN (c) IRC section (d) Amount of (e) Amount of (g) Description of (h) Purpose of grant valuation (book, or government (if applicable) cash grant noncash noncash assistance or assistance FMV, appraisal, assistance other) FOOD BANK OF THE ROCKIES 10700 EAST 45TH AVE FAIR MARKET 84-0772672 501(C)(3) DENVER, CO 80239 0 8,244. VALUE N95 MASKS GENERAL SUPPORT 1. Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0. Enter total number of other organizations listed in the line 1 table

Schedule I (Form 990) 2022 WIND CREST, INC. 51-0549976 Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
EDUCATIONAL SCHOLARSHIPS - SEE PART IV	155	260,291.	0.		
Part IV Supplemental Information. Provide the information	required in Part I, lin	e 2; Part III, column	(b); and any other ad	ditional information.	
SCHEDULE I, PART I, LINE 2					
SCHOLAR CANDIDATES MUST BE CURRENTLY EMPLOYED Y	EAR-ROUND AT WIN	D CREST.			
ONLY MEDICAL LEAVES OF ABSENCE ARE ALLOWABLE DU	RING THE TWO YEA	RS.			
OTHER REQUESTS FOR A LEAVE OF ABSENCE WILL BE R	EVIEWED AND DETE	RMINED			
CASE BY CASE. A SCHOLAR CANDIDATE MUST HAVE BEE	N EMPLOYED BY WI	ND CREST			
ON OR BEFORE SEPTEMBER 30, OF THE START OF THEI	R JUNIOR YEAR IN	HIGH			
SCHOOL. THE CANDIDATE MUST ALSO ACHIEVE 700 HOU	RS OF WORK DURIN	G A TIME			
SPAN THAT BEGINS NO EARLIER THAN JUNE 1, OF THE	IR JUNIOR YEAR O	F HIGH			
SCHOOL (300 OF 700 HOURS MUST BE COMPLETED BY T	טב באט טב שמבום	TIINTOR			

Schedule I (Form 990) WIND CREST, INC. 51-0549976 Page 2

Part IV | Supplemental Information

YEAR OF HIGH SCHOOL TO QUALIFY).

