BRINKER SIMPSON
& COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS
610.544.5900 www.brinkersimpson.com

# Delaware County Interactive Gaming Revenue Authority

## Financial Reports For The Month of April 2026

Firm Relationships Build Success. **Partner With Us.**

## REPORT TO DELAWARE COUNTY INTERACTIVE GAMING REVENUE AUTHORITY

Date: May 5, 2026
Meeting: May 21, 2026

All bank accounts are reconciled through April 30th 2026.

See Attached Account Detail reports from QuickBooks.

See Attached Bank Statement and Reconciliation.

# Statement of Activity Detail

## Delaware County Interactive Gaming Revenue Authority

April 1-30, 2026

| TRANSACTION DATE | TRANSACTION TYPE | NUM | NAME | LOCATION | CLASS FULL NAME | DESCRIPTION | ITEM SPLIT ACCOUNT | AMOUNT | BALANCE |
|---|---|---|---|---|---|---|---|---|---|
| Ordinary Income/Expenses | | | | | | | | | |
| Income | | | | | | | | | |
| Cost of Goods Sold | | | | | | | | | |
| **Gross Profit** | | | | | | | | | |
| Expenses | | | | | | | | | |
| Advertising & Marketing | | | | | | | | | |
| 04/01/2026 | Bill | DCGRA-15 | Spirit Media | | | Next Gen Grant Application, Proof of Publication | Accounts Payable (A/P) | 193.00 | 193.00 |
| **Total for Advertising & Marketing** | | | | | | | | **$193.00** | |
| Bank Charges & Fees | | | | | | | | | |
| 04/15/2026 | Expense | | | | | ANALYSIS FEES | TD Bank Account | 93.25 | 93.25 |
| **Total for Bank Charges & Fees** | | | | | | | | **$93.25** | |
| Legal & Professional Services | | | | | | | | | |
| 04/01/2026 | Bill | 54885 | Barbacane Thornton CPAs - Tax | | | Standard schedule progress billing for the audit of the financial statements of Delaware County Interactive Gaming Revenue Authority for the year ended December 31, 2025. | Accounts Payable (A/P) | 660.00 | 660.00 |
| 04/01/2026 | Bill | | Daly Law Firm | | | Services for January, February and March | Accounts Payable (A/P) | 2,375.00 | 3,035.00 |
| **Total for Legal & Professional Services** | | | | | | | | **$3,035.00** | |
| **Total for Expenses with sub-accounts** | | | | | | | | **$3,321.25** | |
| **Net Ordinary Income** | | | | | | | | **-$3,321.25** | |
| Other Income/Expense | | | | | | | | | |
| Other Income | | | | | | | | | |
| Interest Earned | | | | | | | | | |
| 04/30/2026 | Deposit | | | | | IOD INTEREST PAID | TD Bank Account | 423.59 | 423.59 |
| **Total for Interest Earned** | | | | | | | | **$423.59** | |
| **Total for Other Income with sub-accounts** | | | | | | | | **$423.59** | |
| Other Expense | | | | | | | | | |
| **Net Other Income** | | | | | | | | **$423.59** | |
| **Net Income** | | | | | | | | **-$2,897.66** | |

# Delaware County Interactive Gaming Revenue Authority

## Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

January - December 2026

| | TOTAL | | | |
|---|---|---|---|---|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Revenue | | | | |
| Interactive Gaming Revenue | 419,017.70 | 1,050,000.00 | -630,982.30 | 39.91 % |
| **Total Revenue** | **$419,017.70** | **$1,050,000.00** | **$ -630,982.30** | **39.91 %** |
| GROSS PROFIT | **$419,017.70** | **$1,050,000.00** | **$ -630,982.30** | **39.91 %** |
| Expenditures | | | | |
| Advertising & Marketing | 1,761.00 | 2,000.00 | -239.00 | 88.05 % |
| Bank Charges & Fees | 766.21 | 500.00 | 266.21 | 153.24 % |
| Grant Disbursement | | | | |
| Arts & Culture | | 150,000.00 | -150,000.00 | |
| Emergency Services | 21,000.00 | 100,000.00 | -79,000.00 | 21.00 % |
| Food & Household Security | 223,550.00 | 250,000.00 | -26,450.00 | 89.42 % |
| Next Generation/Youth | 37,500.00 | 250,000.00 | -212,500.00 | 15.00 % |
| Special Grants | 64,938.00 | 125,000.00 | -60,062.00 | 51.95 % |
| **Total Grant Disbursement** | **346,988.00** | **875,000.00** | **-528,012.00** | **39.66 %** |
| Legal & Professional Services | 13,892.50 | 44,480.00 | -30,587.50 | 31.23 % |
| Technology Expenses | | 17,000.00 | -17,000.00 | |
| **Total Expenditures** | **$363,407.71** | **$938,980.00** | **$ -575,572.29** | **38.70 %** |
| NET OPERATING REVENUE | **$55,609.99** | **$111,020.00** | **$ -55,410.01** | **50.09 %** |
| Other Revenue | | | | |
| Interest Earned | 1,343.24 | 9,000.00 | -7,656.76 | 14.92 % |
| **Total Other Revenue** | **$1,343.24** | **$9,000.00** | **$ -7,656.76** | **14.92 %** |
| NET OTHER REVENUE | **$1,343.24** | **$9,000.00** | **$ -7,656.76** | **14.92 %** |
| NET REVENUE | **$56,953.23** | **$120,020.00** | **$ -63,066.77** | **47.45 %** |

