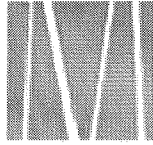


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Six Months Ending December 31, 2015 and 2014

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, Missouri

Management is responsible for the accompanying financial statements of Beta Beta Alumni of the Delta Sigma Phi Fraternity (a Missouri non-profit corporation) which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities for the six months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance of these 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 statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in Schedule I and II is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

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

Marberry & Eagle, P.C.

Marberry & Eagle, P.C.
Certified Public Accountants
Columbia, Missouri
January 29, 2016

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
 As of December 31, 2015 and 2014

	Dec 31, 15	Dec 31, 14
ASSETS		
Current Assets		
Checking/Savings		
1003 · CASH BCNB - CONSTRUCTION	50,065.45	50,062.14
1001 · CASH BCNB - ALUMNI	83,709.60	107,601.77
1105 · CASH-DONATION ACCT	13,740.52	11,160.80
Total Checking/Savings	147,515.57	168,824.71
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1216 · Accounts Receivables 2015-2016	263,403.05	-2,362.50
1215 · Accounts Receivables 2014-2015	1,877.95	234,963.01
1214 · Accounts Receivables 2013-2014	3,712.13	8,647.13
1213 · Accounts Receivables 2012-2013	11,890.00	14,355.00
1212 · Accounts Receivables 2011-2012	6,610.00	9,755.22
1211 · Accounts Receivables 2010-2011	12,820.00	15,920.00
1210 · Accounts Receivables 2009-2010	1,660.00	1,660.00
1209 · Accounts Receivables 2008-2009	2,315.00	4,475.00
1208 · Accounts Receivables 2007-2008	0.00	465.00
Total 1200 · ACCOUNTS RECEIVABLE	304,288.13	287,877.86
Total Accounts Receivable	304,288.13	287,877.86
Other Current Assets		
1060 · VANGUARD	5,768.13	0.00
1120 · ACCTS REC-CHAPTER	11,375.00	-12,759.66
1150 · ACCT REC-OTHERS	0.00	1,350.42
Total Other Current Assets	17,143.13	-11,409.24
Total Current Assets	468,946.83	445,293.33
Fixed Assets		
1900 · 805 RICHMOND		
1902 · RICHMOND BUILDING & LAND	3,608,999.72	3,608,999.72
1901 · RICHMOND.ACCUM DEPRECIATION	-354,339.00	-236,226.00
Total 1900 · 805 RICHMOND	3,254,660.72	3,372,773.72
Total Fixed Assets	3,254,660.72	3,372,773.72
TOTAL ASSETS	3,723,607.55	3,818,067.05
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	3,387.50	10,071.56
Total Accounts Payable	3,387.50	10,071.56
Other Current Liabilities		
2310 · RES MEMBERSHIP/INITATION/PLEDGE	44,895.00	25,260.00
2100 · ACCTS PAYABLE-CHAPTER	1,621.00	2,521.00
2110 · ACCT PAY- PR TAX	1,097.97	4,285.59
2150 · RES DAMAGE DEPOSITS	60,500.00	54,000.00
2430 · RES UE HOUSEBILLS	297,000.00	278,190.63
Total Other Current Liabilities	405,113.97	364,257.22
Total Current Liabilities	408,501.47	374,328.78
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,810,950.14	1,961,826.32
Total Long Term Liabilities	1,810,950.14	1,961,826.32
Total Liabilities	2,219,451.61	2,336,155.10
Equity		
2800 · RETAINED EARNINGS	1,459,778.73	1,411,298.75
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	43,339.07	69,525.06
Total Equity	1,504,205.94	1,481,911.95
TOTAL LIABILITIES & EQUITY	3,723,657.55	3,818,067.05

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
 For the Six Months Ending December 31, 2015 and 2014

