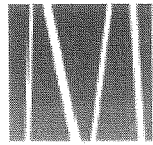


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Nine Months Ending March 31, 2017 and 2016

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 March 31, 2017 and 2016, and the related statements of activities for the nine 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
April 25, 2017

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF FINANCIAL POSITION
As of March 31, 2017 and 2016

	Mar 31, 17	Mar 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	184,910.89	99,737.52
1003 · CASH BCNB - CONSTRUCTION	50,083.31	50,068.33
1105 · CASH-DONATION ACCT	2,625.72	2,041.71
Total Checking/Savings	237,619.92	151,847.56
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	14,763.68	44,431.01
1214 · Accounts Receivables 2013-2014	0.00	11.13
1215 · Accounts Receivables 2014-2015	596.13	535.00
1216 · Accounts Receivables 2015-2016	4,579.24	14,496.02
1217 · Accounts Receivables 2016-2017	22,602.99	-6,275.00
Total 1200 · ACCOUNTS RECEIVABLE	42,542.04	53,198.16
Total Accounts Receivable	42,542.04	53,198.16
Other Current Assets		
1060 · VANGUARD	5,768.13	5,768.13
Total Other Current Assets	5,768.13	5,768.13
Total Current Assets	285,930.09	210,813.85
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	3,422,478.08	3,465,474.57
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	4,998.29	3,827.33
Total Accounts Payable	4,998.29	3,827.33
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	0.00	1,621.00
2110 · ACCT PAY- PR TAX	2,128.53	1,138.79
2150 · RES DAMAGE DEPOSITS	64,500.00	59,000.00
2310 · RES MEMBERSHIP/INITATION/PLED...	15,510.00	6,660.00
2315 · RES ACTIVITY FEES	5,550.00	0.00
2430 · RES UE HOUSEBILLS	117,800.00	118,800.00
Total Other Current Liabilities	205,488.53	187,219.79
Total Current Liabilities	210,486.82	191,047.12
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,640,973.08	1,787,207.62
Total Long Term Liabilities	1,640,973.08	1,787,207.62
Total Liabilities	1,851,459.90	1,978,254.74
Equity		
2800 · RETAINED EARNINGS	1,418,151.49	1,459,778.73
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	151,778.55	26,352.96
Total Equity	1,571,018.18	1,487,219.83
TOTAL LIABILITIES & EQUITY	3,422,478.08	3,465,474.57

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Nine Months Ending March 31, 2017 and 2016

