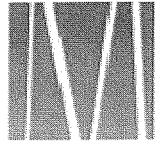


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Two Months Ending August 31, 2016 and 2015

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
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 August 31, 2016 and 2015, and the related statements of activities for the two 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
September 9, 2016

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

	Aug 31, 16	Aug 31, 15
ASSETS		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	255,817.82	195,112.29
1003 · CASH BCNB - CONSTRUCTION	50,074.60	50,063.77
1105 · CASH-DONATION ACCT	3,925.23	3,512.68
Total Checking/Savings	309,817.65	248,688.74
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	32,657.97	0.00
1209 · Accounts Receivables 2008-2009	0.00	3,015.00
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	4,660.50
1216 · Accounts Receivables 2015-2016	5,392.55	55,259.46
1217 · Accounts Receivables 2016-2017	35,839.94	0.00
Total 1200 · ACCOUNTS RECEIVABLE	74,911.59	101,852.09
Total Accounts Receivable	74,911.59	101,852.09
Other Current Assets		
1060 · VANGUARD	5,768.13	5,500.00
1120 · ACCTS REC-CHAPTER	0.00	1,000.00
Total Other Current Assets	5,768.13	6,500.00
Total Current Assets	390,497.37	357,040.83
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	3,527,045.36	3,611,701.55
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	1,915.41	18,824.63
Total Accounts Payable	1,915.41	18,824.63
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	1,621.00	1,621.00
2110 · ACCT PAY- PR TAX	852.21	752.64
2150 · RES DAMAGE DEPOSITS	68,500.00	55,000.00
2310 · RES MEMBERSHIP/INITATION/PLEDGE	14,520.00	38,825.00
2315 · RES ACTIVITY FEES	4,995.00	0.00
2430 · RES UE HOUSEBILLS	243,200.00	219,600.00
Total Other Current Liabilities	333,688.21	315,798.64
Total Current Liabilities	335,603.62	334,623.27
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,739,339.09	1,842,076.03
Total Long Term Liabilities	1,739,339.09	1,842,076.03
Total Liabilities	2,074,942.71	2,176,699.30
Equity		
2800 · RETAINED EARNINGS	1,418,151.49	1,459,778.73
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	32,863.02	-25,864.62
Total Equity	1,452,102.65	1,435,002.25
TOTAL LIABILITIES & EQUITY	3,527,045.36	3,611,701.55

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

	Aug 16	Aug 15
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	60,800.00	54,900.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	70.00	4,750.00
3180 · PARKING	2,020.00	1,520.00
3200 · EXTRA MEAL INCOME	-201.38	0.00
3250 · LATE FEES/FINES	218.28	103.96
3400 · INTEREST INCOME	1.27	0.43
3410 · CAPITAL IMPROVEMENT FEES	400.00	1,000.00
3420 · ALUMNI DONATIONS - RICHMOND	4,189.00	-158.34
3460 · DORM CANCELLATION CREDIT	-1,525.00	-325.00
3500 · MISC INCOME	0.00	240.00
Total RICHMOND INCOME	65,972.17	62,031.05
Total Income	65,972.17	62,031.05
Expense		
ADMINISTRATIVE EXPENSES		
6510 · ACCOUNTING	1,459.00	1,325.00
6555 · OFFICE EXPENSES	2,387.96	1,068.16
6665 · BANK & MERCHANT ACCT FEES	2.79	919.32
Total ADMINISTRATIVE EXPENSES	3,849.75	3,312.48
RESERVES		
6390 · BAD DEBTS	2,310.00	0.00
6392 · PRINCIPAL PAYMENTS	15,964.46	7,610.33
6393 · PRINCIPLE PAYMENTS CONTRA	-15,964.46	-7,610.33
Total RESERVES	2,310.00	0.00
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	2,884.99	6,067.23
6030 · GAS	74.72	68.33
6040 · TELEPHONE	39.69	36.77
6050 · CABLE TELEVISION	399.78	330.13
6060 · WATER SOFTNER	144.96	5,154.30
6110 · FOOD	19,445.00	20,288.36
6111 · SODA & WATER	934.49	0.00
6120 · COOK/CATERING	80.02	50.41
6130 · SUPPLIES HOUSEHOLD	257.55	1,847.11
6160 · GLASSWARE/UTENSILS	0.00	509.70
6180 · OTHER HOUSEHOLD EXPENSE	0.00	366.69
6241 · BLDG & GROUND MAINT	770.00	23,485.87
6242 · SECURITY	1,099.40	0.00
6265 · RENTAL EQUIPMENT	50.75	50.75
6270 · REPAIRS TO FURN/EQUIP	275.50	80.00
6560 · HOUSE DIRECTOR-SALARY	2,731.25	2,662.67
6565 · HOUSE DIRECTOR EXPENSES	104.17	104.17
6580 · PAYROLL TAXES	208.59	207.83
6610 · REPAIRS TO BUILDING	0.00	1,122.07
6615 · FURNISHINGS	3,148.86	11,932.04
6640 · PARKING LOT	0.00	270.36
6646 · STORAGE	300.96	280.96
6647 · INTERNET	489.26	-945.00
6670 · INTEREST	6,250.54	6,604.67
Total RICHMOND EXPENSES	39,690.48	80,575.42
Total Expense	45,850.23	83,887.90
Net Ordinary Income	20,121.94	-21,856.85
Net Income	20,121.94	-21,856.85

