** 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.

Department of the Treasury Internal Revenue Service

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

A F	or the	2023 calendar year, or tax year beginning	and	ending									
	heck if pplicable	C Name of organization			D Employ	er identific	cation number						
	Addres	wind crest, inc.											
	Name change	· · · · · · ·			51-	0549976							
	Initial return	<u> </u>	street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone r										
	Final	3235 MILL VISTA ROAD	ivorou to otroot addroos;	Troom, suite		798-3100							
	اreturn∠ termin- ated		ZIP or foreign postal code		G Gross rece	eints \$	96,292,689.						
	Amend return		Zii oi ioroigii pootai oodo		H(a) Is this a group return								
	Application		EN ERSTAD			bordinates							
	pendin	SAME AS C ABOVE			1		cluded? Yes No						
T T	ax-exe	empt status: X 501(c)(3) 501(c)()	(insert no.) 4947(a)(1)	or 527			list. See instructions						
	Vebsit			01 027	H(c) Group								
			sociation Other	I Year	of formation:		1 State of legal domicile: MD						
	rt I	Summary		= 10a1	or rormation.	1.0	- Otato of logal dofficino,						
	1	Briefly describe the organization's mission or most	significant activities: PROVID	E A HOME	FOR SENIO	ORS THAT							
ce		SATISFIES THEIR THREE PRIMARY NEEDS.											
Governance	2	Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.											
ver	l	Number of voting members of the governing body	·			1 1	11						
ဗွ	ı	Number of independent voting members of the gov				······	7						
ళ		Total number of individuals employed in calendar y					1478						
ij		Total number of volunteers (estimate if necessary)				·····	375						
Activities		Total unrelated business revenue from Part VIII, co					0.						
ď		Net unrelated business taxable income from Form					0.						
			, , , , , , , , , , , , , , , , , , , ,		Prior Ye		Current Year						
_	8 (Contributions and grants (Part VIII, line 1h)			1,9	963,577.	1,673,407.						
Revenue	l				83,8	398,466.	94,116,103.						
ě	l	Investment income (Part VIII, column (A), lines 3, 4,			25,0	31,186.	269,158.						
æ	ı	Other revenue (Part VIII, column (A), lines 5, 6d, 8c			2	229,363.	234,021.						
	l	Total revenue - add lines 8 through 11 (must equal			111,1	122,592.	96,292,689.						
		Grants and similar amounts paid (Part IX, column (2	268,535.	277,933.						
	l	Benefits paid to or for members (Part IX, column (A				0.	0.						
s	45 (Salaries, other compensation, employee benefits (F			32,8	388,675.	38,177,933.						
Expenses	16a l	Professional fundraising fees (Part IX, column (A), li				0.	0.						
be	b.	Total fundraising expenses (Part IX, column (D), line		196.									
Щ	17 (Other expenses (Part IX, column (A), lines 11a-11d,			95,8	355,069.	74,194,102.						
		Total expenses. Add lines 13-17 (must equal Part I)			129,0	012,279.	112,649,968.						
	19	Revenue less expenses. Subtract line 18 from line			-17,8	389,687.	-16,357,279.						
or				Ве	eginning of Cu	rrent Year	End of Year						
sets	20	Total assets (Part X, line 16)			1,037,0	94,675.	552,098,400.						
ASS	21	Total liabilities (Part X, line 26)				127,775.	635,770,827.						
Net Assets or Fund Balances	22	Net assets or fund balances. Subtract line 21 from	line 20		-70,3	333,100.	-83,672,427.						
Pa	ırt II	Signature Block											
Und	er penal	ties of perjury, I declare that I have examined this return,	including accompanying schedule	s and statem	ents, and to th	e best of my	knowledge and belief, it is						
true,	correct	t, and complete. Declaration of preparer (other than office	r) is based on all information of w	hich preparer	has any know	rledge.							
		0:											
Sig		Signature of officer			Da	te							
Her	e	EILEEN ERSTAD, TREASURER											
		Type or print name and title			Data	T	DTIN						
_		Print/Type preparer's name	Preparer's signature		Date	Check if	PTIN						
Paid -	· •	JULIA FLANNERY	JULIA FLANNERY	0	9/27/24	self-employe							
	1	Firm's name RSM US LLP			Fir	m's EIN	42-0714325						
Use	Only	Firm's address 100 INTERNATIONAL DRIVE, S	SUITE 1400				0.4.500.00						
		BALTIMORE, MD 21202			Ph	one no.410	-246-9300						
May	the IR	S discuss this return with the preparer shown abo	ve? See instructions				X Yes No						

