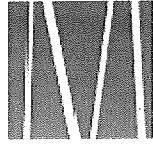


Beta Beta Alumni of the Delta Sigma Phi Fraternity  
Compiled Financial Statements and Supplementary Information  
For the One Month Ending July 31, 2017 and 2016

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 July 31, 2017 and 2016, and the related statements of activities for the one month 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 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  
August 18, 2017

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

	Jul 31, 17	Jul 31, 16
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	122,543.02	183,807.46
1003 · CASH BCNB - CONSTRUCTION	75,092.79	50,073.33
1105 · CASH-DONATION ACCT	1,655.77	7,802.43
Total Checking/Savings	199,291.58	241,683.22
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	12,708.52	41,608.83
1214 · Accounts Receivables 2013-2014	0.00	11.13
1215 · Accounts Receivables 2014-2015	455.00	1,010.00
1216 · Accounts Receivables 2015-2016	4,309.37	6,153.44
1217 · Accounts Receivables 2016-2017	8,381.84	199,599.81
1218 · Accounts Receivables 2017-2018	193,383.11	0.00
Total 1200 · ACCOUNTS RECEIVABLE	219,237.84	248,383.21
Total Accounts Receivable	219,237.84	248,383.21
Other Current Assets		
1060 · VANGUARD	30,768.13	5,768.13
1120 · ACCTS REC-CHAPTER	0.00	500.00
Total Other Current Assets	30,768.13	6,268.13
Total Current Assets	449,297.55	496,334.56
Fixed Assets		
1900 · 805 RICHMOND		
1901 · RICHMOND ACCUM DEPRECIATION	-590,597.17	-472,451.73
1902 · RICHMOND BUILDING & LAND	3,608,999.72	3,608,999.72
Total 1900 · 805 RICHMOND	3,018,402.55	3,136,547.99
Total Fixed Assets	3,018,402.55	3,136,547.99
<b>TOTAL ASSETS</b>	<b>3,467,700.10</b>	<b>3,632,882.55</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	7,595.59	7,933.40
Total Accounts Payable	7,595.59	7,933.40
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	0.00	1,621.00
2110 · ACCT PAY- PR TAX	1,300.53	1,358.89
2150 · RES DAMAGE DEPOSITS	77,500.00	66,500.00
2310 · RES MEMBERSHIP/INITATION/PLEDGE	53,530.00	60,920.00
2315 · RES ACTIVITY FEES	3,000.00	22,235.00
2430 · RES UE HOUSEBILLS	184,000.00	285,000.00
Total Other Current Liabilities	319,330.53	437,634.89
Total Current Liabilities	326,926.12	445,568.29
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,588,246.83	1,755,303.55
Total Long Term Liabilities	1,588,246.83	1,755,303.55
Total Liabilities	1,915,172.95	2,200,871.84
Equity		
2800 · RETAINED EARNINGS	1,536,554.34	1,418,181.49
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	14,884.67	12,741.08
Total Equity	1,552,527.15	1,432,010.71
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,467,700.10</b>	<b>3,632,882.55</b>

**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF ACTIVITIES**  
 For the One Month Ending July 31, 2017 and 2016

	Jul 17	Jul 16
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	46,000.00	0.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	-1,250.00	25,500.00
3180 · PARKING	1,005.00	3,880.00
3250 · LATE FEES/FINES	0.00	1,145.00
3400 · INTEREST INCOME	1.91	1.27
3410 · CAPITAL IMPROVEMENT FEES	100.00	6,000.00
3420 · ALUMNI DONATIONS - RICHMOND	100.00	2,180.00
3460 · DORM CANCELLATION CREDIT	-1,300.00	-1,350.00
3500 · MISC INCOME	19.45	120.00
3510 · SPECIAL EVENTS DONATIONS	600.00	0.00
Total RICHMOND INCOME	45,276.36	37,476.27
Total Income	45,276.36	37,476.27
Expense		
ADMINISTRATIVE EXPENSES		
6510 · ACCOUNTING	1,841.00	1,714.00
6555 · OFFICE EXPENSES	177.47	569.89
6665 · BANK & MERCHANT ACCT FEES	663.99	-84.68
Total ADMINISTRATIVE EXPENSES	2,682.46	2,199.21
RESERVES		
6392 · PRINCIPAL PAYMENTS	8,695.18	8,118.31
6393 · PRINCIPLE PAYMENTS CONTRA	-8,695.18	-8,118.31
Total RESERVES	0.00	0.00
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	0.00	2,949.20
6030 · GAS	248.95	0.00
6040 · TELEPHONE	22.00	40.09
6050 · CABLE TELEVISION	322.77	405.98
6130 · SUPPLIES HOUSEHOLD	0.00	69.41
6241 · BLDG & GROUND MAINT	11,339.87	6,305.90
6242 · SECURITY	135.00	135.00
6265 · RENTAL EQUIPMENT	56.69	50.75
6270 · REPAIRS TO FURN/EQUIP	1,811.00	0.00
6560 · HOUSE DIRECTOR-SALARY	4,166.67	3,731.25
6565 · HOUSE DIRECTOR EXPENSES	0.00	104.17
6580 · PAYROLL TAXES	309.25	289.58
6600 · PAYROLL EXPENSES	2,610.00	1,183.00
6610 · REPAIRS TO BUILDING	0.00	9.00
6620 · LEGAL FEES	0.00	60.00
6646 · STORAGE	300.96	280.96
6647 · INTERNET	866.25	825.00
6670 · INTEREST	5,519.82	6,096.69
Total RICHMOND EXPENSES	27,709.23	22,535.98
Total Expense	30,391.69	24,735.19
Net Ordinary Income	14,884.67	12,741.08
Net Income	14,884.67	12,741.08

