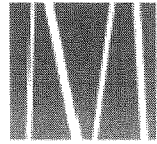


Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Eleven Months Ending May 31, 2017 and 2016

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
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 May 31, 2017 and 2016, and the related statements of activities for the eleven 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
June 16, 2017

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

	<u>Jul '16 - May 17</u>	<u>Jul '15 - May 16</u>
Income		
3105 · AMOUNT FROM ALUMNI	18,205.00	36,402.50
3350 · MEMBERSHIP FEES	90,900.00	120,811.00
3351 · PLEDGE & INITIATION FEES	15,850.00	0.00
3400 · ACTIVITY FEES	46,360.00	0.00
3500 · MISCELLANEOUS INCOME	7,000.00	6,000.00
Total Income	178,315.00	163,213.50
Expense		
6310 · SCHOLARSHIPS	13,343.00	23,500.00
6320 · PUBLICATIONS	218.35	0.00
6335 · COMPOSITE	3,731.50	4,662.10
6340 · MISC CHAPTER EXPENSES	2,390.90	2,222.87
6350 · CONVENTIONS/MEETINGS	1,195.17	2,888.59
6355 · NATIONAL FEES	84,600.00	92,040.00
6360 · COMPUTER SERVICES/OFFICE EQUIP	149.00	312.95
6370 · PLEDGE/INITIATION EXPENSE	323.42	943.54
6410 · IFC DUES	5,635.00	3,635.00
6420 · RECRUITMENT	16,562.55	9,286.19
6425 · HOMECOMING	289.00	270.00
6430 · CAMPUS EVENTS	6,931.05	0.00
6501 · ACTIVITY EXPENSES	34,851.79	0.00
6510 · ACCOUNTING	605.00	475.00
Total Expense	170,825.73	140,236.24
Net Income	<u>7,489.27</u>	<u>22,977.26</u>

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
 For the Eleven Months Ending May 31, 2017

11:22 AM
 06/16/17
 Accrual Basis

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 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	0.00	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	4,500.00	5,700.00	1,200.00	90,900.00
3351 · PLEDGE & INITIATION FEES	0.00	10,360.00	0.00	0.00	1,480.00	-230.00	3,010.00	0.00	1,020.00	210.00	0.00	15,850.00
3400 · ACTIVITY FEES	3,695.00	17,840.00	0.00	750.00	750.00	-150.00	17,400.00	1,350.00	2,100.00	2,325.00	300.00	46,360.00
3500 · MISCELLANEOUS INCOME	0.00	7,000.00	0.00	0.00	0.00	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	7,620.00	8,235.00	1,500.00	178,315.00
Expense												
6310 · SCHOLARSHIPS	0.00	3,766.00	1,250.00	0.00	200.00	8,125.00	0.00	0.00	0.00	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	0.00	0.00	0.00	218.35
6335 · COMPOSITE	0.00	3,300.00	0.00	0.00	431.50	0.00	0.00	0.00	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	1,025.00	168.75	0.00	2,390.90
6350 · CONVENTIONS/MEETINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171.72	992.90	30.55	0.00	1,195.17
6355 · NATIONAL FEES	0.00	0.00	34,330.00	4,455.00	6,750.00	0.00	35,145.00	0.00	0.00	3,920.00	0.00	84,600.00
6360 · COMPUTER SERVICES/OFFICE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.00	0.00	149.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137.99	0.00	185.43	323.42
6410 · IFC DUES	0.00	0.00	0.00	2,425.00	0.00	0.00	0.00	3,210.00	0.00	0.00	0.00	5,635.00
6420 · RECRUITMENT	5,289.48	2,330.14	7,144.67	0.00	104.00	102.00	65.00	150.00	0.00	0.00	1,377.26	16,562.55
6425 · HOMECOMING	0.00	0.00	289.00	0.00	0.00	0.00	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	530.00	1,675.00	0.00	6,931.05
6501 · ACTIVITY EXPENSES	0.00	0.00	10,143.43	1,125.57	8,266.51	245.00	1,584.00	3,784.00	750.00	4,044.95	4,908.33	34,851.79
6510 · ACCOUNTING	0.00	0.00	0.00	0.00	495.00	0.00	110.00	0.00	0.00	0.00	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	10,502.07	3,435.89	9,988.25	6,471.02	170,825.73
Net Income	-1,597.48	64,538.86	-45,881.30	-6,255.57	-11,647.01	268.00	18,256.00	-7,652.07	4,184.11	-1,753.25	-4,971.02	7,489.27

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

06/16/17

Accrual Basis

	Jul '16 - May 17	Budget	\$ Over Budget
Income			
3105 · AMOUNT FROM ALUMNI	18,205.00	32,000.00	-13,795.00
3350 · MEMBERSHIP FEES	90,900.00	97,000.00	-6,100.00
3351 · PLEDGE & INITIATION FEES	15,850.00	11,250.00	4,600.00
3400 · ACTIVITY FEES	46,360.00	45,000.00	1,360.00
3500 · MISCELLANEOUS INCOME	7,000.00	500.00	6,500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
Total Income	178,315.00	191,750.00	-13,435.00
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	2,390.90	4,350.00	-1,959.10
6350 · CONVENTIONS/MEETINGS	1,195.17	5,000.00	-3,804.83
6355 · NATIONAL FEES	84,600.00	82,000.00	2,600.00
6360 · COMPUTER SERVICES/OFFICE EQU...	149.00	400.00	-251.00
6370 · PLEDGE/INITIATION EXPENSE	323.42	11,250.00	-10,926.58
6410 · IFC DUES	5,635.00	4,000.00	1,635.00
6420 · RECRUITMENT	16,562.55	10,000.00	6,562.55
6425 · HOMECOMING	289.00	4,000.00	-3,711.00
6430 · CAMPUS EVENTS	6,931.05	41,000.00	-34,068.95
6501 · ACTIVITY EXPENSES	34,851.79		
6510 · ACCOUNTING	605.00	500.00	105.00
6600 · PAYMENTS TO CHARITIES	0.00	6,000.00	-6,000.00
Total Expense	170,825.73	191,750.00	-20,924.27
Net Income	7,489.27	0.00	7,489.27