ANY HOURS WORKED PRIOR TO JUNE 1, OF THE START OF THEIR JUNIOR YEAR DO

NOT COUNT TOWARDS THE 700 HOURS REQUIREMENT. CANDIDATES MUST ACHIEVE

THE 700 HOUR REQUIREMENT AS WELL AS FULFILL THE TWO-YEAR MINIMUM

EMPLOYMENT REQUIREMENT. CANDIDATES MUST BE IN "GOOD STANDING" FROM

THEIR ORIGINAL DATE OF HIRE THROUGH THEIR LAST DAY OF WORK. TO MAINTAIN

"GOOD STANDING," SCHOLAR CANDIDATES, AS EMPLOYEES, MUST ABIDE BY ALL

EMPLOYMENT POLICIES AND PROCEDURES, TO INCLUDE GIVING TWO WEEKS NOTICE

TO THEIR SUPERVISOR WHEN TERMINATING EMPLOYMENT. SCHOLAR CANDIDATES

MUST COMPLETE EACH STEP AS OUTLINED IN THE PROGRAM DESCRIPTION BY THE

RESPECTIVE DUE DATE. FURTHERMORE, CANDIDATES MUST TURN IN PROOF OF

FULL-TIME STATUS WITHIN THE DATES SPECIFIED IN THE PROGRAM DESCRIPTION

FOR EACH SPRING AND FALL SEMESTER THEY ATTEND SCHOOL. FAILURE TO DO SO

WILL DISQUALIFY THE SCHOLAR THAT SEMESTER AND WILL COUNT TOWARDS ONE OF

THE TWO ALLOWABLE SEMESTER LAPSES. CANDIDATES SHOULD INTEND TO GO TO

COLLEGE OR TRADE SCHOOL AFTER HIGH SCHOOL, SCHOLAR CANDIDATES MUST

ATTEND SCHOOL FULL-TIME (12 CREDIT HOURS EACH SEMESTER) AFTER HIGH

SCHOOL. SCHOLAR CANDIDATES MUST BE ACCEPTED AND/OR REGISTERED IN THE

FALL OF 2022 AT A TRADE SCHOOL, COLLEGE, OR UNIVERSITY TO BENEFIT. (IN

EXCEPTIONAL CASES, A SCHOLAR CANDIDATE MAY ARRANGE TO START SCHOOL UP

TO TWO SEMESTERS AFTER BEING INDUCTED INTO THE PROGRAM, BUT THEY MUST

MAKE ARRANGEMENTS WITH THE RESIDENT LIFE DEPARTMENT. THESE TWO

SEMESTERS WILL COUNT AS THE TWO ALLOCABLE SEMESTER LAPSES.) SCHOLARS

WHO LAPSE FROM THE PROGRAM FOR MORE THAN A TOTAL OF TWO SEMESTERS AFTER

BEING INDUCTED INTO THE PROGRAM ARE NO LONGER ELIGIBLE TO RECEIVE THE

AWARD.

SCHEDULE J (Form 990)

Compensation Information

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

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

Attach to Form 990.

2022

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

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

Name of the organization

WIND CREST, INC.

Part I Questions Regarding Compensation

Employer identification number
51-0549976

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

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

Schedule J (Form 990) 2022

Schedule J (Form 990) 2022 WIND CREST, INC. 51-0549976

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) CRAIG ERICKSON	(i)	203,897.	41,750.	3,311.	7,744.	11,413.	268,115.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0,	0.
(2) REV. DR. ZINA JACQUE	(i)	0.	0.	0.	0.	0.	0.	0.
DIRECTOR	(ii)	187,500.	0.	0.	0.	0.	187,500.	0.
(3) TONY STEPHENSON	(i)	142,571.	13,445.	140.	5,630.	13,669.	175,455.	0.
SALES COUNSELOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) KAREN LUX	(i)	123,003.	19,450.	802.	4,805.	20,948.	169,008.	0.
DIRECTOR OF FINANCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SANDY SHELPUK	(i)	144,642.	13,150.	146.	5,637.	177.	163,752.	0.
SALES COUNSELOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) EILEEN G. ERSTAD	(i)	0.	0.	0.	0.	0.	0.	0.
VICE CHAIR & VP/TREASURER	(ii)	161,875.	0.	0.	0.	0.	161,875.	0.
(7) SARA STOVER	(i)	118,217.	18,000.	436.	4,149.	11,272.	152,074.	0.
DIRECTOR, NURSING	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) E. MICHELLE BOHREER	(i)	0.	0.	0.	0.	0.	0.	0.
FORMER PRESIDENT	(ii)	0.	0.	135,625.	0.	0.	135,625.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Page 2

Schedule J (Form 990) 2022 WIND CREST, INC. 51-0549976 Page **3**

Part III Supplemental Information

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

PART I, LINE 4A:

SEVERANCE PAYMENT, MICHELLE BOHREER - \$135,625.

PART I, LINE 7:

THE EMPLOYEES LISTED ON FORM 990. PART VII. SECTION A. LINE 1A RECEIVED A

DISCRETIONARY BONUS DURING THE YEAR.

SCHEDULE J PART II:

CRAIG ERICKSON AND KAREN LUX ARE LISTED IN SCHEDULE J. PART II AND ARE

EMPLOYEES OF ERICKSON SENIOR LIVING, LLC (ESL), AN UNRELATED

ORGANIZATION TO WIND CREST, INC., IN ACCORDANCE WITH THE MANAGEMENT

AGREEMENT BETWEEN WIND CREST. INC. AND ESL. SEE SCHEDULE O EXPLANATION

FOR FORM 990, PART VI. SECTION A. LINE 3. THEREFORE, FOR IRS MATCHING

PURPOSES. ESL IS THE ISSUER OF THE FORM W-2. UNDER THE MANAGEMENT

AGREEMENT, WIND CREST, INC. REIMBURSES ESL FOR THE COST OF SERVICES

PERFORMED FOR WIND CREST, INC.

