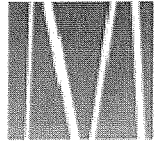


Delta Sigma Phi Fraternity  
Compiled Financial Statements and Supplementary Information  
For the Nine Months Ending March 31, 2016 and 2015

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



**Marberry & Eagle**<sup>PC</sup>  
CERTIFIED PUBLIC ACCOUNTANTS

## ACCOUNTANTS' COMPILATION REPORT

To Board of Directors  
Delta Sigma Phi Fraternity  
Columbia, Missouri

Management is responsible for the accompanying financial statements of Delta Sigma Phi Fraternity (a Missouri non-profit corporation), which comprise the statements of financial position as of March 31, 2016 and 2015, and the related statements of activities for the nine 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 Delta Sigma Phi Fraternity.

*Marberry & Eagle, P.C.*

Marberry & Eagle, P.C.  
Certified Public Accountants  
Columbia, Missouri  
April 21, 2016

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 04/21/16  
 Accrual Basis

**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF FINANCIAL POSITION**  
 As of March 31, 2016 and 2015

	<u>Mar 31, 16</u>	<u>Mar 31, 15</u>
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · CASH BCNB - CHAPTER	15,077.92	1,517.10
Total Checking/Savings	<u>15,077.92</u>	<u>1,517.10</u>
Other Current Assets		
1120 · ACCTS REC-ALUMNI	1,621.00	2,221.00
Total Other Current Assets	<u>1,621.00</u>	<u>2,221.00</u>
Total Current Assets	<u>16,698.92</u>	<u>3,738.10</u>
<b>TOTAL ASSETS</b>	<u><b>16,698.92</b></u>	<u><b>3,738.10</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	2,235.00	0.00
Total Accounts Payable	<u>2,235.00</u>	<u>0.00</u>
Other Current Liabilities		
2100 · ACCTS PAYABLE-ALUMNI	0.00	990.00
Total Other Current Liabilities	<u>0.00</u>	<u>990.00</u>
Total Current Liabilities	<u>2,235.00</u>	<u>990.00</u>
Total Liabilities	2,235.00	990.00
Equity		
3001 · RETAINED EARNINGS	-12,592.02	-5,269.74
Net Income	<u>27,055.94</u>	<u>8,017.84</u>
Total Equity	<u>14,463.92</u>	<u>2,748.10</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>16,698.92</b></u>	<u><b>3,738.10</b></u>

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Accrual Basis

**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF ACTIVITIES**  
For the Nine Months Ending March 31, 2016 and 2015

	<u>Jul '15 - Mar 16</u>	<u>Jul '14 - Mar 15</u>
<b>Income</b>		
3105 · AMOUNT FROM ALUMNI	29,250.00	32,000.00
3350 · MEMBERSHIP FEES	116,851.00	105,331.66
3500 · MISCELLANEOUS INCOME	6,000.00	0.00
<b>Total Income</b>	<u>152,101.00</u>	<u>137,331.66</u>
<b>Expense</b>		
6310 · SCHOLARSHIPS	14,375.00	12,000.00
6330 · POSTAGE	0.00	832.74
6335 · COMPOSITE	4,662.10	4,212.80
6340 · MISC CHAPTER EXPENSES	2,158.40	3,839.00
6350 · CONVENTIONS/MEETINGS	2,888.59	1,425.46
6355 · NATIONAL FEES	88,790.00	75,872.50
6360 · COMPUTER SERVICES/OFFICE EQU...	312.95	0.00
6370 · PLEDGE/INITIATION EXPENSE	592.26	7,011.88
6410 · IFC DUES	3,635.00	1,880.00
6420 · RECRUITMENT	6,885.76	20,632.59
6425 · HOMECOMING	270.00	809.97
6430 · CAMPUS EVENTS	0.00	371.88
6510 · ACCOUNTING	475.00	425.00
<b>Total Expense</b>	<u>125,045.06</u>	<u>129,313.82</u>
<b>Net Income</b>	<u><u>27,055.94</u></u>	<u><u>8,017.84</u></u>

