Form 8879-	TE		IRS e	e-file Si for a T	ignature ax Exem	Autho pt Ent	rizatioı ity	n	ŀ	OM	B No. 1545-0047
		For calendar yea	r 2022, or fiscal ye	ear beginning	OCT 1	, 2022, and end	ling SEP	30 ,	20 <u>2 3</u>	C	າບບາ
Department of the Tr					the IRS. Keep	-					2022
Internal Revenue Ser	vice		Go to w	ww.irs.gov/	Form8879TE fo	or the lates	t information	າ.			
Name of filer	۰ ۵ ۲	CANAL TF	אזופית ד	NC					EIN or SSN 30-04	016	42
Name and title of				REN RIV	TELLO				50-04	010.	±2
Name and the or	onneer of pe				and CEO						
Part I	Type of I	Return and									
Form 5330 filer or 10a below, a	s may enter and the amo plicable, bl	r dollars and ce ount on that line	nts. For all of for the retur	ther forms, e rn being fileo	l with this form v	irs only. If y was blank, t	ou check the hen leave lin	e box on lir e 1b, 2b,	ne 1a, 2a, 3 3b, 4b, 5b,	8a, 4a, 6b, 7b	8038-CP and 5a, 6a, 7a, 8a, 9a, , 8b, 9b, or 10b, ot complete more
1a Form 9	990 check h	iere	K b Tot	al revenue,	if any (Form 990), Part VIII,	column (A), li	ne 12)		1b	1116593.
2a Form 9	990-EZ che	ck here									
3a Form 1	1 120-POL o	check here	b Tot	t al tax (Form	1120-POL, line	22)				3b	
4a Form 9	990-PF che	ck here			nvestment inco						
5a Form 8	8868 check	here			orm 8868, line 3					5b	
6a Form 9	990-T check	k here			990-T, Part III, I					6b	
	1720 check		b Tot	t al tax (Form	4720, Part III, li	ne 1)				7b	
	5227 check				at end of tax ye		227, Item D)				
	5330 check				5330, Part II, lin	,				9b	
	8038-CP ch				dit payment rec				ne 22)	10b	
					on of Officer						,
Under penalties of entity)	s of perjury,	I declare that	🛕 I am an	officer of th	e above entity o		a person su	•			name ned a copy of the
entry to the fina financial institur later than 2 bus payment of tax personal identif	ancial institu tion to debi siness days es to receiv fication num	ution account ir t the entry to th prior to the par e confidential in	ndicated in th his account. T yment (settle nformation ne	ne tax prepar Fo revoke a p ment) date. I ecessary to a	esignated Finance ation software fo bayment, I must also authorize t answer inquiries onic return and,	or payment contact the he financia and resolve	of the federa U.S. Treasu institutions i e issues relat	al taxes ov Iry Financi involved ir ed to the	ved on this r al Agent at n the proces payment. I h	eturn, 1-888-3 sing of ave se	and the 353-4537 no f the electronic elected a
PIN: check on		mbo Tong		I							11200
∆ I autr	norize <u>De</u>	mbo Jone	es, P.C					to	enter my Pl		
				ERU f	irm name						r five numbers, but ot enter all zeros
with on th As ar return IRS F <u>Signature of officer of</u>	a state agen ne return's d n officer or p n. If I have in Fed/State pr or person subject	ncy(ies) regulat lisclosure cons person subject ndicated within rogram, I will er	ing charities a ent screen. to tax with re this return th ther my PIN c	as part of the espect to the hat a copy o on the return	return. If I have e IRS Fed/State e entity, I will ent f the return is be 's disclosure co	program, I er my PIN a eing filed wi	also authoriz as my signatu th a state age	e the afor ure on the	ementioned tax year 202	ERO to 22 electoriarities	o enter my PIN
ERO's EFIN/PI number (EFIN)	•	-	-				526935				
	return in ac				ture on the 2022 . 4163, Moderni			rn indicate			
ERO's signature							Date	06/	25/24		
					n This Form						
					to the IRS l	Jnless R	equested	ro Do S	50		0070 75
LHA For Priva	acy Act and	Paperwork R	eduction Ac	t Notice, se	e instructions.					Form	8879-TE (2022)
202521 12-16-22											

(Rev. January 2022)

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury Internal Revenue Service

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or					Taxpayer identification number (TIN)		
print	C & O CANAL TRUST, INC		30-04	01642			
File by the due date for filing your return. See	lie by the ue date for ling your 142. W. Potomac St.						
instructions.	City, town or post office, state, and ZIP code. For a for Williamsport, MD 21795	oreign add	ress, see instructions.				
Enter the	Return Code for the return that this application is for (file	e a separa	e application for each return)				
Applicati	on	Return	Application			Return	
ls For		Code	Is For			Code	
Form 990	or Form 990-EZ	01	Form 1041-A			08	
Form 472	0 (individual)	03	Form 4720 (other than individual)			09	
Form 990	-PF	04	Form 5227			10	
Form 990	-T (sec. 401(a) or 408(a) trust)	05	Form 6069			11	
Form 990	-T (trust other than above)	06	Form 8870			12	
Form 990	-T (corporation) C & O CANAL TRU	07					
 If this box ▶ [1 I re the ▶ [organization does not have an office or place of business is for a Group Return, enter the organization's four digit (Group Exe and atta Augus anization's	mption Number (GEN) If ch a list with the names and TINs of st 15, 2024 , to file return for: d ending SEP 30, 2023	f this is fo all membe	r the whole ers the extern npt organiza	group, check this	
	nis application is for Forms 990-PF, 990-T, 4720, or 6069 r nonrefundable credits. See instructions.	, enter the	tentative tax, less	3a	\$	0.	
	nis application is for Forms 990-PF, 990-T, 4720, or 6069	, enter any	refundable credits and				
<u>e</u> st	imated tax payments made. Include any prior year overp	ayment all	owed as a credit	3b	\$	0.	
c Bal	ance due. Subtract line 3b from line 3a. Include your pa	yment wit	n this form, if required, by				
usi	ng EFTPS (Electronic Federal Tax Payment System). See	<u>instructio</u>	ns.	3c	\$	0.	
instructio	If you are going to make an electronic funds withdrawal ns. or Privacy Act and Paperwork Reduction Act Notice,			53-TE and		9-TE for payment 8868 (Rev. 1-2022)	

	•		Extended to August 15, 2 Return of Organization Exempt Free	2024 om I r	ncome Tax	OMB No. 1545-0047
For	m y	90	Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Co	ode (exc	ept private foundations)	2022
Depa	artment	of the Treasury	Do not enter social security numbers on this form as it Go to www.irs.gov/Form990 for instructions and the			Open to Public Inspection
		enue Service	-		EP 30, 2023	Inspection
	Check if		organization	<u>ang</u> p	D Employer identificat	ion number
- ;	applicab	ole:				
	Addre	ge Cox	O CANAL TRUST, INC			
	Name	ge Doing b	usiness as		30-0401642	2
	Initial	Number	,	om/suite	E Telephone number	
	Final returr termi	1/ 142	W. Potomac St.		240-202-26	
_	ated Amer	City or t	own, state or province, country, and ZIP or foreign postal code		G Gross receipts \$	1164919.
Ļ	returr Appli	N WTTT	iamsport, MD 21795		H(a) Is this a group return	
	tion pend		nd address of principal officer: Lauren Riviello as C above		for subordinates?	····· <u> </u>
	Tax as	empt status:		527	H(b) Are all subordinates includ	
	Webs		\underline{X} 501(c)(3) $[$ 501(c) () (insert no.) $[$ 4947(a)(1) or $[$ CANALTRUST.ORG	527	If "No," attach a list H(c) Group exemption n	
			X Corporation Trust Association Other	I Year	of formation: 2007 M S	
	art I	Summary				
	1	Briefly describ	e the organization's mission or most significant activities: ${{ m {\small TO~WOR}}}$	RK IN	PARTNERSHIP	WITH THE
nce			L PARK SERVICE TO PROTECT, RESTORE A			
Activities & Governance	2	Check this bo	x if the organization discontinued its operations or disposed	of more	than 25% of its net assets	3.
ove	3	Number of vot	ing members of the governing body (Part VI, line 1a)			20
Ğ	4	Number of inc	ependent voting members of the governing body (Part VI, line 1b)			20
es	5		of individuals employed in calendar year 2022 (Part V, line 2a)			9
iviti	6		of volunteers (estimate if necessary)			701
Act	7a		d business revenue from Part VIII, column (C), line 12			0.
	b	Net unrelated	business taxable income from Form 990-T, Part I, line 11	 	Prior Year	Current Year
	8	Contributions	and grants (Part VIII, line 1h)		1045969.	889544.
Revenue	9		ce revenue (Part VIII, line 2g)		204918.	194585.
ver	10	•	come (Part VIII, column (A), lines 3, 4, and 7d)		0.	0.
ň	11		(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		16781.	32464.
	12		- add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1267668.	1116593.
	13		nilar amounts paid (Part IX, column (A), lines 1-3)		132750.	67500.
	14		to or for members (Part IX, column (A), line 4)		0.	0.
S	15		compensation, employee benefits (Part IX, column (A), lines 5-10) \dots		521298.	598646.
Expenses	16a		undraising fees (Part IX, column (A), line 11e)		0.	0.
ăX	. b		ng expenses (Part IX, column (D), line 25) 4678	· _	002707	260145
ш	1 "	-	es (Part IX, column (A), lines 11a-11d, 11f-24e)		<u>293797.</u> 947845.	269145. 935291.
	18		s. Add lines 13-17 (must equal Part IX, column (A), line 25)		319823.	181302.
	19 3	nevenue less	expenses. Subtract line 18 from line 12		ginning of Current Year	End of Year
Net Assets or	20	Total assets (F	Part X, line 16)		1512349.	1645483.
Asse	21		(Part X, line 26)		347213.	299045.
Net	22		fund balances. Subtract line 21 from line 20		1165136.	1346438.
Pa	art II	Signature	Block	I	· I	· · · ·
Unc	er pen	alties of perjury,	I declare that I have examined this return, including accompanying schedules an	nd stateme	nts, and to the best of my kn	owledge 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 off	^{icer} Riviello, PRESIDEN	T and CE	0			Date			
nere	Type or print na	•		0						
	Print/Type prep	arer's name	Preparer's signa	ature		Date	(Check	PTIN	
Paid	Bert L.	Swain, CPA	Bert L.	Swain,	CPA	06/25	/24	self-employed	P002383	04
Preparer	Firm's name	DEMBO JONES, PC					Firm's I	EIN 52-	-1073331	
Use Only	Firm's address	6116 EXECUTIVE BL	VD., SUI	TE 500						
	NORTH BETHESDA, MD 20852 Phone no. 301 77								770 510	0
May the IF	May the IRS discuss this return with the preparer shown above? See instructions									
232001 12-1	232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2022)									

