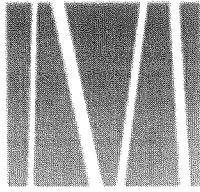


Beta Beta Alumni of the Delta Sigma Phi Fraternity  
Compiled Financial Statements and Supplementary Information  
For the Two Months Ending August 31, 2017 and 2016

Marberry & Eagle, LLC  
Certified Public Accountants  
414 E Broadway, Suite 200  
Columbia, MO 65201



**Marberry & Eagle, LLC**

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 August 31, 2017 and 2016, and the related statements of activities for the two 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, LLC*

Marberry & Eagle, LLC  
Certified Public Accountants  
Columbia, Missouri  
September 14, 2017

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

	Sep 30, 17	Sep 30, 16
<b>ASSETS</b>		
<b>Current Assets</b>		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	153,514.63	216,709.52
1003 · CASH BCNB - CONSTRUCTION	75,094.70	50,075.83
1105 · CASH-DONATION ACCT	1,713.42	4,981.20
<b>Total Checking/Savings</b>	<b>230,322.75</b>	<b>271,766.55</b>
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	11,909.13	33,332.71
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	4,703.24
1217 · Accounts Receivables 2016-2017	4,856.71	15,829.18
1218 · Accounts Receivables 2017-2018	67,730.86	0.00
<b>Total 1200 · ACCOUNTS RECEIVABLE</b>	<b>89,261.07</b>	<b>54,886.26</b>
<b>Total Accounts Receivable</b>	<b>89,261.07</b>	<b>54,886.26</b>
Other Current Assets		
1060 · VANGUARD	30,768.13	5,768.13
1120 · ACCTS REC-CHAPTER	3,510.00	0.00
<b>Total Other Current Assets</b>	<b>34,278.13</b>	<b>5,768.13</b>
<b>Total Current Assets</b>	<b>353,861.95</b>	<b>332,420.94</b>
<b>Fixed Assets</b>		
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
<b>Total 1900 · 805 RICHMOND</b>	<b>3,018,402.55</b>	<b>3,136,547.99</b>
<b>Total Fixed Assets</b>	<b>3,018,402.55</b>	<b>3,136,547.99</b>
<b>TOTAL ASSETS</b>	<b>3,372,264.50</b>	<b>3,468,968.93</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	-136.89	8,126.82
<b>Total Accounts Payable</b>	<b>-136.89</b>	<b>8,126.82</b>
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	0.00	1,621.00
2110 · ACCT PAY- PR TAX	273.03	940.19
2150 · RES DAMAGE DEPOSITS	79,000.00	68,000.00
2310 · RES MEMBERSHIP/INITATION/PLEDGE	28,510.00	12,280.00
2315 · RES ACTIVITY FEES	2,550.00	4,995.00
2430 · RES UE HOUSEBILLS	224,312.50	182,400.00
<b>Total Other Current Liabilities</b>	<b>334,645.53</b>	<b>270,236.19</b>
<b>Total Current Liabilities</b>	<b>334,508.64</b>	<b>278,363.01</b>
<b>Long Term Liabilities</b>		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,571,123.89	1,731,336.14
<b>Total Long Term Liabilities</b>	<b>1,571,123.89</b>	<b>1,731,336.14</b>
<b>Total Liabilities</b>	<b>1,905,632.53</b>	<b>2,009,699.15</b>
<b>Equity</b>		
2800 · RETAINED EARNINGS	1,536,554.34	1,418,181.49
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	-71,010.51	40,000.15
<b>Total Equity</b>	<b>1,466,631.97</b>	<b>1,459,269.78</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,372,264.50</b>	<b>3,468,968.93</b>

