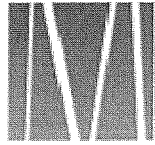


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Eight Months Ending February 29, 2016 and February 28, 2015

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, 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 February 29, 2016 and February 28, 2015, and the related statements of activities for the eight 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
March 24, 2016

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
As of February 29, 2016 and February 28, 2015

	Feb 29, 16	Feb 28, 15
ASSETS		
Current Assets		
Checking/Savings		
1003 · CASH BCNB - CONSTRUCTION	50,067.06	50,062.14
1001 · CASH BCNB - ALUMNI	145,606.36	185,070.55
1105 · CASH-DONATION ACCT	1,537.07	18,148.74
Total Checking/Savings	197,210.49	253,281.43
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	45,611.14	0.00
1216 · Accounts Receivables 2015-2016	28,814.56	-5,350.00
1215 · Accounts Receivables 2014-2015	610.00	21,024.63
1214 · Accounts Receivables 2013-2014	11.13	5,332.13
1213 · Accounts Receivables 2012-2013	0.00	13,231.22
1212 · Accounts Receivables 2011-2012	0.00	8,139.00
1211 · Accounts Receivables 2010-2011	0.00	15,920.00
1210 · Accounts Receivables 2009-2010	0.00	1,660.00
1209 · Accounts Receivables 2008-2009	0.00	4,225.00
1208 · Accounts Receivables 2007-2008	0.00	165.00
Total 1200 · ACCOUNTS RECEIVABLE	75,046.83	64,346.98
Total Accounts Receivable	75,046.83	64,346.98
Other Current Assets		
1060 · VANGUARD	5,768.13	0.00
1120 · ACCTS REC-CHAPTER	0.00	250.00
1150 · ACCT REC-OTHERS	0.00	1,350.42
Total Other Current Assets	5,768.13	1,600.42
Total Current Assets	278,025.45	319,228.83
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	3,532,686.17	3,692,002.55
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	6,644.49	13,505.10
Total Accounts Payable	6,644.49	13,505.10
Other Current Liabilities		
2310 · RES MEMBERSHIP/INITIATION/PLEDGE	21,906.00	10,020.00
2100 · ACCTS PAYABLE-CHAPTER	1,621.00	2,221.00
2110 · ACCT PAY- PR TAX	966.73	3,930.37
2150 · RES DAMAGE DEPOSITS	59,000.00	53,965.00
2430 · RES UE HOUSEBILLS	178,200.00	171,250.00
Total Other Current Liabilities	261,693.73	241,386.37
Total Current Liabilities	268,338.22	254,891.47
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,795,424.00	1,947,992.93
Total Long Term Liabilities	1,795,424.00	1,947,992.93
Total Liabilities	2,063,762.22	2,202,884.40
Equity		
2800 · RETAINED EARNINGS	1,459,778.73	1,411,298.75
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	8,107.08	76,731.26
Total Equity	1,468,973.95	1,489,118.15
TOTAL LIABILITIES & EQUITY	3,532,736.17	3,692,002.55

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
 For the Eight Months Ending Feb. 29, 2016 and Feb. 28, 2015

