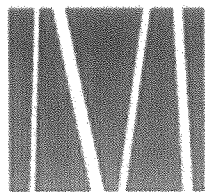


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Four Months Ending October 31, 2017 and 2016

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 October 31, 2017 and 2016, and the related statements of activities for the four 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 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
November 8, 2017

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

	Oct 31, 17	Oct 31, 16
ASSETS		
Current Assets		
Checking/Savings		
1001 · CASH BCNB - ALUMNI	47,509.45	168,749.37
1003 · CASH BCNB - CONSTRUCTION	75,098.46	50,077.10
1105 · CASH-DONATION ACCT	9,878.72	2,229.17
Total Checking/Savings	132,486.63	221,055.64
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	11,110.27	33,226.80
1215 · Accounts Receivables 2014-2015	455.00	696.13
1216 · Accounts Receivables 2015-2016	4,309.37	4,380.24
1217 · Accounts Receivables 2016-2017	10,474.78	6,328.78
1218 · Accounts Receivables 2017-2018	35,744.65	0.00
Total 1200 · ACCOUNTS RECEIVABLE	62,094.07	44,631.95
Total Accounts Receivable	62,094.07	44,631.95
Other Current Assets		
1060 · VANGUARD	30,768.13	5,768.13
1120 · ACCTS REC-CHAPTER	4,510.00	0.00
Total Other Current Assets	35,278.13	5,768.13
Total Current Assets	229,858.83	271,455.72
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
TOTAL ASSETS	3,248,261.38	3,408,003.71
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · ACCOUNTS PAYABLE	3,621.02	6,708.89
Total Accounts Payable	3,621.02	6,708.89
Other Current Liabilities		
2100 · ACCTS PAYABLE-CHAPTER	0.00	1,621.00
2110 · ACCT PAY- PR TAX	0.00	759.21
2150 · RES DAMAGE DEPOSITS	79,000.00	68,000.00
2310 · RES MEMBERSHIP/INITIATION/PLED...	17,890.00	12,280.00
2315 · RES ACTIVITY FEES	2,550.00	4,245.00
2430 · RES UE HOUSEBILLS	0.00	121,600.00
Total Other Current Liabilities	99,440.00	208,505.21
Total Current Liabilities	103,061.02	215,214.10
Long Term Liabilities		
2510 · 805 RICHMOND AVE- CONSTRUCTION	1,562,334.45	1,720,102.22
Total Long Term Liabilities	1,562,334.45	1,720,102.22
Total Liabilities	1,665,395.47	1,935,316.32
Equity		
2800 · RETAINED EARNINGS	1,536,554.34	1,418,181.49
3000 · OPENING BALANCE EQUITY	1,088.14	1,088.14
Net Income	45,223.43	53,417.76
Total Equity	1,582,865.91	1,472,687.39
TOTAL LIABILITIES & EQUITY	3,248,261.38	3,408,003.71