SCHEDULE 0 (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

Inspection **Employer identification number**

WIND CREST, INC.	51-0549976
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:	
MISSION STATEMENT - HOME IS BELONGING, PEACE OF MIND, LOVE AND	
ACCEPTANCE. WELCOME HOME!	
VISION STATEMENT - WIND CREST, INC. CELEBRATES AGING! GROUNDED IN	
INCLUSION, INNOVATION AND ADVOCACY, WE CREATE UNPARALLELED VALUE AND	
OPPORTUNITIES FOR EVERY LIFE WE TOUCH. AS PART OF THE NATIONAL SENIOR	
COMMUNITIES ENTERPRISE, WE LEVERAGE OUR STRONG FINANCIAL FOUNDATION AND	
GOVERNANCE FOR THE BENEFIT OF SENIORS AND THOSE WHO SUPPORT THEM.	
FORM 990, PART VI, SECTION A, LINE 1A:	
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.	
UNDER THE BYLAWS OF THE ORGANIZATION, THE BOARD HAS DELEGATED AUTHORITY TO	
AN EXECUTIVE COMMITTEE COMPRISED OF THE ORGANIZATION'S CHAIR, VICE CHAIRS,	
PRESIDENT, SECRETARY AND TREASURER. THE EXECUTIVE COMMITTEE HAS AND MAY	
EXERCISE ALL OF THE POWERS AND AUTHORITY OF THE BOARD IN THE MANAGEMENT OF	
THE BUSINESS AND AFFAIRS OF THE ORGANIZATION EXCEPT FOR THOSE ACTIONS	
RESERVED SOLELY TO THE MEMBER OR THE DIRECTORS UNDER THE GENERAL LAWS OF	
THE STATE OF MARYLAND.	
FORM 990, PART VI, SECTION A, LINE 1B:	
ENTER THE NUMBER OF VOTING MEMBERS INCLUDED ON LINE 1A, ABOVE, WHO ARE	
TANDED FIVE	

Employer identification number Name of the organization WIND CREST, INC. 51-0549976 THE BOARD MEMBERS THAT ARE DEEMED NOT INDEPENDENT ON THE FORM 990 ARE THOSE INDIVIDUALS WHO RECEIVE COMPENSATION AS AN OFFICER OR OTHER EMPLOYEE FROM THE ORGANIZATION OR FROM A RELATED ORGANIZATION. FORM 990, PART VI, SECTION A, LINE 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? WIND CREST. INC. ENTERED INTO A NEW MANAGEMENT AND MARKETING AGREEMENT TO THE EXISTING AMENDED & RESTATED MANAGEMENT AND MARKETING AGREEMENT ALREADY IN EFFECT WITH ERICKSON SENIOR LIVING, LLC ("ESL"). THE AGREEMENT WAS EFFECTIVE AS OF APRIL 30, 2020. WHILE BASED IN LARGE PART ON THE PRIOR AGREEMENT, AMONG OTHER THINGS, THE NEW MANAGEMENT AND MARKETING AGREEMENT EXTENDS THE TERM BEYOND THE PRIOR EXPIRATION, INCLUDES VARIOUS OBJECTIVE PERFORMANCE REQUIREMENTS ON THE PART OF THE MANAGER AS WELL AS CERTAIN NON-COMPETITION PROVISIONS BENEFITTING THE COMMUNITY. ESL IS A MARYLAND LIMITED LIABILITY COMPANY WHICH MANAGES LARGE SCALE CONTINUING CARE RETIREMENT COMMUNITIES. THE FOLLOWING OFFICERS ARE LISTED IN PART VII, AS NON-COMPENSATED OFFICERS OF THE FILING ORGANIZATION, JOHN HALL, CHRIS RATHMANN, NEAL GANTERT, AND MARK EMBLEY. THEIR DUTIES ARE CONSIDERED PERFORMED PRO BONO. CRAIG ERICKSON, EXECUTIVE DIRECTOR AND KAREN LUX, DIRECTOR OF FINANCE, ARE LEASED EMPLOYEES FROM THE MANAGEMENT COMPANY. THE FILING ORGANIZATION REIMBURSES THE MANAGEMENT COMPANY FOR THEIR COMPENSATION WHICH IS REPORTED ON FORM 990, PART VII, SECTION A.

