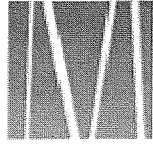


Beta Beta Alumni of the Delta Sigma Phi Fraternity  
Compiled Financial Statements and Supplementary Information  
For the One Months Ending July 31, 2016 and 2015

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  
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 July 31, 2016 and 2015, and the related statements of activities for the one month 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  
August 20, 2016

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

	Jul 31, 16	Jul 31, 15
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	183,772.46	174,025.49
1003 · CASH BCNB - CONSTRUCTION	50,073.33	50,063.34
1105 · CASH-DONATION ACCT	7,802.43	3,566.30
<b>Total Checking/Savings</b>	<b>241,648.22</b>	<b>227,655.13</b>
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	41,277.47	0.00
1209 · Accounts Receivables 2008-2009	0.00	3,140.00
1210 · Accounts Receivables 2009-2010	0.00	1,660.00
1211 · Accounts Receivables 2010-2011	0.00	14,470.00
1212 · Accounts Receivables 2011-2012	0.00	6,985.00
1213 · Accounts Receivables 2012-2013	0.00	11,890.00
1214 · Accounts Receivables 2013-2014	11.13	3,912.13
1215 · Accounts Receivables 2014-2015	1,010.00	5,820.50
1216 · Accounts Receivables 2015-2016	12,702.80	89,798.00
1217 · Accounts Receivables 2016-2017	193,386.81	0.00
<b>Total 1200 · ACCOUNTS RECEIVABLE</b>	<b>248,388.21</b>	<b>137,675.63</b>
<b>Total Accounts Receivable</b>	<b>248,388.21</b>	<b>137,675.63</b>
Other Current Assets		
1060 · VANGUARD	5,768.13	5,500.00
1120 · ACCTS REC-CHAPTER	500.00	20,400.00
<b>Total Other Current Assets</b>	<b>6,268.13</b>	<b>25,900.00</b>
<b>Total Current Assets</b>	<b>496,304.56</b>	<b>391,230.76</b>
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
<b>Total 1900 · 805 RICHMOND</b>	<b>3,136,547.99</b>	<b>3,254,660.72</b>
<b>Total Fixed Assets</b>	<b>3,136,547.99</b>	<b>3,254,660.72</b>
<b>TOTAL ASSETS</b>	<b>3,632,852.55</b>	<b>3,645,891.48</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	7,933.40	2,639.04
<b>Total Accounts Payable</b>	<b>7,933.40</b>	<b>2,639.04</b>
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	1,621.00	1,621.00
2110 · ACCT PAY- PR TAX	1,358.89	1,085.98
2150 · RES DAMAGE DEPOSITS	66,500.00	50,500.00
2310 · RES MEMBERSHIP/INITIATION/PLEDGE	60,920.00	54,000.00
2315 · RES ACTIVITY FEES	22,235.00	0.00
2430 · RES UE HOUSEBILLS	285,000.00	229,500.00
<b>Total Other Current Liabilities</b>	<b>437,634.89</b>	<b>336,706.98</b>
<b>Total Current Liabilities</b>	<b>445,568.29</b>	<b>339,346.02</b>
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,755,303.55	1,849,686.36
<b>Total Long Term Liabilities</b>	<b>1,755,303.55</b>	<b>1,849,686.36</b>
<b>Total Liabilities</b>	<b>2,200,871.84</b>	<b>2,189,032.38</b>
Equity		
2800 · RETAINED EARNINGS	1,418,151.49	1,459,778.73
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	12,741.08	-4,007.77
<b>Total Equity</b>	<b>1,431,980.71</b>	<b>1,456,859.10</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,632,852.55</b>	<b>3,645,891.48</b>

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**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF ACTIVITIES**  
 For the One Month Ending July 31, 2016 and 2015

