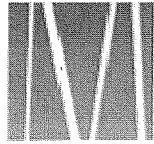


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Years Ending June 30, 2016 and 2015

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
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 June 30, 2016 and 2015, and the related statements of activities for the years 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
July 16, 2016

DELTA SIGMA PHI FRATERNITY STATEMENTS OF FINANCIAL POSITION

As of June 30, 2016 and 2015

	Jun 30, 16	Jun 30, 15
ASSETS		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	44,960.64	26,906.86
1003 · CASH BCNB - CONSTRUCTION	50,072.06	50,062.91
1105 · CASH-DONATION ACCT	13,786.94	6,991.41
Total Checking/Savings	108,819.64	83,961.18
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	41,802.47	0.00
1209 · Accounts Receivables 2008-2009	0.00	3,415.00
1210 · Accounts Receivables 2009-2010	0.00	1,660.00
1211 · Accounts Receivables 2010-2011	0.00	14,970.00
1212 · Accounts Receivables 2011-2012	0.00	6,985.00
1213 · Accounts Receivables 2012-2013	0.00	11,795.00
1214 · Accounts Receivables 2013-2014	11.13	3,582.13
1215 · Accounts Receivables 2014-2015	1,010.00	6,827.57
1216 · Accounts Receivables 2015-2016	5,974.54	-36,615.00
1217 · Accounts Receivables 2016-2017	-59,792.19	0.00
Total 1200 · ACCOUNTS RECEIVABLE	-10,994.05	12,619.70
Total Accounts Receivable	-10,994.05	12,619.70
Other Current Assets		
1060 · VANGUARD	5,768.13	0.00
1120 · ACCTS REC-CHAPTER	0.00	15,900.00
Total Other Current Assets	5,768.13	15,900.00
Total Current Assets	103,593.72	112,480.88
Fixed Assets		
1900 · 805 RICHMOND		
1901 · RICHMOND.ACCUM DEPRECIATION	-472,451.73	-354,339.00
1902 · RICHMOND BUILDING & LAND	3,608,999.72	3,608,999.72
Total 1900 · 805 RICHMOND	3,136,547.99	3,254,660.72
Total Fixed Assets	3,136,547.99	3,254,660.72
TOTAL ASSETS	3,240,141.71	3,367,141.60
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	1,414.81	2,095.55
Total Accounts Payable	1,414.81	2,095.55
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	1,621.00	1,621.00
2110 · ACCT PAY- PR TAX	1,044.41	1,814.53
2150 · RES DAMAGE DEPOSITS	51,000.00	40,500.00
2310 · RES MEMBERSHIP/INITATION/PLEDGE	2,400.00	2,760.00
Total Other Current Liabilities	56,065.41	46,695.53
Total Current Liabilities	57,480.22	48,791.08
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,763,421.86	1,857,483.65
Total Long Term Liabilities	1,763,421.86	1,857,483.65
Total Liabilities	1,820,902.08	1,906,274.73
Equity		
2800 · RETAINED EARNINGS	1,459,778.73	1,411,298.75
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	-41,627.24	48,479.98
Total Equity	1,419,239.63	1,460,866.87
TOTAL LIABILITIES & EQUITY	3,240,141.71	3,367,141.60

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Years Ending June 30, 2016 and 2015