<u>Schedule O (Form 990) 2022</u> Page **2**

Name of the organization **Employer identification number** WIND CREST, INC. 51-0549976 FORM 990, PART VI, SECTION A, LINE 6: DID THE ORGANIZATION HAVE MEMBERS OR STOCKHOLDERS? WIND CREST, INC.'S SOLE MEMBER IS NATIONAL SENIOR COMMUNITIES, INC. ("NSC"). NSC IS A MARYLAND NON-STOCK CORPORATION. NSC IS A "SUPPORTING ORGANIZATION" WITH RESPECT TO WIND CREST, AS WELL AS CERTAIN OTHER ORGANIZATIONS SPECIFIED IN ITS GOVERNING DOCUMENTS. AS REQUIRED BY THE REGULATIONS RELATING TO "SUPPORTING ORGANIZATIONS." CERTAIN MEMBERS OF THE BOARD OF DIRECTORS OF NSC WILL ALSO BE MEMBERS OF THE BOARD OF DIRECTORS OF THE ORGANIZATION. FORM 990, PART VI, SECTION A, LINE 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? THE BOARD OF DIRECTORS MAY NOMINATE A SLATE OF CANDIDATES FOR CONSIDERATION BY THE MEMBER, BUT THE MEMBER HAS SOLE DISCRETION TO ELECT DIRECTORS WHETHER OR NOT NOMINATED BY THE BOARD OF DIRECTORS. FORM 990, PART VI, SECTION A, LINE 7B: ARE ANY GOVERNANCE DECISIONS OF THE ORGANIZATION RESERVED TO (OR SUBJECT TO APPROVAL BY) MEMBERS, STOCKHOLDERS, OR PERSONS OTHER THAN THE GOVERNING BODY? CERTAIN EXTRAORDINARY ACTIONS OF THE CORPORATION REQUIRE THE APPROVAL OF THE MEMBER UNDER APPLICABLE STATE LAW. UNDER THE ORGANIZATION'S BYLAWS, CERTAIN GOVERNANCE DECISIONS ARE MADE BY THE BOARD WITH THE CONSENT OF THE

Name of the organization WIND CREST, INC.	Employer identification number 51-0549976
MEMBER AS SHARED POWERS AND CERTAIN GOVERNANCE DECISIONS ARE RESERVED TO	,
THE MEMBER. SHARED POWERS INCLUDE AMENDMENTS TO ANY OF THE COMMUNITY	
DOCUMENTS (EXCEPT WHERE IT INVOLVES A RESERVED POWER), APPROVAL OF ALL	
CONTRACTS WITH OR PAYMENTS TO THE MEMBER OR OTHER RELATED ENTITIES (OTHER	
THAN GOVERNANCE COSTS OF THE MEMBER), AUTHORIZING THE FILING OF ANY	
BANKRUPTCY, CHANGES TO SHARED POWERS, A SIGNIFICANT EXPANSION OR NEW LINE	
OF BUSINESS JUST INVOLVING THE ORGANIZATION, AND SELECTION OF THE	
MANAGEMENT COMPANY. RESERVED POWERS OF THE MEMBER INCLUDE: APPROVAL OF	
POLICIES AFFECTING MORE THAN ONE COMMUNITY; SPONSORSHIP OF A NEW COMMUNITY;	
PAYMENT OF REASONABLE AMOUNTS TO COVER THE MEMBER'S OPERATING COSTS; THE	
EXECUTION OF JOINT PURCHASE CONTRACTS OR SIMILAR AGREEMENTS ALONG WITH	
AFFILIATE(S); THE DISPOSITION OR PLEDGE OF ALL OR SUBSTANTIALLY ALL OF THE	
ORGANIZATION'S ASSETS (OTHER THAN A PLEDGE IN CONNECTION WITH AN ASSET OR	
FINANCING TRANSACTION); COMPENSATION OF OFFICERS, DIRECTORS AND ADVISORY	
COMMITTEE MEMBERS; AND APPROVAL OF CONTRACTS, AMENDMENTS, ETC. AFFECTING	
THE ORGANIZATION AND ONE OR MORE RELATED ENTITIES OR THE RESIDENTS OF THEIR	
COMMUNITIES.	
FORM 990, PART VI, SECTION B, LINE 11B:	
HAS THE ORGANIZATION PROVIDED A COMPLETE COPY OF THIS FORM 990 TO ALL	
MEMBERS OF ITS GOVERNING BODY BEFORE FILING THE FORM?	
THE CHAIR OF THE AUDIT, INVESTMENT, AND TREASURY COMMITTEE APPOINTS THE	
REVIEWER OF THE FORM 990. ONCE THAT REVIEW IS COMPLETE, THE FULL BOARD IS	
GIVEN THE OPPORTUNITY TO REVIEW THE FINAL VERSION OF FORM 990 BEFORE IT IS	
FILED AND ASK QUESTIONS OF THE REVIEWER REGARDING THE FORM.	