Other program services (Describe on Schedule O.) including grants of \$

98,996,995. Total program service expenses

) (Revenue \$

Form 990 (2023) WIND CREST, INC. Part IV Checklist of Required Schedules

1 Is the organization described in section 501 (x/5) or 4947(x/1) (other than a private foundation)? 1				Yes	No
2 Is the organization required to complete Schedule 5, Schedule of Contributors? See Instructions 3 Did the organization required to complete Schedule 6, Part 8 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(c) election in effect during the tax specifies Schedule 6, Part 8 5 Is the organization as election 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Report Price; Complete Schedule 6, Part 8 6 Did the organization as election 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Report Price; Complete Schedule C, Part 8 7 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 70 (**Nes, "complete Schedule P, Part 8) 7 Did the organization maintain collections of works of art, historical treasures, or other similar assets? 8 *Nes, "complete Schedule P, Part 81 8 Did the organization report an amount in Part X, line 21, for escrew or custodial account liability; serve as a custodian for amounts not listed in Part X, or provide credit courseling, debt management, cord trepair, or debt negotiation services? 11 *Nes, "complete Schedule P, Part 10 9 Did the organization report an amount for investments or provide countries or in quasi-endowments? 11 *Nes, "complete Schedule P, Part 10 10 Did the organization in part X, line 16? 11 *Nes, "complete Schedule P, Part V8 11 If the organization report an amount for investments - program related in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? 11 *Nes, "complete Schedule P, Part V8 11 Did the organization report an amount for investments or the securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? 11 *Nes, "complete Schedule P, Part	1				
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 ** **Section 501(6)* organization. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax yea? If **Yes**, "complete Schedule C, Part II ** **A Section 501(6)* organization. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax yea? If **Yes**, "complete Schedule C, Part II ** **Did the organization assection 501(h)**, 501(h		•			
public office? If *Yes,* complete Schedule C, Part I Section 501(R)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 is the organization section 501(R)4, 501(R)5, or 501(R)6, organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98 197; *Yes,* complete Schedule C, Part II II is the organization amount and in an amount and an analysis of the organization maintain any donor advised funds or any similar funds or accounts? If *Yes,* complete Schedule D, Part II Is the organization conserve or hold a conservation easement, including easements to preserve open space, the environment, historical treasures, or historical treasures, or other similar assets? If *Yes,* complete Schedule D, Part II Is the organization maintain collections of works of art, historical treasures, or other similar assets? If *Yes,* complete Schedule D, Part II Is the organization maintain collections of works of art, historical treasures, or other similar assets? If *Yes,* complete Schedule D, Part IV II If the organization in export an amount for least part of the organization in export an amount for short and the organization in export an amount for land, buildings, and equipment in Part X, line 10? If *Yes,* complete Schedule D, Part VI Is It the organization report an amount for investments - other securities in Part X, line 10? If *Yes,* complete Schedule D, Part VI Is It the organization report an amount for investments - other securities in Part X, line 10? If *Yes,* complete Schedule D, Part VI Is It the organization report an amount for other assets in Part X, line 15? In *Yes,* complete Schedule D, Part VI Is It the organization report an amount for investments organizes in Part X, line 15? If *Yes,* complete Schedule D, Part VI Is It the organization report an amount for investments organizes in Part X, line 15? If *Yes,* complete Schedule D, Part VI Is It the orga			2	Х	
Section 501(x)8) 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 is the organization a section 501(k)4, 501(e)8). or 501(e)8) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III is 10 bit the organization maintain any donor advised funds or any similar mands or accounts? If "Yes," complete Schedule D, Part I is 10 bit the organization received not accounterable massement, including assements to preserve open space, the environment, historic land areas, or historic atructurea? If "Yes," complete Schedule D, Part II is 10 bit the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part II is 10 bit the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part IV is 10 bit the organization freepor or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part IV if the organization is services? If "Yes," complete Schedule D, Part V is 10 bit the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part V is 2 bit the organization report an amount for investments or the recurities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 10? If "Yes," complete Schedule D, Part V iii 11 bit 2 is 10 bit the organization report an amount for other assets in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 10? If "Yes," complete Schedule D, Part V iii 11 bit 2 is 10 bit the organization report an amount for other assets in Part X, line 15; If "Yes," complete Schedule D, Part X iii 11 bit 3 is 10 bit the organization report an amount for other assets in Part X, l	3				
during the tax year? If "Yes," complete Schedule C, Part II set to regardation a section 50 (10(8)), 50 (10(8)) or 501(c)(8) or 501(c)(3		X
5 Is the organization a section S(Incl)(S), 501(S)(S), or 501(S)(S) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Price. \$819? (*)*Yes, "complete Schedule C, Part III Did the organization maintain any donor advised funds or any similar funds or accounts?" (*)*Yes, "complete Schedule D, Part I Did the organization receives no hold a conservation assement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Pid Did the organization receive no hold a conservation assement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Pid Part II	4				
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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. 2 Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 2 Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 3 Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 4 Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 5 Did the organization report an amount for other lassitiss in Part X, line 25? If "Yes," complete Schedule D, Part X 6 Did the organization report an amount for other lassitiss in Part X, line 25? If "Yes," complete Schedule D, Part X 7 Did the organization is separate or consolidated financial statements for the tax year include a footnote that addresses the organization is separate, independent audited financial statements for the tax year? 8 Did the organization included in consolidated, independent audited financial statements for the tax year? 9 Diff the organization asserted "No" to line 12a, then completing Schedule D, Part X and XII is optional 12b X 13c Is the organization asserted "No" to line 12a, then completing Schedule D, Part X and XII is optional 12c X 13d X 14d Did the organization maintain an office, employees, or agents outside of the United States? 14d X 15d Did the organization maintain an office, employees, or agents outside of the United States? 15d Did the organization organization organized and in the organization report on Part IX, column (A), line 3, more than \$5,000 of gargegate grants or other assistance to	10		10		l x
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Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV 15					
foreign organization? If "Yes," complete Schedule F, Parts II and IV 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 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		•	14b		X
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 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 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 19 X 20a X b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	15				
or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV 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 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			15		_ 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 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," 19 complete Schedule G, Part III 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	16		40		
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1c and 8a? If "Yes," complete Schedule G, Part II 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H 20a X 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	19		1/		<u> </u>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	10		10		x
complete Schedule G, Part III 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	10		10		
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	ıIJ	,	10		x
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	20:a				-
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or					
			200		
			21	х	

Form 990 (2023) WIND CREST, INC. Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	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		
ч	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	270		
2 5a	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	ZJa		
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
	, ,	OEL		x
00	Schedule L, Part I	25b		_ A
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			_v
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		Х
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		X
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		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
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 noncash 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		Х
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			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34	Х	L
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		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		x
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	
Par				
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
19	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable			1.40
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 1b			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
U	(mark line) with a large to a start and 0	1c	Х	
	(gambling) winnings to prize winners?	IU		l

Form 990 (2023) WIND CREST, INC.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) Page 5 51-0549976

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			
	filed for the calendar year ending with or within the year covered by this return 2a 1478			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	Х	
3а	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<u>4a</u>		Х
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		Х
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).	_		v
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a 		X
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	7-		х
	to file Form 8282? If "Yes," indicate the number of Forms 8282 filed during the year 7d	7c		Λ
d		7e		Х
e f		7 6 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
9 h	If the organization received a contribution of qualified intellectual property, and the organization rife rorm costs as required? If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	79 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
Ū	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
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			
	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	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.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans 13b			
	Enter the amount of reserves on hand			v
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	45		х
	excess parachute payment(s) during the year?	15		Λ
16	If "Yes," see the instructions and file Form 4720, Schedule N.	16		Х
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		41
17	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.			
17	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.	17		

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.

	to line ca, co, or rob select, decended the encurricances, proceeded, or critical encurricance.			
	Check if Schedule O contains a response or note to any line in this Part VI			Х
Sec	tion A. Governing Body and Management			
			Yes	No
та	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 0. Enter the number of voting members included on line 1a, above, who are independent.			
b	Enter the number of voting members included of line 14, 450vc, who are independent	1		
2	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		Λ
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		х	
4	of officers, directors, trustees, or key employees to a management company or other person? Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	- 21	Х
4		5		X
5 6	Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders?	6	Х	
о 7а	Did the organization have members or stockholders, or other persons who had the power to elect or appoint one or	-		
<i>1</i> a		7a	х	
h	more members of the governing body? Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	1a		
b	and the other than the annual and the decided	7b	х	
8	persons other than the governing body? Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	75		
а		8a	Х	
b	The governing body? Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	00		
3	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		х
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
	(This Section B requests information about policies not required by the internal nevertice Gode.)		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		Х
	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,			
	and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe			
	on Schedule O how this was done	12c	Х	
13	Did the organization have a written whistleblower policy?	13	Х	
14	Did the organization have a written document retention and destruction policy?	14	Х	
15	Did the process for determining compensation of the following persons include a review and approval by independent			
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Х	
b	Other officers or key employees of the organization	15b	Х	
	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			
	taxable entity during the year?	16a		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's			
	exempt status with respect to such arrangements?	16b		
Sec	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed			
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))	only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.			
	Own website X Upon request Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	l financ	cial	
	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			

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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.

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

- 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.