	Jul '16 - Mar 17	Jul '15 - Mar 16
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	476,520.00	420,029.25
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	46,638.13	52,571.94
3180 · PARKING	31,500.00	30,562.00
3200 · EXTRA MEAL INCOME	2,414.37	1,602.00
3250 · LATE FEES/FINES	5,095.84	4,696.31
3300 · LAUNDRY/VENDING	2,024.00	2,084.00
3400 · INTEREST INCOME	11.25	5.42
3401 · DIVIDENDS & CAPITAL GAINS	0.00	268.13
3410 · CAPITAL IMPROVEMENT FEES	12,600.00	12,185.00
3420 · ALUMNI DONATIONS - RICHMOND	13,699.00	22,676.47
3440 · FOUNDATION PAID TO BANK LOAN	37,175.44	21,463.00
3460 · DORM CANCELLATION CREDIT	-7,542.91	-24,431.35
3500 · MISC INCOME	600.00	2,451.97
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	1,000.00
Total RICHMOND INCOME	621,735.12	547,164.14
Total Income	621,735.12	547,164.14
Expense		
ADMINISTRATIVE EXPENSES		
6510 · ACCOUNTING	13,444.00	11,075.00
6518 · FUNDRAISING EXPENSE	1,081.50	0.00
6555 · OFFICE EXPENSES	6,513.38	12,328.00
6665 · BANK & MERCHANT ACCT FEES	1,855.20	4,154.08
Total ADMINISTRATIVE EXPENSES	22,894.08	27,557.08
CHAPTER EXPENSES		
6310 · SCHOLARSHIPS	1,000.00	0.00
6315 · MENTOR/TUTORING	2,971.08	0.00
Total CHAPTER EXPENSES	3,971.08	0.00
RESERVES		
6390 · BAD DEBTS	10,376.99	556.72
6392 · PRINCIPAL PAYMENTS	122,448.78	70,276.03
6393 · PRINCIPLE PAYMENTS CONTRA	-122,448.78	-70,276.03
Total RESERVES	10,376.99	556.72
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	31,104.05	31,698.74
6030 · GAS	3,873.69	1,894.26
6040 · TELEPHONE	371.38	335.23
6050 · CABLE TELEVISION	2,232.82	1,407.76
6060 · WATER SOFTNER	724.80	5,589.16
6110 · FOOD	157,398.87	157,095.53
6111 · SODA & WATER	7,814.71	6,442.54
6120 · COOK/CATERING	2,406.37	1,729.30
6130 · SUPPLIES HOUSEHOLD	7,479.04	8,148.77
6160 · GLASSWARE/UTENSILS	827.06	1,597.18
6180 · OTHER HOUSEHOLD EXPENSE	1,641.94	1,757.93
6241 · BLDG & GROUND MAINT	53,327.45	75,739.81
6242 · SECURITY	2,664.98	8,703.98
6265 · RENTAL EQUIPMENT	1,456.73	1,816.75
6270 · REPAIRS TO FURN/EQUIP	3,561.35	8,943.20
6540 · PROPERTY TAXES - RICHMOND	21,543.96	19,874.66
6560 · HOUSE DIRECTOR-SALARY	32,485.90	25,397.17
6565 · HOUSE DIRECTOR EXPENSES	520.85	937.53
6580 · PAYROLL TAXES	3,032.39	2,240.38
6600 · PAYROLL EXPENSES	5,139.00	2,668.00
6610 · REPAIRS TO BUILDING	-6,202.11	-830.12
6615 · FURNISHINGS	9,299.97	16,254.89
6620 · LEGAL FEES	2,721.55	1,026.01
6630 · INSURANCE	-417.00	200.00
6640 · PARKING LOT	294.36	5,675.86
6646 · STORAGE	2,738.64	2,509.64
6647 · INTERNET	4,318.01	9,659.25
6670 · INTEREST	53,661.66	57,658.97
6690 · PROPERTY INSURANCE	8,487.00	7,275.00
6900 · AMOUNT TO CHAPTER	18,205.00	29,250.00
Total RICHMOND EXPENSES	432,714.42	492,697.38
Total Expense	469,956.57	520,811.18
Net Ordinary Income	151,778.55	26,352.96
Net Income	151,778.55	26,352.96

