

Short Form

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

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

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

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

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning , 2017, and ending , 20

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Opera House Players		D Employer identification number 45-1511984
	Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite	E Telephone number 563-873-2378
	PO Box 421		F Group Exemption Number ▶
	City or town, state or province, country, and ZIP or foreign postal code Elkader, IA 52143		

G Accounting Method: Cash Accrual Other (specify) ▶ _____

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

I Website: ▶ www.operahouseplayers.com

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

K Form of organization: Corporation Trust Association Other **Membership - Theater Organization**

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **150,573**

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

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	37,256
	2	Program service revenue including government fees and contracts	2	45,711
	3	Membership dues and assessments	3	0
	4	Investment income	4	424
	5a	Gross amount from sale of assets other than inventory	5a	1,705
	b	Less: cost or other basis and sales expenses	5b	1,792
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	-87
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b	Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
c	Less: direct expenses from gaming and fundraising events	6c		
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less: cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	83,304	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	1,993
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	21,119
	14	Occupancy, rent, utilities, and maintenance	14	50,916
	15	Printing, publications, postage, and shipping	15	7,123
	16	Other expenses (describe in Schedule O)	16	10,701
17	Total expenses. Add lines 10 through 16 ▶	17	91,852	
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,548
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	159,121
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	150,573

Part II Balance Sheets (see the instructions for Part II)

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

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	159,121	22 150,573
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	159,121	25 150,573
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	159,121	27 150,573

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

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

What is the organization's primary exempt purpose? Theater performance and education in theater

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 <u>Spring Play - While the Lights Were Out. approximately 22 actors / cast / crew - 547 people attended six performances.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	6,033
29 <u>Christmas Musical - Best Christmas Pageant Ever The Musical - approximately 36 actors / cast / crew - 1314 people attended six performances.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	7,680
30 <u>Fall Musical - Catch Me If You Can - approximately 42 actors / cast / crew - 1505 people attended six performances</u> <u>Summer 292 people 60 cast SOH 10 cast 153 3 perform</u> (Grants \$ 2,500) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	18,882
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	8,011
32 Total program service expenses (add lines 28a through 31a)	32	40,606

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
<u>Jon K Banse, President</u> <u>Box 312 Strawberry Point, IA 52076</u>	2	0	0	0
<u>Barbara K Chandler, Secretary</u> <u>100 Haven Dr. Elkader, IA 52043</u>	1	0	0	0
<u>Craig H Strutt, Treasurer</u> <u>414 Main St. McGregor, IA 52157</u>	4	0	0	0
<u>Kay Moser, V.P.</u> <u>908 Carter Road, Elkader, IA 52043</u>	2	0	0	0
<u>Terri A Strutt, Corresponding Sec</u> <u>414 Main St. McGregor, IA 52157</u>	2	0	0	0
<u>Del Reimer, Director</u> <u>Elkader, IA 52043</u>	0	0	0	0
<u>Marge Banse, Director</u> <u>Box 312 Strawberry Point, IA 52076</u>	0	0	0	0
<u>Diane Fisk, Director</u> <u>Monona, IA 52159</u>	0	0	0	0

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

Table with columns for question number, question text, and Yes/No checkboxes. Rows include questions 33 through 45b regarding organizational activities, financials, and governance.

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

Part VI Section 501(c)(3) organizations only

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

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	Yes		No
				<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48			<input checked="" type="checkbox"/>
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a			<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?	49b			

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

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

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

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

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

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

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

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

Sign Here	Signature of officer	Date
	Craig H Strutt, Treasurer Type or print name and title	February 2, 2018

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization Opera House Players	Employer identification number 45-1511984
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vii)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33¹/₃% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33¹/₃% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	16807	18193	15429	67365	37256	155050
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	34602	33973	51205	50984	45711	216475
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0	0	0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
6 Total. Add lines 1 through 5	51409	52166	66634	118349	82967	371525
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0	0	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	0	0	0	0	0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						371525

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
9 Amounts from line 6	51409	52166	66634	118349	82967	371525
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	158	149	1342	239	424	2312
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0	0	0
c Add lines 10a and 10b	158	149	1342	239	424	2312
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0	0	0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	0	0	0	0	0
13 Total support. (Add lines 9, 10c, 11, and 12.)	51567	52315	67976	118588	83391	373837
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f))	15	99 %
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	99 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	.6 %
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	.6 %
19a 33 1/3% support tests—2017. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support tests—2016. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions		<input type="checkbox"/>

Schedule O for line 16 - Last year

1/1/2017 through 12/31/2017

1/30/2018

Page 1

Category	1/1/2017- 12/31/2017
EXPENSES	
Best2017.e	
costumes	305.90
set	629.58
strike	73.74
TOTAL Best2017.e	1,009.22
Catchme.e	
costumes	2,950.59
props	50.76
set	1,843.27
strike	167.26
TOTAL Catchme.e	5,011.88
Costumes	54.24
Gifts	80.25
Insurance	899.00
Misc	22.43
Planning	185.00
SouthHope.e	
costmes	82.49
makeup	33.36
reception	439.55
set	438.21
TOTAL SouthHope.e	993.61
Supplies	678.81
Whilelights.e	
costumes	1,146.67
set	620.05
TOTAL Whilelights.e	1,766.72
TOTAL EXPENSES	10,701.16
OVERALL TOTAL	-10,701.16

Line 32 - Form 990-EZ

Summer Play - South of Hope - 10 cast / crew - 153 people saw 3 performances

Summer Children's Show - 60 cast / crew - 292 people saw 2 performances.

