BRINKER SIMPSON
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CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS
610.544.5900 www.brinkersimpson.com

Delaware County Interactive Gaming Revenue Authority

FINANCIAL REPORTS FOR THE MONTH OF January 2026

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

REPORT TO DELAWARE COUNTY INTERACTIVE GAMING REVENUE AUTHORITY

Date: February 5, 2025
Meeting: February 10, 2025

All bank accounts are reconciled through January 31, 2025.

See Attached Account Detail reports from QuickBooks.

See Attached Bank Statement and Reconciliation.

Statement of Activity Detail

Delaware County Interactive Gaming Revenue Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	LOCATION	CLASS FULL NAME	MEMO/DESCRIPTION	ITEM SPLIT ACCOUNT	AMOUNT	BALANCE
Ordinary Income/Expenses									
Income									
Cost of Goods Sold									
Gross Profit									
Expenses									
Advertising & Marketing									
01/01/2026	Bill	11481	CourseVector			Plan Update, Hosting	Accounts Payable (A/P)	1,399.00	1,399.00
01/08/2026	Bill	DCGRA-14	Spirit Media			Invoice from Spirit Media Group to Frank W. Daly & Associates for emergency services grant opportunity and proof of publication.	Accounts Payable (A/P)	169.00	1,568.00
Total for Advertising & Marketing								**$1,568.00**	
Bank Charges & Fees									
01/16/2026	Expense					ANALYSIS FEES	TD Bank Account	118.82	118.82
Total for Bank Charges & Fees								**$118.82**	
Grant Disbursement									
01/07/2026	Expense		Operation Look Forward, Inc.			ACH	TD Bank Account	10,000.00	10,000.00
01/07/2026	Expense		Domestic Abuse Project of Delaware County			Domestic Abuse	TD Bank Account	10,000.00	20,000.00
01/07/2026	Expense		Media Food Bank			Media Food Bank	TD Bank Account	15,000.00	35,000.00
01/07/2026	Expense		Purple House Project			Purple House Project	TD Bank Account	2,500.00	37,500.00
01/09/2026	Check	1347	Men of Action Brothers of Faith			ACH	TD Bank Account	2,500.00	40,000.00
01/09/2026	Check	1348	Chester Housing Initiatives			Check 1348	TD Bank Account	16,250.00	56,250.00
01/09/2026	Check	1350	ICNA Relief USA Programs			Check 1350	TD Bank Account	13,750.00	70,000.00
01/09/2026	Check	1346	Yeadon Borough			Check 1346	TD Bank Account	7,500.00	77,500.00
01/09/2026	Expense		Community YMCA of Eastern Delco			ACH	TD Bank Account	15,000.00	92,500.00
01/09/2026	Expense		Darby Borough Food Pan			ACH	TD Bank Account	5,000.00	97,500.00
01/09/2026	Expense		Health Educated Inc.			ACH	TD Bank Account	15,000.00	112,500.00
01/09/2026	Expense		Imago Dei MCC			ACH	TD Bank Account	17,500.00	130,000.00
01/09/2026	Expense		Neighbor to Neighbor CDC			ACH	TD Bank Account	17,500.00	147,500.00
01/09/2026	Expense		Trinity Transit			ACH	TD Bank Account	2,500.00	150,000.00
01/12/2026	Check		Men of Action Brothers of Faith			CHECK 1347	TD Bank Account	2,500.00	152,500.00
01/12/2026	Check		Chester Housing Initiatives			CHECK 1348	TD Bank Account	16,250.00	168,750.00
01/13/2026	Deposit	1347	Men of Action Brothers of Faith			RETURNED ITEM	TD Bank Account	-2,500.00	166,250.00
01/13/2026	Deposit	1348	Chester Housing Initiatives			RETURNED ITEM	TD Bank Account	-16,250.00	150,000.00
01/14/2026	Check	1349	Hope Through Wholeness			Grant	TD Bank Account	3,000.00	153,000.00
01/16/2026	Expense		Greener Partners			ACH	TD Bank Account	15,000.00	168,000.00
01/16/2026	Expense		IAE Foundation			ACH	TD Bank Account	13,750.00	181,750.00
01/16/2026	Expense		County of Delaware			ACH	TD Bank Account	50,000.00	231,750.00
01/16/2026	Expense		AIDS Care			ACH	TD Bank Account	10,000.00	241,750.00
01/16/2026	Expense		DCCC Education Foundation			ACH	TD Bank Account	16,800.00	258,550.00
01/16/2026	Expense		Trainer Borough			ACH	TD Bank Account	7,438.00	265,988.00
01/21/2026	Expense		CADES			ACH	TD Bank Account	5,000.00	270,988.00
01/21/2026	Expense		Prospect Hill Baptist Church (Loaves and Fishes)			ACH	TD Bank Account	17,500.00	288,488.00
Total for Grant Disbursement								**$288,488.00**	
Legal & Professional Services									
01/21/2026	Expense		Daly Law Firm			Daly Law Bill ACH	TD Bank Account	2,937.50	2,937.50
01/21/2026	Expense		Brinker Simpson			ACH	TD Bank Account	3,720.00	6,657.50
01/21/2026	Expense		Mijane Technologies LLC			ACH	TD Bank Account	4,200.00	10,857.50
Total for Legal & Professional Services								**$10,857.50**	
Total for Expenses with sub-accounts								**$301,032.32**	
Net Ordinary Income								**-$301,032.32**	
Other Income/Expense									
Other Income									
Interest Earned									
01/30/2026	Deposit					IOD INTEREST PAID	TD Bank Account	161.71	161.71
Total for Interest Earned								**$161.71**	
Total for Other Income with sub-accounts								**$161.71**	
Other Expense									
Net Other Income								**$161.71**	
Net Income								**-$300,870.61**	