	Jul '15 - Jun 16	Jul '14 - Jun 15
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	538,829.25	537,890.63
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,071.94	38,303.69
3180 · PARKING	53,002.00	70,955.00
3200 · EXTRA MEAL INCOME	1,602.00	2,777.50
3250 · LATE FEES/FINES	7,514.39	7,099.29
3300 · LAUNDRY/VENDING	2,732.00	3,387.00
3400 · INTEREST INCOME	9.15	60.77
3401 · DIVIDENDS & CAPITAL GAINS	268.13	0.00
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	6,500.00
3420 · ALUMNI DONATIONS - RICHMOND	31,906.66	41,955.30
3440 · FOUNDATION PAID TO BANK LOAN	47,143.55	57,329.51
3460 · DORM CANCELLATION CREDIT	-24,431.35	-11,146.88
3500 · MISC INCOME	2,197.07	2,965.00
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	2,000.00
Total RICHMOND INCOME	726,029.79	760,076.81
Total Income	726,029.79	760,076.81
Expense		
ADMINISTRATIVE EXPENSES		
6510 · ACCOUNTING	16,375.00	16,700.00
6515 · CREDIT AGENCY FEES	-6.27	939.90
6555 · MISCELLANEOUS EXPENSES	14,085.30	2,671.47
6665 · MERCHANT ACCT FEES	4,705.05	6,829.17
Total ADMINISTRATIVE EXPENSES	35,159.08	27,140.54
RESERVES		
6390 · BAD DEBTS	556.72	5,544.90
6392 · PRINCIPAL PAYMENTS	94,061.79	172,769.16
6393 · PRINCIPLE PAYMENTS CONTRA	-94,061.79	-172,769.16
Total RESERVES	556.72	5,544.90
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	40,686.26	45,636.58
6030 · GAS	2,836.90	3,801.89
6040 · TELEPHONE	452.41	403.11
6050 · CABLE TELEVISION	2,126.70	4,377.27
6060 · WATER SOFTNER	5,589.16	0.00
6110 · FOOD	186,814.23	97,826.03
6111 · SODA & WATER	7,729.01	0.00
6120 · COOK/CATERING	1,922.87	78,402.73
6130 · SUPPLIES HOUSEHOLD	8,772.88	14,146.57
6160 · GLASSWARE/UTENSILS	1,597.18	1,918.86
6180 · OTHER HOUSEHOLD EXPENSE	1,967.20	3,688.39
6241 · BLDG & GROUND MAINT	111,723.62	75,916.58
6242 · SECURITY	8,838.98	0.00
6260 · EXTERMINATING	0.00	255.00
6265 · RENTAL EQUIPMENT	1,969.00	1,439.66
6270 · REPAIRS TO FURN/EQUIP	9,733.65	11,813.38
6540 · PROPERTY TAXES - RICHMOND	19,874.66	19,984.21
6560 · HOUSE DIRECTOR-SALARY	33,385.18	33,185.13
6565 · HOUSE DIRECTOR EXPENSES	1,250.04	790.40
6580 · PAYROLL TAXES	2,998.10	9,992.99
6600 · PAYROLL EXPENSES	2,668.00	3,116.00
6610 · REPAIRS TO BUILDING	-1,818.12	-7,264.78
6612 · SUPPLIES	1,493.18	3,857.72
6615 · FURNISHINGS	18,958.56	6,594.02
6620 · LEGAL FEES	1,351.26	3,124.75
6630 · INSURANCE	200.00	750.00
6640 · PARKING LOT	6,262.61	270.36
6646 · STORAGE	3,352.52	3,887.40
6647 · INTERNET	10,896.75	12,294.21
6670 · INTEREST	76,518.21	89,735.93
6690 · PROPERTY INSURANCE	7,275.00	7,054.00
6700 · LOAN FEES	0.00	1,800.00
6900 · AMOUNT TO CHAPTER	36,402.50	32,000.00
Total RICHMOND EXPENSES	613,828.50	560,798.39
Total Expense	649,544.30	593,483.83
Net Ordinary Income	76,485.49	166,592.98
Other Income/Expense		
Other Expense		
9000 · DEPRECIATION	118,112.73	118,113.00
Total Other Expense	118,112.73	118,113.00
Net Other Income	-118,112.73	-118,113.00
Net Income	<u>-41,627.24</u>	<u>48,479.98</u>

