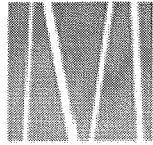


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements
For the Ten Months Ending April 30, 2015

Marberry & Eagle, P.C.
Certified Public Accountants
414 E Broadway, Suite 200
Columbia, MO 65201



Marberry & Eagle ^{PC}
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' COMPILATION REPORT

To Board of Directors
Beta Beta Alumni of Delta Sigma Phi Fraternity
Columbia, MO 65201

We have compiled the accompanying statement of financial position of Beta Beta Alumni of the Delta Sigma Phi Fraternity (a non-profit corporation) as of April 30, 2015, and the related statement of activities for the ten months then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, change in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Beta Beta Alumni of the Delta Sigma Phi Fraternity.

Sincerely,

Marberry & Eagle, P.C.

Marberry & Eagle, P.C.
Certified Public Accountants
May 14, 2015

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
 As of April 30, 2015

	Apr 30, 15
ASSETS	
Current Assets	
Checking/Savings	
1003 · CASH BCNB - CONSTRUCTION	50,062.14
1001 · CASH BCNB - ALUMNI	98,453.10
1105 · CASH-DONATION ACCT	5,391.22
Total Checking/Savings	153,906.46
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	
1215 · Accounts Receivables 2014-2015	-189.01
1214 · Accounts Receivables 2013-2014	4,352.13
1213 · Accounts Receivables 2012-2013	13,181.22
1212 · Accounts Receivables 2011-2012	7,110.00
1211 · Accounts Receivables 2010-2011	15,370.00
1210 · Accounts Receivables 2009-2010	1,660.00
1209 · Accounts Receivables 2008-2009	3,825.00
1208 · Accounts Receivables 2007-2008	15.00
Total 1200 · ACCOUNTS RECEIVABLE	45,324.34
Total Accounts Receivable	45,324.34
Other Current Assets	
1120 · ACCTS REC-CHAPTER	3,435.00
1150 · ACCT REC-OTHERS	1,350.42
Total Other Current Assets	4,785.42
Total Current Assets	204,016.22
Fixed Assets	
1900 · 805 RICHMOND	
1902 · RICHMOND BUILDING & LAND	3,608,999.72
1901 · RICHMOND.ACCUM DEPRECIATION	-236,226.00
Total 1900 · 805 RICHMOND	3,372,773.72
Total Fixed Assets	3,372,773.72
TOTAL ASSETS	3,576,789.94
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	12,131.30
Total Accounts Payable	12,131.30
Other Current Liabilities	
2310 · RES MEMBERSHIP/INITATION/PLEDGE	5,280.00
2100 · ACCTS PAYABLE-CHAPTER	2,221.00
2110 · ACCT PAY- PR TAX	3,217.96
2150 · RES DAMAGE DEPOSITS	53,500.00
2430 · RES UE HOUSEBILLS	62,450.00
Total Other Current Liabilities	126,668.96
Total Current Liabilities	138,800.26
Long Term Liabilities	
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,888,208.57
Total Long Term Liabilities	1,888,208.57
Total Liabilities	2,027,008.83
Equity	
2800 · RETAINED EARNINGS	1,411,298.75
3000 · OPENING BALANCE EQUITY	1,088.14
Net Income	137,394.22
Total Equity	1,549,781.11
TOTAL LIABILITIES & EQUITY	3,576,789.94