(A)	(B)			((C)			(D)	(E)	(F)
Name and title	Average	(do		Pos			200	Reportable	Reportable	Estimated
	hours per	box	(do not check more than one box, unless person is both an officer and a director/trustee)		compensation	compensation	amount of			
	week		cer ar	nd a di	irecto	r/trus I	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	e e			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		ee ee	Suadu		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	lual tr	tional		nploy	st con	_	1099-NEC)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) CRAIG ERICKSON	40.00	=	=	0		Τ ω	ш.			
EXECUTIVE DIRECTOR		-		х				269,444.	0.	21,356.
(2) REV. DR. ZINA JACQUE	0.10							·		
DIRECTOR	9.30	х						0.	215,000.	0.
(3) KAREN LUX	40.00									
DIRECTOR, FINANCE				Х				142,964.	0.	27,926.
(4) EILEEN G. ERSTAD	1.40									
CHAIR & PRESIDENT/TREASURER	13.20	Х		Х				0.	167,500.	0.
(5) TONY STEPHENSON	40.00									
SALES COUNSELOR						Х		146,303.	0.	18,742.
(6) SARA STOVER	40.00									
DIRECTOR, NURSING						Х		141,018.	0.	15,440.
(7) SANDY SHELPUK	40.00									
SALES COUNSELOR						Х		148,842.	0.	4,916.
(8) MARY D. COLINS	0.10									
VICE CHAIR & VP/SECRETARY	10.30	Х		Х				0.	150,000.	0.
(9) STEPHANIE L. REEL	0.10									
DIRECTOR	9.90	Х						0.	150,000.	0.
(10) BETH BRANDENBURG	40.00									
PLANNING AND MOVING CONSULTANT						Х		128,540.	0.	15,756.
(11) KATIE AUKAMP	40.00									
PLANNING AND MOVING CONSULTANT						Х		124,625.	0.	14,579.
(12) BARBARA C. BISGAIER	0.10									
DIRECTOR	7.90	Х						0.	110,000.	0.
(13) MICHAEL W. ROSKIEWICZ	0.10									
DIRECTOR	9.50	Х						0.	110,000.	0.
(14) MONTY C. LEONARD	0.10									
DIRECTOR	8.40	Х						0.	87,500.	0.
(15) PAMELA PAULK	0.10									
DIRECTOR	8.20	Х						0.	87,500.	0.
(16) PATRICIA M. BROWN	0.10									
DIRECTOR	7.60	Х						0.	87,500.	0.
(17) IAN BROWN	0.10									
DIRECTOR (BEG 4/1/23)	7.80	Х						0.	65,000.	0.

Form **990** (2023)

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)										
(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average hours per week (list any	box	Position (do not check more than one box, unless person is both an officer and a director/trustee)			than o	an	Reportable compensation from	Reportable compensation from related	Estimated amount of other
	hours for related organizations below line)	Individual trustee or director	In stit utional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(18) RUSSELL SHARP	0.10									
DIRECTOR (BEG 4/1/23)	7.80	Х						0.	65,000.	0.
(19) ARNOLD SPEERT	0.20									
DIRECTOR (THRU 3/31/23)	8.00	Х						0.	22,500.	0.
(20) C. JACKSON BAIN	0.20									
DIRECTOR (THRU 3/31/23)	6.50	Х						0.	22,500.	0.
(21) CHRIS RATHMANN	0.50									
ASSISTANT TREASURER	7.00			Х				0.	0.	0.
(22) JOHN HALL	0.50									
ASSISTANT TREASURER	7.00			Х				0.	0.	0.
(23) MARK EMBLEY	0.50									
ASSISTANT TREASURER	8.00			Х				0.	0.	0.
(24) NEAL GANTERT	0.50									
ASSISTANT TREASURER	7.00			Х				0.	0.	0.
1b Subtotal								1,101,736.	1,340,000.	118,715.
c Total from continuation sheets to Part VI	c Total from continuation sheets to Part VII, Section A								0.	0.
d Total (add lines 1b and 1c)	d Total (add lines 1b and 1c)								1,340,000.	118,715.

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

3 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

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

5 X

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 calcindar year change		(0)
(A) Name and business address	(B) Description of services	(C) Compensation
	Description of services	Compensation
ERICKSON SENIOR LIVING, LLC		
701 MAIDEN CHOICE LANE, BALTIMORE, MD 21228	MANAGEMENT - SEE SCH. O	11,569,735.
MIDWEST COMMERCIAL CONSTRUCTION & MGMT, LLC		
4540 S. DECATUR ST, ENGLEWOOD, CO 80110	CUSTOM INTERIORS	2,229,056.
ALD PAINTING		
5 ZEPHYR ST, LAKEWOOD, CO 80226	PAINTING	1,580,637.
PALACE CONSTRUCTION CO, INC		
7 SOUTH GALAPAGO ST, DENVER, CO 80223	CONTRACTOR	1,503,808.
JPL CARES		
13195 N HIGHLAND CIR, LITTLETON, CO 80125	LANDSCAPING	822,982.
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	32	
		= OOO (2222)

21

Form 990 (2023) WIND CREST
Part VIII Statement of Revenue

			Check if Schedule O	conta	ins a re	esponse (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
									iunction revenue	business revenue	sections 512 - 514
s s	1	а	Federated campaigns			1a					
Contributions, Gifts, Grants and Other Similar Amounts			Membership dues			1b					
Ē,S			Fundraising events			1c					
ifts ar A			-			1d					
s, Biis			Government grants (contr			1e	162,339.				
Sign			All other contributions, gifts,								
but			similar amounts not included			1f	1,511,068.				
Öğ		g	Noncash contributions included in			1g \$					
a So		h	Total. Add lines 1a-1f					1,673,407.			
							Business Code				
a l	2	а	RESIDENT FEES				623000	79,761,233.	79,761,233.		
Ş		b	RESIDENT DEPOSITS				623000	7,244,613.	7,244,613.		
Sel		С	ANCILLARY FEES				623000	7,105,907.	7,105,907.		
am eve		d	PROCESSING FEES				623000	4,350.	4,350.		
Program Service Revenue		е									
Pr		f	All other program service	rever	nue						
			-					94,116,103.			
	3		Investment income (includ								
								241,332.			241,332.
	4		Income from investment of								
	5		Royalties								
			•		(i) l	Real	(ii) Personal				
	6	а	Gross rents	6a	23	34,021.					
		b	Less: rental expenses	6b		0.					
			Rental income or (loss)	6с	23	34,021.					
		d	Net rental income or (loss)					234,021.			234,021.
	7	а	Gross amount from sales of		(i) Sed	curities	(ii) Other				
			assets other than inventory	7a		128.	27,698.				
		b	Less: cost or other basis								
ē			and sales expenses	7b		0.	0.				
her Revenue		С	Gain or (loss)	7с		128.	27,698.				
Re			Net gain or (loss)					27,826.			27,826.
ē	8		Gross income from fundraising								
₹			including \$			of					
			contributions reported on	line 1	 1c). See	e					
			Part IV, line 18			8a					
		b	Less: direct expenses								
			Net income or (loss) from								
	9		Gross income from gamin								
			Part IV, line 19								
		b	Less: direct expenses								
			Net income or (loss) from								
	10	а	Gross sales of inventory, I	ess r	eturns						
			and allowances			10a					
		b	Less: cost of goods sold								
			Net income or (loss) from								
			<u> </u>				Business Code				
ous	11	а									
Miscellaneous Revenue		b				_					
eve		С									
Aisc B		d	All other revenue								
2			Total. Add lines 11a-11d								
	12		Total revenue See instruction					96 292 689	94 116 103.	0.	503 179.