Delaware County Interactive Gaming Revenue Authority

**TD Bank Account, Period Ending 04/30/2026**

**RECONCILIATION REPORT**

Reconciled on: 05/05/2026

Reconciled by: Rachel McIntyre

Any changes made to transactions after this date aren't included in this report.

**Summary** USD

| | |
|---|---|
| Statement beginning balance | 368,280.18 |
| Checks and payments cleared (4) | -3,321.25 |
| Deposits and other credits cleared (1) | 423.59 |
| Statement ending balance | 365,382.52 |
| Register balance as of 04/30/2026 | 365,382.52 |

**Details**

Checks and payments cleared (4)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|---|---|---|---|---|
| 04/15/2026 | Expense | | | -93.25 |
| 04/30/2026 | Bill Payment | | Barbacane Thornton CPAs - Tax | -660.00 |
| 04/30/2026 | Bill Payment | | Daly Law Firm | -2,375.00 |
| 04/30/2026 | Bill Payment | | Spirit Media | -193.00 |
| Total | | | | -3,321.25 |

Deposits and other credits cleared (1)

| DATE | TYPE | REF NO. | PAYEE | AMOUNT (USD) |
|---|---|---|---|---|
| 04/30/2026 | Deposit | | | 423.59 |
| Total | | | | 423.59 |

TD Bank
America's Most Convenient Bank®

E STATEMENT OF ACCOUNT

DELAWARE COUNTY INTERACTIVE GAMING
REVENUE AUTHORITY
C/O FRANK DALY & ASSOCIATES
PO BOX 199
MEDIA PA 19063

Page: 1 of 2
Statement Period: Apr 01 2026-Apr 30 2026
Cust Ref #: 4351894021-881-E-###
Primary Account #: 435-1894021

## PF Fixed Rate

DELAWARE COUNTY INTERACTIVE GAMING
REVENUE AUTHORITY

Account # 435-1894021

### ACCOUNT SUMMARY

| | | | |
|---|---|---|---|
| Beginning Balance | 368,280.18 | Average Collected Balance | 368,136.96 |
| Other Credits | 423.59 | Interest Earned This Period | 423.59 |
| | | Interest Paid Year-to-Date | 1,343.24 |
| Electronic Payments | 3,228.00 | Annual Percentage Yield Earned | 1.41% |
| Other Withdrawals | 93.25 | Days in Period | 30 |
| Ending Balance | 365,382.52 | | |

### DAILY ACCOUNT ACTIVITY

**Other Credits**

| POSTING DATE | DESCRIPTION | AMOUNT |
|---|---|---|
| 04/30 | INTEREST PAID | 423.59 |
| | Subtotal: | 423.59 |

**Electronic Payments**

| POSTING DATE | DESCRIPTION | AMOUNT |
|---|---|---|
| 04/30 | ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY | 2,568.00 |
| 04/30 | ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY | 660.00 |
| | Subtotal: | 3,228.00 |

**Other Withdrawals**

| POSTING DATE | DESCRIPTION | AMOUNT |
|---|---|---|
| 04/15 | SERVICE CHARGE, ANALYSIS FEES | 93.25 |
| | Subtotal: | 93.25 |

### DAILY BALANCE SUMMARY

| DATE | BALANCE | DATE | BALANCE |
|---|---|---|---|
| 03/31 | 368,280.18 | 04/30 | 365,382.52 |
| 04/15 | 368,186.93 | | |



Bank Deposits FDIC Insured | TD Bank, N.A. | Equal Housing Lender

# How to Balance your Account



**Begin by adjusting your account register as follows:**

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

| | | |
|---|---|---|
| 1 Ending Balance | | 365,382.52 |
| 2 Total Deposits | + | |
| 3 Sub Total | | |
| 4 Total Withdrawals | - | |
| 5 Adjusted Balance | | |

2

| DEPOSITS NOT ON STATEMENT | DOLLARS | CENTS |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Deposits | | 2 |

4

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| WITHDRAWALS NOT ON STATEMENT | DOLLARS | CENTS |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total Withdrawals | | 4 |

## FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

## INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

## FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.