**DELTA SIGMA PHI FRATERNITY**  
**STATEMENTS OF ACTIVITIES**  
For the Two Months Ending August 31, 2017 and 2016

	Jul - Aug 17	Jul - Aug 16
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	46,000.00	60,800.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	1,250.00	25,570.00
3180 · PARKING	2,898.50	5,900.00
3200 · EXTRA MEAL INCOME	0.00	-201.38
3250 · LATE FEES/FINES	1,125.99	1,363.28
3400 · INTEREST INCOME	3.82	2.54
3410 · CAPITAL IMPROVEMENT FEES	900.00	6,400.00
3420 · ALUMNI DONATIONS - RICHMOND	100.00	6,369.00
3460 · DORM CANCELLATION CREDIT	-3,275.00	-2,875.00
3500 · MISC INCOME	-500.55	120.00
3510 · SPECIAL EVENTS DONATIONS	2,504.85	0.00
Total RICHMOND INCOME	51,007.61	103,448.44
Total Income	51,007.61	103,448.44
Expense		
ADMINISTRATIVE EXPENSES		
6501 · SPECIAL EVENTS EXPENSE	590.23	0.00
6510 · ACCOUNTING	3,785.20	3,173.00
6555 · OFFICE EXPENSES	2,382.66	2,957.85
6665 · BANK & MERCHANT ACCT FEES	493.58	-81.89
Total ADMINISTRATIVE EXPENSES	7,251.67	6,048.96
CHAPTER EXPENSES		
6310 · SCHOLARSHIPS	-3,790.00	0.00
Total CHAPTER EXPENSES	-3,790.00	0.00
RESERVES		
6390 · BAD DEBTS	0.00	2,310.00
6392 · PRINCIPAL PAYMENTS	17,243.42	24,082.77
6393 · PRINCIPLE PAYMENTS CONTRA	-17,243.42	-24,082.77
Total RESERVES	0.00	2,310.00
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	6,247.00	5,834.19
6030 · GAS	353.55	74.72
6040 · TELEPHONE	49.01	79.78
6050 · CABLE TELEVISION	768.88	805.76
6060 · WATER SOFTNER	0.00	144.96
6110 · FOOD	20,222.80	19,445.00
6111 · SODA & WATER	1,122.45	934.49
6120 · COOK/CATERING	390.86	80.02
6130 · SUPPLIES HOUSEHOLD	712.85	326.96
6160 · GLASSWARE/UTENSILS	355.89	0.00
6241 · BLDG & GROUND MAINT	12,909.45	7,075.90
6242 · SECURITY	135.00	1,234.40
6265 · RENTAL EQUIPMENT	56.69	101.50
6270 · REPAIRS TO FURN/EQUIP	1,901.00	275.50
6560 · HOUSE DIRECTOR-SALARY	8,333.34	6,462.50
6565 · HOUSE DIRECTOR EXPENSES	0.00	208.34
6580 · PAYROLL TAXES	628.00	498.17
6600 · PAYROLL EXPENSES	2,610.00	1,183.00
6610 · REPAIRS TO BUILDING	0.00	9.00
6615 · FURNISHINGS	609.42	3,148.86
6620 · LEGAL FEES	120.00	60.00
6646 · STORAGE	641.92	581.92
6647 · INTERNET	1,272.50	1,314.26
6670 · INTEREST	11,186.58	12,347.23
Total RICHMOND EXPENSES	70,627.19	62,226.46
Total Expense	74,088.86	70,585.42
Net Ordinary Income	-23,081.25	32,863.02
Net Income	-23,081.25	32,863.02