Employer identification number Name of the organization WIND CREST, INC. 51-0549976 DID THE ORGANIZATION REGULARLY AND CONSISTENTLY MONITOR AND ENFORCE COMPLIANCE WITH THE POLICY? ALL DIRECTORS, OFFICERS, KEY EMPLOYEES, EMPLOYEES AND VOLUNTEERS IN A POSITION TO EXERCISE SUBSTANTIAL INFLUENCE OVER WIND CREST, INC.'S AFFAIRS, COMMITTEE MEMBERS, PROSPECTIVE DIRECTORS, AND SENIOR STAFF PROVIDING SERVICES TO THE ORGANIZATION UNDER A MANAGEMENT AGREEMENT COMPLETE A CONFLICT OF INTEREST DISCLOSURE STATEMENT ANNUALLY AND AS POTENTIAL CONFLICTS ARISE DURING THE YEAR. THE DIRECTOR CONFLICT OF INTEREST STATEMENTS ARE REVIEWED BY THE BOARD CHAIR. IF THE CONFLICT INVOLVES A COVERED EMPLOYEE, THE CHAIR DETERMINES WHETHER A CONFLICT EXISTS AND, IF SO, HOW IT IS TO BE HANDLED, OR THE CHAIR MAY REFER THE MATTER TO THE BOARD OF DIRECTORS FOR CONSIDERATION. FOR ALL OTHER CONFLICTS, THE BOARD OF DIRECTORS OR A COMMITTEE OF DISINTERESTED DIRECTORS WILL DETERMINE WHETHER A CONFLICT ACTUALLY EXISTS. A COVERED PERSON MAY NOT PARTICIPATE IN ANY DISCUSSION OR DEBATE BY THE BOARD BUT MAY ANSWER QUESTIONS OR PROVIDE CLARIFYING INFORMATION UNLESS ANY BOARD MEMBER OBJECTS. FORM 990, PART VI, SECTION B, LINE 15: DID THE PROCESS FOR DETERMINING COMPENSATION OF THE ORGANIZATION'S CEO. EXECUTIVE DIRECTOR, OR TOP MANAGEMENT OFFICIAL, OR OTHER OFFICERS OR KEY EMPLOYEES, INCLUDE A REVIEW AND APPROVAL BY INDEPENDENT PERSONS COMPARABILITY DATA, AND CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION? THE BOARD HAS APPROVED A DIRECTORS' COMPENSATION POLICY WHICH ESTABLISHES THE PROCESS BY WHICH ALL DIRECTOR COMPENSATION IS DETERMINED. A REVIEW OF THE DIRECTORS' COMPENSATION IS CONDUCTED EACH FISCAL YEAR. AN INDEPENDENT

