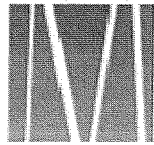


Beta Beta Alumni of the Delta Sigma Phi Fraternity
Compiled Financial Statements and Supplementary Information
For the Nine Months Ending March 31, 2016 and 2015

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 March 31, 2016 and 2015, and the related statements of activities for the nine 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 and II 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
April 21, 2016

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04/21/16
Accrual Basis

DELTA SIGMA PHI FRATERNITY

STATEMENTS OF FINANCIAL POSITION

As of March 31, 2016 and 2015

	Mar 31, 16	Mar 31, 15
ASSETS		
Current Assets		
Checking/Savings		
1003 · CASH BCNB - CONSTRUCTION	50,068.33	50,062.14
1001 · CASH BCNB - ALUMNI	99,737.52	142,399.56
1105 · CASH-DONATION ACCT	2,041.71	13,533.85
Total Checking/Savings	151,847.56	205,995.55
Accounts Receivable		
1200 · ACCOUNTS RECEIVABLE		
1200A · Prior Years Debts	44,431.01	0.00
1216 · Accounts Receivables 2015-2016	8,171.02	-5,595.00
1215 · Accounts Receivables 2014-2015	535.00	12,020.51
1214 · Accounts Receivables 2013-2014	11.13	5,132.13
1213 · Accounts Receivables 2012-2013	0.00	13,181.22
1212 · Accounts Receivables 2011-2012	0.00	7,110.00
1211 · Accounts Receivables 2010-2011	0.00	15,820.00
1210 · Accounts Receivables 2009-2010	0.00	1,660.00
1209 · Accounts Receivables 2008-2009	0.00	4,100.00
1208 · Accounts Receivables 2007-2008	0.00	15.00
Total 1200 · ACCOUNTS RECEIVABLE	53,148.16	53,443.86
Total Accounts Receivable	53,148.16	53,443.86
Other Current Assets		
1060 · VANGUARD	5,768.13	0.00
1120 · ACCTS REC-CHAPTER	0.00	990.00
1150 · ACCT REC-OTHERS	0.00	1,350.42
Total Other Current Assets	5,768.13	2,340.42
Total Current Assets	210,763.85	261,779.83
Fixed Assets		
1900 · 805 RICHMOND		
1902 · RICHMOND BUILDING & LAND	3,608,999.72	3,608,999.72
1901 · RICHMOND.ACCUM DEPRECIATION	-354,339.00	-236,226.00
Total 1900 · 805 RICHMOND	3,254,660.72	3,372,773.72
Total Fixed Assets	3,254,660.72	3,372,773.72
TOTAL ASSETS	3,465,424.57	3,634,553.55
LIABILITIES & EQUITY	3,465,474.57	3,634,553.55

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
STATEMENTS OF ACTIVITIES
For the Nine Months Ending March 31, 2016 and 2015

