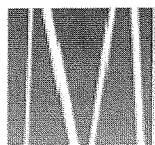


Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Eleven Months Ending May 31, 2016 and 2015

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
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 May 31, 2016 and 2015, and the related statements of activities for the eleven 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
June 14, 2016

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Accrual Basis

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

	May 31, 16	May 31, 15
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH BCNB - CHAPTER	10,296.04	17.19
1001 · CBBC ACTIVITIES ACCOUNT	100.00	0.00
Total Checking/Savings	10,396.04	17.19
Other Current Assets		
1120 · ACCTS REC-ALUMNI	1,621.00	2,221.00
Total Other Current Assets	1,621.00	2,221.00
Total Current Assets	12,017.04	2,238.19
TOTAL ASSETS	12,017.04	2,238.19
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · ACCTS PAYABLE-ALUMNI	0.00	13,390.00
2300 · RES FOR PHILANTHROPY	1,631.80	0.00
Total Other Current Liabilities	1,631.80	13,390.00
Total Current Liabilities	1,631.80	13,390.00
Total Liabilities	1,631.80	13,390.00
Equity		
3001 · RETAINED EARNINGS	-12,592.02	-5,269.74
Net Income	22,977.26	-5,882.07
Total Equity	10,385.24	-11,151.81
TOTAL LIABILITIES & EQUITY	12,017.04	2,238.19

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Eleven Months Ending May 31, 2016 and 2015

	<u>Jul '15 - May 16</u>	<u>Jul '14 - May 15</u>
Income		
3105 · AMOUNT FROM ALUMNI	36,402.50	32,000.00
3350 · MEMBERSHIP FEES	120,811.00	109,081.66
3500 · MISCELLANEOUS INCOME	6,000.00	0.00
Total Income	<u>163,213.50</u>	<u>141,081.66</u>
Expense		
6310 · SCHOLARSHIPS	23,500.00	21,750.00
6330 · POSTAGE	0.00	832.74
6335 · COMPOSITE	4,662.10	4,212.80
6340 · MISC CHAPTER EXPENSES	2,222.87	3,839.00
6350 · CONVENTIONS/MEETINGS	2,888.59	1,425.46
6355 · NATIONAL FEES	92,040.00	79,022.50
6360 · COMPUTER SERVICES/OFFICE EQUIP	312.95	0.00
6370 · PLEDGE/INITIATION EXPENSE	943.54	7,011.88
6410 · IFC DUES	3,635.00	3,862.80
6420 · RECRUITMENT	9,286.19	22,981.59
6425 · HOMECOMING	270.00	809.97
6430 · CAMPUS EVENTS	0.00	789.99
6510 · ACCOUNTING	475.00	425.00
Total Expense	<u>140,236.24</u>	<u>146,963.73</u>
Net Income	<u><u>22,977.26</u></u>	<u><u>-5,882.07</u></u>

Supplementary Information

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
For the Eleven Months Ending May 31, 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	TOTAL
Income												
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	0.00	7,152.50	36,402.50
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	2,100.00	1,860.00	120,811.00
3500 · MISCELLANEOUS INCOME	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Total Income	0.00	32,580.00	32,435.00	6,000.00	13,475.00	9,000.00	21,255.00	20,710.00	16,646.00	2,100.00	9,012.50	163,213.50
Expense												
6310 · SCHOLARSHIPS	0.00	1,000.00	1,250.00	0.00	0.00	0.00	12,375.00	-250.00	0.00	0.00	9,125.00	23,500.00
6335 · COMPOSITE	0.00	0.00	4,260.10	0.00	402.00	0.00	0.00	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	0.00	64.47	2,222.87
6350 · CONVENTIONS/MEETINGS	1,257.14	286.91	425.00	0.00	219.29	275.25	0.00	425.00	0.00	0.00	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	3,250.00	0.00	92,040.00
6360 · COMPUTER SERVICES/OFFICE EQ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	312.95	0.00	0.00	312.95
6370 · PLEDGE/INITIATION EXPENSE	0.00	0.00	172.59	0.00	0.00	190.84	0.00	228.83	0.00	191.28	160.00	943.54
6410 · IFC DUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,235.00	0.00	0.00	3,635.00
6420 · RECRUITMENT	2,591.42	3,971.22	1,711.01	1,400.00	0.00	0.00	0.00	640.11	0.00	0.00	2,400.43	9,286.19
6425 · HOMECOMING	0.00	0.00	270.00	-2,055.00	27.00	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	0.00	0.00	475.00
Total Expense	3,848.56	5,416.53	43,073.70	5,015.00	8,998.29	1,466.09	12,375.00	40,548.94	4,302.95	3,441.28	11,749.90	140,236.24
Net Income	-3,848.56	27,163.47	-10,638.70	985.00	4,476.71	7,533.91	8,880.00	-19,838.94	12,343.05	-1,341.28	-2,737.40	22,977.26

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Accrual Basis

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

	Jul '15 - May 16	Budget	\$ Over Budget
Income			
3105 · AMOUNT FROM ALUMNI	36,402.50	39,000.00	-2,597.50
3350 · MEMBERSHIP FEES	120,811.00	111,000.00	9,811.00
3500 · MISCELLANEOUS INCOME	6,000.00		
Total Income	163,213.50	150,000.00	13,213.50
Expense			
6310 · SCHOLARSHIPS	23,500.00	18,500.00	5,000.00
6330 · POSTAGE	0.00	1,000.00	-1,000.00
6335 · COMPOSITE	4,662.10	4,500.00	162.10
6340 · MISC CHAPTER EXPENSES	2,222.87	4,500.00	-2,277.13
6350 · CONVENTIONS/MEETINGS	2,888.59	2,000.00	888.59
6355 · NATIONAL FEES	92,040.00	80,000.00	12,040.00
6360 · COMPUTER SERVICES/OFFICE EQU...	312.95	0.00	312.95
6370 · PLEDGE/INITIATION EXPENSE	943.54	7,100.00	-6,156.46
6410 · IFC DUES	3,635.00	4,000.00	-365.00
6420 · RECRUITMENT	9,286.19	21,000.00	-11,713.81
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
Total Expense	140,236.24	144,650.00	-4,413.76
Net Income	22,977.26	5,350.00	17,627.26