Supplementary Information

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
For the Two Months the Ended August 31, 2016

	Jul 16	Aug 16	TOTAL
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	0.00	60,800.00	60,800.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	25,500.00	70.00	25,570.00
3180 · PARKING	3,880.00	2,020.00	5,900.00
3200 · EXTRA MEAL INCOME	0.00	-201.38	-201.38
3250 · LATE FEES/FINES	1,145.00	218.28	1,363.28
3400 · INTEREST INCOME	1.27	1.27	2.54
3410 · CAPITAL IMPROVEMENT FEES	6,000.00	400.00	6,400.00
3420 · ALUMNI DONATIONS - RICHMOND	2,180.00	4,189.00	6,369.00
3460 · DORM CANCELLATION CREDIT	-1,350.00	-1,525.00	-2,875.00
3500 · MISC INCOME	120.00	0.00	120.00
Total RICHMOND INCOME	37,476.27	65,972.17	103,448.44
Total Income	37,476.27	65,972.17	103,448.44
Expense			
ADMINISTRATIVE EXPENSES			
6510 · ACCOUNTING	1,714.00	1,459.00	3,173.00
6555 · OFFICE EXPENSES	569.89	2,387.96	2,957.85
6665 · BANK & MERCHANT ACCT FEES	-84.68	2.79	-81.89
Total ADMINISTRATIVE EXPENSES	2,199.21	3,849.75	6,048.96
RESERVES			
6390 · BAD DEBTS	0.00	2,310.00	2,310.00
6392 · PRINCIPAL PAYMENTS	8,118.31	15,964.46	24,082.77
6393 · PRINCIPLE PAYMENTS CONTRA	-8,118.31	-15,964.46	-24,082.77
Total RESERVES	0.00	2,310.00	2,310.00
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	2,949.20	2,884.99	5,834.19
6030 · GAS	0.00	74.72	74.72
6040 · TELEPHONE	40.09	39.69	79.78
6050 · CABLE TELEVISION	405.98	399.78	805.76
6060 · WATER SOFTNER	0.00	144.96	144.96
6110 · FOOD	0.00	19,445.00	19,445.00
6111 · SODA & WATER	0.00	934.49	934.49
6120 · COOK/CATERING	0.00	80.02	80.02
6130 · SUPPLIES HOUSEHOLD	0.00	257.55	257.55
6241 · BLDG & GROUND MAINT	6,305.90	770.00	7,075.90
6242 · SECURITY	135.00	1,099.40	1,234.40
6265 · RENTAL EQUIPMENT	50.75	50.75	101.50
6270 · REPAIRS TO FURN/EQUIP	0.00	275.50	275.50
6560 · HOUSE DIRECTOR-SALARY	3,731.25	2,731.25	6,462.50
6565 · HOUSE DIRECTOR EXPENSES	104.17	104.17	208.34
6580 · PAYROLL TAXES	289.58	208.59	498.17
6600 · PAYROLL EXPENSES	1,183.00	0.00	1,183.00
6610 · REPAIRS TO BUILDING	9.00	0.00	9.00
6612 · SUPPLIES	69.41	0.00	69.41
6615 · FURNISHINGS	0.00	3,148.86	3,148.86
6620 · LEGAL FEES	60.00	0.00	60.00
6646 · STORAGE	280.96	300.96	581.92
6647 · INTERNET	825.00	489.26	1,314.26
6670 · INTEREST	6,096.69	6,250.54	12,347.23
Total RICHMOND EXPENSES	22,535.98	39,690.48	62,226.46
Total Expense	24,735.19	45,850.23	70,585.42
Net Ordinary Income	12,741.08	20,121.94	32,863.02
Net Income	12,741.08	20,121.94	32,863.02