Name of the organization WIND CREST, INC.	Employer identification number 51-0549976
COMPENSATION CONSULTANT IS PERIODICALLY RETAINED TO PERFORM AN ANALYSIS OF	
WIND CREST, INC.'S COMPENSATION USING COMPARABLES OF BOTH FOR-PROFIT AND	
NON-PROFIT PEERS. A COMMITTEE OF THE NSC BOARD REVIEWS THE CONSULTANT'S	
REPORT AND MAKES A RECOMMENDATION TO THE ORGANIZATION AS TO APPROPRIATE	
COMPENSATION OF DIRECTORS. THE COMMITTEE OF THE NSC BOARD HAS ACCESS TO THE	
CONSULTANT'S REPORT AND AN OPPORTUNITY TO QUESTION THE CONSULTANT ABOUT THE	
PROCESS, METRICS, AND COMPARABLES THAT WERE USED IN DETERMINING THE	
RECOMMENDED COMPENSATION. THE BOARD THEN VOTES ON THE COMPENSATION	
RECOMMENDATIONS AND A CONTEMPORANEOUS RECORD IS MADE OF THE MEETING AND THE	
VOTE. A NEW COMPENSATION STUDY WAS UNDERTAKEN IN THE FALL OF 2021 WHICH DID	
NOT RECOMMEND ANY CHANGE TO THE CURRENT STRUCTURE. COMPENSATION IS	
APPROACHED ON AN OVERALL BASIS AND THE TOTAL VALUE OF ALL FORMS OF	
COMPENSATION IS ESTABLISHED AND MONITORED. THERE IS A COMPREHENSIVE	
COMPENSATION REVIEW PERFORMED ANNUALLY FOR THE EXECUTIVE DIRECTOR AND OTHER	
KEY MANAGEMENT PERSONNEL. THE COMPENSATION IS REVIEWED, DOCUMENTED, AND	
APPROVED BY THE BOARD DURING THE BUDGET PROCESS.	
FORM 990, PART VI, SECTION C, LINE 19:	
DESCRIBE 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.	
THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND THE FINANCIAL	
STATEMENTS ARE AVAILABLE UPON REQUEST TO REVIEW AT THE EXECUTIVE DIRECTOR'S	
OFFICE FOR THE SAME PERIOD OF DISCLOSURE AS SET FORTH IN SECTION 6104(D).	
FORM 990, PART VII, SECTION A:	
REPORTABLE COMPENSATION FROM THE ORGANIZATION AND FROM RELATED	

<u>Schedule O (Form 990) 2022</u> Page **2**

Schedule O (Form 990) 2022	Page 2
Name of the organization WIND CREST, INC.	Employer identification number 51-0549976
ORGANIZATIONS.	•
THE COMPENSATION INCLUDED IN COLUMNS D AND E FOR THE DOADD DIDECTORS IS	
THE COMPENSATION INCLUDED IN COLUMNS D AND E FOR THE BOARD DIRECTORS IS	
FOR SERVICES PERFORMED FOR THE FILING ORGANIZATION AND ALL RELATED	
ORGANIZATIONS INCLUDED ON SCHEDULE R, PART II.	
	_
FORM 990, PART VII, SECTION B:	
INDEPENDENT CONTRACTORS COMPENSATION.	
THE AMOUNT INCLUDED IN COLUMN (C) FOR ERICKSON SENIOR LIVING IS FOR	
PAYMENTS MADE FOR MANAGEMENT SERVICES AND THE DIRECT AND SHARED COSTS	
ALLOCATED TO THE COMMUNITY. DIRECT AND SHARED COSTS INCLUDE SALARIES	
AND BENEFITS FOR MANAGEMENT PERSONNEL, AND THE USE OF SERVICES SUCH AS	
FINANCE, LEGAL, HUMAN RESOURCES, INFORMATION SERVICES, AND OPERATIONS.	
TORN 000 DIDE WE LEVE O GRANGE IN NEW LEGETS	
FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:	
REVERSAL OF CAPITAL CONTRIBUTION TO RELATED ORGANIZATION 39,472.	
CHANGE IN RESTRICTED NET INVESTMENT RETURN -646,552.	
TOTAL TO FORM 990, PART XI, LINE 9 -607,080.	
FORM 990, PAGE 11, PART X:	
WORKING CAPITAL LOAN.	
THE WORKING CAPITAL LOAN AGREEMENT PROVIDES THAT THE ORGANIZATION'S	
PAYMENT OBLIGATION MAY BE DEFERRED WITHOUT PENALTY TO ALLOW THE	
ORGANIZATION TO MAINTAIN CERTAIN REQUIRED CASH ON HAND UNTIL SUCH TIME	_
AS IT IS ABLE TO RESUME MAKING PAYMENTS ON THE LOAN AND MEET THE	
REQUIREMENTS FOR CASH RESERVES (IF PAYMENT WOULD CAUSE THE ORGANIZATION	0.1

Page 2

Schedule O (Form 990) 2022

SCHEDULE R (Form 990)

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.

