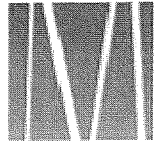


Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Two Months Ending August 31, 2016 and 2015

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
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 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 Delta Sigma Phi Fraternity.

Marberry & Eagle, P.C.

Marberry & Eagle, P.C.
Certified Public Accountants
Columbia, Missouri
September 9, 2016

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09/09/16

Accrual Basis

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

	<u>Aug 31, 16</u>	<u>Aug 31, 15</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH CBBC - CHAPTER	44,951.05	10,101.89
1001 · CBBC ACTIVITIES ACCOUNT	25,189.43	0.00
Total Checking/Savings	<u>70,140.48</u>	<u>10,101.89</u>
Other Current Assets		
1120 · ACCTS REC-ALUMNI	1,621.00	1,621.00
1150 · PREPAID CARDS	1,000.00	0.00
Total Other Current Assets	<u>2,621.00</u>	<u>1,621.00</u>
Total Current Assets	<u>72,761.48</u>	<u>11,722.89</u>
TOTAL ASSETS	<u>72,761.48</u>	<u>11,722.89</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · ACCTS PAYABLE-ALUMNI	0.00	1,000.00
2300 · RES FOR PHILANTHROPY	1,631.80	0.00
Total Other Current Liabilities	<u>1,631.80</u>	<u>1,000.00</u>
Total Current Liabilities	<u>1,631.80</u>	<u>1,000.00</u>
Total Liabilities	1,631.80	1,000.00
Equity		
3001 · RETAINED EARNINGS	8,188.30	-12,592.02
Net Income	62,941.38	23,314.91
Total Equity	<u>71,129.68</u>	<u>10,722.89</u>
TOTAL LIABILITIES & EQUITY	<u>72,761.48</u>	<u>11,722.89</u>

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

	Jul - Aug 16	Jul - Aug 15
Income		
3350 · MEMBERSHIP FEES	40,500.00	32,580.00
3351 · PLEDGE & INITIATION FEES	10,360.00	0.00
3400 · ACTIVITY FEES	21,535.00	0.00
3500 · MISCELLANEOUS INCOME	7,000.00	0.00
Total Income	79,395.00	32,580.00
Expense		
6310 · SCHOLARSHIPS	3,768.00	1,000.00
6335 · COMPOSITE	3,300.00	0.00
6340 · MISC CHAPTER EXPENSES	7.95	158.40
6350 · CONVENTIONS/MEETINGS	0.00	1,544.05
6420 · RECRUITMENT	7,619.62	6,562.64
6430 · CAMPUS EVENTS	1,758.05	0.00
Total Expense	16,453.62	9,265.09
Net Income	62,941.38	23,314.91

Supplementary Information

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09/09/16

Accrual Basis

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

	<u>Jul 16</u>	<u>Aug 16</u>	<u>TOTAL</u>
Income			
3350 · MEMBERSHIP FEES	0.00	40,500.00	40,500.00
3351 · PLEDGE & INITIATION FEES	0.00	10,360.00	10,360.00
3400 · ACTIVITIY FEES	3,695.00	17,840.00	21,535.00
3500 · MISCELLANEOUS INCOME	0.00	7,000.00	7,000.00
Total Income	<u>3,695.00</u>	<u>75,700.00</u>	<u>79,395.00</u>
Expense			
6310 · SCHOLARSHIPS	0.00	3,768.00	3,768.00
6335 · COMPOSITE	0.00	3,300.00	3,300.00
6340 · MISC CHAPTER EXPENSES	3.00	4.95	7.95
6420 · RECRUITMENT	5,289.48	2,330.14	7,619.62
6430 · CAMPUS EVENTS	0.00	1,758.05	1,758.05
Total Expense	<u>5,292.48</u>	<u>11,161.14</u>	<u>16,453.62</u>
Net Income	<u><u>-1,597.48</u></u>	<u><u>64,538.86</u></u>	<u><u>62,941.38</u></u>

DELTA SIGMA PHI FRATERNITY
Schedule II Profit & Loss Budget vs. Actual 2017
July through August 2016

	Jul - Aug 16	Budget	\$ Over Budget
Income			
3105 · AMOUNT FROM ALUMNI	0.00	32,000.00	-32,000.00
3350 · MEMBERSHIP FEES	40,500.00	97,000.00	-56,500.00
3351 · PLEDGE & INITIATION FEES	10,360.00	11,250.00	-890.00
3400 · ACTIVITY FEES	21,535.00	45,000.00	-23,465.00
3500 · MISCELLANEOUS INCOME	7,000.00	500.00	6,500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
Total Income	79,395.00	191,750.00	-112,355.00
Expense			
6310 · SCHOLARSHIPS	3,768.00	18,000.00	-14,232.00
6330 · POSTAGE	0.00	750.00	-750.00
6335 · COMPOSITE	3,300.00	4,500.00	-1,200.00
6340 · MISC CHAPTER EXPENSES	7.95	4,350.00	-4,342.05
6350 · CONVENTIONS/MEETINGS	0.00	5,000.00	-5,000.00
6355 · NATIONAL FEES	0.00	82,000.00	-82,000.00
6360 · COMPUTER SERVICES/OFFICE EQU...	0.00	400.00	-400.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	11,250.00	-11,250.00
6410 · IFC DUES	0.00	4,000.00	-4,000.00
6420 · RECRUITMENT	7,619.62	10,000.00	-2,380.38
6425 · HOMECOMING	0.00	4,000.00	-4,000.00
6430 · CAMPUS EVENTS	1,758.05	41,000.00	-39,241.95
6510 · ACCOUNTING	0.00	500.00	-500.00
6600 · PAYMENTS TO CHARITIES	0.00	6,000.00	-6,000.00
Total Expense	16,453.62	191,750.00	-175,296.38
Net Income	62,941.38	0.00	62,941.38