	Jul '15 - Feb 16	Jul '14 - Feb 15
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3401 · DIVIDENDS & CAPITAL GAINS	268.13	0.00
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	500.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	20,963.51
3100 · HOUSEBILLS	360,629.25	366,640.63
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,821.94	40,135.23
3180 · PARKING	30,562.00	47,095.00
3200 · EXTRA MEAL INCOME	1,840.50	2,690.00
3250 · LATE FEES/FINES	4,616.25	4,457.90
3300 · LAUNDRY/VENDING	1,704.00	2,198.00
3400 · INTEREST INCOME	4.15	0.00
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	6,500.00
3420 · ALUMNI DONATIONS - RICHMOND	22,125.14	22,061.98
3460 · DORM CANCELLATION CREDIT	-22,431.35	-9,270.67
3500 · MISC INCOME	2,451.97	2,725.00
Total RICHMOND INCOME	489,239.98	506,696.58
Total Income	489,239.98	506,696.58
Expense		
RESERVES		
6393 · PRINCIPLE PAYMENTS CONTRA	-62,059.65	-82,259.88
6392 · PRINCIPAL PAYMENTS	62,059.65	82,259.88
6390 · BAD DEBTS	556.72	5,544.90
Total RESERVES	556.72	5,544.90
RICHMOND EXPENSES		
6242 · SECURITY	8,703.98	0.00
6111 · SODA & WATER	5,394.07	0.00
6900 · AMOUNT TO CHAPTER	27,250.00	32,000.00
6241 · BLDG & GROUND MAINT	75,325.11	48,315.16
6130 · SUPPLIES HOUSEHOLD	6,213.08	10,467.11
6160 · GLASSWARE/UTENSILS	1,597.18	1,640.38
6040 · TELEPHONE	296.14	322.41
6540 · PROPERTY TAXES - RICHMOND	19,874.66	19,984.21
6260 · EXTERMINATING	0.00	170.00
6265 · RENTAL EQUIPMENT	1,766.00	1,246.88
6120 · COOK/CATERING	1,599.85	54,178.03
6050 · CABLE TELEVISION	1,328.78	2,928.00
6030 · GAS	1,544.38	2,279.14
6010 · WATER/LIGHT/REFUSE	28,174.01	27,443.33
6580 · PAYROLL TAXES	1,945.45	6,941.46
6560 · HOUSE DIRECTOR-SALARY	22,734.50	22,601.13
6565 · HOUSE DIRECTOR EXPENSES	833.36	433.36
6600 · PAYROLL EXPENSES	2,668.00	3,116.00
6180 · OTHER HOUSEHOLD EXPENSE	1,757.93	1,634.45
6110 · FOOD	137,149.81	72,175.68
6060 · WATER SOFTNER	5,589.16	0.00
6270 · REPAIRS TO FURN/EQUIP	8,943.20	7,886.57
6612 · SUPPLIES	835.42	3,305.84
6610 · REPAIRS TO BUILDING	-830.12	-4,574.00
6615 · FURNISHINGS	16,254.89	6,594.02
6647 · INTERNET	9,140.00	7,763.62
6646 · STORAGE	2,228.68	2,839.56
6630 · INSURANCE	200.00	750.00
6620 · LEGAL FEES	527.03	2,078.50
6640 · PARKING LOT	5,675.86	270.36
6670 · INTEREST	51,660.35	62,748.59
6690 · PROPERTY INSURANCE	7,275.00	7,054.00
Total RICHMOND EXPENSES	453,655.76	404,593.79
ADMINISTRATIVE EXPENSES		
6515 · CREDIT AGENCY FEES	0.00	939.90
6665 · MERCHANT ACCT FEES	3,945.54	6,020.43
6510 · ACCOUNTING	11,075.00	11,500.00
6555 · MISCELLANEOUS EXPENSES	11,899.88	1,366.30
Total ADMINISTRATIVE EXPENSES	26,920.42	19,826.63
Total Expense	481,132.90	429,965.32
Net Ordinary Income	8,107.08	76,731.26
Net Income	8,107.08	76,731.26