	Jul 16	Jul 15
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	25,500.00	24,250.00
3180 · PARKING	3,880.00	4,800.00
3250 · LATE FEES/FINES	1,145.00	499.93
3400 · INTEREST INCOME	1.27	0.43
3410 · CAPITAL IMPROVEMENT FEES	6,000.00	5,100.00
3420 · ALUMNI DONATIONS - RICHMOND	2,180.00	2,625.00
3460 · DORM CANCELLATION CREDIT	-1,350.00	-550.00
3500 · MISC INCOME	120.00	240.00
Total RICHMOND INCOME	37,476.27	36,965.36
Total Income	37,476.27	36,965.36
Expense		
ADMINISTRATIVE EXPENSES		
6510 · ACCOUNTING	1,714.00	1,325.00
6555 · MISCELLANEOUS EXPENSES	569.89	1,118.98
6665 · BANK & MERCHANT ACCT FEES	-84.68	144.45
Total ADMINISTRATIVE EXPENSES	2,199.21	2,588.43
RESERVES		
6392 · PRINCIPAL PAYMENTS	8,118.31	7,797.29
6393 · PRINCIPLE PAYMENTS CONTRA	-8,118.31	-7,797.29
Total RESERVES	0.00	0.00
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	2,949.20	2,492.25
6030 · GAS	0.00	141.50
6040 · TELEPHONE	40.09	29.04
6050 · CABLE TELEVISION	405.98	-14.53
6120 · COOK/CATERING	0.00	100.00
6180 · OTHER HOUSEHOLD EXPENSE	0.00	706.42
6241 · BLDG & GROUND MAINT	6,305.90	22,517.20
6242 · SECURITY	135.00	0.00
6265 · RENTAL EQUIPMENT	50.75	50.75
6560 · HOUSE DIRECTOR-SALARY	3,731.25	3,662.67
6565 · HOUSE DIRECTOR EXPENSES	104.17	104.17
6580 · PAYROLL TAXES	289.58	278.45
6600 · PAYROLL EXPENSES	1,183.00	1,342.00
6610 · REPAIRS TO BUILDING	9.00	90.00
6612 · SUPPLIES	69.41	128.96
6620 · LEGAL FEES	60.00	76.15
6646 · STORAGE	280.96	261.96
6647 · INTERNET	825.00	0.00
6670 · INTEREST	6,096.69	6,417.71
Total RICHMOND EXPENSES	22,535.98	38,384.70
Total Expense	24,735.19	40,973.13
Net Ordinary Income	12,741.08	-4,007.77
Net Income	12,741.08	-4,007.77

## Supplementary Information

**DELTA SIGMA PHI FRATERNITY**  
**SCHEDULE I STATEMENTS OF ACTIVITIES**  
 For the One Month the Ended July 31, 2016

	TOTAL
Ordinary Income/Expense	
Income	
RICHMOND INCOME	
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	25,500.00
3180 · PARKING	3,880.00
3250 · LATE FEES/FINES	1,145.00
3400 · INTEREST INCOME	1.27
3410 · CAPITAL IMPROVEMENT FEES	6,000.00
3420 · ALUMNI DONATIONS - RICHMOND	2,180.00
3460 · DORM CANCELLATION CREDIT	-1,350.00
3500 · MISC INCOME	120.00
	37,476.27
Total RICHMOND INCOME	37,476.27
Total Income	37,476.27
Expense	
ADMINISTRATIVE EXPENSES	
6510 · ACCOUNTING	1,714.00
6555 · MISCELLANOUS EXPENSES	569.89
6665 · BANK & MERCHANT ACCT FEES	-84.68
	2,199.21
Total ADMINISTRATIVE EXPENSES	2,199.21
RESERVES	
6392 · PRINCIPAL PAYMENTS	8,118.31
6393 · PRINCIPLE PAYMENTS CONTRA	-8,118.31
	0.00
Total RESERVES	0.00
RICHMOND EXPENSES	
6010 · WATER/LIGHT/REFUSE	2,949.20
6040 · TELEPHONE	40.09
6050 · CABLE TELEVISION	405.98
6241 · BLDG & GROUND MAINT	6,305.90
6242 · SECURITY	135.00
6265 · RENTAL EQUIPMENT	50.75
6560 · HOUSE DIRECTOR-SALARY	3,731.25
6565 · HOUSE DIRECTOR EXPENSES	104.17
6580 · PAYROLL TAXES	289.58
6600 · PAYROLL EXPENSES	1,183.00
6610 · REPAIRS TO BUILDING	9.00
6612 · SUPPLIES	69.41
6620 · LEGAL FEES	60.00
6646 · STORAGE	280.96
6647 · INTERNET	825.00
6670 · INTEREST	6,096.69
	22,535.98
Total RICHMOND EXPENSES	22,535.98
Total Expense	24,735.19
Net Ordinary Income	12,741.08
Net Income	12,741.08