Supplementary Information

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

	Jul '15 - Jun 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	538,829.25	544,000.00	-5,170.75
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,071.94	40,000.00	12,071.94
3180 · PARKING	53,002.00	53,600.00	-598.00
3200 · EXTRA MEAL INCOME	1,602.00	3,000.00	-1,398.00
3250 · LATE FEES/FINES	7,514.39	4,500.00	3,014.39
3300 · LAUNDRY/VENDING	2,732.00	3,200.00	-468.00
3400 · INTEREST INCOME	9.15	100.00	-90.85
3401 · DIVIDENDS & CAPITAL GAINS	268.13	0.00	268.13
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	12,600.00	-415.00
3420 · ALUMNI DONATIONS - RICHMOND	31,906.66	28,000.00	3,906.66
3440 · FOUNDATION PAID TO BANK LOAN	47,143.55	62,000.00	-14,856.45
3460 · DORM CANCELLATION CREDIT	-24,431.35	-10,000.00	-14,431.35
3500 · MISC INCOME	2,197.07	3,000.00	-802.93
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	1,000.00	0.00
Total RICHMOND INCOME	726,029.79	745,000.00	-18,970.21
Total Income	726,029.79	745,000.00	-18,970.21
Expense			
ADMINISTRATIVE EXPENSES			
6510 · ACCOUNTING	16,375.00	16,700.00	-325.00
6515 · CREDIT AGENCY FEES	-6.27	1,000.00	-1,006.27
6555 · MISCELLANOUS EXPENSES	14,085.30	1,500.00	12,585.30
6665 · MERCHANT ACCT FEES	4,705.05	7,500.00	-2,794.95
Total ADMINISTRATIVE EXPENSES	35,159.08	26,700.00	8,459.08
RESERVES			
6390 · BAD DEBTS	556.72	5,500.00	-4,943.28
6392 · PRINCIPAL PAYMENTS	94,061.79	137,000.00	-42,938.21
6393 · PRINCIPLE PAYMENTS CONTRA	-94,061.79		
Total RESERVES	556.72	142,500.00	-141,943.28
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	40,686.26	40,000.00	686.26
6030 · GAS	2,836.90	3,800.00	-963.10
6040 · TELEPHONE	452.41	500.00	-47.59
6050 · CABLE TELEVISION	2,126.70	4,300.00	-2,173.30
6060 · WATER SOFTNER	5,589.16	0.00	5,589.16
6110 · FOOD	186,814.23	184,000.00	2,814.23
6111 · SODA & WATER	7,729.01	9,000.00	-1,270.99
6120 · COOK/CATERING	1,922.87	0.00	1,922.87
6130 · SUPPLIES HOUSEHOLD	8,772.88	13,000.00	-4,227.12
6160 · GLASSWARE/UTENSILS	1,597.18	2,000.00	-402.82
6180 · OTHER HOUSEHOLD EXPENSE	1,967.20	3,500.00	-1,532.80
6241 · BLDG & GROUND MAINT	111,723.62	65,000.00	46,723.62
6242 · SECURITY	8,838.98	0.00	8,838.98
6265 · RENTAL EQUIPMENT	1,969.00	1,800.00	169.00
6270 · REPAIRS TO FURN/EQUIP	9,733.65	10,000.00	-266.35
6540 · PROPERTY TAXES - RICHMOND	19,874.66	20,500.00	-625.34
6560 · HOUSE DIRECTOR-SALARY	33,385.18	34,000.00	-614.82
6565 · HOUSE DIRECTOR EXPENSES	1,250.04	750.00	500.04
6580 · PAYROLL TAXES	2,998.10	3,100.00	-101.90
6600 · PAYROLL EXPENSES	2,668.00	1,200.00	1,468.00
6610 · REPAIRS TO BUILDING	-1,818.12	7,300.00	-9,118.12
6612 · SUPPLIES	1,493.18	3,900.00	-2,406.82
6615 · FURNISHINGS	18,958.56	5,000.00	13,958.56
6620 · LEGAL FEES	1,351.26	3,000.00	-1,648.74
6630 · INSURANCE	200.00	1,000.00	-800.00
6640 · PARKING LOT	6,262.61	8,500.00	-2,237.39
6646 · STORAGE	3,352.52	3,750.00	-397.48
6647 · INTERNET	10,896.75	9,900.00	996.75
6670 · INTEREST	76,518.21	90,000.00	-13,481.79
6690 · PROPERTY INSURANCE	7,275.00	8,000.00	-725.00
6900 · AMOUNT TO CHAPTER	36,402.50	39,000.00	-2,597.50
Total RICHMOND EXPENSES	613,828.50	575,800.00	38,028.50
Total Expense	649,544.30	745,000.00	-95,455.70
Net Ordinary Income	76,485.49	0.00	76,485.49
Other Income/Expense			
Other Expense			
9000 · DEPRECIATION	118,112.73	0.00	118,112.73
Total Other Expense	118,112.73	0.00	118,112.73
Net Other Income	-118,112.73	0.00	-118,112.73
Net Income	-41,627.24	0.00	-41,627.24