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

	Jul - Oct 17	Jul - Oct 16
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3100 · HOUSEBILLS	270,312.50	182,400.00
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	750.00	25,120.00
3180 · PARKING	4,123.50	8,675.00
3200 · EXTRA MEAL INCOME	1,980.00	1,770.12
3250 · LATE FEES/FINES	1,826.92	1,989.82
3300 · LAUNDRY/VENDING	489.00	760.00
3400 · INTEREST INCOME	7.58	5.04
3410 · CAPITAL IMPROVEMENT FEES	900.00	6,400.00
3420 · ALUMNI DONATIONS - RICHMOND	8,480.00	8,839.00
3460 · DORM CANCELLATION CREDIT	-4,150.00	-3,200.00
3500 · MISC INCOME	-500.55	600.00
3510 · SPECIAL EVENTS DONATIONS	5,083.62	0.00
Total RICHMOND INCOME	289,302.57	233,358.98
Total Income	289,302.57	233,358.98
Expense		
ADMINISTRATIVE EXPENSES		
6501 · SPECIAL EVENTS EXPENSE	23,804.71	0.00
6510 · ACCOUNTING	6,636.20	5,944.00
6515 · CREDIT AGENCY FEES	168.37	0.00
6555 · OFFICE EXPENSES	2,978.34	4,976.96
6556 · MISCELLANEOUS EXPENSE	371.71	0.00
6665 · BANK & MERCHANT ACCT FEES	751.08	839.53
Total ADMINISTRATIVE EXPENSES	34,710.41	11,760.49
CHAPTER EXPENSES		
6310 · SCHOLARSHIPS	-4,790.00	1,000.00
6420 · RECRUITMENT	2,800.00	0.00
Total CHAPTER EXPENSES	-1,990.00	1,000.00
RESERVES		
6390 · BAD DEBTS	247.35	2,310.00
6392 · PRINCIPAL PAYMENTS	34,607.56	43,319.64
6393 · PRINCIPLE PAYMENTS CONTRA	-34,607.56	-43,319.64
Total RESERVES	247.35	2,310.00
RICHMOND EXPENSES		
6010 · WATER/LIGHT/REFUSE	15,338.86	9,858.89
6030 · GAS	977.13	395.56
6040 · TELEPHONE	103.03	161.49
6050 · CABLE TELEVISION	1,341.50	1,287.32
6060 · WATER SOFTNER	193.28	434.88
6110 · FOOD	67,116.28	64,819.79
6111 · SODA & WATER	3,952.69	3,346.41
6120 · COOK/CATERING	1,303.78	549.37
6130 · SUPPLIES HOUSEHOLD	3,950.31	2,858.22
6160 · GLASSWARE/UTENSILS	748.20	468.73
6180 · OTHER HOUSEHOLD EXPENSE	1,045.00	371.90
6241 · BLDG & GROUND MAINT	18,873.48	16,546.81
6242 · SECURITY	2,111.12	1,369.40
6243 · HOUSECLEANING	3,366.00	0.00
6265 · RENTAL EQUIPMENT	1,430.54	623.00
6270 · REPAIRS TO FURN/EQUIP	2,101.00	1,925.89
6271 · CONSTRUCTION & IMPROVEMENTS	39,061.82	0.00
6560 · HOUSE DIRECTOR-SALARY	15,629.65	11,925.00
6565 · HOUSE DIRECTOR EXPENSES	0.00	416.68
6580 · PAYROLL TAXES	2,386.89	919.84
6600 · PAYROLL EXPENSES	2,610.00	4,619.00
6610 · REPAIRS TO BUILDING	175.00	3,287.27
6615 · FURNISHINGS	991.68	3,814.32
6620 · LEGAL FEES	285.00	150.00
6640 · PARKING LOT	270.36	0.00
6646 · STORAGE	1,323.84	1,208.84
6647 · INTERNET	2,172.50	2,186.76
6670 · INTEREST	22,252.44	24,540.36
6900 · AMOUNT TO CHAPTER	0.00	6,785.00
Total RICHMOND EXPENSES	211,111.38	164,870.73
Total Expense	244,079.14	179,941.22
Net Ordinary Income	45,223.43	53,417.76
Net Income	45,223.43	53,417.76