	Jul - Dec 15	Jul - Dec 14
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3401 · DIVIDENDS & CAPITAL GAINS	268.13	0.00
3650 · FORFEIT OF SECURITY DEPOSIT	500.00	500.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	20,963.51
3100 · HOUSEBILLS	265,004.25	259,700.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,540.11	40,338.36
3180 · PARKING	31,362.00	44,975.00
3200 · EXTRA MEAL INCOME	1,840.50	2,690.00
3250 · LATE FEES/FINES	2,243.37	1,366.79
3300 · LAUNDRY/VENDING	1,295.00	1,809.00
3400 · INTEREST INCOME	2.54	0.00
3410 · CAPITAL IMPROVEMENT FEES	12,700.00	6,450.00
3420 · ALUMNI DONATIONS - RICHMOND	16,158.98	14,078.65
3460 · DORM CANCELLATION CREDIT	-1,525.00	-4,101.82
3500 · MISC INCOME	1,029.97	3,160.00
Total RICHMOND INCOME	404,882.85	391,929.49
Total Income	404,882.85	391,929.49
Expense		
RESERVES		
6393 · PRINCIPLE PAYMENTS CONTRA	-46,533.51	-68,426.49
6392 · PRINCIPAL PAYMENTS	46,533.51	68,426.49
6390 · BAD DEBTS	0.00	3,330.00
Total RESERVES	0.00	3,330.00
RICHMOND EXPENSES		
6242 · SECURITY	8,363.00	0.00
6111 · SODA & WATER	3,922.23	0.00
6900 · AMOUNT TO CHAPTER	10,500.00	16,000.00
6241 · BLDG & GROUND MAINT	64,505.51	44,393.92
6130 · SUPPLIES HOUSEHOLD	4,890.77	8,467.89
6160 · GLASSWARE/UTENSILS	1,241.77	1,460.11
6040 · TELEPHONE	217.96	241.75
6540 · PROPERTY TAXES - RICHMOND	19,874.66	19,984.21
6265 · RENTAL EQUIPMENT	1,664.50	1,162.66
6120 · COOK/CATERING	1,360.23	34,989.53
6050 · CABLE TELEVISION	1,074.84	2,099.76
6030 · GAS	1,155.74	1,736.97
6010 · WATER/LIGHT/REFUSE	20,056.74	20,491.70
6580 · PAYROLL TAXES	1,346.27	4,563.51
6560 · HOUSE DIRECTOR-SALARY	17,409.16	17,309.13
6565 · HOUSE DIRECTOR EXPENSES	625.02	325.02
6600 · PAYROLL EXPENSES	2,668.00	3,116.00
6180 · OTHER HOUSEHOLD EXPENSE	1,509.06	1,594.14
6110 · FOOD	97,638.86	56,206.56
6060 · WATER SOFTNER	5,444.20	0.00
6270 · REPAIRS TO FURN/EQUIP	5,676.32	5,387.18
6612 · SUPPLIES	322.15	3,111.38
6610 · REPAIRS TO BUILDING	-920.12	-395.00
6615 · FURNISHINGS	16,254.89	6,378.09
6647 · INTERNET	9,542.50	5,947.06
6646 · STORAGE	1,385.80	2,315.64
6630 · INSURANCE	0.00	550.00
6620 · LEGAL FEES	256.15	1,583.50
6640 · PARKING LOT	5,675.86	0.00
6670 · INTEREST	38,756.49	47,070.74
6690 · PROPERTY INSURANCE	75.00	-231.00
Total RICHMOND EXPENSES	342,493.56	305,860.45
ADMINISTRATIVE EXPENSES		
6665 · MERCHANT ACCT FEES	2,531.55	3,427.91
6510 · ACCOUNTING	8,425.00	8,900.00
6555 · MISCELLANOUS EXPENSES	8,093.67	886.07
Total ADMINISTRATIVE EXPENSES	19,050.22	13,213.98
Total Expense	361,543.78	322,404.43
Net Ordinary Income	43,339.07	69,525.06
Net Income	43,339.07	69,525.06

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
 For the Six Months the Ended December 31, 2015

