

Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements
For the Two Months Ending August 31, 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 August 31, 2015, and the related statement of activities for the two 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
September 16, 2015

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
 As of August 31, 2015

	Aug 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1003 · CASH BCNB - CONSTRUCTION	50,063.77
1001 · CASH BCNB - ALUMNI	195,112.29
1105 · CASH-DONATION ACCT	3,512.68
Total Checking/Savings	248,688.74
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	
1216 · Accounts Receivables 2015-2016	55,319.46
1215 · Accounts Receivables 2014-2015	4,200.50
1214 · Accounts Receivables 2013-2014	4,312.13
1213 · Accounts Receivables 2012-2013	11,890.00
1212 · Accounts Receivables 2011-2012	6,985.00
1211 · Accounts Receivables 2010-2011	14,470.00
1210 · Accounts Receivables 2009-2010	1,660.00
1209 · Accounts Receivables 2008-2009	3,015.00
Total 1200 · ACCOUNTS RECEIVABLE	101,852.09
Total Accounts Receivable	101,852.09
Other Current Assets	
1060 · VANGUARD	5,500.00
1120 · ACCTS REC-CHAPTER	1,000.00
Total Other Current Assets	6,500.00
Total Current Assets	357,040.83
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	3,729,814.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · ACCOUNTS PAYABLE	18,824.63
Total Accounts Payable	18,824.63
Other Current Liabilities	
2310 · RES MEMBERSHIP/INITATION/PLEDGE	38,825.00
2100 · ACCTS PAYABLE-CHAPTER	1,621.00
2110 · ACCT PAY- PR TAX	752.64
2150 · RES DAMAGE DEPOSITS	55,000.00
2430 · RES UE HOUSEBILLS	219,600.00
Total Other Current Liabilities	315,798.64
Total Current Liabilities	334,623.27
Long Term Liabilities	
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,842,076.03
Total Long Term Liabilities	1,842,076.03
Total Liabilities	2,176,699.30
Equity	
2800 · RETAINED EARNINGS	1,577,891.73
3000 · OPENING BALANCE EQUITY	1,088.14
Net Income	-25,864.62
Total Equity	1,553,115.25
TOTAL LIABILITIES & EQUITY	3,729,814.55

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 Accrual Basis

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
 For the Two Months the Ended August 31, 2015

	Jul 15	Aug 15	TOTAL
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3105 · HOUSEBILLS - CHAPTER	0.00	54,900.00	54,900.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	24,250.00	4,750.00	29,000.00
3180 · PARKING	4,800.00	1,520.00	6,320.00
3250 · LATE FEES/FINES	499.93	103.96	603.89
3400 · INTEREST INCOME	0.43	0.43	0.86
3410 · CAPITAL IMPROVEMENT FEES	5,100.00	1,000.00	6,100.00
3420 · ALUMNI DONATIONS - RICHMOND	2,625.00	-158.34	2,466.66
3460 · DORM CANCELLATION CREDIT	-550.00	-325.00	-875.00
3500 · MISC INCOME	240.00	240.00	480.00
Total RICHMOND INCOME	36,965.36	62,031.05	98,996.41
Total Income	36,965.36	62,031.05	98,996.41
Expense			
RESERVES			
6393 · PRINCIPLE PAYMENTS CONTRA	-7,797.29	-7,610.33	-15,407.62
6392 · PRINCIPAL PAYMENTS	7,797.29	7,610.33	15,407.62
Total RESERVES	0.00	0.00	0.00
RICHMOND EXPENSES			
6241 · BLDG & GROUND MAINT	22,517.20	23,485.87	46,003.07
6130 · SUPPLIES HOUSEHOLD	0.00	1,847.11	1,847.11
6160 · GLASSWARE/UTENSILS	0.00	509.70	509.70
6040 · TELEPHONE	29.04	36.77	65.81
6265 · RENTAL EQUIPMENT	50.75	50.75	101.50
6120 · COOK/CATERING	100.00	50.41	150.41
6050 · CABLE TELEVISION	-14.53	330.13	315.60
6030 · GAS	141.50	68.33	209.83
6010 · WATER/LIGHT/REFUSE	2,492.25	6,067.23	8,559.48
6580 · PAYROLL TAXES	278.45	207.83	486.28
6560 · HOUSE DIRECTOR-SALARY	3,662.67	2,662.67	6,325.34
6565 · HOUSE DIRECTOR EXPENSES	104.17	104.17	208.34
6600 · PAYROLL EXPENSES	1,342.00	0.00	1,342.00
6180 · OTHER HOUSEHOLD EXPENSE	706.42	366.69	1,073.11
6110 · FOOD	0.00	20,288.36	20,288.36
6060 · WATER SOFTNER	0.00	5,154.30	5,154.30
6270 · REPAIRS TO FURN/EQUIP	0.00	80.00	80.00
6612 · SUPPLIES	128.96	0.00	128.96
6610 · REPAIRS TO BUILDING	90.00	1,122.07	1,212.07
6615 · FURNISHINGS	0.00	11,932.04	11,932.04
6647 · INTERNET	0.00	-945.00	-945.00
6646 · STORAGE	261.96	280.96	542.92
6620 · LEGAL FEES	76.15	0.00	76.15
6640 · PARKING LOT	0.00	270.36	270.36
6670 · INTEREST	6,417.71	6,604.67	13,022.38
Total RICHMOND EXPENSES	38,384.70	80,575.42	118,960.12
ADMINISTRATIVE EXPENSES			
6665 · MERCHANT ACCT FEES	144.45	919.32	1,063.77
6510 · ACCOUNTING	1,325.00	1,325.00	2,650.00
6555 · MISCELLANOUS EXPENSES	1,118.98	1,068.16	2,187.14
Total ADMINISTRATIVE EXPENSES	2,588.43	3,312.48	5,900.91
Total Expense	40,973.13	83,887.90	124,861.03
Net Ordinary Income	-4,007.77	-21,856.85	-25,864.62
Net Income	-4,007.77	-21,856.85	-25,864.62

See accountants' compilation report