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
For the Eight Months the Ended February 29, 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	TOTAL
Ordinary Income/Expense									
Income									
RICHMOND INCOME									
3401 · DIVIDENDS & CAPITAL GAINS	0.00	0.00	0.00	0.00	0.00	268.13	0.00	0.00	268.13
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	1,000.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	0.00	0.00	21,363.00	0.00	100.00	0.00	0.00	21,463.00
3100 · HOUSEBILLS	0.00	54,900.00	54,900.00	46,959.00	53,345.25	54,900.00	52,898.00	42,729.00	360,829.25
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	24,250.00	4,750.00	132.00	0.00	23,739.94	-331.83	1,831.83	-1,550.00	52,921.94
3180 · PARKING	4,800.00	1,520.00	950.00	1,452.00	19,340.00	3,300.00	-400.00	-400.00	30,562.00
3200 · EXTRA MEAL INCOME	0.00	0.00	620.00	821.00	372.50	27.00	0.00	0.00	1,840.50
3250 · LATE FEES/FINES	499.93	103.96	429.00	858.47	103.29	248.72	900.42	1,472.46	4,616.25
3300 · LAUNDRY/VENDING	0.00	0.00	480.00	267.00	429.00	119.00	0.00	409.00	1,704.00
3400 · INTEREST INCOME	0.43	0.43	0.41	0.43	0.41	0.43	0.42	1.19	4.15
3410 · CAPITAL IMPROVEMENT FEES	5,100.00	1,000.00	0.00	0.00	6,000.00	600.00	-115.00	-400.00	12,185.00
3420 · ALUMNI DONATIONS - RICHMOND	2,625.00	-158.34	3,822.33	4,063.33	233.33	5,573.33	233.33	5,732.83	22,125.14
3460 · DORM CANCELLATION CREDIT	-550.00	-325.00	-325.00	0.00	0.00	-325.00	-5,487.33	-15,419.02	-22,431.35
3500 · MISC INCOME	240.00	240.00	429.00	0.00	0.00	120.97	1,097.00	325.00	2,451.97
Total RICHMOND INCOME	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	51,456.67	32,900.46	489,239.98
Total Income	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	51,456.67	32,900.46	489,239.98
Expense									
RESERVES									
6393 · PRINCIPLE PAYMENTS CONTRA	-7,797.29	-7,610.33	-7,636.53	-7,874.41	-7,687.57	-7,927.38	-7,747.93	-7,778.21	-62,059.65
6392 · PRINCIPAL PAYMENTS	7,797.29	7,610.33	7,636.53	7,874.41	7,687.57	7,927.38	7,747.93	7,778.21	62,059.65
6390 · BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.72	556.72
Total RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.72	556.72
RICHMOND EXPENSES									
6242 · SECURITY	0.00	0.00	5,660.00	2,703.00	0.00	0.00	340.98	0.00	8,703.98
6111 · SODA & WATER	0.00	0.00	1,070.66	1,343.13	801.84	706.60	294.47	1,177.37	5,394.07
6900 · AMOUNT TO CHAPTER	0.00	0.00	0.00	0.00	1,500.00	9,000.00	0.00	16,750.00	27,250.00
6241 · BLDG & GROUND MAINT	22,517.20	23,486.87	5,598.22	909.04	11,210.31	784.87	2,321.57	8,498.03	75,325.11
6130 · SUPPLIES HOUSEHOLD	0.00	1,847.11	1,512.77	901.34	229.41	400.14	772.59	549.72	6,213.08
6160 · GLASSWARE/UTENSILS	0.00	509.70	388.68	141.19	121.32	80.88	100.46	254.95	1,597.18
6040 · TELEPHONE	29.04	36.77	37.77	37.73	37.73	38.92	39.09	39.09	296.14
