

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

OMB No. 1545-0047

2021
Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , and ending

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

C Name of organization: **CROSWELL OPERA HOUSE & FINE ARTS AS**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
129 E MAUMEE ST
 City or town, state or province, country, and ZIP or foreign postal code
ADRIAN MI 49221

D Employer identification number: **38-6144993**
E Telephone number: **517-263-6868**
G Gross receipts\$: **2,768,860**

F Name and address of principal officer:
MATT HAMMOND
5001 CRAFTSBURY CT.
TECUMSEH MI 49286

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

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

J Website: **WWW.CROSWELL.ORG** **H(c)** Group exemption number **u**

K Form of organization: Corporation Trust Association Other **u** **L** Year of formation: **1967** **M** State of legal domicile: **MI**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROMOTE AND PERPETUATE THE ARTS AND TO PRESERVE THE HERITAGE OF ITS HISTORIC BUILDING.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	19
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	19
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	20
	6 Total number of volunteers (estimate if necessary)	6	300
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	128,882
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	870,466	1,390,999
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	73,874	495,388
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	36,157	98,552
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	271,206	307,667
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,251,703	2,292,606
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	497,264	535,859
	b Total fundraising expenses (Part IX, column (D), line 25) u		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	152,869	
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	666,847	971,238
19 Revenue less expenses. Subtract line 18 from line 12	1,164,111	1,507,097	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	87,592	785,509
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances. Subtract line 21 from line 20	8,732,853	8,777,015
		1,528,123	666,477
	7,204,730	8,110,538	

Part II Signature Block

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

Sign Here
 Signature of officer: **CHRISTOPHER PHILLIPS** Date: _____
 Type or print name and title: **TREASURER**

Paid Preparer Use Only
 Print/Type preparer's name: **BRIAN NOFZINGER** Preparer's signature: **BRIAN NOFZINGER** Date: **11/10/22** Check if self-employed PTIN: **P00886584**
 Firm's name: **GROSS, PUCKEY, GRUEL & ROOF, P.C.** Firm's EIN: **38-2962645**
 Firm's address: **4196 W. MAPLE AVENUE ADRIAN, MI 49221** Phone no.: **517-263-5788**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROMOTE AND PERPETUATE THE ARTS AND TO PRESERVE THE HERITAGE OF ITS HISTORIC BUILDING.

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

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

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

4a (Code:) (Expenses \$ 737,516 including grants of \$) (Revenue \$ 495,388) BROADWAY SEASON

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$) N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$) N/A

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

4e Total program service expenses u 737,516

Part IV Checklist of Required Schedules

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

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		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		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		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
25b			X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
26			X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
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):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28a			X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28b			X
c	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		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
33			X
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		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? 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		X
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		X
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.	X	
38		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1a			52
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		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 20		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<input checked="" type="checkbox"/>	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<input checked="" type="checkbox"/>	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<input checked="" type="checkbox"/>	
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)?		<input checked="" type="checkbox"/>
b	If "Yes," enter the name of the foreign country u See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<input checked="" type="checkbox"/>
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<input checked="" type="checkbox"/>
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		<input checked="" type="checkbox"/>
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		<input checked="" type="checkbox"/>
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		<input checked="" type="checkbox"/>
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		<input checked="" type="checkbox"/>
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **u** MI
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **u**

ERIK GABLE
ADRIAN

129 E MAUMEE ST

MI 49221

517-263-6868

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PAM ADAIR	0.50									
SECRETARY	0.00	X		X			0	0	0	
(2) JOHN BACARELLA	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(3) BRENDA BAKER	0.50									
PAST PRESIDENT	0.00	X		X			0	0	0	
(4) CLARKE BALDWIN	0.50									
PARLIAMENTARIAN	0.00	X		X			0	0	0	
(5) STEVE BENZ	0.50									
1ST VICE PRESIDENT	0.00	X		X			0	0	0	
(6) BJ BERNARD	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(7) CARY CARRICO	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(8) BELINDA ELLSWORTH	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(9) D. WARD ENSIGN	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(10) MAYRA FAVELA	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(11) APRIL GUTIERREZ	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) MATT HAMMOND	0.50									
PRESIDENT	0.00	X		X			0	0	0	
(13) DENISE HEIN	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(14) STEPHEN KIERSEY	0.50									
2ND VICE PRESIDENT	0.00	X		X			0	0	0	
(15) BRITTANIE KUHR	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(16) CHRISTOPHER PHILLIPS	0.50									
TREASURER	0.00	X		X			0	0	0	
(17) BYRON TAULTON	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(18) RYAN WAGGONER	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
(19) TODD WILSON	0.50									
AT LARGE MEMBER	0.00	X					0	0	0	
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
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? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		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.