Supplementary Information

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES

For the Four Months the Ended October 31, 2017

	Jul 17	Aug 17	Sep 17	Oct 17	TOTAL
Ordinary Income/Expense					
Income					
RICHMOND INCOME					
3100 · HOUSEBILLS	0.00	46,000.00	62,312.50	162,000.00	270,312.50
3150 · OUT OF HOUSE FEES-MEALS/PROG...	-1,250.00	2,500.00	-250.00	-250.00	750.00
3180 · PARKING	1,005.00	1,893.50	905.00	320.00	4,123.50
3200 · EXTRA MEAL INCOME	0.00	0.00	1,730.00	250.00	1,980.00
3250 · LATE FEES/FINES	0.00	1,125.99	240.56	460.37	1,826.92
3300 · LAUNDRY/VENDING	0.00	0.00	171.00	318.00	489.00
3400 · INTEREST INCOME	1.91	1.91	1.85	1.91	7.58
3410 · CAPITAL IMPROVEMENT FEES	100.00	800.00	0.00	0.00	900.00
3420 · ALUMNI DONATIONS - RICHMOND	100.00	0.00	3,130.00	5,250.00	8,480.00
3460 · DORM CANCELLATION CREDIT	-1,300.00	-1,975.00	-875.00	0.00	-4,150.00
3500 · MISC INCOME	19.45	-520.00	0.00	0.00	-500.55
3510 · SPECIAL EVENTS DONATIONS	600.00	1,904.85	2,578.77	0.00	5,083.62
Total RICHMOND INCOME	-723.64	51,731.25	69,944.68	168,350.28	289,302.57
Total Income	-723.64	51,731.25	69,944.68	168,350.28	289,302.57
Expense					
ADMINISTRATIVE EXPENSES					
6501 · SPECIAL EVENTS EXPENSE	0.00	590.23	21,740.32	1,474.16	23,804.71
6510 · ACCOUNTING	1,841.00	1,944.20	1,451.00	1,400.00	6,636.20
6515 · CREDIT AGENCY FEES	0.00	0.00	168.37	0.00	168.37
6555 · OFFICE EXPENSES	177.47	2,205.19	349.47	246.21	2,978.34
6556 · MISCELLANEOUS EXPENSE	0.00	0.00	821.13	-449.42	371.71
6665 · BANK & MERCHANT ACCT FEES	663.99	-170.41	96.00	161.50	751.08
Total ADMINISTRATIVE EXPENSES	2,682.46	4,569.21	24,626.29	2,832.45	34,710.41
CHAPTER EXPENSES					
6310 · SCHOLARSHIPS	0.00	-3,790.00	0.00	-1,000.00	-4,790.00
6420 · RECRUITMENT	0.00	0.00	0.00	2,800.00	2,800.00
Total CHAPTER EXPENSES	0.00	-3,790.00	0.00	1,800.00	-1,990.00
RESERVES					
6390 · BAD DEBTS	0.00	0.00	0.00	247.35	247.35
6392 · PRINCIPAL PAYMENTS	8,695.18	8,548.24	8,574.70	8,789.44	34,607.56
6393 · PRINCIPLE PAYMENTS CONTRA	-8,695.18	-8,548.24	-8,574.70	-8,789.44	-34,607.56
Total RESERVES	0.00	0.00	0.00	247.35	247.35
RICHMOND EXPENSES					
6010 · WATER/LIGHT/REFUSE	0.00	6,247.00	0.00	9,091.86	15,338.86
6030 · GAS	248.95	104.60	154.73	468.85	977.13
6040 · TELEPHONE	22.00	27.01	27.01	27.01	103.03
6050 · CABLE TELEVISION	322.77	446.11	286.31	286.31	1,341.50
6060 · WATER SOFTNER	0.00	0.00	193.28	0.00	193.28
6110 · FOOD	0.00	20,222.80	25,536.41	21,357.07	67,116.28
6111 · SODA & WATER	0.00	1,122.45	1,603.84	1,226.40	3,952.69
6120 · COOK/CATERING	0.00	390.86	455.60	457.32	1,303.78
6130 · SUPPLIES HOUSEHOLD	0.00	712.85	1,993.18	1,244.28	3,950.31
6160 · GLASSWARE/UTENSILS	0.00	355.89	289.48	102.83	748.20
6180 · OTHER HOUSEHOLD EXPENSE	0.00	0.00	755.44	289.56	1,045.00
6241 · BLDG & GROUND MAINT	11,339.87	1,569.58	2,474.69	3,489.34	18,873.48
6242 · SECURITY	135.00	0.00	0.00	1,976.12	2,111.12
6243 · HOUSECLEANING	0.00	0.00	1,566.00	1,800.00	3,366.00
6265 · RENTAL EQUIPMENT	56.69	0.00	1,177.16	196.69	1,430.54
6270 · REPAIRS TO FURN/EQUIP	1,811.00	90.00	200.00	0.00	2,101.00
6271 · CONSTRUCTION & IMPROVEMENTS	0.00	0.00	10,093.32	28,968.50	39,061.82
6560 · HOUSE DIRECTOR-SALARY	4,166.67	4,166.67	4,166.67	3,129.64	15,629.65
6580 · PAYROLL TAXES	309.25	318.75	318.75	1,440.14	2,386.89
6600 · PAYROLL EXPENSES	2,610.00	0.00	0.00	0.00	2,610.00
6610 · REPAIRS TO BUILDING	0.00	0.00	25.00	150.00	175.00
6615 · FURNISHINGS	0.00	609.42	382.26	0.00	991.68
6620 · LEGAL FEES	0.00	120.00	75.00	90.00	285.00
6640 · PARKING LOT	0.00	0.00	0.00	270.36	270.36
6646 · STORAGE	300.96	340.96	340.96	340.96	1,323.84
6647 · INTERNET	866.25	406.25	426.25	473.75	2,172.50
6670 · INTEREST	5,519.82	5,666.76	5,640.30	5,425.56	22,252.44
Total RICHMOND EXPENSES	27,709.23	42,917.96	58,181.64	82,302.55	211,111.38
Total Expense	30,391.69	43,697.17	82,807.93	87,182.35	244,079.14
Net Ordinary Income	-31,115.33	8,034.08	-12,863.25	81,167.93	45,223.43
Net Income	-31,115.33	8,034.08	-12,863.25	81,167.93	45,223.43