DELTA SIGMA PHI FRATERNITY
Schedule II Profit & Loss Budget vs. Actual 2017

July through August 2016

	Jul - Aug 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	60,800.00	534,000.00	-473,200.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	25,570.00	47,500.00	-21,930.00
3180 · PARKING	5,900.00	52,000.00	-46,100.00
3200 · EXTRA MEAL INCOME	-201.38	2,000.00	-2,201.38
3250 · LATE FEES/FINES	1,363.28	4,000.00	-2,636.72
3300 · LAUNDRY/VENDING	0.00	2,800.00	-2,800.00
3400 · INTEREST INCOME	2.54	10.00	-7.46
3401 · DIVIDENDS & CAPITAL GAINS	0.00	275.00	-275.00
3410 · CAPITAL IMPROVEMENT FEES	6,400.00	12,400.00	-6,000.00
3420 · ALUMNI DONATIONS - RICHMOND	6,369.00	18,000.00	-11,631.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	54,000.00	-54,000.00
3460 · DORM CANCELLATION CREDIT	-2,875.00	-14,000.00	11,125.00
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	103,448.44	716,000.00	-612,551.56
Total Income	103,448.44	716,000.00	-612,551.56
Expense			
ADMINISTRATIVE EXPENSES			
6510 · ACCOUNTING	3,173.00	17,000.00	-13,827.00
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6550 · OFFICER COMPENSATION	0.00	0.00	0.00
6555 · OFFICE EXPENSES	2,957.85	5,000.00	-2,042.15
6655 · BANK & MERCHANT ACCT FEES	-81.89	7,000.00	-7,081.89
Total ADMINISTRATIVE EXPENSES	6,048.96	30,000.00	-23,951.04
CHAPTER EXPENSES			
6310 · SCHOLARSHIPS	0.00	0.00	0.00
Total CHAPTER EXPENSES	0.00	0.00	0.00
RESERVES			
6390 · BAD DEBTS	2,310.00	10,000.00	-7,690.00
6392 · PRINCIPAL PAYMENTS	24,082.77	95,000.00	-70,917.23
6393 · PRINCIPLE PAYMENTS CONTRA	-24,082.77		
Total RESERVES	2,310.00	105,000.00	-102,690.00
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	5,834.19	42,000.00	-36,165.81
6030 · GAS	74.72	3,000.00	-2,925.28
6040 · TELEPHONE	79.78	450.00	-370.22
6050 · CABLE TELEVISION	805.76	2,400.00	-1,594.24
6060 · WATER SOFTNER	144.96	1,000.00	-855.04
6110 · FOOD	19,445.00	190,000.00	-170,555.00
6111 · SODA & WATER	934.49	9,000.00	-8,065.51
6120 · COOK/CATERING	80.02	2,000.00	-1,919.98
6130 · SUPPLIES HOUSEHOLD	257.55	10,000.00	-9,742.45
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	7,075.90	82,000.00	-74,924.10
6242 · SECURITY	1,234.40	5,000.00	-3,765.60
6260 · EXTERMINATING	0.00	0.00	0.00
6265 · RENTAL EQUIPMENT	101.50	2,000.00	-1,898.50
6270 · REPAIRS TO FURN/EQUIP	275.50	10,000.00	-9,724.50
6540 · PROPERTY TAXES - RICHMOND	0.00	20,200.00	-20,200.00
6560 · HOUSE DIRECTOR-SALARY	6,462.50	35,000.00	-28,537.50
6565 · HOUSE DIRECTOR EXPENSES	208.34	1,200.00	-991.66
6580 · PAYROLL TAXES	498.17	3,100.00	-2,601.83
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	89.41	2,400.00	-2,310.59
6615 · FURNISHINGS	3,148.86	9,000.00	-5,851.14
6620 · LEGAL FEES	80.00	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	581.92	3,750.00	-3,168.08
6647 · INTERNET	1,314.26	12,000.00	-10,685.74
6670 · INTEREST	12,347.23	79,000.00	-66,652.77
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	62,226.46	581,000.00	-518,773.54
Total Expense	70,585.42	716,000.00	-645,414.58
Net Ordinary Income	32,863.02	0.00	32,863.02
Other Income/Expense			
Other Expense			
9000 · DEPRECIATION	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00
Net Income	32,863.02	0.00	32,863.02