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).

Jecti	on 501(c)(3) and 501(c)(4) organizations must compl Check if Schedule O contains a respons			ірісіє соішнін (л).	
Do r	not include amounts reported on lines 6b,	(A)	(B)	(C)	(D)
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundráising expenses
1	Grants and other assistance to domestic organizations				·
	and domestic governments. See Part IV, line 21	13,491.	13,491.		
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22	264,442.	264,442.		
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	461,690.		461,690.	
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	30,877,893.	26,621,602.	4,139,261.	117,030.
8	Pension plan accruals and contributions (include	, , , , , , , , ,	, =,	, ,	. , , , , , , ,
	section 401(k) and 403(b) employer contributions)	441,703.	343,947.	94,910.	2,846.
9	Other employee benefits	3,792,612.	2,907,919.	884,085.	608.
10	Payroll taxes	2,604,035.	2,229,205.	364,807.	10,023.
11	Fees for services (nonemployees):	2,001,000.	2,223,203.		20,020.
	The state of the s	3,624,190.	3,624,190.		
	Management	58,666.	5,521,255.	58,666.	
	Legal	75,964.		75,964.	
	Accounting	75,301.		73,301.	
	Lobbying Professional fundamining convices See Part IV line 17				
_	Professional fundraising services. See Part IV, line 17	4,937.		4,937.	
f	Investment management fees	=,557.		±,557.	
g	Other. (If line 11g amount exceeds 10% of line 25,	9,600,164.	3,242,800.	6,357,364.	
40	column (A), amount, list line 11g expenses on Sch 0.)	1,839,620.	1,839,620.	0,337,304.	
12	Advertising and promotion	7,731,558.	6,987,269.	733,123.	11,166.
13	Office expenses	7,731,330.	0,307,203.	733,123.	11,100.
14	Information technology				
15	Royalties	28,996,499.	28,995,372.	1,127.	
16	Occupancy	99,318.	31,303.	68,015.	
17	Travel	99,310.	31,303.	00,013.	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	308,166.	200 166		
20	Interest	300,100.	308,166.		
21	Payments to affiliates	16,538,128.	16,538,128.		
22	Depreciation, depletion, and amortization	1,296,392.	1,296,392.		
23	Insurance	1,290,392.	1,290,392.		
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.) EQUIPMENT RENTAL	2 850 570	2 640 000	210 400	
a		2,850,579.	2,640,099.	210,480.	
b	CHARITY CARE	946,852.	946,852.	E6 240	Enn
С	RESIDENT RELATIONS	223,069.	166,198.	56,348.	523.
d	All all and an area and a second a second and a second an				
	All other expenses	112 640 060	00 006 005	12 510 777	140 100
25	Total functional expenses. Add lines 1 through 24e	112,649,968.	98,996,995.	13,510,777.	142,196.
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)				Earm 990 (2022)

Form 990 (2023)
Part X Balance Sheet

Par	rt X	Balance Sheet					
		Check if Schedule O contains a response or	note to any line	e in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			3,300.	1	500.
	2	Savings and temporary cash investments			32,129,064.	2	27,835,111.
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net			1,178,028.	4	1,621,873.
	5	Loans and other receivables from any curren					
		trustee, key employee, creator or founder, su					
		controlled entity or family member of any of t	these persons			5	
	6	Loans and other receivables from other disqu	ualified persons				
		under section 4958(f)(1)), and persons descri	bed in section	4958(c)(3)(B)		6	
Ŋ	7	Notes and loans receivable, net		522,597,538.	7	8,233,800.	
Assets	8	Inventories for sale or use			160,739.	8	124,619.
As	9	Duran side as an area and defermed also assess			606,116.	9	979,014.
	10a	Land, buildings, and equipment: cost or other	er				
		basis. Complete Part VI of Schedule D	10a	40,638,014.			
	b	Less: accumulated depreciation	10b	18,752,687.	476,893,573.	10c	21,885,327.
	11	Investments - publicly traded securities			3,280,455.	11	3,188,715.
	12	Investments - other securities. See Part IV, lin			245,862.	12	1,048,141.
	13	Investments - program-related. See Part IV, li			13		
	14	Intangible assets			14		
	15	Other assets. See Part IV, line 11		0.	15	487,181,300.	
	16	Total assets. Add lines 1 through 15 (must e			1,037,094,675.	16	552,098,400.
	17	Accounts payable and accrued expenses		8,432,569.	17	9,041,742.	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Comple	ete Part IV of S	chedule D	5,290,800.	21	1,914,129.
S	22	Loans and other payables to any current or f	ormer officer, o	director,			
Liabilities		trustee, key employee, creator or founder, su	ıbstantial contr	ributor, or 35%			
iabi		controlled entity or family member of any of t	these persons			22	
	23	Secured mortgages and notes payable to un	related third pa	arties		23	
	24	Unsecured notes and loans payable to unrela	ated third parti	es		24	
	25	Other liabilities (including federal income tax,	payables to re	elated third			
		parties, and other liabilities not included on li	nes 17-24). Co	mplete Part X			
		of Schedule D			1,093,704,406.	25	624,814,956.
	26	Total liabilities. Add lines 17 through 25			1,107,427,775.	26	635,770,827.
		Organizations that follow FASB ASC 958,	check here	X			
ces		and complete lines 27, 28, 32, and 33.					
lan	27	Net assets without donor restrictions			-74,043,469.	27	-87,378,420.
Ba	28	Net assets with donor restrictions		3,710,369.	28	3,705,993.	
pur		Organizations that do not follow FASB AS	C 958, check I	here 🔲 📗			
rF		and complete lines 29 through 33.					
s S	29	Capital stock or trust principal, or current fur			29		
se	30	Paid-in or capital surplus, or land, building, o				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated				31	
Ne.	32	Total net assets or fund balances			-70,333,100.	32	-83,672,427.
	33	Total liabilities and net assets/fund balances		1,037,094,675.	33	552,098,400.	

Form **990** (2023)

Form 990 (2023) WIND CREST, INC. 51-0549976 Page **12**

Ра	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	96,	292,	689.		
2	Total expenses (must equal Part IX, column (A), line 25)	2	112,	649,	968.		
3	Revenue less expenses. Subtract line 2 from line 1	3	-16,	357,	279.		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-70,333,100				
5	5 Net unrealized gains (losses) on investments						
6	Donated services and use of facilities	6					
7	Investment expenses	7					
8	Prior period adjustments	8	2,	602,	461.		
9	Other changes in net assets or fund balances (explain on Schedule O)	9		408,	260.		
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,						
	column (B))	10	-83,	672,	427.		
Pa	rt 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	Ο.					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		. 2a		X		
	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 Sch						
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 requi	ed audit					
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3h				

Form **990** (2023)

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.

Attach to Form 990 or Form 990-EZ.