(A) Name and business address	(B) Description of services	(C) Compensation

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 **u** 0

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	955,471			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	435,528			
	g Noncash contributions included in lines 1a-1f	1g	\$			
	h Total. Add lines 1a-1f	u	1,390,999			
	Program Service Revenue	2a ADMISSIONS	Business Code	467,389	467,389	
b FEES			27,999	27,999		
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f		u	495,388			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	37,940		37,940	
	4 Income from investment of tax-exempt bond proceeds	u				
	5 Royalties	u				
	6a Gross rents	(i) Real	7,804			
		(ii) Personal				
		6a	7,804			
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c	7,804			
	d Net rental income or (loss)	u	7,804	7,804		
	7a Gross amount from sales of assets other than inventory	(i) Securities	461,095			
		(ii) Other	35,009			
		7a	461,095	35,009		
	b Less: cost or other basis and sales exps.	7b	408,844	26,648		
	c Gain or (loss)	7c	52,251	8,361		
d Net gain or (loss)	u	60,612	60,612			
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	206,643				
	b Less: direct expenses	8b	40,762			
	c Net income or (loss) from fundraising events	u	165,881			
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities	u				
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory	u				
Miscellaneous Revenue	11a CONCESSION INCOME	Business Code	96,791		96,791	
	b ADVERTISING	900099	29,151		29,151	
	c MISCELLANEOUS		5,100	5,100		
	d All other revenue		2,940		2,940	
	e Total. Add lines 11a-11d	u	133,982			
12 Total revenue. See instructions	u	2,292,606	568,904	128,882	37,940	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	446,075	160,870	193,592	91,613
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	53,834	13,230	29,624	10,980
10 Payroll taxes	35,950	12,341	16,600	7,009
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	11,900		11,900	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	7,941		7,941	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	49,673	7,997	39,962	1,714
12 Advertising and promotion	40,463	22,299	17,308	856
13 Office expenses	114,712	37,886	65,753	11,073
14 Information technology				
15 Royalties	46,247	45,488	759	
16 Occupancy	85,861	63,758	22,103	
17 Travel	10,059	5,895	2,766	1,398
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	37,908		37,908	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	277,002	205,328	69,480	2,194
23 Insurance	41,661		41,661	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a ARTISTS & PERFORMERS	122,963	119,308	3,655	
b FARVER ROOM	34,790		34,688	102
c PRODUCTION COSTS	27,862	27,862		
d OTHER FUNDRAISING EXPENSE	27,561	72	1,819	25,670
e All other expenses	34,635	15,182	19,193	260
25 Total functional expenses. Add lines 1 through 24e	1,507,097	737,516	616,712	152,869
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	362,355	1	664,015
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	46,031	3	9,101
	4	Accounts receivable, net		4	49,224
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	17,200	8	12,060
	9	Prepaid expenses and deferred charges	14,436	9	102,943
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,173,507		
	b	Less: accumulated depreciation	10b 1,796,021	10c	6,377,486
	11	Investments—publicly traded securities	1,562,420	11	1,562,186
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	51,694	15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	8,732,853	16	8,777,015	
Liabilities	17	Accounts payable and accrued expenses	5,601	17	8,241
	18	Grants payable		18	
	19	Deferred revenue	108,703	19	75,942
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	1,400,977	24	558,592
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	12,842	25	23,702
	26	Total liabilities. Add lines 17 through 25	1,528,123	26	666,477
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	6,964,573	27	7,870,061
	28	Net assets with donor restrictions	240,157	28	240,477
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,204,730	32	8,110,538
33	Total liabilities and net assets/fund balances	8,732,853	33	8,777,015	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,292,606
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,507,097
3	Revenue less expenses. Subtract line 2 from line 1	3	785,509
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,204,730
5	Net unrealized gains (losses) on investments	5	120,299
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,110,538