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
 For the Ten Months the Ended April 30, 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15
Ordinary Income/Expense								
Income								
RICHMOND INCOME								
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	20,963.51	0.00	0.00	0.00	0.00	0.00	0.00
3100 · HOUSEBILLS	0.00	55,250.00	53,550.00	52,700.00	52,700.00	45,500.00	52,540.63	54,400.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	19,200.00	-400.00	-1,133.34	-240.80	112.50	22,800.00	-500.00	296.87
3180 · PARKING	12,500.00	3,175.00	3,070.00	1,850.00	15,750.00	8,630.00	2,100.00	20.00
3200 · EXTRA MEAL INCOME	0.00	0.00	1,360.00	870.00	210.00	250.00	0.00	0.00
3250 · LATE FEES/FINES	-70.00	-377.00	170.00	589.25	236.70	817.84	992.23	2,098.88
3300 · LAUNDRY/VENDING	0.00	0.00	343.00	617.00	518.00	331.00	0.00	389.00
3400 · INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3410 · CAPITAL IMPROVEMENT FEES	6,200.00	200.00	-100.00	0.00	0.00	150.00	50.00	0.00
3420 · ALUMNI DONATIONS - RICHMOND	2,531.33	181.33	1,431.33	681.33	2,658.33	8,595.00	875.00	7,108.33
3460 · DORM CANCELLATION CREDIT	-900.00	-2,583.87	-225.00	0.00	-392.95	0.00	-3,511.26	-1,657.59
3500 · MISC INCOME	-425.00	1,745.00	840.00	1,000.00	0.00	0.00	-315.00	-120.00
Total RICHMOND INCOME	39,036.33	78,653.97	59,305.99	58,066.78	71,792.58	85,073.84	52,231.60	62,535.49
Total Income	39,036.33	78,653.97	59,305.99	58,066.78	71,792.58	85,073.84	52,231.60	62,535.49
Expense								
RESERVES								
6393 · PRINCIPLE PAYMENTS CONTRA	-12,893.51	-27,682.10	-6,795.56	-7,075.47	-6,845.99	-7,133.86	-6,903.82	-6,929.57
6392 · PRINCIPAL PAYMENTS	12,893.51	27,682.10	6,795.56	7,075.47	6,845.99	7,133.86	6,903.82	6,929.57
6390 · BAD DEBTS	0.00	390.00	850.00	2,090.00	0.00	0.00	2,040.00	174.90
Total RESERVES	0.00	390.00	850.00	2,090.00	0.00	0.00	2,040.00	174.90
RICHMOND EXPENSES								
6900 · AMOUNT TO CHAPTER	0.00	0.00	8,000.00	4,000.00	4,000.00	0.00	0.00	16,000.00
6700 · LOAN FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6241 · BLDG & GROUND MAINT	12,662.99	16,364.00	1,282.53	2,316.72	8,535.09	3,232.59	3,688.32	232.92
6130 · SUPPLIES HOUSEHOLD	580.10	648.88	4,868.72	656.44	1,182.95	530.80	920.38	1,078.84
6160 · GLASSWARE/UTENSILS	1,054.12	395.55	0.00	0.00	0.00	10.44	0.00	180.27
6040 · TELEPHONE	40.29	0.00	80.59	40.31	0.00	80.56	40.33	40.33
6540 · PROPERTY TAXES - RICHMOND	0.00	0.00	0.00	0.00	0.00	19,984.21	0.00	0.00
6260 · EXTERMINATING	0.00	0.00	0.00	0.00	0.00	0.00	85.00	85.00
6265 · RENTAL EQUIPMENT	42.11	42.11	432.11	42.11	302.11	302.11	42.11	42.11