See Schedule O for Organization Mission Statement Continuation

Form	990 (2022) C & O CANAL TRUST, INC	30-0401642	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	X
1		O PROTECT,	
	RESTORE AND PROMOTE THE C&O CANAL NATIONAL HISTORICAL P.		
	SEEKS TO ENSURE THAT THE PARK'S NATURAL, HISTORICAL, AND	D RECREATIONAL	
	POTENTIAL IS FULLY REALIZED.		
2	Did the organization undertake any significant program services during the year which were not listed on the		
	prior Form 990 or 990-EZ?	Yes [XNo
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	? Yes [XNo
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, a		
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to oth	ers, the total expenses, and	
4-	revenue, if any, for each program service reported. (Code:) (Expenses \$626750. including grants of \$67500.) (Rev	enue \$ 2047	31)
4a	(Code:) (Expenses \$626750. including grants of \$67500.) (Rev INTERPRETATION AND EDUCATION:	enue \$ <u>2047</u>	<u>J4</u>)
	INTERFRETATION AND EDUCATION.		
	AS THE OFFICIAL NONPROFIT PARTNER OF THE C&O CANAL NATIO	ONAL HISTORICA	т.
	PARK, THE C&O CANAL TRUST WORKS CLOSELY WITH THE NATION		
	(NPS) TO DEVELOP AND MANAGE UNIQUE AND INNOVATIVE INTER		
	EDUCATION PROGRAMS THAT ENHANCE THE VISITOR EXPERIENCE.		
	1) THE C&O CANAL TRUST'S NATIONALLY ACCLAIMED AND AWARD	-WINNING CANAL	
	QUARTERS PROGRAM CONTINUES TO PROVIDE IMMERSIVE INTERPR	ETIVE	
	EXPERIENCES FOR OVERNIGHT VISITORS. THE SEVEN RESTORED	LOCKHOUSES	
	PROVIDE A UNIQUE EXPERIENCE FROM DIFFERENT PERIODS IN T	HE C&O CANAL'S	
	HISTORY. THE PROGRAM HOSTED 3,051 VISITORS FOR OVERNIGH	I PROGRAMS IN	
4b	(Code:) (Expenses \$2680 . including grants of \$) (Rev	enue\$)
	VOLUNTEER ENGAGEMENT:		
	THE C&O CANAL TRUST ACTIVELY RECRUITS AND OVERSEES SEVE		
	PROGRAMS TO PROVIDE MEANINGFUL OPPORTUNITIES FOR THE PUT	BLIC TO	
	CONTRIBUTE TO THE CARE AND SUPPORT OF THE PARK.		
	1) THE C&O CANAL TRUST MOBILIZED 520 VOLUNTEERS IN FY23	<u><u> </u></u>	
	YEAR OF THE CANAL COMMUNITY DAYS PROGRAM. THESE VOLUNTE:		EB
	\$200,000 WORTH OF IN-KIND LABOR TO CONSERVATION, ACCESS		
	IMPROVEMENT, AND HISTORIC PRESERVATION PROJECTS IN THE	•	<u></u>
	2) THE C&O CANAL TRUST'S VOLUNTEER QUARTERMASTERS PROGRA	AM CONTINUES T	0
4c	100212		
	COMMUNITY OUTREACH AND ENGAGEMENT:		/
	1) THE C&O CANAL TRUST CONNECTS WITH LOCAL COMMUNITIES '		
	PRIORITIES AND ENGAGE THEIR SUPPORT IN KEY PARK INITIAT		
	TOWNS PARTNERSHIP PROVIDES REGIONAL ECONOMIC DEVELOPMEN		Y
	ENHANCEMENT ON BEHALF OF 11 COMMUNITIES ALONG THE CANAL	-	
	BENEFITS OF TRAIL-BASED TOURISM AND RECREATION. IN FY23	-	<u>ь </u>
	TRUST CONTINUED TO SERVE AS THE FISCAL AGENT FOR THE PAR	RTNERSHIP AND	
	HELPED TO SUPPORT TOURISM IN NEARBY COMMUNITIES.		
	2) HISTORIC PRESERVATION AND PARK INFRASTRUCTURE		
	2/ RIDIORIC FREDERVATION AND PARK INFRASTRUCTURE		
A cl	Other program conviews (Deparing on Schoolule O)		
40	Other program services (Describe on Schedule O.)	١	
40	(Expenses \$ including grants of \$) (Revenue \$ Total program service expenses 808743.)	
-+0		Form 99	0 (2022)
232002	see Schedule O for Continuation(()
	3		

13450625 758104 200695.001

2022.06000 C & O CANAL TRUST, INC 200695.1

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		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	4		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	5		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	6		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	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8	Х	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		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	10		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.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a		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	11b		X
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		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	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			1
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	Х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			1
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X	
232003	12-13-22	Form	990	(2022)

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4

 Form 990 (2022)
 C & O CANAL TRUST, INC

 Part IV
 Checklist of Required Schedules (continued)

			Vee	Na
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
22	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			<u> </u>
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23		x
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease			
	any tax-exempt bonds?	24c		<u> </u>
	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	0.5		
L	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	<u>25a</u>		X X
a	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? <i>If</i> "Yes," <i>complete</i>			
		25b		x
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	250		<u> </u>
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	000		x
29	"Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	28c	Х	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation	25		\vdash
00	contributions? If "Yes," complete Schedule M	30	х	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If</i> "Yes." <i>complete</i>			
	Schedule N, Part II	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	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	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
20	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?	26		x
37	If "Yes," complete Schedule R, Part V, line 2 Did the organization conduct more than 5% of its activities through an entity that is not a related organization	36		
57	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		x
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			<u> </u>
	Note: All Form 990 filers are required to complete Schedule O	38	х	
Par				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 13	_		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			v
00005	(gambling) winnings to prize winners?		990	X (2022)
232004	⁴ 12-13-22 5	Form	000	(2022)
	-			

	990 (2022) C & O CANAL TRUST, INC	30-0	401642	Pa	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,			165	NU
	filed for the calendar year ending with or within the year covered by this return	2a	9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ns?	2b		Х
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	authority over, a			I
	financial account in a foreign country (such as a bank account, securities account, or other financial a	iccount)?	4a		X
b	If "Yes," enter the name of the foreign country		_		
_	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial A		_		v
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?				X X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa				
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?				
Ua					х
b	any contributions that were not tax deductible as charitable contributions?				
	were not tax deductible?		6b		1
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and set	vices provided to the p	oayor? 7a		Х
b			·		
с	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	as required			
	to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c	ontract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr	act?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Fo	rm 8899 as required	d? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization		8-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	by the			
			8		
9	Sponsoring organizations maintaining donor advised funds.		0		
a h			01		
ь 10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against				
	amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		<u>13a</u>		
	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	l l			
	organization is licensed to issue qualified health plans	13b			
	Enter the amount of reserves on hand	13c	44-		x
14a					
b 15	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedul Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune		<u>14b</u>		
15	excess parachute payment(s) during the year?		15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	income?	16		Х
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				
232005	12-13-22		Forn	990 9	(2022)
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Form 990) (2022)
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X

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	
ection A. Governing Body and Management	

