

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

OMB No 1545-0047

2019

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

Open to Public Inspection

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

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning , 2019, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization WINDSOR FOREST ASSOCIATION, INC		D Employer identification number 616039439
	Number and street (or P O box if mail is not delivered to street address) 3944 BARDSTOWN ROAD	Room/suite 04	E Telephone number 502 473 0003
	City or town, state or province, country, and ZIP or foreign postal code LOUISVILLE KY 40218-2610		F Group Exemption Number ▶
	G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶		

I Website: ▶ N/A

H Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) – 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527

K Form of organization Corporation Trust Association Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I

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Revenue	1	Contributions, gifts, grants, and similar amounts received		1				139238
	2	Program service revenue including government fees and contracts		2				
	3	Membership dues and assessments		3				
	4	Investment income		4				105
	5a	Gross amount from sale of assets other than inventory	5a					
	b	Less: cost or other basis and sales expenses	5b					
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c					
	6	Gaming and fundraising events						
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a					
	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b					
c	Less: direct expenses from gaming and fundraising events	6c						
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d						
7a	Gross sales of inventory, less returns and allowances	7a						
b	Less: cost of goods sold	7b						
c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c						
8	Other revenue (describe in Schedule O)	8						
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9					139343	
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10				
	11	Benefits paid to or for members		11				
	12	Salaries, other compensation, and employee benefits		12				
	13	Professional fees and other payments to independent contractors		13				
	14	Occupancy, rent, utilities, and maintenance		14				
	15	Printing, publications, postage, and shipping		15				
	16	Other expenses (describe in Schedule O)		16				111380
17	Total expenses. Add lines 10 through 16	17					111380	
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18				27963
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19				116098
	20	Other changes in net assets or fund balances (explain in Schedule O)		20				
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21					144061

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		✓
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O See instructions		✓
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		✓
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		✓
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		✓
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		✓
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9		
b	Gross receipts, included on line 9, for public use of club facilities		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		✓
41	List the states with which a copy of this return is filed ▶ NONE		
42a	The organization's books are in care of ▶ KENTUCKY REALTY CORPORATION Telephone no. ▶ 502 473 0003 Located at ▶ 3944 BARDSTOWN ROAD LOUISVILLE, KY ZIP + 4 ▶ 40218-2610		
b	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)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		✓
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶ _____		✓
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43		<input type="checkbox"/>
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
c	Did the organization receive any payments for indoor tanning services during the year?		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		✓
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		✓
b	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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		✓

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47 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	<input type="checkbox"/>	<input type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/>	<input type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/>	<input type="checkbox"/>

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000 . . . ▶ _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ Yes No

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

Sign Here	Signature of officer	Date
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	DAVID W. JOHNSON - PO1252098	1/20/20	Firm's EIN ▶	
	Firm's address	8905 LA COSTA ROAD		Phone no	

May the IRS discuss this return with you? ▶ Yes No

LOUISVILLE, KY 40299-502 491 3943

WINDSOR FOREST ASSOCIATION, INC.

61-6039438

December 31, 2019

Form 990-EZ, Part 1, Line 16

Other Expenses

Tennis Court	\$175
Tree Removal	14,055
Fencing	1,348
Lake Maintenance	20
Basketball Court	5,029
Collection	1,146
Irrigation	1,356
Dam Repair	4,504
Planting and Mulch	6,773
Grounds Maintenance	25,575
Gas & Electric	13,296
Water And Sewer	1,850
Business Insurance	3,977
Management Fees	7,590
Professional Legal Fee	2,201
State Annual Report	15
Depreciation Expense	5,842
Tax Preparation Fee	375
Playground Expenses	405
Festivals	874
Security	11,700
Bad Debt	579
Miscellaneous	16
Office Supplies	525
Postage/Duplication	2,154
TOTAL	<u>\$111,380</u>

Form 990-EZ, Part II, Line 24

Other Assets

	Beginning	Ending
Accounts Receivable	\$14,269	\$12,201

Form 990-EZ, Part II, Line 26

Other Liability

	Beginning	Ending
Prepaid Assessments	<u>\$54,958</u>	<u>\$59,275</u>

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Operation of Homeowner Association