

Form 990EZ

## Short Form

## Return of Organization Exempt From Income Tax

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

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

► Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for the latest information.

2018

Open to  
Public  
Inspection

A For the 2018 calendar year, or tax year beginning 07-01-2018, and ending 06-30-2019

B Check if applicable:

Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

C Name of organization Kappa Delta Sorority - Theta Iota Chapter	D Employer identification number 47-3327151
Number and street (or P. O. box, if mail is not delivered to street address) 2901 University Ave Stop 8385	Room/suite
City or town, state or province, country, and ZIP or foreign postal code Grand Forks, ND 58202	E Telephone number (800) 536-1897

F Group Exemption  
Number ► 0805

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: ► [und.kappadelta.org](http://und.kappadelta.org)J Tax-exempt status (check only one) -  501(c)(3)  501(c)(7) ► (insert no.)  4947(a)(1) or  527K Form of organization:  Corporation  Trust  Association  Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 124,588

## 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	
	2 Program service revenue including government fees and contracts . . . . .	2	99,889
	3 Membership dues and assessments . . . . .	3	
	4 Investment income . . . . .	4	106
	5a Gross amount from sale of assets other than inventory . . . . .	5a	
	b Less: cost or other basis and sales expenses . . . . .	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a	
	b Gross income from fundraising events (not including \$ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	
	c Less: direct expenses from gaming and fundraising events . . . . .	6c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	
	7a Gross sales of inventory, less returns and allowances . . . . .	7a	24,593
	b Less: cost of goods sold . . . . .	7b	32,650
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	-8,057
	8 Other revenue (describe in Schedule O) . . . . .	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ►	9	91,938
Expenses	10 Grants and similar amounts paid (list in Schedule O) . . . . .	10	
	11 Benefits paid to or for members . . . . .	11	
	12 Salaries, other compensation, and employee benefits . . . . .	12	
	13 Professional fees and other payments to independent contractors . . . . .	13	575
	14 Occupancy, rent, utilities, and maintenance . . . . .	14	
	15 Printing, publications, postage, and shipping . . . . .	15	
	16 Other expenses (describe in Schedule O) . . . . .	16	77,213
	17 Total expenses. Add lines 10 through 16 . . . . . ►	17	77,788
	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	14,150
	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	119,692
Net Assets	20 Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	3,014
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . .	21	136,856

**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	81,277	100,396
23 Land and buildings	23	
24 Other assets (describe in Schedule O)	39,314	37,366
25 Total assets	120,591	137,762
26 Total liabilities (describe in Schedule O)	899	906
27 Net assets or fund balances (line 27 of column (B) <b>must</b> agree with line 21)	119,692	136,856

**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?

Collegiate Sorority Activities

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

See Additional Data Table

(Grants \$ )

If this amount includes foreign grants, check here 

28a

29

(Grants \$ )

If this amount includes foreign grants, check here 

29a

30

(Grants \$ )

If this amount includes foreign grants, check here 

30a

31 Other program services (describe in Schedule O)

(Grants \$ )

If this amount includes foreign grants, check here 

31a

32 Total program service expenses (add lines 28a through 31a)

32

**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
Danielle Craig President	001.00	0		
Ashley Miller VP Secretary	001.00	0		
Madeline Henke VP Finance	001.00	0		
Jordan Sterling VP Member Education	001.00	0		
Elise Vonasek VP Membership	001.00	0		
Autumn Paluck VP Operations	001.00	0		
Mandy Schell VP Community Service	001.00	0		
Shelby Hazel VP Public Relations	001.00	0		
Jordan Sonstegard VP Standards	001.00	0		
Carrin Makoff VP Panhellenic Delegate	001.00	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 . . . . .

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .

35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .

b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O

c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► **37a**

b Did the organization file **Form 1120-POL** for this year? . . . . .

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .

b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . . **38b**

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9 . . . . . **39a**  0

b Gross receipts, included on line 9, for public use of club facilities . . . . . **39b**  0

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:

section 4911 ►  ; section 4912 ►  ; section 4955 ►

b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .

c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ►

d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ►

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . . **40e**  No

41 List the states with which a copy of this return is filed. ►

**42a**The organization's books are in care of ► VP Finance - Madeline Henke  Telephone no. ► (800) 536-1897

Located at ► 2901 University Ave Stop 8385 Grand Forks, ND

ZIP + 4 ► 58202

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .

If "Yes," enter the name of the foreign country: ►   
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

c At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . .

If "Yes," enter the name of the foreign country: ►

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here . . . . . ►  and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . **43**

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .

c Did the organization receive any payments for indoor tanning services during the year? . . . . .

d If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .

45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .

45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .

	Yes	No
<b>33</b>		No
<b>34</b>		No
<b>35a</b>		No
<b>35b</b>		No
<b>35c</b>		No
<b>36</b>		No
<b>37b</b>		No
<b>38a</b>		No
<b>40b</b>		
<b>40e</b>		No
<b>42b</b>		No
<b>42c</b>		No
<b>44a</b>		No
<b>44b</b>		No
<b>44c</b>		No
<b>44d</b>		
<b>45a</b>		No
<b>45b</b>		No

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

**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 . . . . .

		<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
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
NONE				

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
NONE		

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.

<b>Sign Here</b>	***** Signature of officer	2020-01-28 Date			
	Madison Schmitz, Officer Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name Kevin Austin	Preparer's signature	Date 2020-01-28	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ► McKenna & Associates PC	Firm's EIN ►			
	Firm's address ► 1515 South Washington Grand Forks, ND 58201	Phone no. (701) 772-4819			

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

## Additional Data

**Software ID:** 18007340  
**Software Version:** 19.1.1.0  
**EIN:** 47-3327151  
**Name:** Kappa Delta Sorority - Theta Iota Chapter

### Form 990EZ, Part III - Statement of Program Service Accomplishments

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.	Expenses (Required for section 501 (c)(3) and 501(c)(4) organizations; optional for others.)
<p><b>28</b> Operate a local collegiate chapter of a national college sorority organization to further educational and social interests within the University of North Dakota campus. (Grants \$ )</p> <p>If this amount includes foreign grants, check here . . . ► <input type="checkbox"/></p>	<p><b>28a</b></p>

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization  
Kappa Delta Sorority - Theta Iota Chapter**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 990-EZ.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

**2018****Open to Public  
Inspection****Employer identification number**

47-3327151

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Supplies 2,346

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Depreciation 3,368

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Office expense 6,674

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Public relations 4,241

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Social expense 41,591

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Dues 3,730

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Philanthropy 3,196

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Meetings 3,894

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Recruitment 3,748

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Miscellaneous 956

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Insurance 2,547

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part I, Line 16, Other Expenses	Credit card fees 922

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part I, Line 20, Net Assets	Fund Balance adjustment 3,014

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990-EZ, Part II, Line 24, Other Assets	Prepays Beginning of year 34, End of year 1,454

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 24, Other Assets	Furniture less A/D of 5,965 and 9,333 Beginning of year 39,280, End of year 35,912

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990- EZ, Part II, Line 26, Liabilities	Accounts payable and accrued expenses Beginning of year 899, End of year 906