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES

For the Nine Months the Ended March 31, 2017

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Accrual Basis

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Jan 17	Feb 17	Mar 17	TOTAL
Ordinary Income/Expense									
Income									
RICHMOND INCOME									
3100 - HOUSEBILLS	0.00	60,800.00	60,800.00	60,800.00	60,800.00	58,900.00	58,900.00	58,900.00	476,520.00
3150 - OUT OF HOUSE FEES-MEALS/PROGR...	25,500.00	70.00	-450.00	0.00	-1,360.00	25,050.00	-250.00	-671.87	46,638.13
3180 - PARKING	3,880.00	2,020.00	2,310.00	465.00	1,025.00	0.00	0.00	0.00	31,500.00
3200 - EXTRA MEAL INCOME	0.00	-201.38	1,471.00	500.50	635.25	0.00	0.00	0.00	2,414.37
3250 - LATE FEES/FINES	1,145.00	218.28	400.10	225.44	-88.75	4,663.33	-30.00	-1,738.56	5,095.84
3300 - LAUNDRY/RENDING	0.00	0.00	326.00	434.00	438.00	176.00	358.00	292.00	2,024.00
3400 - INTEREST INCOME	1.27	1.27	0.00	1.27	1.23	1.28	1.15	1.28	11.25
3410 - CAPITAL IMPROVEMENT FEES	6,000.00	400.00	0.00	0.00	0.00	6,200.00	0.00	0.00	12,600.00
3420 - ALUMNI DONATIONS - RICHMOND	2,180.00	4,180.00	1,170.00	1,300.00	1,035.00	2,075.00	650.00	1,100.00	13,699.00
3460 - FOUNDATION PAID TO BANK LOAN	0.00	0.00	0.00	0.00	37,175.44	0.00	0.00	0.00	37,175.44
3460 - DORMI CANCELLATION CREDIT	-1,350.00	-1,525.00	-325.00	0.00	-550.00	-2,000.00	-1,792.91	0.00	-7,542.91
3500 - MISC INCOME	120.00	0.00	480.00	0.00	0.00	0.00	0.00	0.00	600.00
3590 - FOREFEIT OF SECURITY DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
Total RICHMOND INCOME	37,476.27	65,972.17	66,183.33	63,727.21	98,111.17	92,814.61	58,845.24	57,882.85	621,735.12
Total Income	37,476.27	65,972.17	66,183.33	63,727.21	98,111.17	92,814.61	58,845.24	57,882.85	621,735.12
Expense									
ADMINISTRATIVE EXPENSES									
6510 - ACCOUNTING	1,714.00	1,450.00	1,395.00	1,375.00	1,870.00	1,505.00	1,375.00	1,375.00	13,444.00
6518 - FUNDRAISING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,081.50
6555 - OFFICE EXPENSES	569.89	2,387.96	884.18	1,134.83	424.22	199.95	522.43	248.46	6,513.38
6565 - BANK & MERCHANT ACCT FEES	-84.98	2.79	898.98	81.44	67.20	299.33	710.30	38.49	1,855.20
Total ADMINISTRATIVE EXPENSES	2,199.21	3,848.75	3,120.16	2,591.37	2,361.42	3,027.19	2,607.73	1,661.95	22,894.08
CHAPTER EXPENSES									
6310 - SCHOLARSHIPS	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00
6315 - MENTOR/TUTORING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.53	2,971.06
Total CHAPTER EXPENSES	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	82.53	3,971.06
RESERVES									
6390 - BAD DEBTS	0.00	2,310.00	0.00	0.00	0.00	402.50	7,664.49	0.00	10,376.99
6392 - PRINCIPAL PAYMENTS	8,118.31	15,964.46	8,002.95	11,233.92	45,253.74	8,262.76	8,264.14	8,895.32	122,448.78
6393 - PRINCIPLE PAYMENTS CONTRA	-8,118.31	-15,964.46	-8,002.95	-11,233.92	-45,253.74	-8,262.76	-8,264.14	-8,895.32	-122,448.78
Total RESERVES	0.00	2,310.00	0.00	0.00	0.00	402.50	7,664.49	0.00	10,376.99
RICHMOND EXPENSES									