	Jul '15 - Mar 16	Jul '14 - Mar 15
Ordinary Income/Expense		
Income		
RICHMOND INCOME		
3401 · DIVIDENDS & CAPITAL GAINS	268.13	0.00
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	500.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	57,329.51
3100 · HOUSEBILLS	420,029.25	421,040.63
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,571.94	39,676.91
3180 · PARKING	30,562.00	47,095.00
3200 · EXTRA MEAL INCOME	1,602.00	2,690.00
3250 · LATE FEES/FINES	4,696.31	4,578.78
3300 · LAUNDRY/VENDING	2,084.00	2,760.00
3400 · INTEREST INCOME	5.42	60.00
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	6,500.00
3420 · ALUMNI DONATIONS - RICHMOND	22,676.47	26,805.31
3460 · DORM CANCELLATION CREDIT	-24,431.35	-11,146.88
3500 · MISC INCOME	2,451.97	2,725.00
Total RICHMOND INCOME	547,164.14	600,614.26
Total Income	547,164.14	600,614.26
Expense		
RESERVES		
6393 · PRINCIPLE PAYMENTS CONTRA	-70,276.03	-126,340.73
6392 · PRINCIPAL PAYMENTS	70,276.03	126,340.73
6390 · BAD DEBTS	556.72	5,544.90
Total RESERVES	556.72	5,544.90
RICHMOND EXPENSES		
6242 · SECURITY	8,703.98	0.00
6111 · SODA & WATER	6,442.54	0.00
6900 · AMOUNT TO CHAPTER	29,250.00	32,000.00
6700 · LOAN FEES	0.00	1,800.00
6241 · BLDG & GROUND MAINT	75,739.81	53,900.72
6130 · SUPPLIES HOUSEHOLD	6,967.67	12,093.65
6160 · GLASSWARE/UTENSILS	1,597.18	1,640.38
6040 · TELEPHONE	335.23	362.74
6540 · PROPERTY TAXES - RICHMOND	19,874.66	19,984.21
6260 · EXTERMINATING	0.00	255.00
6265 · RENTAL EQUIPMENT	1,816.75	1,288.99
6120 · COOK/CATERING	1,729.30	61,949.13
6050 · CABLE TELEVISION	1,407.76	3,344.62
6030 · GAS	1,894.26	2,711.38
6010 · WATER/LIGHT/REFUSE	31,698.74	31,117.19
6580 · PAYROLL TAXES	2,240.38	7,917.54
6560 · HOUSE DIRECTOR-SALARY	25,397.17	25,247.13
6565 · HOUSE DIRECTOR EXPENSES	937.53	627.89
6600 · PAYROLL EXPENSES	2,668.00	3,116.00
6180 · OTHER HOUSEHOLD EXPENSE	1,757.93	3,433.29
6110 · FOOD	157,095.53	82,786.49
6060 · WATER SOFTNER	5,589.16	0.00
6270 · REPAIRS TO FURN/EQUIP	8,943.20	9,407.07
6612 · SUPPLIES	1,181.10	3,305.84
6610 · REPAIRS TO BUILDING	-830.12	-4,574.00
6615 · FURNISHINGS	16,254.89	6,594.02
6647 · INTERNET	9,659.25	8,762.90
6646 · STORAGE	2,509.64	3,101.52
6630 · INSURANCE	200.00	750.00
6620 · LEGAL FEES	1,026.01	2,078.50
6640 · PARKING LOT	5,675.86	270.36
6670 · INTEREST	57,658.97	69,789.36
6690 · PROPERTY INSURANCE	7,275.00	7,054.00
Total RICHMOND EXPENSES	492,697.38	452,115.92
ADMINISTRATIVE EXPENSES		
6515 · CREDIT AGENCY FEES	0.00	939.90
6665 · MERCHANT ACCT FEES	4,154.08	6,286.80
6510 · ACCOUNTING	11,075.00	11,500.00
6555 · MISCELLANEOUS EXPENSES	12,328.00	1,793.69
Total ADMINISTRATIVE EXPENSES	27,557.08	20,520.39
Total Expense	520,811.18	478,181.21
Net Ordinary Income	26,352.96	122,433.05
Net Income	26,352.96	122,433.05