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

u Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

CROSWELL OPERA HOUSE & FINE ARTS AS

Employer identification number

38-6144993

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%

16a 33 1/3% support test—2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	537,733	705,097	349,039	870,466	1,390,999	3,853,334
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	771,919	794,066	929,378	74,548	495,388	3,065,299
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	1,309,652	1,499,163	1,278,417	945,014	1,886,387	6,918,633
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						6,918,633

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	1,309,652	1,499,163	1,278,417	945,014	1,886,387	6,918,633
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,438	18,734	24,759	32,996	37,940	120,867
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	6,438	18,734	24,759	32,996	37,940	120,867
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	10,373	9,961	0	0	0	20,334
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.)	1,326,463	1,527,858	1,303,176	978,010	1,924,327	7,059,834
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	98.00 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	99.02 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	2 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	1 %

- 19a 33 1/3% support tests—2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
3b		

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
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	
Section 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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2021 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

u 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.

u Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Employer identification number

CROSWELL OPERA HOUSE & FINE ARTS AS

38-6144993

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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... Yes No, 6 Did the organization inform all grantees... Yes No.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after 7/25/06, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 u \$, (ii) Assets included in Form 990, Part X u \$, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 u \$, b Assets included in Form 990, Part X u \$.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,562,420	1,315,746	871,113	654,203	506,396
b Contributions		204,000	268,200	250,000	132,296
c Net investment earnings, gains, and losses	237,558	144,693	176,433	-33,090	15,511
d Grants or scholarships					
e Other expenditures for facilities and programs	237,792	102,019			
f Administrative expenses					
g End of year balance	1,562,186	1,562,420	1,315,746	871,113	654,203

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

- a** Board designated or quasi-endowment **u**
- b** Permanent endowment **u**
- c** Term endowment **u**

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		32,665		32,665
b Buildings		7,531,291	1,487,727	6,043,564
c Leasehold improvements				
d Equipment		609,551	308,294	301,257
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) **u** 6,377,486

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

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

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

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) PAYROLL LIABILITIES	17,269
(3) OTHER LIABILITIES	6,433
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	u 23,702

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,412,905
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	120,299	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	120,299
3	Subtract line 2e from line 1		3	2,292,606
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,292,606

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

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

1	Total expenses and losses per audited financial statements		1	1,507,097
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,507,097
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,507,097

Part XIII Supplemental Information.

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

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

CONCESSIONS \$ 0

RENT \$ 0

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

OVERSTATED CONTRIBUTIONS IN PRIOR YEAR \$ 0

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

CONCESSION EXPENSES \$ 0

RENT EXPENSES \$ 0

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

U Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

CROSWELL OPERA HOUSE & FINE ARTS AS

Employer identification number

38-6144993

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	206,643		206,643
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	206,643		206,643
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	8,218		8,218
	7	Food and beverages	16,535		16,535
	8	Entertainment	4,681		4,681
	9	Other direct expenses	11,328		11,328
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				165,881

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021**Open to Public
Inspection**

Name of the organization

CROSWELL OPERA HOUSE & FINE ARTS AS

Employer identification number

38-6144993

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

THE ORGANIZATION HAS A BOARD OF DIRECTORS WHICH ARE RECRUITED BY A
NOMINATING COMMITTEE & APPROVED BY A MAJORITY OF THE BOARD.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

THE MAJOR DECISIONS FOR THE ORGNIAZATION MADE BY THE BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE MEMBERS OF THE GOVERNING BOARD RECEIVE A COPY OF THE 990 FOR REVIEW
BEFORE THE 990 IS MAILED.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

A FEW MEMBERS OF THE GOVERNING BOARD MEET IN A SPECIAL MEETING TO DETERMINE
EXECUTIVE DIRECTOR'S COMPENSATION.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

ONCE REQUESTED A PRINTED COPY WILL BE HANDED OR MAILED TO THE REQUESTER.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

CONCESSIONS	\$	0
-------------	----	---

RENT	\$	0
------	----	---

OVERSTATED CONTRIBUTIONS IN PRIOR YEAR	\$	0
--	----	---

CONCESSION EXPENSES	\$	0
---------------------	----	---

RENT EXPENSES	\$	0
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Form **990-T**

**Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

For calendar year 2021 or other tax year beginning _____, and ending _____

u Go to www.irs.gov/Form990T for instructions and the latest information.

u Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection
for 501(c)(3)
Organizations Only

A <input type="checkbox"/> Check box if address changed.	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.)	D Employer identification number
B Exempt under section <input checked="" type="checkbox"/> 501(C)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A		CROSWELL OPERA HOUSE & FINE ARTS AS	38-6144993
		Number, street, and room or suite no. If a P.O. box, see instructions. 129 E MAUMEE ST City or town, state or province, country, and ZIP or foreign postal code ADRIAN MI 49221	E Group exemption number (see instructions)
C Book value of all assets at end of year _____ u 8,777,015		F <input type="checkbox"/> Check box if an amended return.	

G Check organization type **u** 501(c) corporation 501(c) trust 401(a) trust Other trust

H Check if filing only to **u** Claim credit from Form 8941 Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation _____ **u**

J Enter the number of attached Schedules A (Form 990-T) _____ **u** 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? _____ **u** Yes No
If "Yes," enter the name and identifying number of the parent corporation _____

L The books are in care of **u** ERIK GABLE Telephone number **u** 517-263-6868

Part I Total Unrelated Business Taxable income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) _____	1	-32,842
2 Reserved _____	2	
3 Add lines 1 and 2 _____	3	-32,842
4 Charitable contributions (see instructions for limitation rules) _____	4	
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 _____	5	-32,842
6 Deduction for net operating loss. See instructions _____	6	0
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 _____	7	-32,842
8 Specific deduction (generally \$1,000, but see instructions for exceptions) _____	8	1,000
9 Trusts. Section 199A deduction. See instructions _____	9	
10 Total deductions. Add lines 8 and 9 _____	10	1,000
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero _____	11	0

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21) _____	1	0
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) _____	2	0
3 Proxy tax. See instructions _____	3	
4 Other tax amounts. See instructions _____	4	
5 Alternative minimum tax (trusts only) _____	5	
6 Tax on noncompliant facility income. See instructions _____	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies _____	7	0

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2021)

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		
3 Other amounts due. Check if from <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4	u	0
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		
6a Payments: A 2020 overpayment credited to 2021	6a		
b 2021 estimated tax payments. Check if section 643(g) election applies	6b	u <input type="checkbox"/>	
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439	6g		
<input type="checkbox"/> Form 4136			
<input type="checkbox"/> Other		Total u	
7 Total payments. Add lines 6a through 6g	7		
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached	8	u <input type="checkbox"/>	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	u	0
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	u	
11 Enter the amount of line 10 you want: Credited to 2022 estimated tax u	11	Refunded u	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1 At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here u			X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?			X
If "Yes," see instructions for other forms the organization may have to file.			
3 Enter the amount of tax-exempt interest received or accrued during the tax year	u \$		
4 Enter available pre-2018 NOL carryovers here u \$	Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
900099	\$ 57,404		
	\$		
	\$		
	\$		
	\$		
6a Did the organization change its method of accounting? (see instructions)			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V			

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.				May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	u _____		u TREASURER		
	Signature of officer	Date	Title		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	BRIAN NOFZINGER	BRIAN NOFZINGER	11/10/22		
	Firm's name } GROSS, PUCKEY, GRUEL & ROOF, P.C.	Firm's EIN } 38-2962645			
	Firm's address } 4196 W. MAPLE AVENUE ADRIAN, MI 49221			Phone no. 517-263-5788	

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2021

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection for
501(c)(3) Organizations Only

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A Name of the organization CROSWELL OPERA HOUSE & FINE ARTS AS	B Employer identification number 38-6144993
C Unrelated business activity code (see instructions) u 900099	D Sequence: 1 of 1

E Describe the unrelated trade or business **u** UNRELATED BUSINESS ACTIVITY

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance u	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement) SEE STMT 1	12 128,882		128,882
13 Total. Combine lines 3 through 12	13 128,882		128,882

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		45,348
3 Repairs and maintenance	3		1,125
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		4,792
7 Depreciation (attach Form 4562). See instructions	7	26,133	
8 Less depreciation claimed in Part III and elsewhere on return	8a		26,133
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		10,416
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement) SEE STATEMENT 2	14		73,910
15 Total deductions. Add lines 1 through 14	15		161,724
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-32,842
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16	18		-32,842