6010 - WATER/LIGHT/REFUSE	2,942.20	2,884.99	4,024.70	0.00	4,895.99	3,218.23	0.00	6,166.12	31,104.05
6030 - GAS	0.00	74.72	59.38	261.46	524.09	689.53	770.11	743.69	3,873.69
6040 - TELEPHONE	40.09	39.69	39.69	42.02	42.02	41.95	41.95	41.95	371.38
6050 - CABLE TELEVISION	405.98	399.78	240.78	42.02	240.78	240.78	166.88	156.98	2,232.82
6060 - WATER SOFTNER	0.00	144.96	144.96	144.96	0.00	14.86	0.00	144.96	724.80
6110 - FOOD	0.00	19,445.00	23,195.00	22,179.79	22,977.64	19,705.81	20,337.23	19,445.00	157,368.87
6111 - SODA & WATER	0.00	934.49	1,084.07	1,327.85	795.50	1,168.50	835.26	1,395.53	7,814.71
6120 - COOK/CATERING	0.00	80.02	240.07	229.28	177.48	168.58	264.60	315.12	2,406.37
6130 - SUPPLIES HOUSEHOLD	69.41	257.55	1,900.50	962.85	823.56	588.66	1,460.80	970.67	7,479.04
6160 - GLASSWARE/UTENSILS	0.00	0.00	286.09	202.64	184.01	301.04	619.18	57.77	1,641.94
6180 - OTHER HOUSEHOLD EXPENSE	0.00	770.00	4,136.06	5,334.85	2,029.40	25,108.53	2,484.55	1,650.39	53,327.45
6241 - BLDG & GROUND MAINT	6,305.90	1,089.40	0.00	135.00	0.00	6,107.97	0.00	0.00	13,538.37
6242 - SECURITY	135.00	50.75	0.00	0.00	0.00	0.00	0.00	0.00	827.06
6265 - RENTAL EQUIPMENT	50.75	470.75	0.00	50.75	610.75	50.75	50.75	50.75	1,641.94
6270 - REPAIRS TO FURN/EQUIP	0.00	275.50	1,055.89	594.50	0.00	120.00	0.00	0.00	2,664.88
6540 - PROPERTY TAXES - RICHMOND	0.00	0.00	0.00	0.00	21,543.96	0.00	0.00	0.00	21,543.96
6560 - HOUSE DIRECTOR-SALARY	3,731.25	2,731.25	2,731.25	2,731.25	2,731.25	2,731.25	2,731.25	2,731.25	24,300.00
6565 - HOUSE DIRECTOR EXPENSES	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	936.85
6580 - PAYROLL TAXES	289.58	208.59	213.08	208.59	213.08	208.59	208.59	208.59	1,900.00
6600 - PAYROLL EXPENSES	1,165.00	0.00	0.00	3,436.00	520.00	50.00	502.41	0.00	5,203.39
6610 - REPAIRS TO BUILDING	0.00	3,148.86	88.16	596.26	0.00	40.72	502.41	485.42	3,032.39
6615 - FURNISHINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,139.00
6620 - LEGAL FEES	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
6630 - INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6640 - PARKING LOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6646 - STORAGE	280.96	300.96	300.96	294.36	325.96	300.96	300.96	300.96	2,738.64
6647 - INTERNET	625.00	489.22	428.25	446.25	428.25	428.25	428.25	428.25	4,318.01
6670 - INTEREST	6,096.68	6,212.05	5,981.08	5,981.08	6,136.70	5,952.24	5,920.86	5,319.68	53,661.68
6690 - PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	6,925.00	1,562.00	8,487.00
6900 - AMOUNT TO CHAPTER	0.00	5,785.00	1,000.00	1,000.00	2,000.00	0.00	0.00	0.00	18,205.00
Total RICHMOND EXPENSES	22,535.88	39,690.48	55,926.04	46,750.32	67,374.17	56,086.78	48,714.88	48,434.88	432,714.42
Total Expense	24,735.19	45,850.23	59,046.20	50,341.69	69,735.59	61,875.65	50,179.46	50,179.46	469,956.57
Net Ordinary Income	12,741.08	20,121.94	7,137.13	13,385.52	29,375.56	33,298.14	-3,090.41	7,703.39	151,778.55
Net Income	12,741.08	20,121.94	7,137.13	13,385.52	29,375.56	33,298.14	-3,030.41	7,703.39	151,778.55