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

2023

Open to Public

Employer identification number

WIND CREST INC. 51-0549976 Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) 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 10 X 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). (iv) Is the organization listed (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other in your governing document? (described on lines 1-10 organization support (see instructions) support (see instructions) Yes 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 stop						
Sec	ction C. Computation of Publi	c Support Per	centage				
	Public support percentage for 2023 (I					14	%
	Public support percentage from 2022					15	%
16a	33 1/3 % support test - 2023. 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	33 1/3% support test - 2022. If the				l line 15 is 33 1/3%	or more, check this	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				-		
۵.	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, 17a, or 17b	o, check this box a		Form 990) 2023
						SCHOOLIIQ // /	- nrm wwill 7077

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, picade comp	ioto i art ii.j				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Gifts, grants, contributions, and	, ,	`,	,	•	, ,	
	membership fees received. (Do not						
	include any "unusual grants.")	1,020,352.	2,351,053.	2,216,242.	1,963,577.	1,673,407.	9,224,631.
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	62,424,138.	67,348,970.	77,236,936.	83,898,466.	94,116,103.	385,024,613.
3	Gross receipts from activities that						_
	are not an unrelated trade or business under section 513						
4	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities furnished by a governmental unit to the organization without charge						
6	Total. Add lines 1 through 5	63,444,490.	69,700,023.	79,453,178.	85,862,043.	95,789,510.	394,249,244.
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons	150,000.	125,000.	449,000.	139,236.	703,912.	1,567,148.
k	nother 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	150,000.	125,000.	449,000.	139,236.	703,912.	1,567,148.
	Public support. (Subtract line 7c from line 6.)	,	,	,	,	,	392,682,096.
	ction B. Total Support						· · ·
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9	Amounts from line 6	63,444,490.	69,700,023.	79,453,178.	85,862,043.	95,789,510.	394,249,244.
10a	dross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	17,577,157.	18,866,382.	22,361,355.	25,344,561.	475,353.	84,624,808.
k	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	17,577,157.	18,866,382.	22,361,355.	25,344,561.	475,353.	84,624,808.
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.)	81,021,647.	88,566,405.	101,814,533.	111,206,604.	96,264,863.	478,874,052.
14	First 5 years. If the Form 990 is for the	e organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 50	01(c)(3) organizatio	on,
	check this box and stop here						
	ction C. Computation of Publi					T	
	Public support percentage for 2023 (li		•	olumn (f))		15	82.00 %
	Public support percentage from 2022					16	77.86 %
	ction D. Computation of Inves					1	17.67
	Investment income percentage for 20					17	17.67 %
	8 Investment income percentage from 2022 Schedule A, Part III, line 17					,,,	
198							Y
ı	more than 33 1/3%, check this box ar 33 1/3% support tests - 2022. If the	=	-	•	•		
	• •	•			•	·	
20	line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization 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) 2023 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.)

	Yes	No
	163	NO
1		
2		
0-		
3a		
3b		
JU		
3с		
4-		
4a		
4b		
TU		
4-		
4c		
5a		
5b		
5с		
6		
7		
8		
J		
9a		
_		
9b		
9с		
10a		
10b		

Pai	rt IV	Supporting Organizations (continued)			
				Yes	No
11	Has th	ne organization accepted a gift or contribution from any of the following persons?			
а		son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
		elow, the governing body of a supported organization?	11a		
b		ily member of a person described on line 11a above?	11b		
		6 controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
Ū		in Part VI.	11c		
Sec	tion E	B. Type I Supporting Organizations			
		<i>y</i> 11 5 5		Yes	No
1	Did th	e governing body, members of the governing body, officers acting in their official capacity, or membership of one or		100	110
•		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
		ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		ively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
		ization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the	1		
2		orted organizations and what conditions or restrictions, if any, applied to such powers during the tax year. e organization operate for the benefit of any supported organization other than the supported			
2		ization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		· · · · · · · · · · · · · · · · · ·			
		how providing such benefit carried out the purposes of the supported organization(s) that operated,	2		
Sec	<u>super</u> tion (vised, or controlled the supporting organization. C. Type II Supporting Organizations			
		7. 1)po ii oappoi iiiig oi gaiii i- aiioiio		Yes	No
1	Moro	a majority of the organization's directors or trustees during the tax year also a majority of the directors		162	NO
•		stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		· · · · · · · · · · · · · · · · · · ·			
		nagement of the supporting organization was vested in the same persons that controlled or managed	1		
Sec	<u>tne su</u> tion [pported organization(s). D. All Type III Supporting Organizations			
				Yes	No
4	Did th	e organization provide to each of its supported organizations, by the last day of the fifth month of the		162	NO
1					
	-	ization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
		(ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the	4		
•	-	ization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2		any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
		ization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how	2		
2	•	ganization maintained a close and continuous working relationship with the supported organization(s).			
3		ason of the relationship described on line 2, above, did the organization's supported organizations have a			
	-	cant voice in the organization's investment policies and in directing the use of the organization's			
		e or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's	_		
Sec	<u>suppo</u> tion E	rted organizations played in this regard. E. Type III Functionally Integrated Supporting Organizations	3		
1		the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a		The organization satisfied the Activities Test. Complete line 2 below.			
b		The organization is the parent of each of its supported organizations. Complete line 3 below. The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported a governmental entity (see inserting in the part VI how you supported in the part VI ho		-1	
2		the organization supported a governmental entity. Describe in Fart VI now you supported a governmental entity (see institute Test. Answer lines 2a and 2b below.	struction	s). Yes	No
		ubstantially all of the organization's activities during the tax year directly further the exempt purposes of		162	NO
а					
		pported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		supported organizations and explain how these activities directly furthered their exempt purposes,			
		he organization was responsive to those supported organizations, and how the organization determined	2a		
h		nese activities constituted substantially all of its activities.	Za		
b		e activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
		r more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
		If the reasons for the organization's position that its supported organization(s) would have engaged in	2b		
2		activities but for the organization's involvement.	ZÜ		
3		t of Supported Organizations. Answer lines 3a and 3b below.			
а		e organization have the power to regularly appoint or elect a majority of the officers, directors, or	3a		
b		es of each of the supported organizations? If "Yes" or "No" provide details in Part VI. e organization exercise a substantial degree of direction over the policies, programs, and activities of each	Ja		
D		supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		
	U1 110 0	- The state of the			

Schedule A (Form 990) 2023 WIND CREST, INC. 51-0549976 Page **6**

Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Support	ing Organi	zations		
1	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			
	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 integrate	d Type III supporting orga	enization (see	

Schedule A (Form 990) 2023

instructions).

	t V Type III Non-Functionally Integrated 509	(a)(3) Supporting Orga	nizations (continued)	r age r
Secti	on D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exe	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	
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.		6	
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.		8	
9	Distributable amount for 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reason-			
	able cause required - explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2023			
<u>a</u>	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f_	Total of lines 3a through 3e			
<u>g</u>	Applied to underdistributions of prior years			
<u>h</u>	Applied to 2023 distributable amount			
<u>_i</u>	Carryover from 2018 not applied (see instructions)			
<u>_i</u>	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D,			
	line 7: \$			
<u>a</u>	Applied to underdistributions of prior years			
<u> </u>	Applied to 2023 distributable amount			
	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2024. Add lines 3j			
	and 4c.			
8_	Breakdown of line 7:			
	Excess from 2019			
	Excess from 2020			
	Excess from 2021			
	Excess from 2022			
<u>е</u>	Excess from 2023			