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation **u**

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A	<input type="checkbox"/>				
B	<input type="checkbox"/>				
C	<input type="checkbox"/>				
D	<input type="checkbox"/>				

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				
11 Total dividends-received deductions included in line 10				

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A)

Add columns 6 and 11. Enter here and on Part I, line 8, column (B)

Totals **u**

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A)

Add amounts in column 5. Enter here and on Part I, line 9, column (B)

Totals **u**

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)

u Attach to your tax return.

u Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

CROSWELL OPERA HOUSE & FINE ARTS AS

Identifying number

38-6144993

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,050,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	277,009

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	277,009
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Form 990-T	Schedule A Loss Carryover Calculation	2021
Description UNRELATED BUSINESS ACTIVITY		
Name CROSWELL OPERA HOUSE & FINE ARTS AS		Taxpayer Identification Number 38-6144993
Unincorporated Business Income Tax Code: 900099 Activity: OTHER UNRELATED BUSINESS ACTIVIT		

Each activity may carryforward losses after 2018

1 Activity income	1	128,882
2 Activity deductions	2	161,724
3 Activities income or loss, after deductions	3	-32,842
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts	4	57,404
5 Enter 100% of the amount on Line 3, if both lines 3 and 4 are positive.	5	
6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II	6	
7 Remaining losses to be carried forward to 2022 (Subtract Line 6 from line 4)	7	57,404
8 If line 3 is less than zero, enter that amount here as a positive number	8	32,842
9 Total loss carried forward to 2022 (Add lines 7 and 8)	9	90,246

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2020, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code) ...	E1	57,404
E2 Prior year activity losses included on Schedule A, Line 17	E2	

Federal Statements**Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts**

<u>Activity Description</u>	<u>UBIT Num</u>	<u>Available Carryover</u>
UNRELATED BUSINESS ACTIVITY	900099	\$ 57,404
TOTAL		\$ <u>57,404</u>

Federal Statements**Unrelated Business Activity****Statement 1 - Schedule A (990T), Part I, Line 12 - Other Income**

Description	Amount
CONCESSION INCOME	\$ 96,791
GIFT SHOP SALES	2,940
ADVERTISING	29,151
TOTAL	\$ <u>128,882</u>

Unrelated Business Activity**Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions**

Deduction Description	Deduction Amount
PLAYBILL ADVERTISEMENTS	\$ 20,206
CONCESSION EXPENSE	11,090
FARVER'S ROOM EXPENSES	33,686
UTILITIES	2,990
ADVERTISING	143
CREDIT CARD PROCESSION	1,714
PRINTING	368
PROFESSIONAL SERVICES	58
ARTIST CONTRACTS	3,655
TOTAL	\$ <u>73,910</u>