Sec	tion 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	1 a	20	4		
	If there are material differences in voting rights among members of the governing body, or if the governing					
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.					
b	Enter the number of voting members included on line 1a, above, who are independent	1b	20	<u> </u>		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationshi officer, director, trustee, or key employee?			2		x
3	Did the organization delegate control over management duties customarily performed by or under th					
U				3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 9		s filed?	4		x
5	Did the organization become aware during the year of a significant diversion of the organization's as			5		X
6				6		x
0 7a	Did the organization have members or stockholders? Did the organization have members, stockholders, or other persons who had the power to elect or a					
	more members of the governing body?			7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, s	tockho	lders, or			
	persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ar by the	e following:			
а	The governing body?			8a	Х	
b	Each committee with authority to act on behalf of the governing body?			8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be rea	ched a	t the			
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O			9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	evenue	Code.)			
					Yes	No
10a	Did the organization have local chapters, branches, or affiliates?			10a		X
	If "Yes," did the organization have written policies and procedures governing the activities of such ch					
				10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing bod			11a	Х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	Х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise			12b	Х	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If</i> "					
	on Schedule O how this was done	,		12c	х	
13	Did the organization have a written whistleblower policy?			13	Х	
14	Did the organization have a written document retention and destruction policy?			14	Х	
15	Did the process for determining compensation of the following persons include a review and approva					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	x				
а	The organization's CEO, Executive Director, or top management official			15a	Х	
b	Other officers or key employees of the organization			15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.					
162	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrange	nont w	ith a			
104	taxable entity during the year?			16a		x
h	If "Yes," did the organization follow a written policy or procedure requiring the organization to evalua			104		- 23
b			-			
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ			104		
Sec	exempt status with respect to such arrangements?			16b		L
17	List the states with which a copy of this Form 990 is required to be filed <u>MD</u> , VA, WV		T (
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, a	na 990	- 1 (Section 501(C)(3)	s only)	availat	JIE
	for public inspection. Indicate how you made these available. Check all that apply.	_				
	Own website Another's website X Upon request Other (explain		,			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	onflict c	of interest policy, an	d finan	cial	

- statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records C & O CANAL TRUST INC - 240-202-2625

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	142 W.	Potomac	Street,	Williamsport,	MD	21795	
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2022.06000 C & O CANAL TRUST, INC

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Form 990 (2022) C & O CANAL TRUST, INC	30-0401642	Page 7									
Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated											
Employees, and Independent Contractors											
Check if Schedule O contains a response or note to any line in this Part VII											
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees											
 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. 											

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A)	(B)				C)			(D)	(E)	(F)
Name and title	Average	(do		Pos		l than c	ne	Reportable	Reportable	Estimated
	hours per	box	, unle	ss per	rson i	s both	n an	compensation	compensation	amount of
	week		cer ar	ia a a	Irecto	r/trus	lee)	from	from related	other
	(list any	recto						the	organizations	compensation
	hours for related	e or di	ee			sated		organization	(W-2/1099-MISC/	from the
	organizations	ustee	trust		ee	upens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	lual tr	tional		nploy	st con yee	L	1033-1120)		organizations
	line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizationio
(1) ROBIN ZANOTTI	50.00		_		<u> </u>		-			
PRESIDENT UNTIL APRIL 2023		х		x				136155.	0.	0.
(2) LAUREN RIVIELLO	50.00									
PRESIDENT FROM APRIL 2023		х		x				100414.	0.	0.
(3) JOHN GUTTMANN	5.00									
Chair		х		х				0.	Ο.	0.
(4) FRANCIS GRANT-SUTTIE	5.00									
Vice Chairman		Х		Х				0.	0.	0.
(5) BERT SWAIN	5.00									
TREASURER		Х		Х				0.	0.	0.
(6) ANTHONY STACY	5.00									
Secretary		Х		Х				0.	0.	0.
(7) Mary Ann Fisher	2.00									
DIRECTOR		Х						0.	0.	0.
(8) Ed Ryan	2.00									
Director		Х						0.	0.	0.
(9) Sherif Ettefa	2.00									
DIRECTOR		Х						0.	0.	0.
(10) STEVE CHAUDET	2.00									
DIRECTOR		Х						0.	0.	0.
(11) Cory Van Horn	2.00									
DIRECTOR		Х						0.	0.	0.
(12) Sandy Iru Grace	2.00									
DIRECTOR		Х						0.	0.	0.
(13) DANIEL P. SPEDDEN	2.00									
DIRECTOR		Х						0.	0.	0.
(14) WILLIAM B. NEWMAN JR	2.00									
DIRECTOR		Х						0.	0.	0.
(15) PAUL JUOLA	2.00									
DIRECTOR		Х						0.	0.	0.
(16) PAUL KROGH	2.00	I								
DIRECTOR		Х			<u> </u>			0.	0.	0.
(17) GAY BARCLAY	2.00								•	
DIRECTOR		Х						0.	0.	0.
232007 12-13-22										Form 990 (2022)

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232007 12-13-22

Form **990** (2022)

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Name and title Average hours per weak (inst any related organization) Desition theorement and the compensation from the organization or theorement and the organization or theorement and the organization or theorement and the organization or th	Part VII Section A. Officers, Directors, Tr		ploy I	ees,			ghes	st C					<u>(-)</u>	
Name and user hour per level we active there are an end of the mainted more than an end of the mainted more than an end of the mainted more than an end of the mainted more and the more and the mainted more and the more	(A)	(B)					n		(D)	(E)				
week (list and second second second view hours for interview interview (list and organizations list bit (list bit and list bit and list bit and lis	Name and title	J U		not c	heck	more	than o		-					
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c Total from continuation sheets to Part VII, Section A 0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.			-											
c Total from continuation sheets to Part VII, Section A 0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.									226560					
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Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization Tyes No Tyes No Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>It</i> "Yes," complete Schedule <i>J</i> for such individual For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If</i> "Yes," complete Schedule <i>J</i> for such individual Total number of independent Contractors (A) Name and business address NONE Description of services Compensation (B) (C) (C) Compensation (C)									÷ •					
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 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	compensation from the organization													
line 1a? If "Yes," complete Schedule J for such individual 3 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? If "Yes," complete Schedule J for such individual 4 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? If "Yes," complete Schedule J for such person 5 X Section B. Independent Contractors 5 X 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. (C) Name and business address NONE Description of services Compensation 2 Total number of independent contractors (including but not limited to those listed above) who received more than 4 X											ſ		Yes	No
 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If</i> "Yes," <i>complete Schedule J for such individual</i> 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</i> "Yes," <i>complete Schedule J for such person</i> 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) (B) (C) 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) (B) (C) Compensation (C) Compensation (C) Compensation (C) Compensation (C) Compensation (C) 	3 Did the organization list any former offic	er, director, trust	ee, ł	key e	empl	oye	e, or	hig	hest compensated empl	oyee on				
and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	line 1a? If "Yes," complete Schedule J for	r such individual										3		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> 5 X Section B. Independent Contractors 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. (A) (B) (C) Name and business address NONE Description of services Compensation 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. (C) Compensation 1 Name and business address NONE Description of services Compensation 1 Complete this table for your five highest componence of independent contractors (including but not limited to those listed above) who received more than 1 C 2 Total number of independent contractors (including but not limited to those listed above) who received more than 2 1														
rendered to the organization? If "Yes," complete Schedule J for such person 5 X Section B. Independent Contractors I 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) (B) (C) Name and business address NONE Description of services Compensation Image: Complete the independent contractors (including but not limited to those listed above) who received more than Image: Complete the independent contractors (including but not limited to those listed above) who received more than Image: Complete the independent contractors (including but not limited to those listed above) who received more than	and related organizations greater than \$1	50,000? If "Yes,	," со	mple	ete S	Sche	edule	e J fe	or such individual			4		X
Section B. Independent Contractors Image: 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) (B) (C) Name and business address NONE Description of services Compensation 1 Compensation Image: Contractors Compensation Compensation (A) (B) (C) Compensation Compensation Image: NONE Description of services Compensation Compensation Image: Contractors Image: Contractors Image: Contractors Compensation Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contractors Image: Contrac	5 Did any person listed on line 1a receive of	r accrue comper	nsati	on fr	om	any	unre	elate	ed organization or individ	lual for services				
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) (B) (C) Name and business address NONE Description of services Compensation 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>rendered to the organization? If "Yes," co</td><td>omplete Schedule</td><td>e J f</td><td>or si</td><td>ıch į</td><td>oers</td><td>son .</td><td></td><td></td><td></td><td></td><td>5</td><td></td><td>Х</td></t<>	rendered to the organization? If "Yes," co	omplete Schedule	e J f	or si	ıch į	oers	son .					5		Х
the organization. Report compensation for the calendar year ending with or within the organization's tax year. (A) (B) (C) Name and business address NONE Description of services Compensation Image: Compensation of the calendar year ending with or within the organization's tax year. Compensation Compensation Image: Compensation of services Image: Compensation of services Compensation Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Compensation of services Image: Compensation of services Image: Compensation Image: Compensation Image: Com	Section B. Independent Contractors													
(A) Name and business address (B) NONE (C) Description of services Compensation Image: Comparison of the service of the s	1 Complete this table for your five highest	compensated inc	depe	nder	nt co	ontra	acto	rs th	nat received more than \$	100,000 of compe	ensat	ion fror	n	
Name and business address NONE Description of services Compensation Image: Compensation Image: Compensation Image: Compensation Image: Compensation Image: Compensation Image: Compensation Image: Compensation Image: Compens	the organization. Report compensation for	or the calendar ye	ear e	endir	ng w	rith c	or wi	thin	the organization's tax ye	ear.				
Total number of independent contractors (including but not limited to those listed above) who received more than	(A)											(C)		
	Name and busine	ss address	N	ONE	2				Description of s	ervices	С	ompen	satior	า
								$\neg \uparrow$						
								+						
	2 Total number of independent contractor	(including but -	ot li-	nita	1 + ~ ·	the		+0~	abova) who received	ro than				
			or iii	inte(0		-	.cu	above, who received the					