Schedule A (Form 990) 2023

Schedule A	(Form 990) 2023 WIND CREST, INC.	51-0549976	Page 8
Part VI	Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 1 Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, li 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; Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any ac (See instructions.)	ines 1 and 2; Part IV, Sectior Part V, Section B, line 1e; Pa	n C,
_			

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization

Schedule of Contributors

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

OMB No. 1545-0047

2023

Employer identification number

W	IND CREST, INC.	51-0549976			
Organization type (check	cone):				
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				
• •	n is covered by the General Rule or a Special Rule. c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Ru	le. See instructions.			
_	ion filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling ny one contributor. Complete Parts I and II. See instructions for determining a contributor				
Special Rules					
sections 509(a)(⁻ contributor, duri	ion described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support 1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) EZ, line 1. Complete Parts I and II.	d that received from any one			
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.					
For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year\$					
answer "No" on Part IV, li	that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Fine 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF ing requirements of Schedule B (Form 990).	• •			
For Paperwork Reduction A	ct Notice, see the instructions for Form 990, 990-EZ, or 990-PF.	Schedule B (Form 990) (2023)			

Name of organization

Employer identification number

WIND CREST, INC.

51-0549976

Part I	Contributors (see instructions). Use duplicate copies of Part I if a	dditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$\$\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$\$6,200.	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
6		\$\$	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 a	dditional space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
9		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
10		\$\$	Person X Payroll
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

S1-0549976

Part 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
		l \$	

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	
	(e) Transfer of Transferee's name, address, and ZIP + 4		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	
	(e) Transfer of gift Transferee's name, address, and ZIP + 4 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

Pai	rt I Organizations Maintaining Donor Advised	d 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	vriting 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?								
Pai	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	on (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 o	f a certified historic structure						
	Preservation of open space								
2	Complete lines 2a through 2d if the organization held a qualifi	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 on line 2a	2c						
d	Number of conservation easements included on line 2c acquire	red after 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 peri	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	ling of violations, and enforcing conserva	ation easements during the year						
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(h							
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						
Pai	organization's accounting for conservation easements. rt III Organizations Maintaining Collections of	Art Historical Treasures or O	ther Similar Assets						
ı uı	Complete if the organization answered "Yes" on Form		mer emma Addete.						
10	If the organization elected, as permitted under FASB ASC 958		and halance sheet works						
ıa	of art, historical treasures, or other similar assets held for pub								
	service, provide in Part XIII the text of the footnote to its finan-		·						
h	If the organization elected, as permitted under FASB ASC 958								
b	art, historical treasures, or other similar assets held for public								
	provide the following amounts relating to these items.	exhibition, education, or research in furt	rierance of public service,						
			¢						
	(i) Revenue included on Form 990, Part VIII, line 1		•						
2	(ii) Assets included in Form 990, Part X If the organization received or held works of art, historical trea	peures or other similar assets for financia							
2	the following amounts required to be reported under FASB AS		gain, provide						
•	Revenue included on Form 990, Part VIII, line 1	_	\$						
а ь	Assats included in Form 990, Part V		\$						

	dule D (Form 990) 2023 WIND CREST,						51-054		Pa	age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Historical Tr	easures, or	Other S	Similar	Assets	(continu	ued)	
3	Using the organization's acquisition, accession	on, and other record	s, check any of the	following that	make sign	ificant ι	se of its			
	collection items (check all that apply).		•	· ·	•					
а	Public exhibition	c	l Oan or ex	change prograi	m					
b	Scholarly research	-		5.14.195 p. 59.4.						
c	Preservation for future generations	•								
_		lloctions and avaloi	a bout thou further t	ho organization	a'a ayama	t nurna	o in Dort	VIII		
4	Provide a description of the organization's co	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	-	-		e III Fait	AIII.		
5	During the year, did the organization solicit o		·					7 v		1
Dai	t IV Escrow and Custodial Arrange							<u></u> Yes		No
Fai	t IV Escrow and Custodial Arranger reported an amount on Form 990, Par		ete if the organization	n answered "Y	es" on Fo	rm 990,	Part IV, III	ne 9, or		
1a	Is the organization an agent, trustee, custodi						_	7		7
	on Form 990, Part X?						L	」Yes	X	No
b	If "Yes," explain the arrangement in Part XIII	and complete the fo	llowing table:							
								Amount		
С	Beginning balance					1c				
d	Additions during the year					1d				
е	Distributions during the year					1e				
f	Ending balance					1f				
2a	Did the organization include an amount on Fe	orm 990, Part X, line	21, for escrow or c	ustodial accou	nt liability	?	X	Yes		No
b	If "Yes," explain the arrangement in Part XIII.								X	
Par	t V Endowment Funds Complete if	the organization ans	swered "Yes" on Fo	orm 990, Part I\	/, line 10.					
		(a) Current year	(b) Prior year	(c) Two years	s back (d) Three y	ears back	(e) Four	years	back
1a	Beginning of year balance									
b	Contributions									
C	Net investment earnings, gains, and losses									
d	Grants or scholarships									
	Other expenditures for facilities									
·										
	and programs									
	Administrative expenses									
g	End of year balance		- (l'a - 4 a la a (r	-)) I= =1 =1 = = =						
2	Provide the estimated percentage of the curr	,		a)) neid as:						
a	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
С		%								
	The percentages on lines 2a, 2b, and 2c show	•								
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that are held a	and administere	ed for the			Г.		
	organization by:								Yes	No
	(i) Unrelated organizations?							3a(i)		
								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza							3b		
4	Describe in Part XIII the intended uses of the		wment funds.							
Pai	t VI Land, Buildings, and Equipm	ent								
	Complete if the organization answered	d "Yes" on Form 990), Part IV, line 11a.	See Form 990,	Part X, lin	e 10.				_
	Description of property	(a) Cost or o	other (b) Cos	st or other	(c) Acc	umulate	d	(d) Book	value	e
		basis (investr		s (other)	depre	eciation				
1a	Land									
	Buildings		2:	1,356,933.	7	7,420,	966.	13,9	935,9	967.
	Leasehold improvements			•		· ·				
	Equipment		10	0,660,823.	6	5,443,	249.	4 2	217,	 57 4.
	Other			8,620,258.		1,888,			731,	
			l .	· · · · ·						327.
rota	. Add lines 1a through 1e. (Column (d) must e	<u>quai Form 990, Part</u>	<u>X, IINE IUC, COlumr</u>	1 (戌))				21,		

Part VII
Part VII

Part VIII Investments - Other Securities		
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11b. See Form 990, Part X, line 12.
(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		
Part VIII Investments - Program Related.		•
Complete if the organization answered "Yes" of	on Form 990, Part IV, line	11c. See Form 990, Part X, line 13.
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		

(9)	(b) must equal Form 990, Part X, line 13, col. (B))
TOTAL (COL	(D) HIUST EQUAL FORM 990. PART X. HHE 13. COL. (B))
	Other Assets

(3) (4) (5) (6) (7)

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) OTHER CURRENT ASSETS	373,567.
(2) FINANCE LEASE RIGHT OF USE ASSETS, NET	486,807,733.
(3)	
(4)	
(5)	
(6)	
(8)	
<u>(9)</u>	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	487,181,300.