38-6144993

Federal Asset Report

FYE: 12/31/2021

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Other Depreciation:										
1	Historic Structure	1/01/82	83,200			83,200	0	-- Memo	0	0
29	Roofing	7/16/98	24,000			24,000	20	MO S/L	24,000	0
30	Roofing	8/31/98	15,553			15,553	20	MO S/L	15,553	0
31	Small Roof East Side	11/25/98	1,953			1,953	20	MO S/L	1,953	0
32	Wiring	11/25/98	690			690	20	MO S/L	690	0
34	Painting	2/17/99	40,550			40,550	20	MO S/L	40,550	0
35	Air Conditioning	8/31/00	247,965			247,965	20	MO S/L	247,965	0
36	building improv	8/31/00	40,453			40,453	20	MO S/L	40,453	0
37	Ext Improvements	8/31/00	33,405			33,405	35	MO S/L	19,883	955
38	Electrical Panel	10/31/01	1,700			1,700	12	MO S/L	1,700	0
39	heating System	2/02/01	1,000			1,000	20	MO S/L	992	8
40	roof Improv	10/11/00	2,243			2,243	20	MO S/L	2,224	19
41	painting	10/11/00	6,468			6,468	20	MO S/L	6,468	0
153	Lighting	6/30/02	4,782			4,782	12	MO S/L	4,782	0
154	Sound System	6/30/02	753			753	12	MO S/L	753	0
164	ROOF IMPROVEMENT	10/28/02	1,903			1,903	20	MO S/L	1,729	95
165	EQUIPMENT-CK #8049 INDUSTRIAL M	6/11/03	1,574			1,574	10	MO S/L	1,574	0
166	LIGHTING SYSTEM	1/01/04	43,250			43,250	10	MO S/L	43,250	0
167	HARDWOOD FLOORING	9/09/03	6,518			6,518	20	MO S/L	5,649	326
	Sold/Scrapped: 12/31/21									
168	ROOF IMPROVEMENT	4/01/04	15,946			15,946	20	MO S/L	13,355	797
170	LAND	9/01/00	32,665			32,665	0	-- Land	0	0
181	COUNTERWEIGHT ARBORS	9/29/04	3,231			3,231	20	MO S/L	2,625	162
183	CARPET IN AUDITORIUM	9/01/06	14,779			14,779	10	MO S/L	14,779	0
186	AWNING EAST ENTRANCE	1/10/07	1,900			1,900	2	MO S/L	1,900	0
187	PATCH & REPLACE EXTERIOR	3/15/07	3,850			3,850	10	MO S/L	3,850	0
188	SNOW MELT SYSTEM FOR ROOF	5/04/07	17,200			17,200	10	MO S/L	17,200	0
189	ELECTRICAL PANEL	5/04/07	1,329			1,329	30	MO S/L	605	45
193	TUCK-POINTING OF FOUNDATION BR	8/31/09	5,800			5,800	20	MO S/L	3,287	290
197	ART GALLERY UPGRADE	4/30/10	18,709			18,709	35	MO S/L	5,702	534
	Sold/Scrapped: 12/31/21									
208	Cabinets	7/27/11	4,081			4,081	20	MO S/L	1,921	205
	Sold/Scrapped: 12/31/21									
212	Concession Improvements	8/31/11	6,620			6,620	20	MO S/L	3,090	331
	Sold/Scrapped: 12/31/21									
213	Bathroom Remodel	1/19/12	6,778			6,778	20	MO S/L	3,163	339
	Sold/Scrapped: 12/31/21									
214	Windows	8/29/11	2,424			2,424	20	MO S/L	1,131	121
	Sold/Scrapped: 12/31/21									
218	MONITOR PROJECT	1/25/13	5,200			5,200	5	MO S/L	5,200	0
219	TV	1/21/13	650			650	5	MO S/L	650	0
220	LAPTOP	1/22/13	1,920			1,920	5	MO S/L	1,920	0
221	WIRELESS MICS	6/07/13	2,555			2,555	5	MO S/L	2,555	0
222	SERVER/PC'S	6/13/13	15,527			15,527	5	MO S/L	15,527	0
223	SOUND BOARD	6/21/13	5,040			5,040	5	MO S/L	5,040	0
225	SOUND EQUIPMENT	8/23/13	1,550			1,550	5	MO S/L	1,550	0
226	EXTERIOR DOOR/OPENER	12/13/12	1,709			1,709	20	MO S/L	691	85
	Sold/Scrapped: 12/31/21									
227	HANDICAP ENTRANCE	8/29/13	4,357			4,357	20	MO S/L	1,598	217
	Sold/Scrapped: 12/31/21									
228	DOOR REAR ENTRANCE	7/31/13	959			959	20	MO S/L	356	48
	Sold/Scrapped: 12/31/21									
229	Ipads,lights,tables,keyboard	8/23/14	15,175			15,175	5	MO S/L	15,175	0
230	Sewing Machine	9/23/13	190			190	5	MO S/L	190	0
231	Stage Equipment	11/16/13	13,913			13,913	5	MO S/L	13,913	0
232	Computers	8/08/14	2,005			2,005	5	MO S/L	2,005	0
233	Sound Equipment	5/23/14	1,500			1,500	5	MO S/L	1,500	0
234	Kegerator	8/15/14	380			380	5	MO S/L	380	0
235	Keyboards	8/18/14	5,211			5,211	5	MO S/L	5,211	0
236	Ipads	7/23/14	1,575			1,575	5	MO S/L	1,575	0
237	Sound Equipment	10/01/14	1,095			1,095	5	MO S/L	1,095	0
238	Printers	7/31/15	2,981			2,981	5	MO S/L	2,981	0
239	A/V Equipment	6/30/17	258,559			258,559	10	MO S/L	90,496	25,856
240	Bar Equipment	6/30/17	27,229			27,229	5	MO S/L	19,060	5,446
241	Building Improvements	6/30/17	5,816,575			5,816,575	35	MO S/L	581,657	166,188
242	Elevator	6/30/17	175,861			175,861	15	MO S/L	41,034	11,724
243	Equipment	6/30/17	1,501			1,501	5	MO S/L	1,051	300
244	Furnishings	6/30/17	585,923			585,923	35	MO S/L	58,592	16,741