## Supplementary Information

**DELTA SIGMA PHI FRATERNITY**  
**SCHEDULE I STATEMENTS OF ACTIVITIES**  
For the Two Months the Ended August 31, 2017

	Jul 17	Aug 17	TOTAL
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	46,000.00	0.00	46,000.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	-1,250.00	2,500.00	1,250.00
3180 · PARKING	1,005.00	1,893.50	2,898.50
3250 · LATE FEES/FINES	0.00	1,125.99	1,125.99
3400 · INTEREST INCOME	1.91	1.91	3.82
3410 · CAPITAL IMPROVEMENT FEES	100.00	800.00	900.00
3420 · ALUMNI DONATIONS - RICHMOND	100.00	0.00	100.00
3460 · DORM CANCELLATION CREDIT	-1,300.00	-1,975.00	-3,275.00
3500 · MISC INCOME	19.45	-520.00	-500.55
3510 · SPECIAL EVENTS DONATIONS	600.00	1,904.85	2,504.85
Total RICHMOND INCOME	45,276.36	5,731.25	51,007.61
Total Income	45,276.36	5,731.25	51,007.61
Expense			
ADMINISTRATIVE EXPENSES			
6501 · SPECIAL EVENTS EXPENSE	0.00	590.23	590.23
6510 · ACCOUNTING	1,841.00	1,944.20	3,785.20
6555 · OFFICE EXPENSES	177.47	2,205.19	2,382.66
6665 · BANK & MERCHANT ACCT FEES	663.99	-170.41	493.58
Total ADMINISTRATIVE EXPENSES	2,682.46	4,569.21	7,251.67
CHAPTER EXPENSES			
6310 · SCHOLARSHIPS	0.00	-3,790.00	-3,790.00
Total CHAPTER EXPENSES	0.00	-3,790.00	-3,790.00
RESERVES			
6392 · PRINCIPAL PAYMENTS	8,695.18	8,548.24	17,243.42
6393 · PRINCIPLE PAYMENTS CONTRA	-8,695.18	-8,548.24	-17,243.42
Total RESERVES	0.00	0.00	0.00
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	0.00	6,247.00	6,247.00
6030 · GAS	248.95	104.60	353.55
6040 · TELEPHONE	22.00	27.01	49.01
6050 · CABLE TELEVISION	322.77	446.11	768.88
6110 · FOOD	0.00	20,222.80	20,222.80
6111 · SODA & WATER	0.00	1,122.45	1,122.45
6120 · COOK/CATERING	0.00	390.86	390.86
6130 · SUPPLIES HOUSEHOLD	0.00	712.85	712.85
6160 · GLASSWARE/UTENSILS	0.00	355.89	355.89
6241 · BLDG & GROUND MAINT	11,339.87	1,569.58	12,909.45
6242 · SECURITY	135.00	0.00	135.00
6265 · RENTAL EQUIPMENT	56.69	0.00	56.69
6270 · REPAIRS TO FURN/EQUIP	1,811.00	90.00	1,901.00
6560 · HOUSE DIRECTOR-SALARY	4,166.67	4,166.67	8,333.34
6580 · PAYROLL TAXES	309.25	318.75	628.00
6600 · PAYROLL EXPENSES	2,610.00	0.00	2,610.00
6615 · FURNISHINGS	0.00	609.42	609.42
6620 · LEGAL FEES	0.00	120.00	120.00
6646 · STORAGE	300.96	340.96	641.92
6647 · INTERNET	866.25	406.25	1,272.50
6670 · INTEREST	5,519.82	5,666.76	11,186.58
Total RICHMOND EXPENSES	27,709.23	42,917.96	70,627.19
Total Expense	30,391.69	43,697.17	74,088.86
Net Ordinary Income	14,884.67	-37,965.92	-23,081.25
Net Income	14,884.67	-37,965.92	-23,081.25