6540 · PROPERTY TAXES - RICHMOND	0.00	0.00	0.00	0.00	19,874.66	0.00	0.00	0.00	19,874.66
6285 · RENTAL EQUIPMENT	50.75	50.75	50.75	330.75	1,130.75	50.75	50.75	50.75	1,766.00
6120 · COOK/CATERING	100.00	50.41	100.41	197.72	89.54	822.15	96.88	142.74	1,599.85
6050 · CABLE TELEVISION	-14.53	330.13	330.13	330.13	98.98	0.00	174.96	78.98	1,328.78
6030 · GAS	141.50	68.33	289.95	319.36	0.00	336.60	265.79	122.85	1,544.38
6010 · WATER/LIGHT/REFUSE	2,492.25	6,067.23	0.00	4,422.73	6,987.50	87.03	2,804.19	5,313.08	28,174.01
6580 · PAYROLL TAXES	278.45	207.83	207.85	203.33	207.84	240.97	297.33	301.85	1,945.45
6560 · HOUSE DIRECTOR-SALARY	3,662.67	2,662.67	2,662.67	2,662.67	2,662.67	3,095.81	2,662.67	2,662.67	22,734.50
6565 · HOUSE DIRECTOR EXPENSES	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	833.36
6600 · PAYROLL EXPENSES	1,342.00	0.00	1,326.00	0.00	0.00	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	248.87	0.00	1,757.93
6110 · FOOD	0.00	20,288.36	21,945.00	22,795.00	21,945.00	10,665.50	20,011.72	19,499.23	137,149.81
6060 · WATER SOFTNER	0.00	5,154.30	0.00	0.00	289.90	0.00	0.00	144.96	5,589.16
6270 · REPAIRS TO FURN/EQUIP	0.00	80.00	3,717.61	1,177.46	397.26	303.99	0.00	3,266.88	8,943.20
6612 · SUPPLIES	128.96	0.00	0.00	193.19	0.00	0.00	77.12	436.15	835.42
6640 · REPAIRS TO BUILDING	90.00	1,122.07	-17.19	-52.00	-1,111.00	-952.00	0.00	90.00	-830.12
6615 · FURNISHINGS	0.00	11,932.04	4,322.85	0.00	0.00	0.00	0.00	0.00	16,254.89
6647 · INTERNET	0.00	-945.00	9,710.00	255.00	281.25	261.25	-663.75	261.25	9,140.00
6646 · STORAGE	261.96	280.96	280.96	280.96	280.96	0.00	561.92	280.96	2,228.68
6630 · INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	200.00
6620 · LEGAL FEES	76.15	0.00	135.00	45.00	0.00	0.00	0.00	270.88	527.03
6640 · PARKING LOT	0.00	270.36	5,405.50	0.00	0.00	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	6,467.07	6,436.79	51,660.35
6690 · PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	75.00	0.00	7,200.00	7,275.00
Total RICHMOND EXPENSES	38,384.70	80,575.42	71,434.43	45,972.10	73,736.66	32,390.25	37,028.85	74,133.35	453,655.76
ADMINISTRATIVE EXPENSES									
6665 · MERCHANT ACCT FEES	144.45	919.32	631.92	104.19	288.58	443.09	481.32	932.67	3,945.54
6510 · ACCOUNTING	1,325.00	1,325.00	1,325.00	1,325.00	1,800.00	1,325.00	1,325.00	1,325.00	11,075.00
6555 · MISCELLANOUS EXPENSES	1,118.98	1,068.16	221.72	423.69	5,247.17	13.95	1,210.23	2,595.98	11,899.88
Total ADMINISTRATIVE EXPENSES	2,588.43	3,312.48	2,178.64	1,852.88	7,335.75	1,782.04	3,016.55	4,853.65	26,920.42
Total Expense	40,973.13	83,887.90	73,613.07	47,824.98	81,072.41	34,172.29	40,045.40	79,543.72	481,132.90
Net Ordinary Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	11,411.27	-46,643.26	8,107.08
Net Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	11,411.27	-46,643.26	8,107.08

