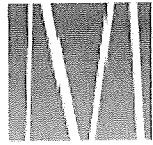


Delta Sigma Phi Fraternity  
Compiled Financial Statements and Supplementary Information  
For the One Month Ending July 31, 2017 and 2016

Marberry & Eagle, P.C.  
Certified Public Accountants  
414 E Broadway, Suite 200  
Columbia, MO 65201



Marberry & Eagle<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 June 30, 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 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

	<u>Jul 31, 17</u>	<u>Jul 31, 16</u>
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · CASH CBBC - CHAPTER	2,072.50	5,507.48
1001 · CBBC ACTIVITIES ACCOUNT	3,000.00	2,354.38
Total Checking/Savings	<u>5,072.50</u>	<u>7,861.86</u>
Other Current Assets		
1120 · ACCTS REC-ALUMNI	0.00	1,621.00
1150 · PREPAID CARDS	592.63	0.00
Total Other Current Assets	<u>592.63</u>	<u>1,621.00</u>
Total Current Assets	<u>5,665.13</u>	<u>9,482.86</u>
<b>TOTAL ASSETS</b>	<u><b>5,665.13</b></u>	<u><b>9,482.86</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	25.00	1,260.24
Total Accounts Payable	<u>25.00</u>	<u>1,260.24</u>
Other Current Liabilities		
2300 · RES FOR PHILANTHROPY	1,631.80	1,631.80
2310 · RES MEMBERSHIP INITIATION PLEDG	4,500.00	0.00
Total Other Current Liabilities	<u>6,131.80</u>	<u>1,631.80</u>
Total Current Liabilities	<u>6,156.80</u>	<u>2,892.04</u>
Total Liabilities	<u>6,156.80</u>	<u>2,892.04</u>
Equity		
3001 · RETAINED EARNINGS	6,761.03	8,188.30
Net Income	-7,252.70	-1,597.48
Total Equity	<u>-491.67</u>	<u>6,590.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>5,665.13</b></u>	<u><b>9,482.86</b></u>

10:59 AM  
08/18/17  
Accrual Basis

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

	<u>Jul 17</u>	<u>Jul 16</u>
<b>Income</b>		
3400 · ACTIVITIY FEES	0.00	3,695.00
<b>Total Income</b>	<u>0.00</u>	<u>3,695.00</u>
<b>Expense</b>		
6340 · MISC CHAPTER EXPENSES	0.00	3.00
6355 · NATIONAL FEES	25.00	0.00
6420 · RECRUITMENT	2,682.36	5,289.48
6501 · ACTIVITY EXPENSES	4,552.67	0.00
6665 · MERCANT ACCT FEES	-7.33	0.00
<b>Total Expense</b>	<u>7,252.70</u>	<u>5,292.48</u>
<b>Net Income</b>	<u><u>-7,252.70</u></u>	<u><u>-1,597.48</u></u>

## Supplementary Information

**DELTA SIGMA PHI FRATERNITY**  
**Schedule I Profit & Loss Budget vs. Actual 2018**  
**July 2017**

08/18/17

Accrual Basis

	Jul 17	Budget	\$ Over Budget
<b>Income</b>			
3105 · AMOUNT FROM ALUMNI	0.00	20,000.00	-20,000.00
3350 · MEMBERSHIP FEES	0.00	97,000.00	-97,000.00
3351 · PLEDGE & INITIATION FEES	0.00	16,000.00	-16,000.00
3500 · MISCELLANEOUS INCOME	0.00	500.00	-500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
<b>Total Income</b>	<b>0.00</b>	<b>139,500.00</b>	<b>-139,500.00</b>
<b>Expense</b>			
6310 · SCHOLARSHIPS	0.00	12,650.00	-12,650.00
6330 · POSTAGE	0.00	100.00	-100.00
6335 · COMPOSITE	0.00	4,000.00	-4,000.00
6340 · MISC CHAPTER EXPENSES	0.00	2,400.00	-2,400.00
6350 · CONVENTIONS/MEETINGS	0.00	3,000.00	-3,000.00
6355 · NATIONAL FEES	25.00	84,600.00	-84,575.00
6360 · COMPUTER SERVICES/OFFICE EQU...	0.00	250.00	-250.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	350.00	-350.00
6410 · IFC DUES	0.00	6,000.00	-6,000.00
6420 · RECRUITMENT	2,682.36	10,000.00	-7,317.64
6425 · HOMECOMING	0.00	2,500.00	-2,500.00
6430 · CAMPUS EVENTS	0.00	7,000.00	-7,000.00
6501 · ACTIVITY EXPENSES	4,552.67		
6510 · ACCOUNTING	0.00	650.00	-650.00
6600 · PAYMENTS TO CHARITIES	0.00	6,000.00	-6,000.00
6665 · MERCANT ACCT FEES	-7.33		
<b>Total Expense</b>	<b>7,252.70</b>	<b>139,500.00</b>	<b>-132,247.30</b>
<b>Net Income</b>	<b>-7,252.70</b>	<b>0.00</b>	<b>-7,252.70</b>