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

	Jul - Aug 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>RICHMOND INCOME</b>			
3100 · HOUSEBILLS	46,000.00	609,000.00	-563,000.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	1,250.00	47,000.00	-45,750.00
3180 · PARKING	2,898.50	48,000.00	-45,101.50
3200 · EXTRA MEAL INCOME	0.00	3,500.00	-3,500.00
3250 · LATE FEES/FINES	1,125.99	4,500.00	-3,374.01
3300 · LAUNDRY/VENDING	0.00	2,600.00	-2,600.00
3400 · INTEREST INCOME	3.82	20.00	-16.18
3401 · DIVIDENDS & CAPITAL GAINS	0.00	300.00	-300.00
3410 · CAPITAL IMPROVEMENT FEES	900.00	12,765.00	-11,865.00
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	-3,275.00	-10,000.00	6,725.00
3500 · MISC INCOME	-500.55	1,000.00	-1,500.55
3510 · SPECIAL EVENTS DONATIONS	2,504.85	12,000.00	-9,495.15
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	1,000.00	-1,000.00
<b>Total RICHMOND INCOME</b>	<b>51,007.61</b>	<b>806,685.00</b>	<b>-755,677.39</b>
<b>Total Income</b>	<b>51,007.61</b>	<b>806,685.00</b>	<b>-755,677.39</b>
<b>Expense</b>			
<b>ADMINISTRATIVE EXPENSES</b>			
6501 · SPECIAL EVENTS EXPENSE	590.23	22,000.00	-21,409.77
6510 · ACCOUNTING	3,785.20	20,000.00	-16,214.80
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	2,382.66		
6556 · MISCELLANEOUS EXPENSE	0.00	2,000.00	-2,000.00
6665 · BANK & MERCHANT ACCT FEES	493.58	4,000.00	-3,506.42
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>7,251.67</b>	<b>50,200.00</b>	<b>-42,948.33</b>
<b>CHAPTER EXPENSES</b>			
6310 · SCHOLARSHIPS	-3,790.00	1,000.00	-4,790.00
6315 · MENTOR/TUTORING	0.00	6,000.00	-6,000.00
<b>Total CHAPTER EXPENSES</b>	<b>-3,790.00</b>	<b>7,000.00</b>	<b>-10,790.00</b>
<b>RESERVES</b>			
6390 · BAD DEBTS	0.00	10,000.00	-10,000.00
6392 · PRINCIPAL PAYMENTS	17,243.42	170,000.00	-152,756.58
6393 · PRINCIPLE PAYMENTS CONTRA	-17,243.42		
<b>Total RESERVES</b>	<b>0.00</b>	<b>180,000.00</b>	<b>-180,000.00</b>
<b>RICHMOND EXPENSES</b>			
6010 · WATER/LIGHT/REFUSE	6,247.00	42,500.00	-36,253.00
6030 · GAS	353.55	6,000.00	-5,646.45
6040 · TELEPHONE	49.01	360.00	-310.99
6050 · CABLE TELEVISION	768.88	3,200.00	-2,431.12
6060 · WATER SOFTNER	0.00	1,000.00	-1,000.00
6110 · FOOD	20,222.80	197,600.00	-177,377.20
6111 · SODA & WATER	1,122.45	10,000.00	-8,877.55
6120 · COOK/CATERING	390.86	3,000.00	-2,609.14
6130 · SUPPLIES HOUSEHOLD	712.85	11,000.00	-10,287.15
6160 · GLASSWARE/UTENSILS	355.89	1,500.00	-1,144.11
6180 · OTHER HOUSEHOLD EXPENSE	0.00	2,500.00	-2,500.00
6241 · BLDG & GROUND MAINT	12,909.45	70,200.00	-57,290.55
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	1,901.00	6,000.00	-4,099.00
6560 · HOUSE DIRECTOR-SALARY	8,333.34	50,000.00	-41,666.66
6565 · HOUSE DIRECTOR EXPENSES	0.00	1,200.00	-1,200.00
6580 · PAYROLL TAXES	628.00	4,200.00	-3,572.00
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	609.42	8,000.00	-7,390.58
6620 · LEGAL FEES	120.00	3,400.00	-3,280.00
6630 · INSURANCE	0.00	900.00	-900.00
6640 · PARKING LOT	0.00	675.00	-675.00
6646 · STORAGE	641.92	3,750.00	-3,108.08
6647 · INTERNET	1,272.50	7,000.00	-5,727.50
6670 · INTEREST	11,186.58	72,000.00	-60,813.42
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
<b>Total RICHMOND EXPENSES</b>	<b>70,627.19</b>	<b>569,485.00</b>	<b>-498,857.81</b>
<b>Total Expense</b>	<b>74,088.86</b>	<b>806,685.00</b>	<b>-732,596.14</b>
<b>Net Ordinary Income</b>	<b>-23,081.25</b>	<b>0.00</b>	<b>-23,081.25</b>
<b>Net Income</b>	<b>-23,081.25</b>	<b>0.00</b>	<b>-23,081.25</b>