Account Balances1 - As of 12/31/2017

Account	12/31/2017 Balance
Bank Accounts	
Checking	14,396.72
Freedombank Checking	1,271.37
Freedombank Savings	20,541.88
Renovation	53,365.08
Savings 757-2	745.94
TOTAL Bank Accounts	90,320.99
Asset Accounts	
CD#1703337	10,032.41
CD#1703338	25,094.01
CD#1703339	25,125.34
TOTAL Asset Accounts	60,251.76
OVERALL TOTAL	150,572.75

Banking Summary1 - Last year

1/1/2017 through 12/31/2017

1/30/2018

Page 1

Category	1/1/2017- 12/31/2017
INCOME	
2017Summer	
tickets	1,460.00
TOTAL 2017Summer	1,460.00
Best2017.i	
patron	1,458.00
shirts	776.00
tickets	14,047.87
TOTAL Best2017.i	16,281.87
Catchme.i	
grant	2,500.00
patron	1,460.00
shirts	683.00
tickets	17,870.30
TOTAL Catchme.i	22,513.30
Comedytenors.i	
patron	1,456.00
TOTAL Comedytenors.i	1,456.00
Costume_Rental	1,268.55
Donation	21.00
Memorial	10.00
TOTAL Donation	31.00
GiftCertificate	301.00
Grant Income	16,000.00
Interest.i	
cd	251.76
cspassbook	53.41
fbpassbook	38.98
renovation	80.00
TOTAL Interest.i	424.15
Members	14,351.00
OHP50income	15.00
Rentals	
OHPLights	455.00
OHPSound	440.00
Tickets	95.00
TOTAL Rentals	990.00
SouthHope.i	
reception	340.00
tickets	1,921.11
tshirts	246.00
workshop	180.00
TOTAL SouthHope.i	2,687.11
summer17.i	
registration	810.00
TOTAL summer17.i	810.00
TicketPrinting	35.00
Whilelights.i	
tickets	6,471.76
TOTAL Whilelights.i	6,471.76

Banking Summary1 - Last year

1/1/2017 through 12/31/2017

1/30/2018

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Category	1/1/2017- 12/31/2017
TOTAL INCOME	85,095.74
EXPENSES	
2017Summer.e	
Housing	300.00
Rent	482.80
royalties	4,148.63
TOTAL 2017Summer.e	4,931.43
2018summer.e	
royalties	500.00
TOTAL 2018summer.e	500.00
Advertising	142.36
Best2017.e	
advertising	176.25
choreography	850.00
costumes	305.90
programs	690.20
rent	1,805.20
royalties	2,354.78
set	629.58
shirts	793.95
strike	73.74
TOTAL Best2017.e	7,679.60
Catchme.e	
advertising	682.99
choreography	2,000.00
costumes	2,950.59
production	3,225.00
programs	1,534.22
props	50.76
rent	2,079.00
royalty	3,704.82
set	1,843.27
shirts	644.43
strike	167.26
TOTAL Catchme.e	18,882.34
Comedytenors.e	
programs	186.83
royalties	990.00
TOTAL Comedytenors.e	1,176.83
Costumes	54.24
Dues-Membership	100.00
Gifts	80.25
Improvements	13,930.22
Insurance	899.00
Lights Exp	2,896.83
Lights Exp.e	
grant Expense	28,013.04
TOTAL Lights Exp.e	28,013.04
Misc	22.43
Planning	185.00

Banking Summary1 - Last year

1/1/2017 through 12/31/2017

1/30/2018

Page 3

Category	1/1/2017- 12/31/2017
Poppins.E	
royalty	400.00
TOTAL Poppins.E	400.00
Postage	714.57
Printing	807.85
Prof. Dues	180.00
Rentals.e	
TicketSeller	60.00
TOTAL Rentals.e	60.00
Shipping	150.00
SouthHope.e	
advertising	468.28
costmes	82.49
makeup	33.36
production	225.00
programs	130.30
reception	439.55
rent	422.40
royalties	394.20
set	438.21
shirts	298.38
workshop	147.20
TOTAL SouthHope.e	3,079.37
Sponsor	1,992.52
Supplies	678.81
Video.e	55.08
Whilelights.e	
advertising	967.77
costumes	1,146.67
education	305.50
production	1,534.30
programs	471.58
rent	986.80
set	620.05
TOTAL Whilelights.e	6,032.67
TOTAL EXPENSES	93,644.44
 TRANSFERS	
FROM Checking	52,000.00
FROM Freedombank Checking	52,000.00
FROM Freedombank Savings	11,000.00
FROM Savings 757-2	55,000.00
TO Checking	-55,000.00
TO Freedombank Checking	-55,000.00
TO CD#1703337	-10,000.00
TO CD#1703338	-25,000.00
TO CD#1703339	-25,000.00
TOTAL TRANSFERS	0.00
 OVERALL TOTAL	 -8,548.70