DELTA SIGMA PHI FRATERNITY
Schedule II Profit & Loss Budget vs. Actual
July 2015 through February 2016

	Jul '15 - Feb 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3401 · DIVIDENDS & CAPITAL GAINS	268.13		
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	1,000.00	0.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	62,000.00	-40,537.00
3100 · HOUSEBILLS	360,629.25	544,000.00	-183,370.75
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,821.94	40,000.00	12,821.94
3180 · PARKING	30,562.00	53,600.00	-23,038.00
3200 · EXTRA MEAL INCOME	1,840.50	3,000.00	-1,159.50
3250 · LATE FEES/FINES	4,616.25	4,500.00	116.25
3300 · LAUNDRY/VENDING	1,704.00	3,200.00	-1,496.00
3400 · INTEREST INCOME	4.15	100.00	-95.85
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	12,600.00	-415.00
3420 · ALUMNI DONATIONS - RICHMOND	22,125.14	28,000.00	-5,874.86
3460 · DORM CANCELLATION CREDIT	-22,431.35	-10,000.00	-12,431.35
3500 · MISC INCOME	2,451.97	3,000.00	-548.03
Total RICHMOND INCOME	489,239.98	745,000.00	-255,760.02
Total Income	489,239.98	745,000.00	-255,760.02
Expense			
RESERVES			
6393 · PRINCIPLE PAYMENTS CONTRA	-62,059.65		
6392 · PRINCIPAL PAYMENTS	62,059.65	137,000.00	-74,940.35
6390 · BAD DEBTS	556.72	5,500.00	-4,943.28
Total RESERVES	556.72	142,500.00	-141,943.28
RICHMOND EXPENSES			
6242 · SECURITY	8,703.98		
6111 · SODA & WATER	5,394.07	9,000.00	-3,605.93
6900 · AMOUNT TO CHAPTER	27,250.00	39,000.00	-11,750.00
6241 · BLDG & GROUND MAINT	75,325.11	65,000.00	10,325.11
6130 · SUPPLIES HOUSEHOLD	6,213.08	13,000.00	-6,786.92
6160 · GLASSWARE/UTENSILS	1,597.18	2,000.00	-402.82
6040 · TELEPHONE	296.14	500.00	-203.86
6540 · PROPERTY TAXES - RICHMOND	19,874.66	20,500.00	-625.34
6265 · RENTAL EQUIPMENT	1,766.00	1,800.00	-34.00
6120 · COOK/CATERING	1,599.85	0.00	1,599.85
6050 · CABLE TELEVISION	1,328.78	4,300.00	-2,971.22
6030 · GAS	1,544.38	3,800.00	-2,255.62
6010 · WATER/LIGHT/REFUSE	28,174.01	40,000.00	-11,825.99
6580 · PAYROLL TAXES	1,945.45	3,100.00	-1,154.55
6560 · HOUSE DIRECTOR-SALARY	22,734.50	34,000.00	-11,265.50
6565 · HOUSE DIRECTOR EXPENSES	833.36	750.00	83.36
6600 · PAYROLL EXPENSES	2,668.00	1,200.00	1,468.00
6180 · OTHER HOUSEHOLD EXPENSE	1,757.93	3,500.00	-1,742.07
6110 · FOOD	137,149.81	184,000.00	-46,850.19
6060 · WATER SOFTNER	5,589.16		
6270 · REPAIRS TO FURN/EQUIP	8,943.20	10,000.00	-1,056.80
6612 · SUPPLIES	835.42	3,900.00	-3,064.58
6610 · REPAIRS TO BUILDING	-830.12	7,300.00	-8,130.12
6615 · FURNISHINGS	16,254.89	5,000.00	11,254.89
6647 · INTERNET	9,140.00	9,900.00	-760.00
6646 · STORAGE	2,228.68	3,750.00	-1,521.32
6630 · INSURANCE	200.00	1,000.00	-800.00
6620 · LEGAL FEES	527.03	3,000.00	-2,472.97
6640 · PARKING LOT	5,675.86	8,500.00	-2,824.14
6670 · INTEREST	51,660.35	90,000.00	-38,339.65
6690 · PROPERTY INSURANCE	7,275.00	8,000.00	-725.00
Total RICHMOND EXPENSES	453,655.76	575,800.00	-122,144.24
ADMINISTRATIVE EXPENSES			
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6665 · MERCHANT ACCT FEES	3,945.54	7,500.00	-3,554.46
6510 · ACCOUNTING	11,075.00	16,700.00	-5,625.00
6555 · MISCELLANEOUS EXPENSES	11,899.88	1,500.00	10,399.88
Total ADMINISTRATIVE EXPENSES	26,920.42	26,700.00	220.42
Total Expense	481,132.90	745,000.00	-263,867.10
Net Ordinary Income	8,107.08	0.00	8,107.08
Net Income	8,107.08	0.00	8,107.08