Financial Report

Delaware County Interactive Gaming Revenue Authority
For the period ended {July 31st 2026}

Prepared by
Brinker Simpson

Prepared on
August 4, 2026

REPORT TO DELAWARE COUNTY INTERACTIVE GAMING REVENUE AUTHORITY
Date: August 4th, 2026
Meeting: August 20th, 2026
All bank accounts are reconciled through July 31st 2026.
See Attached Account Detail reports from Quick Books.
See Attached Bank Statement and Reconciliation.

Delaware County Interactive Gaming Revenue Authority

Profit and Loss Detail(Beta)

July 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									
Net Ordinary Income										
Other Income/Expense										
Other Income										
Interest Earned										
	07/31/2026	Deposit					IOD INTEREST PAID	TD Bank Account	661.99	661.99
Total for Interest Earned									**$661.99**	
Total for Other Income with sub-accounts									**$661.99**	
	Other Expense									
Net Other Income									**$661.99**	
Net Income									**$661.99**	

Budget vs. Actuals Custom Report

January - December 2026

	Total			
	Actual	Budget	over Budget	% of Budget
REVENUE				
Interactive Gaming Revenue	860,568.66	1,050,000.00	-189,431.34	81.96 %
Total Revenue	**860,568.66**	**1,050,000.00**	**-189,431.34**	**81.96 %**
GROSS PROFIT	**860,568.66**	**1,050,000.00**	**-189,431.34**	**81.96 %**
EXPENDITURES				
Advertising & Marketing	1,761.00	2,000.00	-239.00	88.05 %
Bank Charges & Fees	897.00	500.00	397.00	179.40 %
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	225,960.00	250,000.00	-24,040.00	90.38 %
Special Grants	170,913.00	125,000.00	45,913.00	136.73 %
Total Grant Disbursement	**641,423.00**	**875,000.00**	**-233,577.00**	**73.31 %**
Legal & Professional Services	29,128.69	44,480.00	-15,351.31	65.49 %
Technology Expenses		17,000.00	-17,000.00	
Total Expenditures	**673,209.69**	**938,980.00**	**-265,770.31**	**71.70 %**
NET OPERATING REVENUE	**187,358.97**	**111,020.00**	**76,338.97**	**168.76 %**
OTHER REVENUE				
Interest Earned	3,773.19	9,000.00	-5,226.81	41.92 %
Total Other Revenue	**3,773.19**	**9,000.00**	**-5,226.81**	**41.92 %**
NET OTHER REVENUE	**3,773.19**	**9,000.00**	**-5,226.81**	**41.92 %**
NET REVENUE	**$191,132.16**	**$120,020.00**	**$71,112.16**	**159.25 %**

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: Jul 01 2026-Jul 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	600,834.46	Average Collected Balance	556,766.62
Other Credits	661.99	Interest Earned This Period	661.99
		Interest Paid Year-to-Date	3,773.19
Electronic Payments	101,935.00	Annual Percentage Yield Earned	1.41%
Ending Balance	499,561.45	Days in Period	31

If you would like written communication in an alternative accessible format, please contact us at 1-866-610-8501 Ext 2030 or dial 711 for TTY, Mon-Fri 9-6 EST. We offer Large Print, Accessible PDF, Braille (uncontracted or contracted) or Audio CD.

DAILY ACCOUNT ACTIVITY

Other Credits

POSTING DATE	DESCRIPTION	AMOUNT
07/31	INTEREST PAID	661.99
	Subtotal:	661.99

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
07/13	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	19,360.00
07/13	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	9,100.00
07/13	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	3,475.00
07/20	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	50,000.00
07/20	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	10,000.00
07/28	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	10,000.00
	Subtotal:	101,935.00

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
06/30	600,834.46	07/28	498,899.46
07/13	568,899.46	07/31	499,561.45
07/20	508,899.46		

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		**499,561.45**
Total Deposits	+	
Sub Total		
Total Withdrawals	-	
Adjusted Balance		

Total Deposits		

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.

Delaware County Interactive Gaming Revenue Authority

TD Bank Account, Period Ending 07/31/2026

RECONCILIATION REPORT

Reconciled on: 08/04/2026

Reconciled by: Rachel McIntyre

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

Summary USD

Statement beginning balance	600,834.46
Checks and payments cleared (6)	-101,935.00
Deposits and other credits cleared (1)	661.99
Statement ending balance	499,561.45
Register balance as of 07/31/2026	499,561.45

Details

Checks and payments cleared (6)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/13/2026	Bill Payment		Grants Payable	-9,100.00
07/13/2026	Bill Payment		Grants Payable	-3,475.00
07/13/2026	Bill Payment		Grants Payable	-19,360.00
07/20/2026	Bill Payment		Grants Payable	-10,000.00
07/20/2026	Bill Payment		Grants Payable	-50,000.00
07/28/2026	Bill Payment		Grants Payable	-10,000.00
Total				-101,935.00

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/31/2026	Deposit			661.99
Total				661.99