Supplementary Information

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
SCHEDULE I STATEMENTS OF ACTIVITIES
For the Nine Months the Ended March 31, 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	TOTAL
Ordinary Income/Expense										
Income										
RICHMOND INCOME										
3401 - DIVIDENDS & CAPITAL GAINS	0.00	0.00	0.00	0.00	0.00	268.13	0.00	0.00	0.00	268.13
3650 - FORFEIT OF SECURITY DEPOSIT	0.00	0.00	0.00	500.00	0.00	0.00	500.00	0.00	0.00	1,000.00
3440 - FOUNDATION PAID TO BANK LOAN	0.00	0.00	0.00	21,363.00	0.00	100.00	0.00	0.00	0.00	21,463.00
3100 - HOUSEBILLS	0.00	54,900.00	54,900.00	46,959.00	53,345.25	54,900.00	52,896.00	42,729.00	59,400.00	420,029.25
3150 - OUT OF HOUSE FEES-MEALS/PROGR...	24,250.00	4,750.00	132.00	0.00	23,739.94	-331.83	1,831.83	-1,550.00	-250.00	52,571.94
3180 - PARKING	4,800.00	1,520.00	950.00	1,452.00	19,340.00	3,300.00	-400.00	-400.00	0.00	30,562.00
3200 - EXTRA MEAL INCOME	0.00	0.00	620.00	821.00	372.50	27.00	0.00	0.00	-238.50	1,602.00
3250 - LATE FEES/FINES	499.93	103.96	429.00	858.47	103.29	248.72	900.42	1,472.46	80.06	4,696.31
3300 - LAUNDRY/VENDING	0.00	0.00	480.00	267.00	429.00	119.00	0.00	409.00	380.00	2,084.00
3400 - INTEREST INCOME	0.43	0.43	0.41	0.43	0.41	0.43	0.42	1.19	1.27	5.42
3410 - CAPITAL IMPROVEMENT FEES	5,100.00	1,000.00	0.00	0.00	6,000.00	600.00	-115.00	-400.00	0.00	12,185.00
3420 - ALUMNI DONATIONS - RICHMOND	2,625.00	-158.34	3,822.33	4,063.33	233.33	5,573.33	233.33	5,732.83	551.33	22,676.47
3460 - DORM CANCELLATION CREDIT	-550.00	-325.00	-325.00	0.00	0.00	-5,487.33	-5,487.33	-15,419.02	-2,000.00	-24,431.35
3500 - MISC INCOME	240.00	240.00	429.00	0.00	0.00	120.97	1,097.00	325.00	0.00	2,451.97
Total RICHMOND INCOME	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	51,456.67	32,900.46	57,924.16	547,164.14
Total Income	36,965.36	62,031.05	61,437.74	76,284.23	103,563.72	64,600.75	51,456.67	32,900.46	57,924.16	547,164.14
Expense										
RESERVES										
6393 - PRINCIPLE PAYMENTS CONTRA	-7,797.29	-7,610.33	-7,636.53	-7,874.41	-7,687.57	-7,927.38	-7,747.93	-7,778.21	-8,216.38	-70,276.03
6392 - PRINCIPAL PAYMENTS	7,797.29	7,610.33	7,636.53	7,874.41	7,687.57	7,927.38	7,747.93	7,778.21	8,216.38	70,276.03
6390 - BAD DEBTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.72	0.00	556.72
Total RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.72	0.00	556.72
RICHMOND EXPENSES										
6242 - SECURITY	0.00	0.00	5,660.00	2,703.00	0.00	0.00	340.98	0.00	0.00	8,703.98
6111 - SODA & WATER	0.00	0.00	1,070.66	1,343.13	801.84	706.60	294.47	1,177.37	1,048.47	6,442.54
6900 - AMOUNT TO CHAPTER	0.00	0.00	0.00	0.00	1,500.00	9,000.00	0.00	16,750.00	2,000.00	29,250.00
6241 - BLDG & GROUND MAINT	22,517.20	23,485.87	5,598.22	909.04	11,210.31	784.87	2,321.57	8,498.03	414.70	75,739.81
6130 - SUPPLIES HOUSEHOLD	0.00	1,847.11	1,512.77	901.34	229.41	400.14	772.59	549.72	754.59	6,967.67
6160 - GLASSWARE/UTENSILS	0.00	509.70	388.68	141.19	121.32	80.88	100.46	254.95	0.00	1,597.18
6040 - TELEPHONE	29.04	36.77	37.77	37.73	37.73	38.92	39.09	39.09	39.09	335.23