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		0 (2022) C & O CANAL TH	RUST, INC	2		30-0401	642 Page 9
Ра	rt V						
		Check if Schedule O contains a response of	or note to any line	<u>e in this Part VIII</u> (A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
àrants ounts	1	aFederated campaigns1abMembership dues1b	39958.				3001013 012 014
, Gifts, (ilar Am		cFundraising events1cdRelated organizations1deGovernment grants (contributions)1e	161967.				
Contributions, Gifts, Grants and Other Similar Amounts		f All other contributions, gifts, grants, and similar amounts not included above If	687619.				
ontr nd C		g Noncash contributions included in lines 1a-1f 1g \$	44962.	889544.			
<u>o</u> e			Business Code	000044.			
ė	2	a <u>CANAL QUARTERS</u>	721000	174735.	174735.		
ervic		b ADMINISTRATIVE FEES	541900	19850.	19850.		
Program Service Revenue		c					
ogra Re		d e					
Pro		f All other program service revenue					
		g Total. Add lines 2a-2f		194585.			
	3						
	4	other similar amounts) Income from investment of tax-exempt bond pr					
	5		1				
		(i) Real	(ii) Personal				
	6						
		b Less: rental expenses 6b c Rental income or (loss) 6c					
		d Net rental income or (loss)					
		a Gross amount from sales of (i) Securities	(ii) Other				
		assets other than inventory 7a					
•		b Less: cost or other basis					
venue		and sales expenses 7b c Gain or (loss) 7c					
		d Net gain or (loss)					
Other Re		a Gross income from fundraising events (not including \$ 161967. of					
		contributions reported on line 1c). See	48326.				
		Part IV, line 18 8a b Less: direct expenses 8b	48326.				
		c Net income or (loss) from fundraising events		0.			
	9	a Gross income from gaming activities. See					
		Part IV, line 19 9a					
		b Less: direct expenses 9b					
		c Net income or (loss) from gaming activities a Gross sales of inventory, less returns					
		and allowances 10a	10149.				
		b Less: cost of goods sold	0.				
		c Net income or (loss) from sales of inventory		10149.	10149.		
sn	44	a MISCELLANEOUS	Business Code 900099	22315.			22315.
Miscellaneous Revenue	••	b	500055				
ella. ever		c					
Misc		d All other revenue					
_		e Total. Add lines 11a-11d		22315.	204724		00015
22200	12	-13-22		1116593.	204734.	0.	22315. Form 990 (2022)

232009 12-13-22

13450625 758104 200695.001

10

C & O CANAL TRUST, INC 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).

Do	Check if Schedule O contains a response	(A)		(C)	(D)
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations	65500	CTTOO		
	and domestic governments. See Part IV, line 21	67500.	67500.		
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,	226560	100255	17211	
_	trustees, and key employees	236569.	189255.	47314.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
_	persons described in section 4958(c)(3)(B)	297808.	255243.	42489.	76
7	Other salaries and wages	297000.	255245.	42409.	/0
8	Pension plan accruals and contributions (include	7438.	6099.	1265.	7 /
~	section 401(k) and 403(b) employer contributions)	16250.	13324.	2762.	<u> </u>
9	Other employee benefits	40581.	33276.	7305.	104
10	Payroll taxes	40501.	55270.	7305.	
11	Fees for services (nonemployees):				
	Management				
	Accounting				
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,	20749.	17642.	2773.	334
	column (A), amount, list line 11g expenses on Sch 0.)	17683.	14849.	2776.	58
12	Advertising and promotion	8461.	7250.	1130.	81
13		20229.	15392.	2035.	2802
14	Information technology	20229•	13392.	2055.	2002
15	Royalties	25000.	20788.	4199.	13
16		13932.	12876.	989.	67
17	Travel	13932.	12070.	909.	073
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials Conferences, conventions, and meetings				
19 20	-	4201.	3493.	706.	2
20 21	Payments to affiliates	-201.	5455.	1001	21
	Depreciation, depletion, and amortization				
22 23		6974.	6513.	460.	1.
23 24	Insurance	05740	0313.		<u> </u>
	above. (List miscellaneous expenses not covered line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	REPAIRS & MAINTENANCE	81624.	81624.		
b	PROGRAM EXPENSES	41233.	39771.	1457.	5.
c	MISCELLANEOUS	10679.	7535.	3141.	3
d	PRINTING & REPRODUCTION	7844.	6474.	670.	700
	All other expenses	10536.	9839.	399.	298
25	Total functional expenses. Add lines 1 through 24e	935291.	808743.	121870.	4678
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 fif following SOP 98-2 (ASC 958-720)				

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13450625 758104 200695.001

Form 990 (2022)

Form 990 (
Part X	Bal	ance	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
	1	Cash - non-interest-bearing	1118945.	1	1219536.
	2	Savings and temporary cash investments	326144.	2	326209.
	3	Pledges and grants receivable, net		3	69021.
	4	Accounts receivable, net		4	4229.
	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	
v.	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges		9	3940.
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	0.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	22548
	16	Total assets. Add lines 1 through 15 (must equal line 33)	1 5 4 0 0 4 0	16	1645483.
	17	Accounts payable and accrued expenses		17	66763.
	18	Grants payable		18	
	19	Deferred revenue		19	48180.
	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,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
bili		controlled entity or family member of any of these persons		22	
Lia	23	Secured mortgages and notes payable to unrelated third parties		23	
	20	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third		~ 1	
	20	parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D	164101.	25	184102.
	26	Total liabilities. Add lines 17 through 25	347213.	26	299045.
	20	Organizations that follow FASB ASC 958, check here X	51/2150	20	2550151
S		and complete lines 27, 28, 32, and 33.			
ŭ	27		664007.	27	688185.
ala	28		E01100	28	658253.
Б	20	Net assets with donor restrictions Organizations that do not follow FASB ASC 958, check here		20	050255
<u>ا ۲</u>		and complete lines 29 through 33.			
ъ I	20			- 00	
\$	29 20	Capital stock or trust principal, or current funds		29 30	
SS	30	Paid-in or capital surplus, or land, building, or equipment fund			
et A	31	Retained earnings, endowment, accumulated income, or other funds		31	1346438.
	32	Total net assets or fund balances	1 = 1 0 0 4 0	32	1645483.
	33	Total liabilities and net assets/fund balances		33	Form 990 (2022

232011 12-13-22

_	1990 (2022) C & O CANAL TRUST, INC	30-040)1642	Pag	_{ge} 12
Pa	rt 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		L65	
2	Total expenses (must equal Part IX, column (A), line 25)	2		352	
3	Revenue less expenses. Subtract line 2 from line 1	3		313	
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	116	551	36.
5	Net unrealized gains (losses) on investments	5			
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
_	column (B))	10	134	164	38.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
1	Accounting method used to prepare the Form 990: Cash X Accrual Other			Yes	No
_	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			37
2a			. 2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
-	Separate basis Consolidated basis Both consolidated and separate basis			v	
b	Were the organization's financial statements audited by an independent accountant?		. 2 b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the			x	
	review, or compilation of its financial statements and selection of an independent accountant?		. 2 c	<u> </u>	
•	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				v
-	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		. <u>3a</u>		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi				
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		. 3b	000	

232012 12-13-22

SC	HED	DULE A								OMB No. 1545-0047
(Fo	orm 99	0)			rity Status an					0000
•		•	Co		ization is a section 501 47(a)(1) nonexempt cha			or a section		ZUZZ
Depa	rtment of	f the Treasury			ttach to Form 990 or Fo					Open to Public
Intern	al Rever	nue Service	(Form990 for instruction			ormation.		Inspection
Nan	ne of t	the organizati	on						Employer	identification number
				O CANAL TR						0-0401642
Pa	nrt I	Reason	for Public C	Charity Status.	(All organizations must c	omplete th	his part.) S	See instruction	ıs.	
The	organ	ization is not a	private found	ation because it is: (For lines 1 through 12, c	heck only	one box.)			
1		A church, cor	nvention of chi	urches, or associatio	on of churches described	l in sectio	on 170(b)(⁻	1)(A)(i).		
2		A school des	cribed in sect i	ion 170(b)(1)(A)(ii).(Attach Schedule E (Forn	n 990).)				
3		A hospital or	a cooperative	hospital service orga	anization described in se	ection 170)(b)(1)(A)(ii	ii).		
4		A medical res	earch organiz	ation operated in co	njunction with a hospital	described	l in sectio	on 170(b)(1)(A)(iii). Enter	the hospital's name,
		city, and state	e:							
5		An organizati	on operated fo	or the benefit of a co	llege or university owned	l or operat	ed by a go	overnmental u	nit describe	ed in
				Complete Part II.)	5 ,		, ,			
6					nental unit described in	section 17	70(b)(1)(A)	(v).		
7				-	ntial part of its support fr				he general r	oublic described in
•		-		omplete Part II.)		on a gov	onninentai		no gonorar r	
8		•		• •	(1)(A)(vi). (Complete Par	+ 11)				
9	\square	-			in section 170(b)(1)(A)(-	ed in conii	inction with a	land-grant	college
5		-	-		ulture (see instructions).		-		-	-
		university:	or a normania g	frant concyc or agric			name, eny	, and state of	the conege	
10	X	,	on that norma	lly receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ne memberet	nin foos and	d aross receipts from
10		-		•	t to certain exceptions; a				-	•
					(less section 511 tax) fro					-
							5565 acqui	red by the org	Janization a	
44				mplete Part III.)	walk to toot for public or	fati Caa	anation Fl	O(a)(4)		
11		-	-		vely to test for public sa	•				
12		-	-		vely for the benefit of, to	-			-	
				-	d in section 509(a)(1) d					neck the box on
_		7	-	• •	f supporting organizatior		-		-	
а					upervised, or controlled	• • • •	-			
			0		gularly appoint or elect a	majority c	of the direc	ctors or truste	es of the su	ipporting
		¬ ~		complete Part IV, Se						
b				•	or controlled in connect			•		•
			0		anization vested in the sa	ame perso	ns that co	ntrol or mana	ge the supp	orted
		¬ ~	. ,	t complete Part IV,						
С			-	• •	g organization operated				lly integrate	d with,
			•	.,.). You must complete I					
d			-	•	porting organization oper				•	.,
				0	ation generally must sat	•		•	d an attentiv	veness
		- ·			nplete Part IV, Sections					
е		_	e		written determination fro			Туре I, Туре	II, Type III	
		-		•••	nally integrated supporti	ng organiz	ation.			
f	Ente	er the number	of supported c	organizations						
g				about the supporte		(iv) is the ora	anization listed	(v) Amount o	f manatan i	
	(i) Name of support organization 		(ii) EIN	(iii) Type of organization (described on lines 1-10	in your govern	ing document?	support (see i	2	(vi) Amount of other support (see instructions)
		organization			above (see instructions))	Yes	No	Support (See 1		
								ļ		
					1	1	1	1		1