## Supplementary Information

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**DELTA SIGMA PHI FRATERNITY**  
**SCHEDULE I STATEMENTS OF ACTIVITIES**  
For the Nine Months Ending March 31, 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	TOTAL
<b>Income</b>										
3105 · AMOUNT FROM ALUMNI	0.00	0.00	0.00	0.00	1,500.00	9,000.00	0.00	16,750.00	2,000.00	29,250.00
3350 · MEMBERSHIP FEES	0.00	32,580.00	32,435.00	0.00	11,975.00	0.00	21,255.00	3,960.00	14,646.00	116,851.00
3500 · MISCELLANEOUS INCOME	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
<b>Total Income</b>	<b>0.00</b>	<b>32,580.00</b>	<b>32,435.00</b>	<b>6,000.00</b>	<b>13,475.00</b>	<b>9,000.00</b>	<b>21,255.00</b>	<b>20,710.00</b>	<b>16,646.00</b>	<b>152,101.00</b>
<b>Expense</b>										
6310 · SCHOLARSHIPS	0.00	1,000.00	1,250.00	0.00	0.00	0.00	12,375.00	-250.00	0.00	14,375.00
6335 · COMPOSITE	0.00	0.00	4,260.10	0.00	402.00	0.00	0.00	0.00	0.00	4,662.10
6340 · MISC CHAPTER EXPENSES	0.00	158.40	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	2,158.40
6355 · CONVENTIONS/MEETINGS	1,257.14	286.91	425.00	0.00	219.29	275.25	0.00	425.00	0.00	2,888.59
6355 · NATIONAL FEES	0.00	0.00	33,985.00	5,670.00	7,875.00	0.00	0.00	39,505.00	1,755.00	88,790.00
6360 · COMPUTER SERVICES/OFFICE EQ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.95	312.95
6370 · PLEDGE/INITIATION EXPENSE	0.00	0.00	172.59	0.00	0.00	190.84	0.00	228.83	0.00	592.26
6410 · IFC DUES	0.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	2,235.00	3,635.00
6420 · RECRUITMENT	2,591.42	3,971.22	1,711.01	-2,055.00	27.00	0.00	0.00	640.11	0.00	6,885.76
6425 · HOMECOMING	0.00	0.00	270.00	0.00	0.00	0.00	0.00	0.00	0.00	270.00
6510 · ACCOUNTING	0.00	0.00	0.00	0.00	475.00	0.00	0.00	0.00	0.00	475.00
<b>Total Expense</b>	<b>3,848.56</b>	<b>5,416.53</b>	<b>43,073.70</b>	<b>5,015.00</b>	<b>8,998.29</b>	<b>1,466.09</b>	<b>12,375.00</b>	<b>40,548.94</b>	<b>4,302.95</b>	<b>125,045.06</b>
<b>Net Income</b>	<b>-3,848.56</b>	<b>27,163.47</b>	<b>-10,638.70</b>	<b>985.00</b>	<b>4,476.71</b>	<b>7,533.91</b>	<b>8,880.00</b>	<b>-19,838.94</b>	<b>12,343.05</b>	<b>27,055.94</b>

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Accrual Basis

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

	<u>Jul '15 - Mar 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Income</b>			
3105 · AMOUNT FROM ALUMNI	29,250.00	39,000.00	-9,750.00
3350 · MEMBERSHIP FEES	116,851.00	111,000.00	5,851.00
3500 · MISCELLANEOUS INCOME	6,000.00		
<b>Total Income</b>	<u>152,101.00</u>	<u>150,000.00</u>	<u>2,101.00</u>
<b>Expense</b>			
6310 · SCHOLARSHIPS	14,375.00	18,500.00	-4,125.00
6330 · POSTAGE	0.00	1,000.00	-1,000.00
6335 · COMPOSITE	4,662.10	4,500.00	162.10
6340 · MISC CHAPTER EXPENSES	2,158.40	4,500.00	-2,341.60
6350 · CONVENTIONS/MEETINGS	2,888.59	2,000.00	888.59
6355 · NATIONAL FEES	88,790.00	80,000.00	8,790.00
6360 · COMPUTER SERVICES/OFFICE EQU...	312.95	0.00	312.95
6370 · PLEDGE/INITIATION EXPENSE	592.26	7,100.00	-6,507.74
6410 · IFC DUES	3,635.00	4,000.00	-365.00
6420 · RECRUITMENT	6,885.76	21,000.00	-14,114.24
6425 · HOMECOMING	270.00	825.00	-555.00
6430 · CAMPUS EVENTS	0.00	800.00	-800.00
6510 · ACCOUNTING	475.00	425.00	50.00
<b>Total Expense</b>	<u>125,045.06</u>	<u>144,650.00</u>	<u>-19,604.94</u>
<b>Net Income</b>	<u><u>27,055.94</u></u>	<u><u>5,350.00</u></u>	<u><u>21,705.94</u></u>