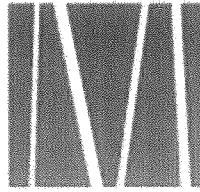


Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Four Month Ending October 31, 2017 and 2016

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



Marberry & Eagle, LLC

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 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 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		
1000 · CASH CBBC - CHAPTER	1,581.05	3,701.38
1001 · CBBC ACTIVITIES ACCOUNT	3,000.00	5,302.23
Total Checking/Savings	4,581.05	9,003.61
Other Current Assets		
1120 · ACCTS REC-ALUMNI	0.00	1,621.00
1150 · PREPAID CARDS	560.08	10,000.00
Total Other Current Assets	560.08	11,621.00
Total Current Assets	5,141.13	20,624.61
TOTAL ASSETS	5,141.13	20,624.61
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2300 · RES FOR PHILANTHROPY	1,631.80	1,631.80
Total Other Current Liabilities	1,631.80	1,631.80
Total Current Liabilities	1,631.80	1,631.80
Total Liabilities	1,631.80	1,631.80
Equity		
3001 · RETAINED EARNINGS	6,761.03	8,188.30
Net Income	-3,251.70	10,804.51
Total Equity	3,509.33	18,992.81
TOTAL LIABILITIES & EQUITY	5,141.13	20,624.61

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

	<u>Jul - Oct 17</u>	<u>Jul - Oct 16</u>
Income		
3105 · AMOUNT FROM ALUMNI	0.00	6,785.00
3350 · MEMBERSHIP FEES	40,800.00	42,740.00
3351 · PLEDGE & INITIATION FEES	11,240.00	10,360.00
3400 · ACTIVITY FEES	450.00	22,285.00
3500 · MISCELLANEOUS INCOME	0.00	7,000.00
Total Income	<u>52,490.00</u>	<u>89,170.00</u>
Expense		
6310 · SCHOLARSHIPS	0.00	5,018.00
6335 · COMPOSITE	3,000.00	3,300.00
6340 · MISC CHAPTER EXPENSES	2,076.67	757.15
6355 · NATIONAL FEES	36,310.00	38,785.00
6410 · IFC DUES	3,320.00	2,425.00
6420 · RECRUITMENT	3,929.26	14,764.29
6425 · HOMECOMING	0.00	289.00
6430 · CAMPUS EVENTS	6,135.74	0.00
6501 · ACTIVITY EXPENSES	445.03	13,027.05
6510 · ACCOUNTING	525.00	0.00
Total Expense	<u>55,741.70</u>	<u>78,365.49</u>
Net Income	<u><u>-3,251.70</u></u>	<u><u>10,804.51</u></u>

Supplementary Information

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

	<u>Jul 17</u>	<u>Aug 17</u>	<u>Sep 17</u>	<u>Oct 17</u>	<u>TOTAL</u>
Income					
3350 · MEMBERSHIP FEES	0.00	22,200.00	15,300.00	3,300.00	40,800.00
3351 · PLEDGE & INITIATION FEES	0.00	6,430.00	2,960.00	1,850.00	11,240.00
3400 · ACTIVITY FEES	0.00	150.00	300.00	0.00	450.00
Total Income	<u>0.00</u>	<u>28,780.00</u>	<u>18,560.00</u>	<u>5,150.00</u>	<u>52,490.00</u>
Expense					
6335 · COMPOSITE	0.00	3,000.00	0.00	0.00	3,000.00
6340 · MISC CHAPTER EXPENSES	-7.33	0.00	1,894.05	189.95	2,076.67
6355 · NATIONAL FEES	25.00	0.00	31,290.00	4,995.00	36,310.00
6410 · IFC DUES	0.00	0.00	0.00	3,320.00	3,320.00
6420 · RECRUITMENT	2,682.36	1,246.90	0.00	0.00	3,929.26
6430 · CAMPUS EVENTS	4,552.67	813.07	690.00	80.00	6,135.74
6501 · ACTIVITY EXPENSES	0.00	0.00	0.00	445.03	445.03
6510 · ACCOUNTING	0.00	525.00	0.00	0.00	525.00
Total Expense	<u>7,252.70</u>	<u>5,584.97</u>	<u>33,874.05</u>	<u>9,029.98</u>	<u>55,741.70</u>
Net Income	<u><u>-7,252.70</u></u>	<u><u>23,195.03</u></u>	<u><u>-15,314.05</u></u>	<u><u>-3,879.98</u></u>	<u><u>-3,251.70</u></u>

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

	Jul - Oct 17	Budget	\$ Over Budget
Income			
3105 · AMOUNT FROM ALUMNI	0.00	20,000.00	-20,000.00
3350 · MEMBERSHIP FEES	40,800.00	97,000.00	-56,200.00
3351 · PLEDGE & INITIATION FEES	11,240.00	16,000.00	-4,760.00
3400 · ACTIVITIY FEES	450.00		
3500 · MISCELLANEOUS INCOME	0.00	500.00	-500.00
3600 · CHARITY FUNDRAISING	0.00	6,000.00	-6,000.00
Total Income	52,490.00	139,500.00	-87,010.00
Expense			
6310 · SCHOLARSHIPS	0.00	12,650.00	-12,650.00
6330 · POSTAGE	0.00	100.00	-100.00
6335 · COMPOSITE	3,000.00	4,000.00	-1,000.00
6340 · MISC CHAPTER EXPENSES	2,076.67	2,400.00	-323.33
6350 · CONVENTIONS/MEETINGS	0.00	3,000.00	-3,000.00
6355 · NATIONAL FEES	36,310.00	84,600.00	-48,290.00
6360 · COMPUTER SERVICES/OFFICE EQU...	0.00	250.00	-250.00
6370 · PLEDGE/INITIATION EXPENSE	0.00	350.00	-350.00
6410 · IFC DUES	3,320.00	6,000.00	-2,680.00
6420 · RECRUITMENT	3,929.26	10,000.00	-6,070.74
6425 · HOMECOMING	0.00	2,500.00	-2,500.00
6430 · CAMPUS EVENTS	6,135.74	7,000.00	-864.26
6501 · ACTIVITY EXPENSES	445.03		
6510 · ACCOUNTING	525.00	650.00	-125.00
6600 · PAYMENTS TO CHARITIES	0.00	6,000.00	-6,000.00
Total Expense	55,741.70	139,500.00	-83,758.30
Net Income	-3,251.70	0.00	-3,251.70