Total

Sec	ction A. Public Support										
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total				
1	Gifts, grants, contributions, and										
	membership fees received. (Do not										
	include any "unusual grants.")										
2	Tax revenues levied for the organ-										
	ization's benefit and either paid to										
	or expended on its behalf										
3	The value of services or facilities										
	furnished by a governmental unit to										
	the organization without charge										
4	Total. Add lines 1 through 3										
5	The portion of total contributions										
	by each person (other than a										
	governmental unit or publicly										
	supported organization) included										
	on line 1 that exceeds 2% of the										
	amount shown on line 11,										
	column (f)										
6	Public support. Subtract line 5 from line 4.										
	tion B. Total Support		•	•	•	•					
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total				
7	Amounts from line 4										
8											
	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 instructio	ons)			12					
13	First 5 years. If the Form 990 is for th	e organization's fi	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3)					
	organization, check this box and stop										
Sec	ction C. Computation of Publi	c Support Per	centage								
14	Public support percentage for 2022 (I	ine 6, column (f), d	ivided by line 11,	column (f))		14	%				
15	Public support percentage from 2021					15	%				
16a	33 1/3% support test - 2022. If the o	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or m	nore, check this bo	x and				
	$\ensuremath{\operatorname{stop}}$ here. The organization qualifies		÷								
b	33 1/3% support test - 2021. If the o	organization did no	ot check a box on	line 13 or 16a, and	l line 15 is 33 1/3%	or more, check th	is box				
	and stop here. The organization qual										
17a	10% -facts-and-circumstances test	- 2022. If the org	anization did not	check a box on lin	e 13, 16a, or 16b, a	and line 14 is 10%	or more,				
	and if the organization meets the fact	s-and-circumstanc	es test, check this	box and stop he	ere. Explain in Part	VI how the organiz	zation				
	meets the facts-and-circumstances te	st. The organizatio	on qualifies as a pu	blicly supported o	organization						
b	10% -facts-and-circumstances test	- 2021. If the org	anization did not	check a box on line	e 13, 16a, 16b, or	17a, and line 15 is	10% or				
	more, and if the organization meets the	ne facts-and-circun	nstances test, che	ck this box and s	top here. Explain i	in Part VI how the					
	organization meets the facts-and-circu	umstances test. Th	ne organization qu	alifies as a publicly	/ supported organi	zation					
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17l	b, check this box a	nd see instruction	s				

Schedule A (Form 990) 2022

232022 12-09-22

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C & O CANAL TRUST, INC 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

Schedule A (Form 990) 2022 Part II

fails to qualify under the tests listed below, please complete Part III.)

&	0	CANAL	TRUST,	INC	

С 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.)

Sec	tion A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	535300.	508885.	687583.	777363.	642657.	3151788.
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	133721.	139009.	257494.	216823.	204734.	951781.
3	Gross receipts from activities that						
U	are not an unrelated trade or bus- iness under section 513						
4	Tax revenues levied for the organ- ization's benefit and either paid to or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge	22950.	22950.	25000.	25000.	25000.	120900.
	Total. Add lines 1 through 5	691971.	670844.	970077.	1019186.	872391.	4224469.
7a	Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c	Add lines 7a and 7b						0.
	Public support. (Subtract line 7c from line 6.)						4224469.
Sec	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6	691971.	670844.	970077.	1019186.	872391.	4224469.
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1.	1.				2.
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses acquired after June 30, 1975						
c	Add lines 10a and 10b	1.	1.				2.
	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	668.	32.	3162.	4876.	22315.	31053.
13	Total support. (Add lines 9, 10c, 11, and 12.)	692640.	670877.	973239.	1024062.	894706.	4255524.
14	First 5 years. If the Form 990 is for th	e organization's fir	st, second, third, fo	ourth, or fifth tax y	vear as a section 5	01(c)(3) organizatio	n,
	check this box and stop here	~					
Sec	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2022 (I	ine 8, column (f), di	ivided by line 13, c	olumn (f))		15	99.27 %
16	Public support percentage from 2021	Schedule A, Part	III, line 15			16	99.78 %
Sec	ction D. Computation of Invest	tment Income	Percentage				
17	Investment income percentage for 20	22 (line 10c, colun	nn (f), divided by lin	e 13, column (f))		17	.00 %
18	Investment income percentage from					18	%
19a	33 1/3% support tests - 2022. If the	organization did n	ot check the box o	n line 14, and line	15 is more than 3	3 1/3%, and line 17	
	more than 33 1/3%, check this box ar	nd stop here. The	organization qualifi	es as a publicly s	upported organizat	tion	X
b	33 1/3% support tests - 2021. If the						
	line 18 is not more than 33 1/3%, che	ck this box and st	op here. The orgar	ization qualifies a	s a publicly suppo	rted organization	
20	Private foundation. If the organization	n did not check a l	oox on line 14, 19a	, or 19b, check th	is box and see ins		
23202	23 12-09-22					Schedule A	(Form 990) 2022
			16				

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Schedule A (Form 990) 2022

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.)

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A

Section A. All Supporting Organizations

Part IV | Supporting Organizations

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

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1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes No

C & O CANAL TRUST, INC

	(Form 990) 202						TRUST,
Part IV	Supporting	j Organiza	itio	ns	(со	ntinued)	

2

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	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		
с	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		
Sec	tion 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		

INC

	supported organizations and what conditions of restrictions, if any, applied to such powers during the tax year
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	1. or controlled the supporting organization.	
Section C. T	vpe 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 Organiza	ations
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			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	e organization used to satisi	y the Integral Part Test during	the year (see instructions).
---	---	-------------------------------	---------------------------------	------------------------------

- The organization satisfied the Activities Test. Complete line 2 below. а
- The organization is the parent of each of its supported organizations. Complete line 3 below. h

с		The organization supported a governmental entity.	Describe in Part VI how you supported a governmental entity (see instructions).	
---	--	---	---	--

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities 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.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard. 232025 12-09-22

3b Schedule A (Form 990) 2022

2a

2b

3a

18 2022.06000 C & O CANAL TRUST, INC Yes No

1	Check here if the organization satisfied the Integral Part Test as a qualify		•	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations mus	st complete S	Sections A through E.	
Sect	ion A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or			
	collection of gross income or for management, conservation, or			
	maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
	Fair market value of other non-exempt-use assets	1c		
	Total (add lines 1a, 1b, and 1c)	1d		
	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
-	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-function	ally integrated	d Type III supporting orga	nization (see

 Schedule A (Form 990) 2022
 C & O CANAL TRUST, INC

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

Schedule A (Form 990) 2022

232026 12-09-22

instructions).

(iii) Distributable Amount for 2022 a Excess from 2018

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

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Current Year

1

2

3

4

5

6

7

Schedule A (Form 990) 2022

C & O CANAL TRUST, INC

1 Amounts paid to supported organizations to accomplish exempt purposes

organizations, in excess of income from activity

6 Other distributions (describe in Part VI). See instructions.

Total annual distributions. Add lines 1 through 6.