38-6144993

Federal Asset Report

FYE: 12/31/2021

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
245	HVAC	6/30/17	69,616			69,616	15 MO S/L	16,244	4,641
246	Lighting Equipment	6/30/17	31,000			31,000	15 MO S/L	7,233	2,067
247	Marquee	6/30/17	164,861			164,861	15 MO S/L	38,468	10,990
248	A/V Equipment	6/30/17	4,779			4,779	10 MO S/L	1,673	478
249	Bar Furniture	6/30/17	67,889			67,889	10 MO S/L	23,761	6,789
250	Donor Signage	6/30/17	32,908			32,908	15 MO S/L	7,679	2,193
251	Furnishings	6/30/17	10,479			10,479	5 MO S/L	7,335	2,096
252	Office Curtains	6/30/17	3,500			3,500	15 MO S/L	817	233
253	Office Furniture	6/30/17	40,141			40,141	15 MO S/L	9,366	2,676
254	Rigging Equipment	6/30/17	575			575	5 MO S/L	403	115
255	Stage Curtains	6/30/17	31,812			31,812	15 MO S/L	7,423	2,121
256	AED's	3/23/17	1,940			1,940	7 MO S/L	1,039	277
257	Paint Machine	3/30/17	499			499	7 MO S/L	267	72
258	TV Studio	11/14/17	859			859	7 MO S/L	389	122
259	Balcony Seating Lights	6/20/18	860			860	10 MO S/L	215	86
260	Elias Doors - Farver	2/23/18	1,626			1,626	20 MO S/L	230	82
261	Farver Prep Fridge & Table	3/29/18	2,006			2,006	5 MO S/L	1,103	402
262	Farver Oven	5/23/18	622			622	5 MO S/L	321	125
263	Electrical upgrades-Hopp Electric	1/01/18	17,841			17,841	35 MO S/L	1,529	510
264	Oven - Farver	12/14/17	822			822	10 MO S/L	253	83
265	Sound Equipment	12/19/18	16,175			16,175	7 MO S/L	4,621	2,311
266	Facade improvements	1/01/18	34,630			34,630	35 MO S/L	2,968	990
267	Sound & Lighting Equipment	9/26/19	6,856			6,856	7 MO S/L	1,224	980
268	New Microphone equipment	7/05/19	11,465			11,465	7 MO S/L	2,457	1,638
269	Sound & Stage Equipment	5/17/19	9,847			9,847	7 MO S/L	2,227	1,407
270	New Mac Computer	1/23/20	6,598			6,598	7 MO S/L	864	943
271	Genie Lift	7/22/20	8,400			8,400	7 MO S/L	500	1,200
272	Folding Chairs	7/23/20	1,886			1,886	7 MO S/L	112	270
273	Flooring	5/20/20	340			340	7 MO S/L	28	49
274	Outdoor Electrical Outlets	4/26/21	2,422			2,422	7 MO S/L	0	231
	Total Other Depreciation		<u>8,225,666</u>			<u>8,225,666</u>		<u>1,544,527</u>	<u>277,009</u>
	Total ACRS and Other Depreciation		<u>8,225,666</u>			<u>8,225,666</u>		<u>1,544,527</u>	<u>277,009</u>
	Grand Totals		8,225,666			8,225,666		1,544,527	277,009
	Less: Dispositions and Transfers		52,155			52,155		23,301	2,206
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>8,173,511</u>			<u>8,173,511</u>		<u>1,521,226</u>	<u>274,803</u>