Department of the Treasury Internal Revenue Service

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization WIND CREST, INC.					Em	ployer identific 51-0549976	ation n	umber
Part I Identification of Disregarded Entities. Comp	lete if the organization answered "Yes	s" on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state o foreign country)	(d) Total inco	me End-of-year	assets	Direct c	f) ontrollin tity	g
Part II Identification of Related Tax-Exempt Organic organizations during the tax year.	zations. Complete if the organization	n answered "Yes" on Form 990), Part IV, line 34, k	pecause it had one	or more i	related tax-exer	npt	
(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	Direc	(f) et controlling entity	cont	g) 512(b)(13) trolled tity?
ANN'S CHOICE, INC - 52-2095427				501(c)(3))			Yes	No

PENNSYLVANIA

MARYLAND

MARYLAND

MARYLAND

501(C)(3)

501(C)(3)

501(C)(3)

501(C)(3)

LINE 10

LINE 10

LINE 10

LINE 10

CONTINUING CARE RETIREMENT

CONTINUING CARE RETIREMENT

CONTINUING CARE RETIREMENT

COMMUNITY

COMMUNITY

COMMUNITY

COMMUNITY

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

92-2205771, 816 CONNECTICUT AVE, NW, 7TH FL, CONTINUING CARE RETIREMENT

Schedule R (Form 990) 2022

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NATIONAL SENIOR

COMMUNITIES, INC

NATIONAL SENIOR

NATIONAL SENIOR

NATIONAL SENIOR

COMMUNITIES, INC

COMMUNITIES, INC

COMMUNITIES, INC

10000 ANN'S CHOICE WAY WARMINSTER, PA 18974

21170 ASHBY PONDS BLVD.

1000 AVERY POINT WAY

RICHMOND, VA 23233

WASHINGTON DC 20006

ASHBURN, VA

ASHBY PONDS INC - 20-5609803

20147

BETHESDA NSC RETIREMENT COMMUNITY INC

AVERY POINT, INC - 92-2254866

WIND CREST, INC. 51-0549976

Part II Continuation of Identification of Related Tax-Exempt Organizations

Schedule R (Form 990)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	Section 5 contr organiz	
BROOKSBY VILLAGE, INC - 52-2126755						163	NO
100 BROOKSBY VILLAGE DRIVE	- CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
PEABODY MA 01960	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		х
CEDAR CREST VILLAGE, INC - 52-2184915					,		
1 CEDAR CREST VILLAGE DRIVE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
POMPTON PLAINS, NJ 07444	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
EAGLE'S TRACE, INC - 03-0498683					·		
14703 EAGLE VISTA DRIVE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
HOUSTON, TX 77077	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		х
FAIRFAX NSC RETIREMENT COMMUNITY, INC -							
92-2217836, 816 CONNECTICUT AVE, NW, 7TH FL,	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
WASHINGTON, DC 20006	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
FOX RUN VILLAGE, INC - 52-2291271							
41000 13 MILE ROAD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
NOVI, MI 48377	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
GREENSPRING VILLAGE, INC 52-2095427							
7440 SPRING VILLAGE DRIVE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
SPRINGFIELD, VA 22150	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
HIGHLAND SPRINGS, INC - 51-0536892							
8000 FRANKFORD ROAD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
DALLAS, TX 75252	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
LANTERN HILL, INC 37-1742780							
535 MOUNTAIN AVENUE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
NEW PROVIDENCE, NJ 07974	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
LINDEN PONDS, INC - 14-1849849							
300 LINDEN PONDS WAY	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
HINGHAM, MA 02043	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
MARIS GROVE, INC - 55-0878964							
100 MARIS GROVE WAY	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
GLEN MILLS, PA 19342	COMMUNITY	PENNSYLVANIA	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
MATTHEWS NSC RETIREMENT COMMUNITY, INC -							
92-2269292, 816 CONNECTICUT AVE, NW, 7TH FL,	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
WASHINGTON, DC 20006	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
NATIONAL SENIOR COMMUNITIES, INC -							
20-4356247, 816 CONNECTICUT AVE NW, 7TH]			LINE 12C,			
FLOOR, WASHINGTON, DC 20006	SUPPORTING ORGANIZATION	MARYLAND	501(C)(3)	III-FI	N/A		Х