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	TOTAL
Ordinary Income/Expense							
Income							
RICHMOND INCOME							
3401 - DIVIDENDS & CAPITAL GAINS	0.00	0.00	0.00	0.00	0.00	268.13	268.13
3650 - FORFEIT OF SECURITY DEPOSIT	0.00	0.00	0.00	500.00	0.00	0.00	500.00
3440 - FOUNDATION PAID TO BANK LOAN	0.00	0.00	0.00	21,363.00	0.00	100.00	21,463.00
3100 - HOUSEBILLS	0.00	54,900.00	54,900.00	46,959.00	53,345.25	54,900.00	285,004.25
3150 - OUT OF HOUSE FEES-MEALS/PROGRAM	24,250.00	4,750.00	132.00	0.00	23,739.94	-331.83	52,540.11
3180 - PARKING	4,800.00	1,520.00	950.00	1,452.00	19,340.00	3,300.00	31,362.00
3200 - EXTRA MEAL INCOME	0.00	0.00	620.00	821.00	372.50	27.00	1,840.50
3250 - LATE FEES/FINES	499.93	103.96	429.00	858.47	103.29	248.72	2,243.37
3300 - LAUNDRY/VENDING	0.00	0.00	480.00	267.00	429.00	119.00	1,295.00
3400 - INTEREST INCOME	0.43	0.43	0.41	0.43	0.41	0.43	2.54
3410 - CAPITAL IMPROVEMENT FEES	5,100.00	1,000.00	0.00	0.00	6,000.00	600.00	12,700.00
3420 - ALUMNI DONATIONS - RICHMOND	2,625.00	-158.34	3,822.33	4,063.33	233.33	5,573.33	16,158.98
3460 - DORM CANCELLATION CREDIT	-550.00	-325.00	-325.00	0.00	0.00	-325.00	-1,525.00
3500 - MISC INCOME	240.00	240.00	429.00	0.00	0.00	120.97	1,029.97
Total RICHMOND INCOME	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	404,882.85
Total Income	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	404,882.85
Expense							
RESERVES							
6393 - PRINCIPLE PAYMENTS CONTRA	-7,797.29	-7,610.33	-7,636.53	-7,874.41	-7,687.57	-7,927.38	-46,533.51
6392 - PRINCIPAL PAYMENTS	7,797.29	7,610.33	7,636.53	7,874.41	7,687.57	7,927.38	46,533.51
Total RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RICHMOND EXPENSES							
6242 - SECURITY	0.00	0.00	5,660.00	2,703.00	0.00	0.00	8,363.00
6111 - SODA & WATER	0.00	0.00	1,070.66	1,343.13	801.84	706.60	3,922.23
6900 - AMOUNT TO CHAPTER	0.00	0.00	0.00	0.00	1,500.00	9,000.00	10,500.00
6241 - BLDG & GROUND MAINT	22,517.20	23,485.87	5,598.22	909.04	11,210.31	784.87	64,505.51
6130 - SUPPLIES HOUSEHOLD	0.00	1,847.11	1,512.77	901.34	229.41	400.14	4,890.77
6160 - GLASSWARE/UTENSILS	0.00	509.70	388.68	141.19	121.32	80.88	1,241.77
6040 - TELEPHONE	29.04	36.77	37.77	37.73	37.73	38.92	217.96
6540 - PROPERTY TAXES - RICHMOND	0.00	0.00	0.00	0.00	19,874.66	0.00	19,874.66