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	931,929.
(3)	FUNDS HELD FOR RESIDENTS	197,804.
(4)	RESIDENT DEPOSITS (NET)	607,560,123.
(5)	PARKING DEPOSITS	3,815,200.
(6)	RESIDENT REFUNDS PAYABLE	12,128,690.
(7)	DEFERRED MANAGEMENT & MARKETING FEES	181,210.
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, line 25, col. (B))	624,814,956.

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

Part XI Reconciliation of Revenue per Audited Financial State		evenue per Re	turn	
Complete if the organization answered "Yes" on Form 990, Part IV, line	12a.			
			1	96,578,061.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 1			
a Net unrealized gains (losses) on investments		7,231.	-	
b Donated services and use of facilities			-	
c Recoveries of prior year grants		415.066	-	
d Other (Describe in Part XIII.)		415,966.		402 107
e Add lines 2a through 2d			2e	423,197.
3 Subtract line 2e from line 1			3	96,154,864.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1.1	4 027		
a Investment expenses not included on Form 990, Part VIII, line 7b		4,937. 132,888.	-	
b Other (Describe in Part XIII.)				127 025
c Add lines 4a and 4b			4c	137,825.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.) Part XII Reconciliation of Expenses per Audited Financial State	ements With F	vnenses ner E	5 Return	96,292,689.
		.xperises per i	(Ctuiii	
Complete if the organization answered "Yes" on Form 990, Part IV, line			1	112,519,849.
			1	112,515,045.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:	ا مم ا			
a Donated services and use of facilities			-	
b Prior year adjustments			-	
c Other losses		-125,182.	-	
d Other (Describe in Part XIII.)		-	00	-125,182.
e Add lines 2a through 2d			2e 3	112,645,031.
 3 Subtract line 2e from line 1 4 Amounts included on Form 990, Part IX, line 25, but not on line 1: 			3	112,013,031.
	4a	4,937.		
		2,507.	-	
b Other (Describe in Part XIII.) c Add lines 4a and 4b			4c	4,937.
c Add lines 4a and 4b 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I. line 18.			5	112,649,968.
Part XIII Supplemental Information	,			
Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any PART IV, LINE 2B:	·		; Part X, I	ine 2; Part XI,
PROSPECTIVE RESIDENTS ARE REQUIRED TO MAKE CERTAIN INSTALLMENT	PAYMENTS			
PRIOR TO THE FINAL SETTLEMENT OF THE GIVEN UNIT. THOSE ADVANCE	DEPOSITS			
ARE REPORTED ON FORM 990, PART X, LINE 21.				
PART X, LINE 2:				
WIND CREST, INC. ("WCD") IS EXEMPT FROM FEDERAL INCOME TAXES U	NDER SECTION			
501(C)(3) OF THE INTERNAL REVENUE CODE AND THE APPLICABLE STAT	E INCOME TAX			
REGULATIONS. MANAGEMENT HAS EVALUATED WCD'S TAX POSITIONS AND	HAS			
CONCLUDED THAT WCD HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT W	OULD REQUIRE			
RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.				

Schedule D (Form 990) 2023 WIND CREST, INC.		51-0549976	Page 5
Part XIII Supplemental Information (continued)			
PART XI, LINE 2D - OTHER ADJUSTMENTS:			
ADJUSTMENT TO NET ASSETS WITH DONOR RESTRICTIONS	7,706.		
CHANGE IN RESTRICTED NET INVESTMENT RETURN	408,260.		
TOTAL TO SCHEDULE D, PART XI, LINE 2D	415,966.		
PART XI, LINE 4B - OTHER ADJUSTMENTS:			
	132,888.		
PART XII, LINE 2D - OTHER ADJUSTMENTS:			
ADJUSTMENT TO NET ASSETS WITH DONOR RESTRICTIONS	7,706.		
ERTC NETTED WITH EXPENSES ON THE FINANCIAL STATEMENTS			
TOTAL TO SCHEDULE D, PART XII, LINE 2D	-125,182.		
			_

SCHEDULE I (Form 990)

Department of the Treasury Internal Revenue Service

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

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

*							Employer identification number			
WIND CREST, I							51-0549976			
Part I General Information on Grants a										
1 Does the organization maintain records										
criteria used to award the grants or assis	stance?						Yes No			
2 Describe in Part IV the organization's pro										
	recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.									
(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance			
ALZHEIMERS ASSOCIATION - COLORADO										
CHAPTER - 455 SHERMAN ST - DENVER										
CO 80203	13-3039601	501(C)(3)	9,991.	0.			GENERAL SUPPORT			
			,							
							<u> </u>			
2 Enter total number of section 501(c)(3) a	nd government orç	ganizations listed in the	e line 1 table				1.			
3 Enter total number of other organizations	s listed in the line	I table					0.			

Schedule I (Form 990) 2023 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. Part III can be duplicated if additional space is needed.												
(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance							
EDUCATIONAL SCHOLARSHIPS - SEE PART IV	161	264,442.	0.									
		,										
Part IV Supplemental Information. Provide the information req	uired in Part I, lin	ie 2; Part III, column	(b); and any other ac	dditional information.								
SCHEDULE I, PART I, LINE 2												
SCHOLAR CANDIDATES MUST BE CURRENTLY EMPLOYED YEAR-	-ROUND AT WIN	ID CREST.										
ONLY MEDICAL LEAVES OF ABSENCE ARE ALLOWABLE DURING	G THE TWO YEA	ARS.										
OTHER REQUESTS FOR A LEAVE OF ABSENCE WILL BE REVI	EWED AND DETE	ERMINED										
CASE BY CASE. A SCHOLAR CANDIDATE MUST HAVE BEEN EN	MPLOYED BY WI	IND CREST										
ON OR BEFORE SEPTEMBER 30, OF THE START OF THEIR JU	JNIOR YEAR IN	N HIGH										
SCHOOL. THE CANDIDATE MUST ALSO ACHIEVE 700 HOURS												
PAN THAT BEGINS NO EARLIER THAN JUNE 1, OF THEIR JUNIOR YEAR OF HIGH CHOOL (300 OF 700 HOURS MUST BE COMPLETED BY THE END OF THEIR JUNIOR												

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 2023 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.

2023

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

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

WIND CREST, INC.