4 Amounts paid to acquire exempt-use assets

2 Amounts paid to perform activity that directly furthers exempt purposes of supported

5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)

Administrative expenses paid to accomplish exempt purposes of supported organizations

Distributions to attentive supported organizations to which the organization is responsive

Schedule A (Form 990) 2022

Section D - Distributions

3

7

8

	(provide details in Part VI). See instructions.									
9	Distributable amount for 2022 from Section C, line 6									
10	Line 8 amount divided by line 9 amount									
Sect	ion E - Distribution Allocations (see instructions)	(i) (ii) Excess Distributions Pre-2022			ļ					
1	Distributable amount for 2022 from Section C, line 6									
2	Underdistributions, if any, for years prior to 2022 (reason-									
	able cause required - explain in Part VI). See instructions.									
3	Excess distributions carryover, if any, to 2022									
<u>a</u>	From 2017									
b	From 2018									
C	From 2019									
d	From 2020									
e	From 2021									
f	Total of lines 3a through 3e									
g	Applied to underdistributions of prior years									
<u>h</u>	Applied to 2022 distributable amount									
i	Carryover from 2017 not applied (see instructions)									
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.									
4	Distributions for 2022 from Section D,									
	line 7: \$									
a	Applied to underdistributions of prior years									
b	Applied to 2022 distributable amount									
C	Remainder. Subtract lines 4a and 4b from line 4.									
5	Remaining underdistributions for years prior to 2022, if									
	any. Subtract lines 3g and 4a from line 2. For result greater									
	than zero, explain in Part VI. See instructions.									
6	Remaining underdistributions for 2022. Subtract lines 3h									
	and 4b from line 1. For result greater than zero, explain in									
	Part VI. See instructions.									
7	Excess distributions carryover to 2023. Add lines 3j									
	and 4c.									
8	Breakdown of line 7:									

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b Excess from 2019 c Excess from 2020 d Excess from 2021 e Excess from 2022

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edule A ((Form 990) 2022	C & O CANA	AL TRUST,	TNC		30-0401642	Pag
art VI	Supplemental Info Part IV. Section A. lines	rmation. Provide th 1, 2, 3b, 3c, 4b, 4c, 5a	e explanations re 1. 6. 9a. 9b. 9c. 1	equired by Part II, lir 1a. 11b. and 11c: P	ne 10; Part II, line 17a art IV. Section B. line	a or 17b; Part III, line 12; es 1 and 2; Part IV, Sectior	۱C.
	line 1: Part IV. Section D). lines 2 and 3: Part IV	. Section E. lines	1c. 2a. 2b. 3a. and	3b; Part V. line 1; Pa	art V. Section B. line 1e: Pa	art V,
	Section D, lines 5, 6, and (See instructions.)	d 8; and Part V, Sectio	n E, lines 2, 5, an	d 6. Also complete	this part for any add	itional information.	
	(
	2					Schedule A (Form 9	0001

13

Schedule B

(Form	990)
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Department of the Treasury

Internal Revenue Service

Name of the organization

Organization type (check one):

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2022

Employer identification number

30-0401642

Filers of:	Section:
Form 990 or 990-EZ	X 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust not treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

INC

Check if your organization is covered by the General Rule or a Special Rule.

C & O CANAL TRUST

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under
sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one
contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h;
or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year for an *exclusively* set.

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Schedule B (Form 990) (2022)

C & O	CANAL TRUST, INC	3	0-0401642
Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	additional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
19	32 Shares of CVX		
		\$5156.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		*	· I

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Schedule B (Form 990) (2022)

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Schedule B (Form 990) (2022) Name of organization

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Page 3

Employer identification number

ame of or	rganization			Employer identification number					
& O	CANAL TRUST, INC			30-0401642					
Part III	Exclusively religious, charitable, etc., contribut	ons to organizations described in se	ection 501(c)(7), (8), or (10) t						
	from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious,) through (e) and the following line en	try. For organizations	ance)\$					
	Use duplicate copies of Part III if additional	space is needed.							
a) No. from	(h) Dumpers of gift			evintion of how sift is hold					
Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held					
ŀ			-						
		(e) Transfer of gi	ft						
	Transferee's name, address, a	nd 7I D $\pm A$	Relationship of tra	ansferor to transferee					
F									
a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held					
Part I	(b) Fulpose of gift			cription of now girt is neid					
		·							
F	(e) Transfer of gift								
	Transferee's name, address, a	nd ZIP + 4	Relationship of transferor to transferee						
Ē	······································								
			1						
a) No. from	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held					
Part I		()							
Ē		(e) Transfer of gi	ft						
	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	ansferor to transferee					
		[
a) No.									
a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Des	cription of how gift is held					
arti									
Γ	(e) Transfer of gift								
Ļ	Transferee's name, address, a	nd ZIP + 4	Relationship of tra	ansferor to transferee					
				A · · · A · · · A · · · · · · · · · · · · · · · · · · ·					
454 11-15	5-22	31		Schedule B (Form 990) (2					

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2022.06000 C & O CANAL TRUST, INC 200695.1

SCI	HEDULE D	Supplementa	al Financial Statements	F	OMB No. 1545-0047
	n 990)		2022		
•			Open to Public		
	nent of the Treasury Revenue Service		Inspection		
Nam	e of the organizati		TNO		dentification number
Par	t Organiza	C & O CANAL TRUST,	d Funds or Other Similar Funds or A		0 - 0401642
Fai		n answered "Yes" on Form 990, Part IV, lin			omplete if the
		······································	(a) Donor advised funds	(b) Funds and	other accounts
1	Total number at er	nd of year		. ,	
2		f contributions to (during year)			
3		f grants from (during year)			
4		t end of year			
5			writing that the assets held in donor advised fu	nds	
	are the organizatio	on's property, subject to the organization's	exclusive legal control?		Yes No
6	Did the organizatio	on inform all grantees, donors, and donor a	dvisors in writing that grant funds can be used	only	
	for charitable purp	ooses and not for the benefit of the donor o	r donor advisor, or for any other purpose confe	erring	
	impermissible priv				Yes No
Par			ganization answered "Yes" on Form 990, Part I	V, line 7.	
1		servation easements held by the organization			
		n of land for public use (for example, recrea	, <u> </u>	<i>,</i>	
		f natural habitat	Preservation of a ce	rtified historic s	tructure
-		of open space			
2			fied conservation contribution in the form of a c		sement on the last t the End of the Tax Year
_	day of the tax year				LINE ENU UL NE TAX TEAL
b	•		ucture included in (a)		
с С		vation easements included in (c) acquired a	ucture included in (a)	20	
d			and for on a	2d	
3			eased, extinguished, or terminated by the orga		the tax
Ŭ	year				
4		where property subject to conservation eas	sement is located		
5		tion have a written policy regarding the per			
	-	orcement of the conservation easements it			Yes No
6	Staff and voluntee	r hours devoted to monitoring, inspecting,	handling of violations, and enforcing conservat		during the year
7	Amount of expens	ses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservation e	asements durin	g the year
8	Does each conser	vation easement reported on line 2(d) abov	e satisfy the requirements of section 170(h)(4)(B)(i)	
	and section 170(h))(4)(B)(ii)?			Yes No
9			on easements in its revenue and expense state		
	balance sheet, and	d include, if applicable, the text of the footr	note to the organization's financial statements t	hat describes th	ne
Dar		ounting for conservation easements.	Art, Historical Treasures, or Other	Similar Acc	oto
Fai		-		Similar ASS	315.
4 -		f the organization answered "Yes" on Form			
18	-		8, not to report in its revenue statement and ba		ins .
		· ·	plic exhibition, education, or research in further ncial statements that describes these items.		
h	· •		i8, to report in its revenue statement and balan	ce sheet works	of
D.	-		exhibition, education, or research in furtheran		
		ing amounts relating to these items:			
	-	-		\$	0.
					22548.
2	.,		asures, or other similar assets for financial gain		-
	-	unts required to be reported under FASB A			
а	•			\$	
		eduction Act Notice, see the Instruction			ule D (Form 990) 2022
232051	09-01-22				
			20		

J 2							
2022.06000	С	&	0	CANAL	TRUST,	INC	200695.1

Sche		ANAL TRUST						30-04			age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Hist	orical Tre	easures, or	Other S	Similar	r Assets	(contin	ued)	
3	Using the organization's acquisition, accession	on, and other record	s, checl	k any of the	following that	make sigr	nificant u	use of its			
	collection items (check all that apply):										
а	X Public exhibition	d	I 🗌		hange progra						
b	X Scholarly research	е		Other							
С	X Preservation for future generations										
4	Provide a description of the organization's co	ollections and explair	n how th	ney further th	ne organizatio	n's exemp	ot purpos	se in Part	XIII.		
5	During the year, did the organization solicit o	r receive donations o	of art, hi	storical treas	sures, or othe	r similar a	ssets		_		-
D	to be sold to raise funds rather than to be ma								Yes	X	No
Par	t IV Escrow and Custodial Arrang		ete if th	e organizatio	on answered ""	Yes" on F	orm 990	, Part IV,	ine 9, or		
	reported an amount on Form 990, Par										
1 a	Is the organization an agent, trustee, custodi								7		٦
	on Form 990, Part X?							L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing	table:					Amount		
	Designing belongs						1		Amount		
	Beginning balance						1c 1d				
	Additions during the year						1e				
	Distributions during the year						1f				
	Ending balance Did the organization include an amount on Fo						·		Yes		No
	If "Yes," explain the arrangement in Part XIII.					•]
Par											
		(a) Current year		Prior year	(c) Two years			ears back	(e) Four	years	back
1a	Beginning of year balance									-	
b	Contributions										
с	Net investment earnings, gains, and losses										
d	Grants or scholarships										
	Other expenditures for facilities										
	and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the curr	ent year end balance	e (line 1	g, column (a)) held as:						
а	Board designated or quasi-endowment		_%								
b	Permanent endowment	%									
с	Term endowment	%									
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organiza	ation tha	at are held ar	nd administere	ed for the			-		
	organization by:									Yes	No
	(i) Unrelated organizations								3a(i)		
	(ii) Related organizations								3a(ii)		
b	If "Yes" on line 3a(ii), are the related organiza								3b		
4	Describe in Part XIII the intended uses of the		wment	funds.							
Far	t VI Land, Buildings, and Equipm			/ line 110 C		Dout V lin					
	Complete if the organization answered								() = .		
	Description of property	(a) Cost or o		. ,	t or other	. ,		ed	(d) Book	value	e
	L	basis (investn	nent)	Dasis	(other)	uepr	eciation				
-	Land										
b	Buildings										
	Leasehold improvements										
	Equipment										
	Other		. ·		0)						0.
Total	. Add lines 1a through 1e. (Column (d) must e	quai ⊢orm 990, Part .	<u>x, colur</u>	<u>nn (В), line 1</u>	UC.)	<u></u>				000	
								Schedule	Form) ש	99U)	2022

232052 09-01-22

Schedule [) (Form 990) 2022	C	&	0	CANAL	TRUST,	INC

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

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

Part VIII Investments - Program Related.