6265 - RENTAL EQUIPMENT	50.75	50.75	50.75	330.75	1,130.75	50.75	1,664.50
6120 - COOK/CATERING	100.00	50.41	100.41	197.72	89.54	822.15	1,360.23
6050 - CABLE TELEVISION	-14.53	330.13	330.13	330.13	98.98	0.00	1,074.84
6030 - GAS	141.50	68.33	289.95	319.36	0.00	336.60	1,155.74
6010 - WATER/LIGHT/REFUSE	2,492.25	6,067.23	0.00	4,422.73	6,987.50	87.03	20,056.74
6580 - PAYROLL TAXES	278.45	207.83	207.85	203.33	207.84	240.97	1,346.27
6560 - HOUSE DIRECTOR-SALARY	3,662.67	2,662.67	2,662.67	2,662.67	2,662.67	3,095.81	17,409.16
6565 - HOUSE DIRECTOR EXPENSES	104.17	104.17	104.17	104.17	104.17	104.17	625.02
6600 - PAYROLL EXPENSES	1,342.00	0.00	1,326.00	0.00	0.00	0.00	2,668.00
6180 - OTHER HOUSEHOLD EXPENSE	706.42	366.69	16.20	330.61	89.14	0.00	1,509.06
6110 - FOOD	0.00	20,288.36	21,945.00	22,795.00	21,945.00	10,865.50	97,638.86
6060 - WATER SOFTNER	0.00	5,154.30	0.00	0.00	289.90	0.00	5,444.20
6270 - REPAIRS TO FURN/EQUIP	0.00	80.00	3,717.61	1,177.46	397.26	303.99	5,676.32
6612 - SUPPLIES	128.96	0.00	0.00	193.19	0.00	0.00	322.15
6610 - REPAIRS TO BUILDING	90.00	1,122.07	-17.19	-52.00	-1,111.00	-952.00	-920.12
6615 - FURNISHINGS	0.00	11,932.04	4,322.85	0.00	0.00	0.00	16,254.89
6647 - INTERNET	0.00	-945.00	9,710.00	255.00	261.25	261.25	9,542.50
6646 - STORAGE	261.96	280.96	280.96	280.96	280.96	0.00	1,385.80
6620 - LEGAL FEES	76.15	0.00	135.00	45.00	0.00	0.00	256.15
6640 - PARKING LOT	0.00	270.36	5,405.50	0.00	0.00	0.00	5,675.86
6670 - INTEREST	6,417.71	6,604.67	6,578.47	6,340.59	6,527.43	6,287.62	38,756.49
6690 - PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	75.00	75.00
Total RICHMOND EXPENSES	38,384.70	80,575.42	71,434.43	45,972.10	73,736.66	32,390.25	342,493.56
ADMINISTRATIVE EXPENSES							
6665 - MERCHANT ACCT FEES	144.45	919.32	631.92	104.19	288.58	443.09	2,531.55
6510 - ACCOUNTING	1,325.00	1,325.00	1,325.00	1,325.00	1,800.00	1,325.00	8,425.00
6565 - MISCELLANEOUS EXPENSES	1,118.98	1,068.16	221.72	423.69	5,247.17	13.95	8,093.67
Total ADMINISTRATIVE EXPENSES	2,588.43	3,312.48	2,178.64	1,852.88	7,335.75	1,782.04	19,050.22
Total Expense	40,973.13	83,887.90	73,613.07	47,824.98	81,072.41	34,172.29	361,543.78
Net Ordinary Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	43,339.07
Net Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	43,339.07