Delaware County Interactive Gaming Revenue Authority

TD Bank Account, Period Ending 01/31/2026

RECONCILIATION REPORT

Reconciled on: 02/11/2026

Reconciled by: Rachel McIntyre

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

Summary USD

Statement beginning balance	308,429.29
Checks and payments cleared (30)	-316,782.32
Deposits and other credits cleared (3)	18,911.71
Statement ending balance	10,558.68
Uncleared transactions as of 01/31/2026	-3,000.00
Register balance as of 01/31/2026	7,558.68

Details

Checks and payments cleared (30)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/07/2026	Expense		Domestic Abuse Project of De…	-10,000.00
01/07/2026	Expense		Operation Look Forward, Inc.	-10,000.00
01/07/2026	Expense		Media Food Bank	-15,000.00
01/07/2026	Expense		Purple House Project	-2,500.00
01/09/2026	Check	1347	Men of Action Brothers of Faith	-2,500.00
01/09/2026	Check	1348	Chester Housing Initiatives	-16,250.00
01/09/2026	Check	1350	ICNA Relief USA Programs	-13,750.00
01/09/2026	Check	1346	Yeadon Borough	-7,500.00
01/09/2026	Expense		Community YMCA of Eastern …	-15,000.00
01/09/2026	Expense		Darby Borough Food Pan	-5,000.00
01/09/2026	Expense		Health Educated Inc.	-15,000.00
01/09/2026	Expense		Imago Dei MCC	-17,500.00
01/09/2026	Expense		Neighbor to Neighbor CDC	-17,500.00
01/09/2026	Expense		Trinity Transit	-2,500.00
01/12/2026	Check		Men of Action Brothers of Faith	-2,500.00
01/12/2026	Check		Chester Housing Initiatives	-16,250.00
01/16/2026	Expense		AIDS Care	-10,000.00
01/16/2026	Expense		Trainer Borough	-7,438.00
01/16/2026	Expense		DCCC Education Foundation	-16,800.00
01/16/2026	Expense			-118.82
01/16/2026	Expense		Greener Partners	-15,000.00
01/16/2026	Expense		IAE Foundation	-13,750.00
01/16/2026	Expense		County of Delaware	-50,000.00
01/20/2026	Bill Payment		Spirit Media	-169.00
01/21/2026	Expense		Daly Law Firm	-2,937.50
01/21/2026	Expense		Mijane Technologies LLC	-4,200.00
01/21/2026	Expense		Brinker Simpson	-3,720.00
01/21/2026	Expense		CADES	-5,000.00
01/21/2026	Expense		Prospect Hill Baptist Church (…	-17,500.00
01/22/2026	Bill Payment		CourseVector	-1,399.00
Total				-316,782.32

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
01/13/2026	Deposit	1348	Chester Housing Initiatives	16,250.00
01/13/2026	Deposit	1347	Men of Action Brothers of Faith	2,500.00
01/30/2026	Deposit			161.71
Total				18,911.71

Additional Information

Uncleared checks and payments as of 01/31/2026

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

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 3
Statement Period: Jan 01 2026-Jan 31 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	308,429.29	Average Collected Balance	136,006.92
Other Credits	18,911.71	Interest Earned This Period	161.71
		Interest Paid Year-to-Date	161.71
Checks Paid	58,750.00	Annual Percentage Yield Earned	1.41%
Electronic Payments	257,913.50	Days in Period	31
Other Withdrawals	118.82		
Ending Balance	10,558.68		

DAILY ACCOUNT ACTIVITY

Other Credits

POSTING DATE	DESCRIPTION	AMOUNT
01/13	RETURNED ITEM	16,250.00
01/13	RETURNED ITEM	2,500.00
01/30	INTEREST PAID	161.71
	Subtotal:	18,911.71

Checks Paid No. Checks: 6 *Indicates break in serial sequence or check processed electronically and listed under Electronic Payments

DATE	SERIAL NO.	AMOUNT	DATE	SERIAL NO.	AMOUNT
01/23	1346	7,500.00	01/12	1348	16,250.00
01/12	1347	2,500.00	01/30	1348*	16,250.00
01/14	1347*	2,500.00	01/20	1350*	13,750.00
				Subtotal:	58,750.00

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
01/07	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	27,500.00
01/07	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	10,000.00
01/08	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	72,500.00
01/15	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	50,000.00
01/15	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	34,238.00
01/15	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	28,750.00
01/20	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	22,500.00
01/20	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	11,026.50
01/22	ELECTRONIC PMT-WEB, COURSEVECTOR WEBPAYMENT	1,399.00
	Subtotal:	257,913.50

DELAWARE COUNTY INTERACTIVE GAMING
REVENUE AUTHORITY

Statement Period: Jan 01 2026-Jan 31 2026
Cust Ref #: 4351894021-881-E-###
Primary Account #: 435-1894021

DAILY ACCOUNT ACTIVITY

Other Withdrawals

POSTING DATE	DESCRIPTION	AMOUNT
01/16	SERVICE CHARGE, ANALYSIS FEES	118.82
	Subtotal:	118.82

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
12/31	308,429.29	01/15	82,941.29
01/07	270,929.29	01/16	82,822.47
01/08	198,429.29	01/20	35,545.97
01/12	179,679.29	01/22	34,146.97
01/13	198,429.29	01/23	26,646.97
01/14	195,929.29	01/30	10,558.68

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