BRINKER SIMPSON
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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS
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Delaware County Interactive Gaming Revenue Authority

Financial Reports For The Month of February 2026

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

REPORT TO DELAWARE COUNTY INTERACTIVE GAMING REVENUE AUTHORITY

Date: March 3, 2025
Meeting: March 10, 2025

All bank accounts are reconciled through February 28, 2025.

See Attached Account Detail reports from QuickBooks.

See Attached Bank Statement and Reconciliation.

Statement of Activity Detail

Delaware County Interactive Gaming Revenue Authority

February 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	LOCATION	CLASS FULL NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT	AMOUNT	BALANCE
Ordinary Income/Expenses									
Income									
Interactive Gaming Revenue									
02/13/2026	Deposit					COMM OF PA VENDOR PA	TD Bank Account	419,017.70	419,017.70
Total for Interactive Gaming Revenue								**$419,017.70**	
Total for Income with sub-accounts								**$419,017.70**	
Cost of Goods Sold									
Gross Profit								**$419,017.70**	
Expenses									
Bank Charges & Fees									
02/17/2026	Expense					ANALYSIS FEES	TD Bank Account	342.13	342.13
Total for Bank Charges & Fees								**$342.13**	
Total for Expenses with sub-accounts								**$342.13**	
Net Ordinary Income								**$418,675.57**	
Other Income/Expense									
Other Income									
Interest Earned									
02/27/2026	Deposit					IOD INTEREST PAID	TD Bank Account	266.38	266.38
Total for Interest Earned								**$266.38**	
Total for Other Income with sub-accounts								**$266.38**	
Other Expense									
Net Other Income								**$266.38**	
Net Income								**$418,941.95**	

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	1,568.00	2,000.00	-432.00	78.40 %
Bank Charges & Fees	460.95	500.00	-39.05	92.19 %
Grant Disbursement				
Arts & Culture		150,000.00	-150,000.00	
Emergency Services		100,000.00	-100,000.00	
Food & Household Security	223,550.00	250,000.00	-26,450.00	89.42 %
Next Generation/Youth		250,000.00	-250,000.00	
Special Grants	64,938.00	125,000.00	-60,062.00	51.95 %
Total Grant Disbursement	**288,488.00**	**875,000.00**	**-586,512.00**	**32.97 %**
Legal & Professional Services	10,857.50	44,480.00	-33,622.50	24.41 %
Technology Expenses		17,000.00	-17,000.00	
Total Expenditures	**$301,374.45**	**$938,980.00**	**$ -637,605.55**	**32.10 %**
NET OPERATING REVENUE	**$117,643.25**	**$111,020.00**	**$6,623.25**	**105.97 %**
Other Revenue				
Interest Earned	428.09	9,000.00	-8,571.91	4.76 %
Total Other Revenue	**$428.09**	**$9,000.00**	**$ -8,571.91**	**4.76 %**
NET OTHER REVENUE	**$428.09**	**$9,000.00**	**$ -8,571.91**	**4.76 %**
NET REVENUE	**$118,071.34**	**$120,020.00**	**$ -1,948.66**	**98.38 %**

Delaware County Interactive Gaming Revenue Authority

TD Bank Account, Period Ending 02/28/2026

RECONCILIATION REPORT

Reconciled on: 03/03/2026

Reconciled by: Rachel McIntyre

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

Summary USD

Statement beginning balance	10,558.68
Checks and payments cleared (2)	-3,342.13
Deposits and other credits cleared (2)	419,284.08
Statement ending balance	426,500.63
Register balance as of 02/28/2026	426,500.63

Details

Checks and payments cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/14/2026	Check	1349	Hope Through Wholeness	-3,000.00
02/17/2026	Expense			-342.13
Total				-3,342.13

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/13/2026	Deposit			419,017.70
02/27/2026	Deposit			266.38
Total				419,284.08

Bank

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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: Feb 01 2026-Feb 28 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	10,558.68	Average Collected Balance	248,038.82
Electronic Deposits	419,017.70	Interest Earned This Period	266.38
Other Credits	266.38	Interest Paid Year-to-Date	428.09
		Annual Percentage Yield Earned	1.41%
Checks Paid	3,000.00	Days in Period	28
Other Withdrawals	342.13		
Ending Balance	426,500.63		

DAILY ACCOUNT ACTIVITY

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
02/13	CTX DEPOSIT, COMM OF PA PA VENDOR AP0113542388	419,017.70
	Subtotal:	419,017.70

Other Credits

POSTING DATE	DESCRIPTION	AMOUNT
02/27	INTEREST PAID	266.38
	Subtotal:	266.38

Checks Paid No. Checks: 1 *Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

DATE	SERIAL NO.	AMOUNT
02/12	1349	3,000.00
	Subtotal:	3,000.00

Other Withdrawals

POSTING DATE	DESCRIPTION	AMOUNT
02/17	SERVICE CHARGE, ANALYSIS FEES	342.13
	Subtotal:	342.13

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
01/31	10,558.68	02/17	426,234.25
02/12	7,558.68	02/27	426,500.63
02/13	426,576.38		

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.

Ending Balance		**426,500.63**
Total Deposits	+	
Sub Total		
Total Withdrawals	-	
Adjusted Balance		

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		

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.