Supplementary Information

**DELTA SIGMA PHI FRATERNITY**  
**Schedule I Profit & Loss Budget vs. Actual 2018**

July 2017

	Jul 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	46,000.00	609,000.00	-563,000.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	-1,250.00	47,000.00	-48,250.00
3180 · PARKING	1,005.00	48,000.00	-46,995.00
3200 · EXTRA MEAL INCOME	0.00	3,500.00	-3,500.00
3250 · LATE FEES/FINES	0.00	4,500.00	-4,500.00
3300 · LAUNDRY/VENDING	0.00	2,600.00	-2,600.00
3400 · INTEREST INCOME	1.91	20.00	-18.09
3401 · DIVIDENDS & CAPITAL GAINS	0.00	300.00	-300.00
3410 · CAPITAL IMPROVEMENT FEES	100.00	12,765.00	-12,665.00
3420 · ALUMNI DONATIONS - RICHMOND	100.00	35,000.00	-34,900.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	40,000.00	-40,000.00
3460 · DORM CANCELLATION CREDIT	-1,300.00	-10,000.00	8,700.00
3500 · MISC INCOME	19.45	1,000.00	-980.55
3510 · SPECIAL EVENTS DONATIONS	600.00	12,000.00	-11,400.00
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	1,000.00	-1,000.00
Total RICHMOND INCOME	45,276.36	806,685.00	-761,408.64
Total Income	45,276.36	806,685.00	-761,408.64
Expense			
ADMINISTRATIVE EXPENSES			
6501 · SPECIAL EVENTS EXPENSE	0.00	22,000.00	-22,000.00
6510 · ACCOUNTING	1,841.00	20,000.00	-18,159.00
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6518 · FUNDRAISING EXPENSE	0.00	1,200.00	-1,200.00
6555 · OFFICE EXPENSES	177.47		
6556 · MISCELLANEOUS EXPENSE	0.00	2,000.00	-2,000.00
6665 · BANK & MERCHANT ACCT FEES	663.99	4,000.00	-3,336.01
Total ADMINISTRATIVE EXPENSES	2,682.46	50,200.00	-47,517.54
CHAPTER EXPENSES			
6310 · SCHOLARSHIPS	0.00	1,000.00	-1,000.00
6315 · MENTOR/TUTORING	0.00	6,000.00	-6,000.00
Total CHAPTER EXPENSES	0.00	7,000.00	-7,000.00
RESERVES			
6390 · BAD DEBTS	0.00	10,000.00	-10,000.00
6392 · PRINCIPAL PAYMENTS	8,695.18	170,000.00	-161,304.82
6393 · PRINCIPLE PAYMENTS CONTRA	-8,695.18		
Total RESERVES	0.00	180,000.00	-180,000.00
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	0.00	42,500.00	-42,500.00
6030 · GAS	248.95	6,000.00	-5,751.05
6040 · TELEPHONE	22.00	360.00	-338.00
6050 · CABLE TELEVISION	322.77	3,200.00	-2,877.23
6060 · WATER SOFTNER	0.00	1,000.00	-1,000.00
6110 · FOOD	0.00	197,600.00	-197,600.00
6111 · SODA & WATER	0.00	10,000.00	-10,000.00
6120 · COOK/CATERING	0.00	3,000.00	-3,000.00
6130 · SUPPLIES HOUSEHOLD	0.00	11,000.00	-11,000.00
6160 · GLASSWARE/UTENSILS	0.00	1,500.00	-1,500.00
6180 · OTHER HOUSEHOLD EXPENSE	0.00	2,500.00	-2,500.00
6241 · BLDG & GROUND MAINT	11,339.87	70,200.00	-58,860.13
6242 · SECURITY	135.00	3,000.00	-2,865.00
6265 · RENTAL EQUIPMENT	56.69	2,000.00	-1,943.31
6270 · REPAIRS TO FURN/EQUIP	1,811.00	6,000.00	-4,189.00
6560 · HOUSE DIRECTOR-SALARY	4,166.67	50,000.00	-45,833.33
6565 · HOUSE DIRECTOR EXPENSES	0.00	1,200.00	-1,200.00
6580 · PAYROLL TAXES	309.25	4,200.00	-3,890.75
6600 · PAYROLL EXPENSES	2,610.00	6,000.00	-3,390.00
6610 · REPAIRS TO BUILDING	0.00	2,000.00	-2,000.00
6615 · FURNISHINGS	0.00	8,000.00	-8,000.00
6620 · LEGAL FEES	0.00	3,400.00	-3,400.00
6630 · INSURANCE	0.00	900.00	-900.00
6640 · PARKING LOT	0.00	675.00	-675.00
6646 · STORAGE	300.96	3,750.00	-3,449.04
6647 · INTERNET	866.25	7,000.00	-6,133.75
6670 · INTEREST	5,519.82	72,000.00	-66,480.18
6680 · PROPERTY TAXES	0.00	22,000.00	-22,000.00
6690 · PROPERTY INSURANCE	0.00	8,500.00	-8,500.00
6900 · AMOUNT TO CHAPTER	0.00	20,000.00	-20,000.00
Total RICHMOND EXPENSES	27,709.23	569,485.00	-541,775.77
Total Expense	30,391.69	806,685.00	-776,293.31
Net Ordinary Income	14,884.67	0.00	14,884.67
Net Income	14,884.67	0.00	14,884.67