Form 990	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

CROSWELL OPERA HOUSE & FINE ARTS AS

38-6144993

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	870,466	435,528	-434,938
	2. Membership dues and assessments			
	3. Government contributions and grants		955,471	955,471
	4. Program service revenue	73,874	495,388	421,514
	5. Investment income	32,996	37,940	4,944
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	3,161	60,612	57,451
	8. Net income or (loss) from fundraising events	158,736	165,881	7,145
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	112,470	141,786	29,316
	12. Total revenue. Add lines 1 through 11	1,251,703	2,292,606	1,040,903
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits	497,264	535,859	38,595
	17. Professional fundraising fees			
	18. Other professional fees	57,951	69,514	11,563
	19. Occupancy, rent, utilities, and maintenance	58,578	85,861	27,283
	20. Depreciation and Depletion	276,637	277,002	365
	21. Other expenses	273,681	538,861	265,180
	22. Total expenses. Add lines 13 through 21	1,164,111	1,507,097	342,986
	23. Excess or (Deficit). Subtract line 22 from line 12	87,592	785,509	697,917
Other Information	24. Total exempt revenue	1,251,703	2,292,606	1,040,903
	25. Total unrelated revenue	31,554	128,882	97,328
	26. Total excludable revenue	190,947	606,844	415,897
	27. Total assets	8,732,853	8,777,015	44,162
	28. Total liabilities	1,528,123	666,477	-861,646
	29. Retained earnings	7,204,730	8,110,538	905,808
	30. Number of voting members of governing body	17	19	
	31. Number of independent voting members of governing body	17	19	
	32. Number of employees	21	20	
	33. Number of volunteers	140	300	

Form 990T	Two Year Comparison Report	2020 & 2021
For calendar year 2021, or tax year beginning _____, ending _____		

Name: **CROSWELL OPERA HOUSE & FINE ARTS AS** Taxpayer Identification Number: **38-6144993**

		2020	2021	Differences
Business Taxable Income	1. Number of unrelated business activities for this return	1	1	
	2. Unrelated business taxable income from all trades		-32,842	-32,842
	3. Charitable contributions			
	4. Section 199A deduction (trusts only)			
	5. Taxable income before NOL loss			
	6. Net operating loss (pre-2018)			
	7. Specific deduction			
	8. Unrelated business taxable income.			
Tax & Credits	9. Income tax (corporate or trust)			
	10. Proxy tax			
	11. Other taxes			
	12. Total taxes			
	13. Other credits			
	14. General business credit			
	15. Credit for prior year minimum tax			
	16. Total credits			
	17. Net tax after credits			
	18. Recapture taxes and 965 tax			
	19. Total Taxes			
Due/Refund	20. Prior year overpayment and estimated tax payments			
	21. Payment made with extension			
	22. Backup withholding and foreign withholding			
	23. Other payments			
	24. Total payments			
	25. Balance due/(Overpayment)			
	26. Overpayment applied to next year			
	27. Penalties			
	28. Total due/(Refund)			
29. Activity Losses NOL (Post-2017)		-56,163	-32,842	23,321

Form SchA (990T)	Two Year Comparison for Unrelated Business Activity	2020 & 2021
For calendar year 2021, or tax year beginning _____, ending _____		
Organization Name CROSWELL OPERA HOUSE & FINE ARTS AS		Taxpayer Identification Number 38-6144993

Activity: **UNRELATED BUSINESS ACTIVITY**Unincorporated Business Income Tax Code: **900099**

		2020	2021	Differences	
R e v e n u e	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.	31,554	128,882	97,328
	11. Total trade or business income. Combine lines 1 through 10	11.	31,554	128,882	97,328
E x p e n s e s	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.	45,271	45,348	77
	14. Repairs and maintenance	14.		1,125	1,125
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.	3,463	4,792	1,329
	18. Depreciation and Depletion	18.	15,232	26,133	10,901
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.		10,416	10,416
	21. Other deductions	21.	23,751	73,910	50,159
	22. Total deductions. Add lines 12 through 22	22.	87,717	161,724	74,007
	23. Taxable income before deductions. Subtract line 23 from 11	23.	-56,163	-32,842	23,321
	24. Deductible losses	24.		57,404	57,404
	25. Unrelated business taxable income (loss)	25.	-56,163	-90,246	-34,083