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

	Jul - Oct 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3100 · HOUSEBILLS	270,312.50	609,000.00	-338,687.50
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	750.00	47,000.00	-46,250.00
3180 · PARKING	4,123.50	48,000.00	-43,876.50
3200 · EXTRA MEAL INCOME	1,980.00	3,500.00	-1,520.00
3250 · LATE FEES/FINES	1,826.92	4,500.00	-2,673.08
3300 · LAUNDRY/VENDING	489.00	2,600.00	-2,111.00
3400 · INTEREST INCOME	7.58	20.00	-12.42
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	8,480.00	35,000.00	-26,520.00
3440 · FOUNDATION PAID TO BANK LOAN	0.00	40,000.00	-40,000.00
3460 · DORM CANCELLATION CREDIT	-4,150.00	-10,000.00	5,850.00
3500 · MISC INCOME	-500.55	1,000.00	-1,500.55
3510 · SPECIAL EVENTS DONATIONS	5,083.62	12,000.00	-6,916.38
3650 · FORFEIT OF SECURITY DEPOSIT	0.00	1,000.00	-1,000.00
Total RICHMOND INCOME	289,302.57	806,685.00	-517,382.43
Total Income	289,302.57	806,685.00	-517,382.43
Expense			
ADMINISTRATIVE EXPENSES			
6501 · SPECIAL EVENTS EXPENSE	23,804.71	22,000.00	1,804.71
6510 · ACCOUNTING	6,636.20	20,000.00	-13,363.80
6515 · CREDIT AGENCY FEES	168.37	1,000.00	-831.63
6518 · FUNDRAISING EXPENSE	0.00	1,200.00	-1,200.00
6555 · OFFICE EXPENSES	2,978.34		
6556 · MISCELLANEOUS EXPENSE	371.71	2,000.00	-1,628.29
6665 · BANK & MERCHANT ACCT FEES	751.08	4,000.00	-3,248.92
Total ADMINISTRATIVE EXPENSES	34,710.41	50,200.00	-15,489.59
CHAPTER EXPENSES			
6310 · SCHOLARSHIPS	-4,790.00	1,000.00	-5,790.00
6315 · MENTOR/TUTORING	0.00	6,000.00	-6,000.00
6420 · RECRUITMENT	2,800.00		
Total CHAPTER EXPENSES	-1,990.00	7,000.00	-8,990.00
RESERVES			
6390 · BAD DEBTS	247.35	10,000.00	-9,752.65
6392 · PRINCIPAL PAYMENTS	34,607.56	170,000.00	-135,392.44
6393 · PRINCIPLE PAYMENTS CONTRA	-34,607.56		
Total RESERVES	247.35	180,000.00	-179,752.65
RICHMOND EXPENSES			
6010 · WATER/LIGHT/REFUSE	15,338.86	42,500.00	-27,161.14
6030 · GAS	977.13	6,000.00	-5,022.87
6040 · TELEPHONE	103.03	360.00	-256.97
6050 · CABLE TELEVISION	1,341.50	3,200.00	-1,858.50
6060 · WATER SOFTNER	193.28	1,000.00	-806.72
6110 · FOOD	67,116.28	197,600.00	-130,483.72
6111 · SODA & WATER	3,952.69	10,000.00	-6,047.31
6120 · COOK/CATERING	1,303.78	3,000.00	-1,696.22
6130 · SUPPLIES HOUSEHOLD	3,950.31	11,000.00	-7,049.69
6160 · GLASSWARE/UTENSILS	748.20	1,500.00	-751.80
6180 · OTHER HOUSEHOLD EXPENSE	1,045.00	2,500.00	-1,455.00
6241 · BLDG & GROUND MAINT	18,873.48	70,200.00	-51,326.52
6242 · SECURITY	2,111.12	3,000.00	-888.88
6243 · HOUSECLEANING	3,366.00	0.00	3,366.00
6265 · RENTAL EQUIPMENT	1,430.54	2,000.00	-569.46
6270 · REPAIRS TO FURN/EQUIP	2,101.00	6,000.00	-3,899.00
6271 · CONTRUCTION & IMPROVEMENTS	39,061.82	0.00	39,061.82
6560 · HOUSE DIRECTOR-SALARY	15,629.65	50,000.00	-34,370.35
6565 · HOUSE DIRECTOR EXPENSES	0.00	1,200.00	-1,200.00
6580 · PAYROLL TAXES	2,386.89	4,200.00	-1,813.11
6600 · PAYROLL EXPENSES	2,610.00	6,000.00	-3,390.00
6610 · REPAIRS TO BUILDING	175.00	2,000.00	-1,825.00
6615 · FURNISHINGS	991.68	8,000.00	-7,008.32
6620 · LEGAL FEES	285.00	3,400.00	-3,115.00
6630 · INSURANCE	0.00	900.00	-900.00
6640 · PARKING LOT	270.36	675.00	-404.64
6646 · STORAGE	1,323.84	3,750.00	-2,426.16
6647 · INTERNET	2,172.50	7,000.00	-4,827.50
6670 · INTEREST	22,252.44	72,000.00	-49,747.56
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	211,111.38	569,485.00	-358,373.62
Total Expense	244,079.14	806,685.00	-562,605.86
Net Ordinary Income	45,223.43	0.00	45,223.43
Net Income	45,223.43	0.00	45,223.43