

Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Eight Months Ending February 28, 2017 and 2016

Marberry & Eagle, P.C.
Certified Public Accountants
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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 February 28, 2017 and 2016, and the related statements of activities for the eight 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
March 15, 2017

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
As of February 28, 2017 and 2016

	Feb 28, 17	Feb 29, 16
ASSETS		
Current Assets		
Checking/Savings		
1000 · CASH CBBC - CHAPTER	5,725.81	499.87
1001 · CBBC ACTIVITIES ACCOUNT	12,644.99	0.00
Total Checking/Savings	18,370.80	499.87
Other Current Assets		
1120 · ACCTS REC-ALUMNI	0.00	1,621.00
1150 · PREPAID CARDS	4,188.73	0.00
Total Other Current Assets	4,188.73	1,621.00
Total Current Assets	22,559.53	2,120.87
TOTAL ASSETS	22,559.53	2,120.87
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	3,210.00	0.00
Total Accounts Payable	3,210.00	0.00
Other Current Liabilities		
2300 · RES FOR PHILANTHROPY	1,631.80	0.00
Total Other Current Liabilities	1,631.80	0.00
Total Current Liabilities	4,841.80	0.00
Total Liabilities	4,841.80	0.00
Equity		
3001 · RETAINED EARNINGS	8,188.30	-12,592.02
Net Income	9,529.43	14,712.89
Total Equity	17,717.73	2,120.87
TOTAL LIABILITIES & EQUITY	22,559.53	2,120.87

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Eight Months Ending February 28, 2017 and 2016

	Jul '16 - Feb 17	Jul '15 - Feb 16
Income		
3105 · AMOUNT FROM ALUMNI	18,205.00	27,250.00
3350 · MEMBERSHIP FEES	79,500.00	102,205.00
3351 · PLEDGE & INITIATION FEES	14,620.00	0.00
3400 · ACTIVITY FEES	41,635.00	0.00
3500 · MISCELLANEOUS INCOME	7,000.00	6,000.00
Total Income	<u>160,960.00</u>	<u>135,455.00</u>
Expense		
6310 · SCHOLARSHIPS	13,343.00	14,375.00
6320 · PUBLICATIONS	218.35	0.00
6335 · COMPOSITE	3,731.50	4,662.10
6340 · MISC CHAPTER EXPENSES	1,197.15	2,158.40
6350 · CONVENTIONS/MEETINGS	171.72	2,888.59
6355 · NATIONAL FEES	80,680.00	87,035.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	592.26
6410 · IFC DUES	5,635.00	1,400.00
6420 · RECRUITMENT	15,185.29	6,885.76
6425 · HOMECOMING	289.00	270.00
6430 · CAMPUS EVENTS	4,726.05	0.00
6501 · ACTIVITY EXPENSES	25,648.51	0.00
6510 · ACCOUNTING	605.00	475.00
Total Expense	<u>151,430.57</u>	<u>120,742.11</u>
Net Income	<u><u>9,529.43</u></u>	<u><u>14,712.89</u></u>

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
For the Eight Months Ending February 28, 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	TOTAL
Income									
3105 · AMOUNT FROM ALUMNI	0.00	0.00	5,785.00	1,000.00	2,000.00	9,420.00	0.00	0.00	18,205.00
3350 · MEMBERSHIP FEES	0.00	40,500.00	2,240.00	0.00	370.00	-300.00	35,190.00	1,500.00	79,500.00
3351 · PLEDGE & INITIATION FEES	0.00	10,360.00	0.00	0.00	1,480.00	-230.00	3,010.00	0.00	14,620.00
3400 · ACTIVITY FEES	3,695.00	17,840.00	0.00	750.00	750.00	-150.00	17,400.00	1,350.00	41,635.00
3500 · MISCELLANEOUS INCOME	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
Total Income	3,695.00	75,700.00	8,025.00	1,750.00	4,600.00	8,740.00	55,600.00	2,850.00	160,960.00
Expense									
6310 · SCHOLARSHIPS	0.00	3,768.00	1,250.00	0.00	200.00	8,125.00	0.00	0.00	13,343.00
6320 · PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218.35	218.35
6335 · COMPOSITE	0.00	3,300.00	0.00	0.00	431.50	0.00	0.00	0.00	3,731.50
6340 · MISC CHAPTER EXPENSES	3.00	4.95	749.20	0.00	0.00	0.00	440.00	0.00	1,197.15
6350 · CONVENTIONS/MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171.72	171.72
6355 · NATIONAL FEES	0.00	0.00	34,330.00	4,455.00	6,750.00	0.00	35,145.00	0.00	80,680.00
6410 · IFC DUES	0.00	0.00	0.00	2,425.00	0.00	0.00	0.00	3,210.00	5,635.00
6420 · RECRUITMENT	5,289.48	2,330.14	7,144.67	0.00	104.00	102.00	65.00	150.00	15,185.29
6425 · HOMECOMING	0.00	0.00	289.00	0.00	0.00	0.00	0.00	0.00	289.00
6430 · CAMPUS EVENTS	0.00	1,758.05	0.00	0.00	0.00	0.00	0.00	2,968.00	4,726.05
6501 · ACTIVITY EXPENSES	0.00	0.00	10,143.43	1,125.57	8,266.51	245.00	1,584.00	4,284.00	25,648.51
6510 · ACCOUNTING	0.00	0.00	0.00	0.00	495.00	0.00	110.00	0.00	605.00
Total Expense	5,292.48	11,161.14	53,906.30	8,005.57	16,247.01	8,472.00	37,344.00	11,002.07	151,430.57
Net Income	-1,597.48	64,538.86	-45,881.30	-6,255.57	-11,647.01	268.00	18,256.00	-8,152.07	9,529.43

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

	Jul '16 - Feb 17	Budget	\$ Over Budget
Income			
3105 · AMOUNT FROM ALUMNI	18,205.00	32,000.00	-13,795.00
3350 · MEMBERSHIP FEES	79,500.00	97,000.00	-17,500.00
3351 · PLEDGE & INITIATION FEES	14,620.00	11,250.00	3,370.00
3400 · ACTIVITY FEES	41,635.00	45,000.00	-3,365.00
3500 · MISCELLANEOUS INCOME	7,000.00	500.00	6,500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
Total Income	160,960.00	191,750.00	-30,790.00
Expense			
6310 · SCHOLARSHIPS	13,343.00	18,000.00	-4,657.00
6320 · PUBLICATIONS	218.35		
6330 · POSTAGE	0.00	750.00	-750.00
6335 · COMPOSITE	3,731.50	4,500.00	-768.50
6340 · MISC CHAPTER EXPENSES	1,197.15	4,350.00	-3,152.85
6350 · CONVENTIONS/MEETINGS	171.72	5,000.00	-4,828.28
6355 · NATIONAL FEES	80,680.00	82,000.00	-1,320.00
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	5,635.00	4,000.00	1,635.00
6420 · RECRUITMENT	15,185.29	10,000.00	5,185.29
6425 · HOMECOMING	289.00	4,000.00	-3,711.00
6430 · CAMPUS EVENTS	4,726.05	41,000.00	-36,273.95
6501 · ACTIVITY EXPENSES	25,648.51		
6510 · ACCOUNTING	605.00	500.00	105.00
6600 · PAYMENTS TO CHARITIES	0.00	6,000.00	-6,000.00
Total Expense	151,430.57	191,750.00	-40,319.43
Net Income	9,529.43	0.00	9,529.43