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

	Jul 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	0.00	534,000.00	-534,000.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	25,500.00	47,500.00	-22,000.00
3180 · PARKING	3,880.00	52,000.00	-48,120.00
3200 · EXTRA MEAL INCOME	0.00	2,000.00	-2,000.00
3250 · LATE FEES/FINES	1,145.00	4,000.00	-2,855.00
3300 · LAUNDRY/VENDING	0.00	2,800.00	-2,800.00
3400 · INTEREST INCOME	1.27	10.00	-8.73
3401 · DIVIDENDS & CAPITAL GAINS	0.00	275.00	-275.00
3410 · CAPITAL IMPROVEMENT FEES	6,000.00	12,400.00	-6,400.00
3420 · ALUMNI DONATIONS - RICHMOND	2,180.00	18,000.00	-15,820.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	54,000.00	-54,000.00
3460 · DORM CANCELLATION CREDIT	-1,350.00	-14,000.00	12,650.00
3500 · MISC INCOME	120.00	2,015.00	-1,895.00
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	1,000.00	-1,000.00
Total RICHMOND INCOME	37,476.27	716,000.00	-678,523.73
Total Income	37,476.27	716,000.00	-678,523.73
Expense			
ADMINISTRATIVE EXPENSES			
6510 · ACCOUNTING	1,714.00	17,000.00	-15,286.00
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6555 · MISCELLANEOUS EXPENSES	569.89	5,000.00	-4,430.11
6665 · BANK & MERCHANT ACCT FEES	-84.68	7,000.00	-7,084.68
Total ADMINISTRATIVE EXPENSES	2,199.21	30,000.00	-27,800.79
RESERVES			
6390 · BAD DEBTS	0.00	10,000.00	-10,000.00
6392 · PRINCIPAL PAYMENTS	8,118.31	95,000.00	-86,881.69
6393 · PRINCIPLE PAYMENTS CONTRA	-8,118.31		
Total RESERVES	0.00	105,000.00	-105,000.00
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	2,949.20	42,000.00	-39,050.80
6030 · GAS	0.00	3,000.00	-3,000.00
6040 · TELEPHONE	40.09	450.00	-409.91
6050 · CABLE TELEVISION	405.98	2,400.00	-1,994.02
6060 · WATER SOFTNER	0.00	1,000.00	-1,000.00
6110 · FOOD	0.00	190,000.00	-190,000.00
6111 · SODA & WATER	0.00	9,000.00	-9,000.00
6120 · COOK/CATERING	0.00	2,000.00	-2,000.00
6130 · SUPPLIES HOUSEHOLD	0.00	10,000.00	-10,000.00
6160 · GLASSWARE/UTENSILS	0.00	2,000.00	-2,000.00
6180 · OTHER HOUSEHOLD EXPENSE	0.00	3,500.00	-3,500.00
6241 · BLDG & GROUND MAINT	6,305.90	82,000.00	-75,694.10
6242 · SECURITY	135.00	5,000.00	-4,865.00
6265 · RENTAL EQUIPMENT	50.75	2,000.00	-1,949.25
6270 · REPAIRS TO FURN/EQUIP	0.00	10,000.00	-10,000.00
6540 · PROPERTY TAXES - RICHMOND	0.00	20,200.00	-20,200.00
6560 · HOUSE DIRECTOR-SALARY	3,731.25	35,000.00	-31,268.75
6565 · HOUSE DIRECTOR EXPENSES	104.17	1,200.00	-1,095.83
6580 · PAYROLL TAXES	289.58	3,100.00	-2,810.42
6600 · PAYROLL EXPENSES	1,183.00	3,000.00	-1,817.00
6610 · REPAIRS TO BUILDING	9.00	5,000.00	-4,991.00
6612 · SUPPLIES	69.41	2,400.00	-2,330.59
6615 · FURNISHINGS	0.00	9,000.00	-9,000.00
6620 · LEGAL FEES	60.00	2,000.00	-1,940.00
6630 · INSURANCE	0.00	400.00	-400.00
6640 · PARKING LOT	0.00	600.00	-600.00
6646 · STORAGE	280.96	3,750.00	-3,469.04
6647 · INTERNET	825.00	12,000.00	-11,175.00
6670 · INTEREST	6,096.69	79,000.00	-72,903.31
6690 · PROPERTY INSURANCE	0.00	8,000.00	-8,000.00
6900 · AMOUNT TO CHAPTER	0.00	32,000.00	-32,000.00
Total RICHMOND EXPENSES	22,535.98	581,000.00	-558,464.02
Total Expense	24,735.19	716,000.00	-691,264.81
Net Ordinary Income	12,741.08	0.00	12,741.08
Net Income	12,741.08	0.00	12,741.08