6540 - PROPERTY TAXES - RICHMOND	0.00	0.00	0.00	0.00	19,874.66	0.00	0.00	0.00	0.00	19,874.66
6265 - RENTAL EQUIPMENT	50.75	50.75	50.75	330.75	1,130.75	50.75	50.75	50.75	50.75	1,816.75
6120 - COOK/CATERING	100.00	50.41	100.41	197.72	89.54	822.15	96.88	142.74	129.45	1,729.30
6050 - CABLE TELEVISION	-14.53	330.13	330.13	330.13	98.98	0.00	174.96	78.98	78.98	1,407.76
6030 - GAS	141.50	68.33	289.95	319.36	0.00	336.60	265.79	122.85	349.88	1,894.26
6010 - WATER/LIGHT/REFUSE	2,492.25	6,067.23	0.00	4,422.73	6,987.50	87.03	2,804.19	5,313.08	3,524.73	31,698.74
6580 - PAYROLL TAXES	278.45	207.83	207.85	203.33	207.84	240.97	297.33	301.85	294.93	2,240.38
6560 - HOUSE DIRECTOR-SALARY	3,662.67	2,662.67	2,662.67	2,662.67	2,662.67	3,095.81	2,662.67	2,662.67	2,662.67	25,397.17
6565 - HOUSE DIRECTOR EXPENSES	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	104.17	937.53
6600 - PAYROLL EXPENSES	1,342.00	0.00	1,326.00	0.00	0.00	0.00	0.00	0.00	0.00	2,668.00
6180 - OTHER HOUSEHOLD EXPENSE	706.42	366.69	16.20	330.61	89.14	0.00	248.87	0.00	0.00	1,757.93
6110 - FOOD	0.00	20,288.36	21,945.00	22,795.00	21,945.00	10,665.50	20,011.72	19,499.23	19,945.72	157,095.53
6060 - WATER SOFTNER	0.00	5,154.30	0.00	0.00	289.90	0.00	0.00	144.96	0.00	5,589.16
6270 - REPAIRS TO FURN/EQUIP	0.00	80.00	3,717.61	1,177.46	397.26	303.99	0.00	3,266.88	0.00	8,943.20
6612 - SUPPLIES	128.96	0.00	0.00	193.19	0.00	0.00	77.12	436.15	345.68	1,181.10
6610 - REPAIRS TO BUILDING	90.00	1,122.07	-17.19	-52.00	-1,111.00	-952.00	0.00	90.00	0.00	-830.12
6615 - FURNISHINGS	0.00	11,932.04	4,322.85	0.00	0.00	0.00	0.00	0.00	0.00	16,254.89
6647 - INTERNET	0.00	-945.00	9,710.00	255.00	261.25	261.25	-663.75	261.25	519.25	9,659.25
6646 - STORAGE	261.96	280.96	280.96	280.96	280.96	0.00	561.92	280.96	280.96	2,509.64
6630 - INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
6620 - LEGAL FEES	76.15	0.00	135.00	45.00	0.00	0.00	0.00	270.88	498.98	1,026.01
6640 - PARKING LOT	0.00	270.36	5,405.50	0.00	0.00	0.00	0.00	0.00	0.00	5,675.86
6670 - INTEREST	6,417.71	6,604.67	6,578.47	6,340.59	6,527.43	6,287.62	6,467.07	6,436.79	5,998.62	57,658.97
6690 - PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	75.00	0.00	7,200.00	0.00	7,275.00
Total RICHMOND EXPENSES	38,384.70	80,575.42	71,434.43	45,972.10	73,736.66	32,390.25	37,028.85	74,133.35	39,041.62	492,697.38
ADMINISTRATIVE EXPENSES										
6665 - MERCHANT ACCT FEES	144.45	919.32	631.92	104.19	288.58	443.09	481.32	932.67	208.54	4,154.08
6510 - ACCOUNTING	1,325.00	1,325.00	1,325.00	1,325.00	1,800.00	1,325.00	1,325.00	1,325.00	0.00	11,075.00
6555 - MISCELLANEOUS EXPENSES	1,118.98	1,068.16	221.72	423.69	5,247.17	13.95	1,210.23	2,555.98	428.12	12,328.00
Total ADMINISTRATIVE EXPENSES	2,588.43	3,312.48	2,178.64	1,852.88	7,335.75	1,782.04	3,016.55	4,853.65	636.66	27,557.08
Total Expense	40,973.13	83,887.90	73,613.07	47,824.98	81,072.41	34,172.29	40,045.40	79,543.72	39,678.28	520,811.18
Net Ordinary Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	11,411.27	-46,643.26	18,245.88	26,352.96
Net Income	-4,007.77	-21,856.85	-12,175.33	28,459.25	22,491.31	30,428.46	11,411.27	-46,643.26	18,245.88	26,352.96