6120 · COOK/CATERING	0.00	1,469.70	8,251.76	8,240.20	8,135.40	8,892.47	11,451.30	7,737.20
6050 · CABLE TELEVISION	342.04	337.56	291.91	318.29	405.02	404.94	411.62	416.62
6030 · GAS	69.94	0.00	838.53	399.78	0.00	428.72	349.42	192.75
6010 · WATER/LIGHT/REFUSE	2,802.76	2,802.67	2,802.77	4,723.83	3,898.58	3,663.09	3,664.70	3,286.93
6580 · PAYROLL TAXES	242.01	385.61	1,007.36	976.76	957.95	993.82	1,376.09	1,001.86
6560 · HOUSE DIRECTOR-SALARY	3,221.00	3,071.00	2,646.00	2,646.00	2,646.00	3,079.13	2,646.00	2,646.00
6565 · HOUSE DIRECTOR EXPENSES	0.00	108.34	54.17	54.17	54.17	54.17	54.17	54.17
6600 · PAYROLL EXPENSES	1,239.00	0.00	1,877.00	0.00	0.00	0.00	0.00	0.00
6180 · OTHER HOUSEHOLD EXPENSE	0.00	52.91	1,193.39	156.32	176.36	15.16	0.00	40.31
6110 · FOOD	0.00	8,849.84	15,383.27	14,072.17	9,559.87	8,341.41	6,602.25	9,366.87
6270 · REPAIRS TO FURN/EQUIP	0.00	0.00	75.00	308.36	313.32	4,690.50	2,419.39	80.00
6612 · SUPPLIES	0.00	596.10	950.29	879.90	240.29	444.80	0.00	194.46
6610 · REPAIRS TO BUILDING	0.00	0.00	0.00	0.00	-155.00	-240.00	-3,079.00	-1,100.00
6615 · FURNISHINGS	0.00	5,190.47	1,187.62	0.00	0.00	0.00	0.00	215.93
6647 · INTERNET	901.74	1,138.09	1,066.64	919.96	912.23	1,008.40	908.28	908.28
6646 · STORAGE	503.92	503.92	521.92	261.96	261.96	261.96	261.96	261.96
6630 · INSURANCE	0.00	0.00	0.00	0.00	550.00	0.00	0.00	200.00
6620 · LEGAL FEES	0.00	0.00	1,000.00	83.50	395.00	105.00	135.00	380.00
6640 · PARKING LOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.36
6670 · INTEREST	7,862.11	8,037.03	7,960.06	7,680.15	7,909.63	7,621.76	7,851.80	7,626.05
6690 · PROPERTY INSURANCE	0.00	0.00	-231.00	0.00	0.00	0.00	0.00	7,285.00
Total RICHMOND EXPENSES	31,364.13	49,993.78	61,540.64	48,776.93	50,278.93	63,906.04	39,829.12	58,904.22
ADMINISTRATIVE EXPENSES								
6615 · CREDIT AGENCY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	939.90
6665 · MERCHANT ACCT FEES	292.92	1,389.29	1,157.60	297.36	162.79	127.95	1,374.47	1,218.05
6510 · ACCOUNTING	1,300.00	1,300.00	1,300.00	1,725.00	1,975.00	1,300.00	1,300.00	1,300.00
6555 · MISCELLANOUS EXPENSES	234.91	182.67	240.27	6.95	152.01	69.26	233.46	246.77
Total ADMINISTRATIVE EXPENSES	1,827.83	2,871.96	2,697.87	2,029.31	2,289.80	1,497.21	2,907.93	3,704.72
Total Expense	33,191.96	53,255.74	65,088.51	52,896.24	52,568.73	65,403.25	44,777.05	62,783.84
Net Ordinary Income	5,844.37	25,398.23	-5,782.52	5,170.54	19,223.85	19,670.59	7,454.55	-248.35
Net Income	5,844.37	25,398.23	-5,782.52	5,170.54	19,223.85	19,670.59	7,454.55	-248.35