Employer identification number 51-0549976

Pá	art I Questions Regarding Compensation	<u>.</u>			
				Yes	No
1 a	Check the appropriate box(es) if the organization provided an	ny of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any re	elevant 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	on follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described a	above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing	ng or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, r	regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used t	to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check a	any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but ex	xplain 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, S	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
b	b Participate in or receive payment from a supplemental nonqualified retirement plan?				Х
С	c Participate in or receive payment from an equity-based compensation arrangement?				Х
	If "Yes" to any of lines 4a-c, list the persons and provide the a	applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organization	ons must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, d	lid 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, d	lid the organization pay or accrue any compensation			
	contingent on the net earnings of:				
а	The organization?		. 6a		Х
			. 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, d				
			. 7	Х	
8	Were any amounts reported on Form 990, Part VII, paid or account of the second of the	crued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53	3.4958-4(a)(3)? If "Yes," describe in Part III	8		Х
9	If "Yes" on line 8, did the organization also follow the rebuttak	ble presumption procedure described in			
	Regulations section 53.4958-6(c)?		. 9		

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

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023 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 compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation (ii) Bonus & (iii) Other reportable compensation compensation						
(1) CRAIG ERICKSON	(i)	224,712.	42,000.	2,732.	9,150.	12,206.	290,800.	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)	215,000.	0.	0.	0.	0.	215,000.	0.
(3) KAREN LUX	(i)	126,621.	15,500.	843.	4,773.	23,153.	170,890.	0.
DIRECTOR, FINANCE	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) EILEEN G. ERSTAD	(i)	0.	0.	0.	0.	0.	0.	0.
CHAIR & PRESIDENT/TREASURER	(ii)	167,500.	0.	0.	0.	0.	167,500.	0.
(5) TONY STEPHENSON	(i)	135,854.	10,300.	149.	4,764.	13,978.	165,045.	0,
SALES COUNSELOR	(ii)	0.	0.	0.	0.	0.	0.	0,
(6) SARA STOVER	(i)	126,049.	14,500.	469.	4,322.	11,118.	156,458.	0,
DIRECTOR, NURSING	(ii)	0.	0.	0.	0.	0.	0.	0,
(7) SANDY SHELPUK	(i)	138,355.	10,300.	187.	4,732.	184.	153,758.	0,
SALES COUNSELOR	(ii)	0.	0.	0.	0.	0.	0.	0,
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Page 2

51-0549976 WIND CREST, INC. Schedule J (Form 990) 2023 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 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 O (Form 990)

Department of the Treasury

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.

2023 Open to Publi

OMB No. 1545-0047

Open to Public Inspection

Go to www.irs.gov/Form990 for the latest information. Internal Revenue Service **Employer identification number** Name of the organization 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

INDEPENDENT.

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 REPLACE THE EXISTING AMENDED & RESTATED MANAGEMENT AND MARKETING AGREEMENT ALREADY IN EFFECT WITH ERICKSON SENIOR LIVING, LLC ("ESL"). THE AGREEMENT WAS EFFECTIVE AS OF JANUARY 1, 2023. THE NEW MANAGEMENT AND MARKETING AGREEMENT MADE SEVERAL CHANGES, INCLUDING THE MODIFICATION OF THE MANAGEMENT FEE TO 4.5% THROUGH "STABILIZATION" AS DEFINED IN THE NEW AGREEMENT (TO OCCUR NO LATER THAN DECEMBER 31, 2030), AND TO CHANGE THE EXPIRATION DATE OF THE AGREEMENT TO THE EARLIER OF DECEMBER 31, 2050 OR ACQUISITION. 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, 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.

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 2023 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	Oakaadala O (Farra 200) 2000

<u>Schedule O (Form 990) 2023</u> Page **2**

Name of the organization **Employer identification number** WIND CREST, INC. 51-0549976 ORGANIZATIONS. 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. FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS: REVERSAL OF CAPITAL CONTRIBUTION TO RELATED ORGANIZATION CHANGE IN RESTRICTED NET INVESTMENT RETURN 408,260. TOTAL TO FORM 990, PART XI, LINE 9 408,260. 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

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

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

WIND CREST, INC.	51-0549976	51-0549976					
Part I Identification of Disregarded Entities. Co	emplete if the organization answered "Yes"	on Form 990, Part IV, line 3	3.				
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	(d) Or Total inco	me End-of-yea	r assets Direct o	(f) controlling ntity	9
Part II Identification of Related Tax-Exempt Orgorganizations during the tax year.	anizations. Complete if the organization a	answered "Yes" on Form 990	0, Part IV, line 34, I	pecause it had one	or more related tax-exe	mpt	
(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	conti	g) 512(b)(13) trolled tity?
ANN'S CHOICE, INC - 52-2095427	COMMITTING CARE DESCRIPTION				NAME OF STREET		
WARMINSTER, PA 18974	CONTINUING CARE RETIREMENT	PENNSYLVANIA	501(C)(3)	LINE 10	NATIONAL SENIOR COMMUNITIES, INC		x
ASHBY PONDS INC - 20-5609803					Jerusiani, inc		

MARYLAND

MARYLAND

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501(C)(3)

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LINE 10

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LINE 10

CONTINUING CARE RETIREMENT

CONTINUING CARE RETIREMENT

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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) 2023

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NATIONAL SENIOR

COMMUNITIES, INC

NATIONAL SENIOR

NATIONAL SENIOR

COMMUNITIES, INC

COMMUNITIES, INC

21170 ASHBY PONDS BLVD.

1000 AVERY POINT WAY

RICHMOND, VA 23233

WASHINGTON DC 20006

20147

BETHESDA NSC RETIREMENT COMMUNITY, INC

AVERY POINT, INC - 92-2254866

ASHBURN, VA

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	Primary activity Legal domicile (state or Exempt Code Public charity Direct cont		(f) Direct controlling entity	organiz	rolled zation?	
BROOKSBY VILLAGE, INC - 52-2126755				33.(5)(5))		Yes	No
100 BROOKSBY VILLAGE DRIVE	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		İ
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		İ
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		İ
HOUSTON, TX 77077	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		İ
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		İ
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		İ
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		İ
GLEN MILLS, PA 19342	COMMUNITY	PENNSYLVANIA	501(C)(3)	LINE 10	COMMUNITIES, INC		X
MATTHEWS NSC RETIREMENT COMMUNITY, INC -]						İ
92-2269292, 816 CONNECTICUT AVE, NW, 7TH FL,	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		İ
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
OAK CREST VILLAGE, INC - 52-1874053	_						İ
8800 WALTHER BOULEVARD	CONTINUING CARE RETIREMENT				NATIONAL SENIOR		İ
PARKVILLE, MD 21234	COMMUNITY	MARYLAND	501(C)(3)	LINE 10	COMMUNITIES, INC		Х

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

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN	(b) Primary activity	(c) Legal domicile (state or	(d) Exempt Code	(e) Public charity	(f) Direct controlling	contr	g) 512(b)(13) rolled
of related organization		foreign country)	section	status (if section 501(c)(3))	entity		zation?
RIDERWOOD VILLAGE, INC - 52-2126753				33 1(3)(3))		Yes	No
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
WOODLEIGH CHASE, 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
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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)	(h)	(i)	1	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	Share of end-of-year assets	Disproportionate allocations?		nare of Dispropor		Code V-UBI amount in box 20 of Schedule	Gene mana parti	ral or aging ner?	Percentage ownership
		country)		sections 512-514)		455615	Yes	No	K-1 (Form 1065)	Yes	No			
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		
]													
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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	ership con	
		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

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Yes No

1a

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

Schedule R (Form 990) 2023 WIND CREST, INC. 51-0549976 Page 4

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)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproptionate allocation	Code V-UBI amount in box 2 of Schedule K-	General of managing partner? Yes No	(k) r Percentage ownership
	-									