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

(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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	
Part X Other Liabilities.	
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.	
1. (a) Description of liability	(b) Book value
(1) Federal income taxes	

(2) PARK SERVICE TASK AGREEMENTS	1160.
(3) COMPENSATED ABSENCES	11125.
(4) LONG-TERM DEBT	150000.
(5) CONDITIONAL CONTRIBUTIONS	21817.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	184102.

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 ... X

Schedule D (Form 990) 2022

232053 09-01-22

Sche	dule D (Form 990) 2022 C & O CANAL TRUST, INC			30-0	401642 Page 4
Pa	t XI Reconciliation of Revenue per Audited Financial Statem	ents With R	evenue per Re	eturn.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.			
1	Total revenue, gains, and other support per audited financial statements			1	1152418.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities		35825.		
с	Recoveries of prior year grants				
d	Other (Describe in Part XIII.)				
е	Add lines 2a through 2d			2e	35825.
3	Subtract line 2e from line 1			3	1116593.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	1116593.
Pa	rt XII Reconciliation of Expenses per Audited Financial Stater	ments With I	Expenses per F	Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12	2a.			
1	Total expenses and losses per audited financial statements			1	971116.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a	35825.		
b	Prior year adjustments	2b			
с	Other losses	2c			
d	Other (Describe in Part XIII.)				
е	Add lines 2a through 2d			2e	35825.
3	Subtract line 2e from line 1			3	935291.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	935291.
Pa	rt 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 III, line 1a:

COLLECTIONS CONSIST OF ANTIQUES THAT ARE EXPECTED TO BE DONATED TO THE C&O

NATIONAL HISTORICAL PARK TO FURNISH LOCK HOUSES AS PART OF THE CANAL

QUARTERS PROGRAM. THESE ASSETS ARE CARRIED AT FAIR VALUE.

Part X, Line 2:

BASED	ON	ITS	INTERPRETATION	OF	THE	REQUIREMENTS	OF	ASC	740-10,	MANAGEMENT
-------	----	-----	----------------	----	-----	--------------	----	-----	---------	------------

BELIEVES THAT THE TRUST HAS NO UNCERTAIN TAX POSITIONS THAT QUALIFY FOR

EITHER RECOGNITION OR DISCLOSURE. THE TRUST IS SUBJECT TO ROUTINE AUDITS

BY TAXING JURISDICTIONS; HOWEVER THERE ARE CURRENTLY NO AUDITS FOR ANY TAX

35

PERIODS IN PROGRESS.

232054 09-01-22

	(continued)	
		Schedule D (Form 990) 2022
232055 09-01-22		

13450625 758104 200695.001

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctiv	ities	OMB No. 1545-0047		
(Form 990)		e organization answered "Yes" on organization entered more than \$15				r 19 ,	or if the	2022		
Department of the Treasury			Open to Public							
Internal Revenue Service Name of the organization	Go t	Employer id	Inspection entification number							
Name of the organization	30-040									
		ANAL TRUST , INC Complete if the organization answe t.	red "Y	es" or	n Form 990, Part IV, li	ine 1	7. Form 990-E	Z filers are not		
 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 g Special fundraising events d In-person solicitations 2 a 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? 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 addres or entity (fund		(ii) Activity	(iii) fundr have c or cor contrib	ustody itrol of	(iv) Gross receipts from activity	tò (o	Amount paid or retained by) fundraiser ted in col. (i)	(vi) Amount paid to (or retained by) organization		
			Yes	No						
		n is registered or licensed to solicit c		 utions	or has been notified	it is e	exempt from r	egistration		
or licensing.										

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

Schedule G (Form 990) 2022

232081 10-27-22

C & O CANAL TRUST, INC

30-0401642 Page 2

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 gr				s greater than \$5,000.
			(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
			PARK AFTER DARK GALA		None	(add col. (a) through
e			(event type)	(event type)	(total number)	col. (c))
Revenue	1	Gross receipts	210293.			210293.
	2	Less: Contributions	161967.			161967.
	3	Gross income (line 1 minus line 2)	48326.			48326.
		Cash prizos				
	4	Cash prizes				
ő	5	Noncash prizes				
Direct Expenses	6	Rent/facility costs				
rect Ey	7	Food and beverages				
Ö	8	Entertainment				
	9	Other direct expenses				48326.
	10					48326.
	11	Net income summary. Subtract line 10 from I	ine 3, column (d)			0.
Pa	nrt I		answered "Yes" on Form	990, Part IV, line 19, or r	reported more than	
		\$15,000 on Form 990-EZ, line 6a.	Τ			
anı			(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue						
ñ	1	Gross revenue				
	2	Cash prizes				
pense	3	Noncash prizes				
Direct Expenses	4	Rent/facility costs				
		Other direct expenses				
	5		Yes %	Yes %	Yes %	
	6	Volunteer labor	□ No //	□ No	□ No	
	7	Direct expense summary. Add lines 2 throug	n 5 in column (d)			
	8	Net gaming income summary. Subtract line 7	from line 1, column (d)			
	0	Net gaming income summary. Subtract line /				<u> </u>
9	En	ter the state(s) in which the organization condu	ucts gaming activities:			
а		the organization licensed to conduct gaming a				
b) If "	No," explain:				
		ere any of the organization's gaming licenses re Yes," explain:				Yes No
2320	32 10)-27-22			Sche	dule G (Form 990) 2022

Schedule G (Form 990) 2022 C & O CANAL TRUST, INC	30-0401642 Page 3
11 Does the organization conduct gaming activities with nonmembers?	
12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity forme	
to administer charitable gaming?	Yes No
13 Indicate the percentage of gaming activity conducted in:	
a The organization's facility	
b An outside facility14 Enter the name and address of the person who prepares the organization's gaming/special events books and re	
Name	
Address	
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes No
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the	e amount
of gaming revenue retained by the third party \$	Janoant
c If "Yes," enter name and address of the third party:	
Name	
Address	
16 Gaming manager information:	
Name	
Gaming manager compensation \$	
Description of services provided	
Director/officer Employee Independent contractor	
17 Mandatory distributions:	
a Is the organization required under state law to make charitable distributions from the gaming proceeds to	
retain the state gaming license?	
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spinore instructions in the termination of the state of the	ent in the
organization's own exempt activities during the tax year \$ Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and	d (v): and Part III. lines 9. 9b. 10b.
15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.	. (), and t at this miles c, co, too,
232083 10-27-22	Schedule G (Form 990) 2022
39 150625 750104 200605 001 2022 06000 G C O GANAL M	

Supplemental Information (continu	<i>cu)</i>		
			0
84 04-01-22			Schedule G (Form

SCHEDULE I (Form 990) Grants and Other Assistance to Organizations, Governments, and Individuals in the United States Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22. OMB No. 1545-0042 2022 Department of the Treasury Internal Revenue Service Attach to Form 990. Open to Public Inspection Name of the organization Go to www.irs.gov/Form990 for the latest information. Employer identification num 30 – 04016 degree Part I General Information on Grants and Assistance Grants and Assistance)47
Department of the Treasury Internal Revenue Service Attach to Form 990. Go to www.irs.gov/Form990 for the latest information. Open to Public Inspection Name of the organization C & O CANAL TRUST, INC Employer identification num 30-040164 Part I General Information on Grants and Assistance Employer identification)
Internal Revenue Service Go to www.irs.gov/Form990 for the latest information. Inspection Name of the organization Employer identification num C & O CANAL TRUST, INC 30-040164 Part I General Information on Grants and Assistance	lic
C & O CANAL TRUST, INC 30-040164 Part I General Information on Grants and Assistance	
Part I General Information on Grants and Assistance	
	42
1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection	_
	No
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.	
Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.	
1 (a) Name and address of organization or government (b) EIN (c) IRC section (if applicable) (d) Amount of cash grant (e) Amount of noncash assistance (f) Method of valuation (book, FMV, appraisal, other) (g) Description of noncash assistance (h) Purpose of grant	
NATIONAL PARK SERVICE C&O CANAL	
NATIONAL HISTORICAL PARK - 142 W.	
POTOMAC STREET - WILLIAMSPORT, MD SUPPORT EDUCATIONAL AN	.ND
21795 53-0197094 67500. 0. MAINTENANCE PROGRAM	

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

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

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

Schedule I (Form 990) 2022

Schedule I (Form 990) 2022 C & O CANAL TRUST, INC

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

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

Part I, Line 2:

THE C&O CANAL TRUST WORKS CLOSELY WITH THE C&O CANAL NATIONAL HISTORICAL

PARK TO DEFINE THE PURPOSE AND AMOUNT OF FUNDING FOR EACH GRANT, INCLUDING

SPECIFIC OBJECTIVES, TIMING AND REPORTING.