DELTA SIGMA PHI FRATERNITY
Schedule II Profit & Loss Budget vs. Actual
 July through December 2015

	Jul - Dec 15	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3401 · DIVIDENDS & CAPITAL GAINS	268.13		
3650 · FORFEIT OF SECURITY DEPOSIT	500.00	1,000.00	-500.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	62,000.00	-40,537.00
3100 · HOUSEBILLS	265,004.25	544,000.00	-278,995.75
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,540.11	40,000.00	12,540.11
3180 · PARKING	31,362.00	53,600.00	-22,238.00
3200 · EXTRA MEAL INCOME	1,840.50	3,000.00	-1,159.50
3250 · LATE FEES/FINES	2,243.37	4,500.00	-2,256.63
3300 · LAUNDRY/VENDING	1,295.00	3,200.00	-1,905.00
3400 · INTEREST INCOME	2.54	100.00	-97.46
3410 · CAPITAL IMPROVEMENT FEES	12,700.00	12,600.00	100.00
3420 · ALUMNI DONATIONS - RICHMOND	16,158.98	28,000.00	-11,841.02
3460 · DORM CANCELLATION CREDIT	-1,525.00	-10,000.00	8,475.00
3500 · MISC INCOME	1,029.97	3,000.00	-1,970.03
Total RICHMOND INCOME	404,882.85	745,000.00	-340,117.15
Total Income	404,882.85	745,000.00	-340,117.15
Expense			
RESERVES			
6393 · PRINCIPLE PAYMENTS CONTRA	-46,533.51		
6392 · PRINCIPAL PAYMENTS	46,533.51	137,000.00	-90,466.49
6390 · BAD DEBTS	0.00	5,500.00	-5,500.00
Total RESERVES	0.00	142,500.00	-142,500.00
RICHMOND EXPENSES			
6242 · SECURITY	8,363.00		
6111 · SODA & WATER	3,922.23	9,000.00	-5,077.77
6900 · AMOUNT TO CHAPTER	10,500.00	39,000.00	-28,500.00
6241 · BLDG & GROUND MAINT	64,505.51	65,000.00	-494.49
6130 · SUPPLIES HOUSEHOLD	4,890.77	13,000.00	-8,109.23
6160 · GLASSWARE/UTENSILS	1,241.77	2,000.00	-758.23
6040 · TELEPHONE	217.96	500.00	-282.04
6540 · PROPERTY TAXES - RICHMOND	19,874.66	20,500.00	-625.34
6265 · RENTAL EQUIPMENT	1,664.50	1,800.00	-135.50
6120 · COOK/CATERING	1,360.23	0.00	1,360.23
6050 · CABLE TELEVISION	1,074.84	4,300.00	-3,225.16
6030 · GAS	1,155.74	3,800.00	-2,644.26
6010 · WATER/LIGHT/REFUSE	20,056.74	40,000.00	-19,943.26
6580 · PAYROLL TAXES	1,346.27	3,100.00	-1,753.73
6560 · HOUSE DIRECTOR-SALARY	17,409.16	34,000.00	-16,590.84
6565 · HOUSE DIRECTOR EXPENSES	625.02	750.00	-124.98
6600 · PAYROLL EXPENSES	2,668.00	1,200.00	1,468.00
6180 · OTHER HOUSEHOLD EXPENSE	1,509.06	3,500.00	-1,990.94
6110 · FOOD	97,638.86	184,000.00	-86,361.14
6060 · WATER SOFTNER	5,444.20		
6270 · REPAIRS TO FURN/EQUIP	5,676.32	10,000.00	-4,323.68
6612 · SUPPLIES	322.15	3,900.00	-3,577.85
6610 · REPAIRS TO BUILDING	-920.12	7,300.00	-8,220.12
6615 · FURNISHINGS	16,254.89	5,000.00	11,254.89
6647 · INTERNET	9,542.50	9,900.00	-357.50
6646 · STORAGE	1,385.80	3,750.00	-2,364.20
6630 · INSURANCE	0.00	1,000.00	-1,000.00
6620 · LEGAL FEES	256.15	3,000.00	-2,743.85
6640 · PARKING LOT	5,675.86	8,500.00	-2,824.14
6670 · INTEREST	38,756.49	90,000.00	-51,243.51
6690 · PROPERTY INSURANCE	75.00	8,000.00	-7,925.00
Total RICHMOND EXPENSES	342,493.56	575,800.00	-233,306.44
ADMINISTRATIVE EXPENSES			
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6665 · MERCHANT ACCT FEES	2,531.55	7,500.00	-4,968.45
6510 · ACCOUNTING	8,425.00	16,700.00	-8,275.00
6555 · MISCELLANEOUS EXPENSES	8,093.67	1,500.00	6,593.67
Total ADMINISTRATIVE EXPENSES	19,050.22	26,700.00	-7,649.78
Total Expense	361,543.78	745,000.00	-383,456.22
Net Ordinary Income	43,339.07	0.00	43,339.07
Net Income	43,339.07	0.00	43,339.07