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

	Jul '16 - Mar 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	476,520.00	534,000.00	-57,480.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	46,638.13	47,500.00	-861.87
3180 · PARKING	31,500.00	52,000.00	-20,500.00
3200 · EXTRA MEAL INCOME	2,414.37	2,000.00	414.37
3250 · LATE FEES/FINES	5,095.84	4,000.00	1,095.84
3300 · LAUNDRY/VENDING	2,024.00	2,800.00	-776.00
3400 · INTEREST INCOME	11.25	10.00	1.25
3401 · DIVIDENDS & CAPITAL GAINS	0.00	275.00	-275.00
3410 · CAPITAL IMPROVEMENT FEES	12,600.00	12,400.00	200.00
3420 · ALUMNI DONATIONS - RICHMOND	13,699.00	18,000.00	-4,301.00
3440 · FOUNDATION PAID TO BANK LOAN	37,175.44	54,000.00	-16,824.56
3460 · DORM CANCELLATION CREDIT	-7,542.91	-14,000.00	6,457.09
3500 · MISC INCOME	600.00	2,015.00	-1,415.00
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	1,000.00	0.00
Total RICHMOND INCOME	621,735.12	716,000.00	-94,264.88
Total Income	621,735.12	716,000.00	-94,264.88
Expense			
ADMINISTRATIVE EXPENSES			
6510 · ACCOUNTING	13,444.00	17,000.00	-3,556.00
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6518 · FUNDRAISING EXPENSE	1,081.50		
6555 · OFFICE EXPENSES	6,513.38	5,000.00	1,513.38
6665 · BANK & MERCHANT ACCT FEES	1,855.20	7,000.00	-5,144.80
Total ADMINISTRATIVE EXPENSES	22,894.08	30,000.00	-7,105.92
CHAPTER EXPENSES			
6310 · SCHOLARSHIPS	1,000.00	0.00	1,000.00
6315 · MENTOR/TUTORING	2,971.08		
Total CHAPTER EXPENSES	3,971.08	0.00	3,971.08
RESERVES			
6390 · BAD DEBTS	10,376.99	10,000.00	376.99
6392 · PRINCIPAL PAYMENTS	122,448.78	95,000.00	27,448.78
6393 · PRINCIPLE PAYMENTS CONTRA	-122,448.78		
Total RESERVES	10,376.99	105,000.00	-94,623.01
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	31,104.05	42,000.00	-10,895.95
6030 · GAS	3,873.69	3,000.00	873.69
6040 · TELEPHONE	371.38	450.00	-78.62
6050 · CABLE TELEVISION	2,232.82	2,400.00	-167.18
6060 · WATER SOFTNER	724.80	1,000.00	-275.20
6110 · FOOD	157,398.87	190,000.00	-32,601.13
6111 · SODA & WATER	7,814.71	9,000.00	-1,185.29
6120 · COOK/CATERING	2,406.37	2,000.00	406.37
6130 · SUPPLIES HOUSEHOLD	7,479.04	10,000.00	-2,520.96
6160 · GLASSWARE/UTENSILS	827.06	2,000.00	-1,172.94
6180 · OTHER HOUSEHOLD EXPENSE	1,641.94	3,500.00	-1,858.06
6241 · BLDG & GROUND MAINT	53,327.45	82,000.00	-28,672.55
6242 · SECURITY	2,664.98	5,000.00	-2,335.02
6265 · RENTAL EQUIPMENT	1,456.73	2,000.00	-543.27
6270 · REPAIRS TO FURN/EQUIP	3,561.35	10,000.00	-6,438.65
6540 · PROPERTY TAXES - RICHMOND	21,543.96	20,200.00	1,343.96
6560 · HOUSE DIRECTOR-SALARY	32,485.90	35,000.00	-2,514.10
6565 · HOUSE DIRECTOR EXPENSES	520.85	1,200.00	-679.15
6580 · PAYROLL TAXES	3,032.39	3,100.00	-67.61
6600 · PAYROLL EXPENSES	5,139.00	3,000.00	2,139.00
6610 · REPAIRS TO BUILDING	-6,202.11	5,000.00	-11,202.11
6612 · SUPPLIES	0.00	2,400.00	-2,400.00
6615 · FURNISHINGS	9,299.97	9,000.00	299.97
6620 · LEGAL FEES	2,721.55	2,000.00	721.55
6630 · INSURANCE	-417.00	400.00	-817.00
6640 · PARKING LOT	294.36	600.00	-305.64
6646 · STORAGE	2,738.64	3,750.00	-1,011.36
6647 · INTERNET	4,318.01	12,000.00	-7,681.99
6670 · INTEREST	53,661.66	79,000.00	-25,338.34
6690 · PROPERTY INSURANCE	8,487.00	8,000.00	487.00
6900 · AMOUNT TO CHAPTER	18,205.00	32,000.00	-13,795.00
Total RICHMOND EXPENSES	432,714.42	581,000.00	-148,285.58
Total Expense	469,956.57	716,000.00	-246,043.43
Net Ordinary Income	151,778.55	0.00	151,778.55
Net Income	151,778.55	0.00	151,778.55