30-0401642

Page 2

SCHEDULE	ΞM
(Form 990)	

Department of the Treasury Internal Revenue Service

Noncash Contributions

OMB No. 1545-0047

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

Name	of the	organization	1

	Open to Public Inspection
Employer	identification num

Nam	e of the organization C & O CANAL	ידעזניי	TNC			30-0401		nber
Pa		18051,	INC			<u> </u>	042	
1 4		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g		(d) od of determin contribution ar		s
1	Art - Works of art							
2	Art - Historical treasures							
3	Art - Fractional interests							
4	Books and publications							
5	Clothing and household goods							
6	Cars and other vehicles							
7	Boats and planes							
8	Intellectual property							
9	Securities - Publicly traded	X	3	6093.	Quoted 1	Fair Ma	rket	εV
10	Securities - Closely held stock							
11	Securities - Partnership, LLC, or trust interests							
12	Securities - Miscellaneous							
13	Qualified conservation contribution -							
	Historic structures							
14	Qualified conservation contribution - Other $_{\dots}$							
15	Real estate - Residential							
16	Real estate - Commercial							
17	Real estate - Other							
18	Collectibles							
19	Food inventory							
20	Drugs and medical supplies							
21	Taxidermy							
22	Historical artifacts							
23	Scientific specimens							
24	Archeological artifacts		1	25000				
25	Other (<u>USE OF OFFICE S</u>)	X X	1	<u>25000.</u> 9763.	MARKET	VALUE		
26	Other (<u>ADVERTISING</u>)	X	1	8363.				
27	Other (<u>Contractual Pro</u>) Other (<u>REPAIR SUPPLIES</u>)	X	2		MARKET '			
<u>28</u> 29				· · · · · · · · · · · · · · · · · · ·	MARKEI	VALUE		
29	Number of Forms 8283 received by the organiz							
	for which the organization completed Form 82	os, Fart V, L	onee Acknowledg	ement 29			Yes	No
30a	During the year, did the organization receive by	v contributio	n any property rep	orted in Part L lines 1 throug	nh 28 that it		165	NU
000	must hold for at least 3 years from the date of							
	exempt purposes for the entire holding period?					30a		x
b	If "Yes," describe the arrangement in Part II.	•						
31	Does the organization have a gift acceptance	policy that re	quires the review of	of any nonstandard contribu	tions?	31		x
	Does the organization hire or use third parties							
	contributions?		•			32a		x
b	If "Yes," describe in Part II.							

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

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

Schedule M (Form 990) 2022

232141 09-09-22

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Part I, Other Types of Property:

Event Supplies

(a) Check if applicable = X

(b) Number of Contributions = 2

(c) Revenue Reported on Form 990, Part VIII \$ 336.

(d) Method of determining revenue: Market VALUE

Schedule M (Form 990) 2022

232142 09-09-22

44 2022.06000 C & O CANAL TRUST, INC 200695.1 SCHEDULE O

Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

INC



30-0401642

Form 990, Part I, Line 1, Description of Organization Mission:

C & O CANAL TRUST,

NATIONAL HISTORICAL PARK. THE TRUST SEEKS TO ENSURE THAT THE PARK'S

NATURAL, HISTORICAL, AND RECREATIONAL POTENTIAL IS FULLY REALIZED.

Form 990, Part III, Line 4a, Program Service Accomplishments:

FY23.

THE C&O CANAL TRUST PROVIDED CRITICAL FUNDS TO SUPPORT THE PARK'S CANAL CLASSROOMS EDUCATION PROGRAM WHICH DELIVERS CURRICULUM-BASED STEAM (SCIENCE, TECHNOLOGY, ENGINEERING, ARTS, MATH) INSTRUCTION TO AREA SCHOOL CHILDREN. PROGRAMS ARE TYPICALLY DELIVERED IN AN "OUTDOOR CLASSROOM" SETTING AT THE CANAL. IN FY23, 2,000 STUDENTS VISITED THE PARK THROUGH THE CANAL CLASSROOMS PROGRAM, LEARNING ABOUT TOPICS SUCH AS WEATHERING & EROSION, DENDROLOGY, TRANSPORTATION HISTORY, IMMIGRANT ENVIRONMENTAL EDUCATION, AND PLANT IDENTIFICATION. IN ADDITION HISTORY, TO FUNDING IN-PARK LEARNING PROGRAMS, THE TRUST'S SUPPORT ALSO INCLUDES THE PURCHASE OF INTERPRETIVE SUPPLIES AND RESOURCES THAT ARE INCLUDED IN CANAL EXPLORER BACKPACKS. A TOTAL OF 75 BACKPACKS WERE DISTRIBUTED TO ELEMENTARY SCHOOLS IN MONTGOMERY COUNTY IN FY23. EACH BACKPACK INCLUDES READY-MADE ACTIVITIES AND CURRICULUM THAT CAN BE PUT TO USE IN THE CLASSROOM, SCHOOLYARD, OR IN THE PARK, AND WILL REACH MORE THAN 20,000 CHILDREN ANNUALLY.

3) THE C&O CANAL TRUST'S CANAL EXPLORER IS AN AWARD-WINNING
DOWNLOADABLE GEOLOCATION-BASED MOBILE APP, THAT HAS BEEN DOWNLOADED BY
MORE THAN 12,000 PARK VISITORS. THE FEATURES MORE THAN 800 POINTS OF
LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.
Schedule O (Form 990) 2022
232211 10-28-22

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USERS WITH CREATING SAVED ITINERARIES.

Form 990, Part III, Line 4b, Program Service Accomplishments:

PROVIDE VOLUNTEER SUPPORT FOR THE UPKEEP AND GENERAL MAINTENANCE AND

PRESERVATION OF THE CANAL QUARTERS LOCKHOUSES. THE PROGRAM HAD 33

VOLUNTEER QUARTERMASTERS IN FY23.

Form 990, Part III, Line 4c, Program Service Accomplishments:

(a) THE C&O TRUST RAISED \$37,137 IN FY23 TO FUND TECHNICAL ASSISTANCE

TO SUPPORT THE PARK'S MULTI-YEAR TOWPATH RESURFACING CAMPAIGN.

3) IN FY23, OUR CANAL FOR ALL PROGRAM FOCUSED ON ENGAGING

DEMOGRAPHICALLY UNDERREPRESENTED AUDIENCES THROUGH RECREATIONAL,

VOLUNTEER, AND EDUCATIONAL OPPORTUNITIES. CANAL FOR ALL AND COMMUNITY

OUTREACH INITIATIVES WELCOMED NEARLY 600 DIVERSE YOUTH AND ADULTS TO

LOCATIONS THROUGHOUT THE C&O CANAL FOR EXPERIENTIAL LEARNING, FOSTERING

A SHARED RESPONSIBILITY FOR PROTECTING, PRESERVING, AND RESTORING THIS

NATIONAL TREASURE.

Form 990, Part VI, Section B, line 11b:

THE ORGANIZATION DISTRIBUTES A DRAFT OF FORM 990 TO ALL BOARD MEMBERS AND SOLICITS THEIR COMMENTS AND QUESTIONS REGARDING ANY CHANGES THEY BELIEVE SHOULD BE MADE TO THE TAX RETURN.

Form 990, Part VI, Section B, Line 12c:

THE ORGANIZATION ANNUALLY DISSEMINATES ITS CONFLICT OF INTEREST POLICY TO

ALL BOARD MEMBERS AND ASKS THEM TO DOCUMENT ANY LACK OF COMPLIANCE WITH THE Schedule O (Form 990) 2022 232212 10-28-22 46 2022.06000 C & O CANAL TRUST, INC 200695.1

13450625 758104 200695.001

Schedule O (Form 990) 2022 Name of the organization	_						Page Employer identification number
	С	&	0	CANAL	TRUST,	INC	30-0401642
POLICY.							

Form 990, Part VI, Section B, Line 15:

THE PROCESS FOR DETERMINING COMPENSATION OF THE ORGANIZATION'S TOP

MANAGEMENT OFFICIAL INCLUDES PERFORMANCE EVALUATIONS AND REVIEWING

COMPARABILITY DATA IN THE LOCAL REGION.

Form 990, Part VI, Section C, Line 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY

AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

Page **2**

2022 DEPRECIATION AND AMORTIZATION REPORT

10 000 D For

form 99	00 Page 10							990							
Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	Website Development	03/01/15		36M	ну	43	11325.				11325.	11325.		0.	11325.
2	Website Development	06/30/17		36M	НҮ	43	14200.				14200.	14200.		0.	14200.
	* Total 990 Page 10 Depr & Amort						25525.				25525.	25525.		0.	25525.

228111 04-01-22

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone