

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

Marberry & Eagle, P.C.  
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Marberry & Eagle<sup>PC</sup>  
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 October 31, 2016 and 2015, and the related statements of activities for the four 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.*

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Certified Public Accountants  
Columbia, Missouri  
November 17, 2016

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

	Oct 31, 16	Oct 31, 15
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · CASH CBBC - CHAPTER	3,701.38	44.57
1001 · CBBC ACTIVITIES ACCOUNT	5,302.23	0.00
<b>Total Checking/Savings</b>	9,003.61	44.57
Other Current Assets		
1120 · ACCTS REC-ALUMNI	1,621.00	1,621.00
1150 · PREPAID CARDS	10,000.00	0.00
<b>Total Other Current Assets</b>	11,621.00	1,621.00
<b>Total Current Assets</b>	20,624.61	1,665.57
<b>TOTAL ASSETS</b>	<b>20,624.61</b>	<b>1,665.57</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2100 · ACCTS PAYABLE-ALUMNI	0.00	596.38
2300 · RES FOR PHILANTHROPY	1,631.80	0.00
<b>Total Other Current Liabilities</b>	1,631.80	596.38
<b>Total Current Liabilities</b>	1,631.80	596.38
<b>Total Liabilities</b>	1,631.80	596.38
Equity		
3001 · RETAINED EARNINGS	8,188.30	-12,592.02
Net Income	10,804.51	13,661.21
<b>Total Equity</b>	18,992.81	1,069.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>20,624.61</b>	<b>1,665.57</b>

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Accrual Basis

**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF ACTIVITIES**  
For the Four Months Ending October 31, 2016 and 2015

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	<u>Jul - Oct 16</u>	<u>Jul - Oct 15</u>
<b>Income</b>		
3105 · AMOUNT FROM ALUMNI	6,785.00	0.00
3350 · MEMBERSHIP FEES	42,740.00	65,015.00
3351 · PLEDGE & INITIATION FEES	10,360.00	0.00
3400 · ACTIVITIY FEES	11,016.00	0.00
3500 · MISCELLANEOUS INCOME	7,000.00	6,000.00
<b>Total Income</b>	<u>77,901.00</u>	<u>71,015.00</u>
<b>Expense</b>		
6310 · SCHOLARSHIPS	5,018.00	2,250.00
6335 · COMPOSITE	3,300.00	4,260.10
6340 · MISC CHAPTER EXPENSES	757.15	1,158.40
6350 · CONVENTIONS/MEETINGS	0.00	1,969.05
6355 · NATIONAL FEES	38,785.00	39,655.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	172.59
6410 · IFC DUES	2,425.00	1,400.00
6420 · RECRUITMENT	14,764.29	6,218.65
6425 · HOMECOMING	289.00	270.00
6430 · CAMPUS EVENTS	1,758.05	0.00
<b>Total Expense</b>	<u>67,096.49</u>	<u>57,353.79</u>
<b>Net Income</b>	<u><u>10,804.51</u></u>	<u><u>13,661.21</u></u>

## Supplementary Information

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Accrual Basis

**DELTA SIGMA PHI FRATERNITY**  
**SCHEDULE I STATEMENTS OF ACTIVITIES**  
For the Four Months Ending October 31, 2016

	Jul 16	Aug 16	Sep 16	Oct 16	TOTAL
<b>Income</b>					
3105 · AMOUNT FROM ALUMNI	0.00	0.00	5,785.00	1,000.00	6,785.00
3350 · MEMBERSHIP FEES	0.00	40,500.00	2,240.00	0.00	42,740.00
3351 · PLEDGE & INITIATION FEES	0.00	10,360.00	0.00	0.00	10,360.00
3400 · ACTIVITY FEES	3,695.00	17,840.00	-10,143.43	-375.57	11,016.00
3500 · MISCELLANEOUS INCOME	0.00	7,000.00	0.00	0.00	7,000.00
<b>Total Income</b>	<b>3,695.00</b>	<b>75,700.00</b>	<b>-2,118.43</b>	<b>624.43</b>	<b>77,901.00</b>
<b>Expense</b>					
6310 · SCHOLARSHIPS	0.00	3,768.00	1,250.00	0.00	5,018.00
6335 · COMPOSITE	0.00	3,300.00	0.00	0.00	3,300.00
6340 · MISC CHAPTER EXPENSES	3.00	4.95	749.20	0.00	757.15
6355 · NATIONAL FEES	0.00	0.00	34,330.00	4,455.00	38,785.00
6410 · IFC DUES	0.00	0.00	0.00	2,425.00	2,425.00
6420 · RECRUITMENT	5,289.48	2,330.14	7,144.67	0.00	14,764.29
6425 · HOMECOMING	0.00	0.00	289.00	0.00	289.00
6430 · CAMPUS EVENTS	0.00	1,758.05	0.00	0.00	1,758.05
<b>Total Expense</b>	<b>5,292.48</b>	<b>11,161.14</b>	<b>43,762.87</b>	<b>6,880.00</b>	<b>67,096.49</b>
<b>Net Income</b>	<b>-1,597.48</b>	<b>64,538.86</b>	<b>-45,881.30</b>	<b>-6,255.57</b>	<b>10,804.51</b>

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Accrual Basis

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

	Jul - Oct 16	Budget	\$ Over Budget
<b>Income</b>			
3105 · AMOUNT FROM ALUMNI	6,785.00	32,000.00	-25,215.00
3350 · MEMBERSHIP FEES	42,740.00	97,000.00	-54,260.00
3351 · PLEDGE & INITIATION FEES	10,360.00	11,250.00	-890.00
3400 · ACTIVITIY FEES	11,016.00	45,000.00	-33,984.00
3500 · MISCELLANEOUS INCOME	7,000.00	500.00	6,500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
<b>Total Income</b>	<b>77,901.00</b>	<b>191,750.00</b>	<b>-113,849.00</b>
<b>Expense</b>			
6310 · SCHOLARSHIPS	5,018.00	18,000.00	-12,982.00
6330 · POSTAGE	0.00	750.00	-750.00
6335 · COMPOSITE	3,300.00	4,500.00	-1,200.00
6340 · MISC CHAPTER EXPENSES	757.15	4,350.00	-3,592.85
6350 · CONVENTIONS/MEETINGS	0.00	5,000.00	-5,000.00
6355 · NATIONAL FEES	38,785.00	82,000.00	-43,215.00
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	2,425.00	4,000.00	-1,575.00
6420 · RECRUITMENT	14,764.29	10,000.00	4,764.29
6425 · HOMECOMING	289.00	4,000.00	-3,711.00
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
<b>Total Expense</b>	<b>67,096.49</b>	<b>191,750.00</b>	<b>-124,653.51</b>
<b>Net Income</b>	<b>10,804.51</b>	<b>0.00</b>	<b>10,804.51</b>