See accountants' compilation report - page 3

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Accrual Basis

DELTA SIGMA PHI FRATERNITY
Schedule II Profit & Loss Budget vs. Actual
July 2015 through March 2016

	Jul '15 - Mar 16	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
RICHMOND INCOME			
3401 · DIVIDENDS & CAPITAL GAINS	268.13		
3650 · FORFEIT OF SECURITY DEPOSIT	1,000.00	1,000.00	0.00
3440 · FOUNDATION PAID TO BANK LOAN	21,463.00	62,000.00	-40,537.00
3100 · HOUSEBILLS	420,029.25	544,000.00	-123,970.75
3150 · OUT OF HOUSE FEES-MEALS/PROGRAM	52,571.94	40,000.00	12,571.94
3180 · PARKING	30,562.00	53,600.00	-23,038.00
3200 · EXTRA MEAL INCOME	1,602.00	3,000.00	-1,398.00
3250 · LATE FEES/FINES	4,696.31	4,500.00	196.31
3300 · LAUNDRY/VENDING	2,084.00	3,200.00	-1,116.00
3400 · INTEREST INCOME	5.42	100.00	-94.58
3410 · CAPITAL IMPROVEMENT FEES	12,185.00	12,600.00	-415.00
3420 · ALUMNI DONATIONS - RICHMOND	22,676.47	28,000.00	-5,323.53
3460 · DORM CANCELLATION CREDIT	-24,431.35	-10,000.00	-14,431.35
3500 · MISC INCOME	2,451.97	3,000.00	-548.03
Total RICHMOND INCOME	547,164.14	745,000.00	-197,835.86
Total Income	547,164.14	745,000.00	-197,835.86
Expense			
RESERVES			
6393 · PRINCIPLE PAYMENTS CONTRA	-70,276.03		
6392 · PRINCIPAL PAYMENTS	70,276.03	137,000.00	-66,723.97
6390 · BAD DEBTS	556.72	5,500.00	-4,943.28
Total RESERVES	556.72	142,500.00	-141,943.28
RICHMOND EXPENSES			
6242 · SECURITY	8,703.98		
6111 · SODA & WATER	6,442.54	9,000.00	-2,557.46
6900 · AMOUNT TO CHAPTER	29,250.00	39,000.00	-9,750.00
6241 · BLDG & GROUND MAINT	75,739.81	65,000.00	10,739.81
6130 · SUPPLIES HOUSEHOLD	6,967.67	13,000.00	-6,032.33
6160 · GLASSWARE/UTENSILS	1,597.18	2,000.00	-402.82
6040 · TELEPHONE	335.23	500.00	-164.77
6540 · PROPERTY TAXES - RICHMOND	19,874.66	20,500.00	-625.34
6265 · RENTAL EQUIPMENT	1,816.75	1,800.00	16.75
6120 · COOK/CATERING	1,729.30	0.00	1,729.30
6050 · CABLE TELEVISION	1,407.76	4,300.00	-2,892.24
6030 · GAS	1,894.26	3,800.00	-1,905.74
6010 · WATER/LIGHT/REFUSE	31,698.74	40,000.00	-8,301.26
6580 · PAYROLL TAXES	2,240.38	3,100.00	-859.62
6560 · HOUSE DIRECTOR-SALARY	25,397.17	34,000.00	-8,602.83
6565 · HOUSE DIRECTOR EXPENSES	937.53	750.00	187.53
6600 · PAYROLL EXPENSES	2,668.00	1,200.00	1,468.00
6180 · OTHER HOUSEHOLD EXPENSE	1,757.93	3,500.00	-1,742.07
6110 · FOOD	157,095.53	184,000.00	-26,904.47
6060 · WATER SOFTNER	5,589.16		
6270 · REPAIRS TO FURN/EQUIP	8,943.20	10,000.00	-1,056.80
6612 · SUPPLIES	1,181.10	3,900.00	-2,718.90
6610 · REPAIRS TO BUILDING	-830.12	7,300.00	-8,130.12
6615 · FURNISHINGS	16,254.89	5,000.00	11,254.89
6647 · INTERNET	9,659.25	9,900.00	-240.75
6646 · STORAGE	2,509.64	3,750.00	-1,240.36
6630 · INSURANCE	200.00	1,000.00	-800.00
6620 · LEGAL FEES	1,026.01	3,000.00	-1,973.99
6640 · PARKING LOT	5,675.86	8,500.00	-2,824.14
6670 · INTEREST	57,658.97	90,000.00	-32,341.03
6690 · PROPERTY INSURANCE	7,275.00	8,000.00	-725.00
Total RICHMOND EXPENSES	492,697.38	575,800.00	-83,102.62
ADMINISTRATIVE EXPENSES			
6515 · CREDIT AGENCY FEES	0.00	1,000.00	-1,000.00
6665 · MERCHANT ACCT FEES	4,154.08	7,500.00	-3,345.92
6510 · ACCOUNTING	11,075.00	16,700.00	-5,625.00
6555 · MISCELLANEOUS EXPENSES	12,328.00	1,500.00	10,828.00
Total ADMINISTRATIVE EXPENSES	27,557.08	26,700.00	857.08
Total Expense	520,811.18	745,000.00	-224,188.82
Net Ordinary Income	26,352.96	0.00	26,352.96
Net Income	26,352.96	0.00	26,352.96