WIND CREST, INC. 51-0549976

Part II Continuation of Identification of Related Tax-Exempt Organizations

Schedule R (Form 990)

(a) Name, address, and EIN	(b) Primary activity	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity	(f) Direct controlling		g) 512(b)(13) rolled
of related organization		foreign country)	section	status (if section	entity	organiz	zation?
				501(c)(3))		Yes	No
OAK CREST VILLAGE, INC - 52-1874053							
8800 WALTHER BOULEVARD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
PARKVILLE, MD 21234	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
RIDERWOOD VILLAGE, INC - 52-2126753							
3110 GRACEFIELD ROAD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
SILVER SPRING, MD 20904	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
SEABROOK VILLAGE, INC - 52-2126751							
3000 ESSEX ROAD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
TINTON FALLS, NJ 07753	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
TALLGRASS CREEK, INC - 87-0765641							
13800 METCALF AVENUE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		
OVERLAND PARK, KS 66223	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х
-							
-							
-							
	 						
	 						
	 						
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			-				-

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)	(b)	(c)	(d)	(e)	(f)	(g)	(I	ո)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under	Share of total income	Share of end-of-year assets		ortionate tions?	amount in box	managi partne	or Percentage ownership
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes N	0
NATIONAL CCRC BUSINESS TRUST											
I - 26-6455718, 701 MAIDEN											
CHOICE LANE, BALTIMORE, MD	CHARITABLE										
21228	BUSINESS TRUST	MD	N/A	N/A	N/A	N/A		x	N/A	x	N/A
NATIONAL CCRC STATUTORY TIER											
IV TRUST - 85-3943847, 701											
MAIDEN CHOICE LANE,	CHARITABLE										
BALTIMORE, MD 21228	BUSINESS TRUST	MD	N/A	N/A	N/A	N/A		x	N/A	x	N/A
	1										
	1										

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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership	ent	tion b)(13) rolled tity?
		Courti y)						Yes	No
THE TALON BAR COMPANY - 56-2520131	_								
701 MAIDEN CHOICE LANE	LIQUOR LICENSE HOLDER								
BALTIMORE, MD 21228	FOR EAGLE'S TRACE	TX	N/A	C CORP	N/A	N/A	N/A		Х
	_								

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

Page 3

Х

Yes No

1a

1b

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

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

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

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)				1c	Х	
d Loans or loan guarantees to or for related organization(s)				1d		X
Loans or loan guarantees by related organization(s)				1e		Х
2 Estatis of loan guarantees by related organization(e)				10		
f Dividends from related organization(s)				1f		Х
g Sale of assets to related organization(s)				1g		Х
h Purchase of assets from related organization(s)				1h		Х
i Exchange of assets with related organization(s)				1i		Х
j Lease of facilities, equipment, or other assets to related organization(s)				1j		Х
k Lease of facilities, equipment, or other assets from related organization(s)				1k		Х
I Performance of services or membership or fundraising solicitations for related or				11		Х
m Performance of services or membership or fundraising solicitations by related or	ganization(s)			1m	Х	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization				1n		Х
				10		Х
p Reimbursement paid to related organization(s) for expenses				1p	Х	
q Reimbursement paid by related organization(s) for expenses				1q		Х
r Other transfer of cash or property to related organization(s)				1r		X
s Other transfer of cash or property from related organization(s)	<u></u>			1s		X
2 If the answer to any of the above is "Yes," see the instructions for information or	n who must complete th	is line, including covered relat	ionships and transaction thresholds.			
(a) Name of related organization	(b)	(c)	(d)			
Name of related organization	Transaction type (a-s)	Amount involved	Method of determining amount inv	/oivea		
	1) 0 (4 5)					
(4)						
(1)						
(2)						
(=)						
(3)						
(4)						
(5)						
(6)						
232163 09-14-22			Schedule	R (Forn	n 990)	2022

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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)	Are all partners sec 501(c)(3) orgs.?	(g) Share of end-of-year assets	Disprition allocat	opor- late tions?	General manage partner	(k) Percentage ownership
								000) 0000