See accountants' compilation report

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Ten Months the Ended April 30, 2015

	Mar 15	Apr 15	TOTAL
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	0.00	500.00
3440 · FOUNDATION PAID TO BANK LOAN	36,366.00	0.00	57,329.51
3100 · HOUSEBILLS	54,400.00	54,400.00	475,440.63
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	-458.32	-250.00	39,426.91
3180 · PARKING	0.00	3,000.00	50,095.00
3200 · EXTRA MEAL INCOME	0.00	87.50	2,777.50
3250 · LATE FEES/FINES	120.88	67.73	4,646.51
3300 · LAUNDRY/VENDING	562.00	250.00	3,010.00
3400 · INTEREST INCOME	60.00	0.00	60.00
3410 · CAPITAL IMPROVEMENT FEES	0.00	0.00	6,500.00
3420 · ALUMNI DONATIONS - RICHMOND	4,743.33	208.33	27,013.64
3460 · DORM CANCELLATION CREDIT	-1,876.21	0.00	-11,146.88
3500 · MISC INCOME	0.00	0.00	2,725.00
Total RICHMOND INCOME	<u>93,917.68</u>	<u>57,763.56</u>	<u>658,377.82</u>
Total Income	93,917.68	57,763.56	658,377.82
Expense			
RESERVES			
6393 · PRINCIPLE PAYMENTS CONTRA	-44,080.85	-15,703.51	-142,044.24
6392 · PRINCIPAL PAYMENTS	44,080.85	15,703.51	142,044.24
6390 · BAD DEBTS	0.00	0.00	5,544.90
Total RESERVES	0.00	0.00	5,544.90
RICHMOND EXPENSES			
6900 · AMOUNT TO CHAPTER	0.00	0.00	32,000.00
6700 · LOAN FEES	1,800.00	0.00	1,800.00
6241 · BLDG & GROUND MAINT	5,585.56	1,153.93	55,054.65
6130 · SUPPLIES HOUSEHOLD	1,626.54	1,479.04	13,572.69
6160 · GLASSWARE/UTENSILS	0.00	0.00	1,640.38
6040 · TELEPHONE	40.33	40.37	403.11
6540 · PROPERTY TAXES - RICHMOND	0.00	0.00	19,984.21
6280 · EXTERMINATING	85.00	0.00	255.00
6265 · RENTAL EQUIPMENT	42.11	42.11	1,331.10
6120 · COOK/CATERING	7,771.10	7,818.20	69,767.33
6050 · CABLE TELEVISION	416.62	372.24	3,716.86
6030 · GAS	432.24	424.41	3,135.79
6010 · WATER/LIGHT/REFUSE	3,673.86	3,805.67	34,922.86
6580 · PAYROLL TAXES	976.08	982.24	8,899.78
6560 · HOUSE DIRECTOR-SALARY	2,646.00	2,646.00	27,893.13
6565 · HOUSE DIRECTOR EXPENSES	194.53	54.17	682.06
6600 · PAYROLL EXPENSES	0.00	0.00	3,116.00
6180 · OTHER HOUSEHOLD EXPENSE	1,798.84	118.95	3,552.24
6110 · FOOD	10,610.81	12,025.30	94,811.79
6270 · REPAIRS TO FURN/EQUIP	1,520.50	0.00	9,407.07
6612 · SUPPLIES	0.00	128.56	3,434.40
6610 · REPAIRS TO BUILDING	0.00	-270.00	-4,844.00
6615 · FURNISHINGS	0.00	0.00	6,594.02
6647 · INTERNET	999.28	2,110.36	10,873.26
6646 · STORAGE	261.96	261.96	3,363.48
6630 · INSURANCE	0.00	0.00	750.00
6620 · LEGAL FEES	0.00	0.00	2,078.50
6640 · PARKING LOT	0.00	0.00	270.36
6670 · INTEREST	7,040.77	6,741.49	76,530.85
6690 · PROPERTY INSURANCE	0.00	0.00	7,054.00
Total RICHMOND EXPENSES	<u>47,522.13</u>	<u>39,935.00</u>	<u>492,050.92</u>
ADMINISTRATIVE EXPENSES			
6515 · CREDIT AGENCY FEES	0.00	0.00	939.90
6665 · MERCHANT ACCT FEES	266.37	144.26	6,431.06
6510 · ACCOUNTING	0.00	2,600.00	14,100.00
6555 · MISCELLANEOUS EXPENSES	427.39	123.13	1,916.82
Total ADMINISTRATIVE EXPENSES	<u>693.76</u>	<u>2,867.39</u>	<u>23,387.78</u>
Total Expense	<u>48,215.89</u>	<u>42,802.39</u>	<u>520,983.60</u>
Net Ordinary Income	<u>45,701.79</u>	<u>14,961.17</u>	<u>137,394.22</u>
Net Income	<u>45,701.79</u>	<u>14,961.17</u>	<u>137,394.22</u>

See accountants' compilation report