Financial Report

Delaware County Interactive Gaming Revenue Authority
For the period ended {June 30th 2026}

Prepared by
Brinker Simpson

Prepared on
July 14, 2026

REPORT TO DELAWARE COUNTY INTERACTIVE GAMING REVENUE AUTHORITY
Date: July 13, 2026
Meeting: July 16, 2026
All bank accounts are reconciled through June 30th 2026.
See Attached Account Detail reports from Quick Books.
See Attached Bank Statement and Reconciliation.

Statement of Activity Detail

June 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									
Grant Disbursement									
Next Generation/Youth									
06/30/2026	Expense		Chester Community Coalition			ACH	TD Bank Account	10,000.00	10,000.00
06/30/2026	Expense		Children First PA			ACH	TD Bank Account	10,000.00	20,000.00
06/30/2026	Expense		CMP Radio			ACH	TD Bank Account	10,000.00	30,000.00
06/30/2026	Expense		Colonial Pennsylvania Farmstead			ACH	TD Bank Account	10,000.00	40,000.00
06/30/2026	Expense		Greener Partners			ACH	TD Bank Account	10,000.00	50,000.00
06/30/2026	Expense		Harcum College			ACH	TD Bank Account	10,000.00	60,000.00
06/30/2026	Expense		Health Educated Inc.			ACH	TD Bank Account	10,000.00	70,000.00
06/30/2026	Expense		John J. Tyler Arboretum			ACH	TD Bank Account	10,000.00	80,000.00
06/30/2026	Expense		Lansdowne Economic Development Corporation			ACH	TD Bank Account	10,000.00	90,000.00
06/30/2026	Expense		Making a Change Group			ACH	TD Bank Account	10,000.00	100,000.00
06/30/2026	Expense		Neighbor to Neighbor CDC			ACH	TD Bank Account	10,000.00	110,000.00
06/30/2026	Expense		Peter's Place			ACH	TD Bank Account	10,000.00	120,000.00
06/30/2026	Expense		Trinity Transit			ACH	TD Bank Account	10,000.00	130,000.00
06/30/2026	Expense		Women of Many Hats			ACH	TD Bank Account	10,000.00	140,000.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		9,360.00	149,360.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		10,000.00	159,360.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		10,000.00	169,360.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		9,100.00	178,460.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		10,000.00	188,460.00
Total for Next Generation/Youth								**$188,460.00**	
Special Grants									
06/09/2026	Expense		Friends of Smedley Park			ACH	TD Bank Account	12,500.00	12,500.00
06/09/2026	Expense		Friends of Smedley Park			DELAWARECOUNTYIN ACH TRANS	TD Bank Account	12,500.00	25,000.00
06/10/2026	Deposit		Friends of Smedley Park			DELAWARECOUNTYIN RETURN Incorrect ACH info	TD Bank Account	-12,500.00	12,500.00
06/30/2026	Expense		America250PADelco			ACH	TD Bank Account	25,000.00	37,500.00
06/30/2026	Expense		CMP Radio			ACH	TD Bank Account	15,000.00	52,500.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		3,475.00	55,975.00
06/30/2026	Journal Entry	MDR 062601				Grants Payable at 6/30/26		50,000.00	105,975.00
Total for Special Grants								**$105,975.00**	
Total for Grant Disbursement with sub-accounts								**$294,435.00**	
Legal & Professional Services									
06/01/2026	Bill	588263	Brinker Simpson			Services for January, February and March	Accounts Payable (A/P)	7,076.19	7,076.19
06/01/2026	Bill	55201	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)	2,310.00	9,386.19
Total for Legal & Professional Services								**$9,386.19**	
Total for Expenses with sub-accounts								**$303,821.19**	
Net Ordinary Income								**-$303,821.19**	
Other Income/Expense									
Other Income									
Interest Earned									
06/30/2026	Deposit					IOD INTEREST PAID	TD Bank Account	911.53	911.53
Total for Interest Earned								**$911.53**	
Total for Other Income with sub-accounts								**$911.53**	
Other Expense									
Net Other Income								**$911.53**	
Net Income								**-$302,909.66**	

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	3,111.20	9,000.00	-5,888.80	34.57 %
Total Other Revenue	**3,111.20**	**9,000.00**	**-5,888.80**	**34.57 %**
NET OTHER REVENUE	**3,111.20**	**9,000.00**	**-5,888.80**	**34.57 %**
NET REVENUE	**$190,470.17**	**$120,020.00**	**$70,450.17**	**158.70 %**

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: Jun 01 2026-Jun 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	801,809.12	Average Collected Balance	792,190.31
Electronic Deposits	12,500.00	Interest Earned This Period	911.53
Other Credits	911.53	Interest Paid Year-to-Date	3,111.20
		Annual Percentage Yield Earned	1.41%
Electronic Payments	214,386.19	Days in Period	30
Ending Balance	600,834.46		

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

Electronic Deposits

POSTING DATE	DESCRIPTION	AMOUNT
06/10	ACH SETTLEMENT, DELAWARECOUNTYIN RETURN -SETT-RET.ETRES	12,500.00
	Subtotal:	12,500.00

Other Credits

POSTING DATE	DESCRIPTION	AMOUNT
06/30	INTEREST PAID	911.53
	Subtotal:	911.53

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
06/09	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	12,500.00
06/22	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	9,386.19
06/30	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	155,000.00
06/30	ACH SETTLEMENT, DELAWARECOUNTYIN ACH TRANS -SETT-ETREASURY	37,500.00
	Subtotal:	214,386.19

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
05/31	801,809.12	06/22	792,422.93
06/09	789,309.12	06/30	600,834.46
06/10	801,809.12		

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		**600,834.46**
Total Deposits	+	
Sub Total		
Total Withdrawals	-	
Adjusted Balance		

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		

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.

Delaware County Interactive Gaming Revenue Authority

TD Bank Account, Period Ending 06/30/2026

RECONCILIATION REPORT

Reconciled on: 07/14/2026

Reconciled by: Rachel McIntyre

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

Summary USD

Statement beginning balance	801,809.12
Checks and payments cleared (20)	-214,386.19
Deposits and other credits cleared (2)	13,411.53
Statement ending balance	600,834.46
Register balance as of 06/30/2026	600,834.46

Details

Checks and payments cleared (20)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/09/2026	Expense		Friends of Smedley Park	-12,500.00
06/09/2026	Expense		Friends of Smedley Park	-12,500.00
06/22/2026	Bill Payment		Brinker Simpson	-7,076.19
06/22/2026	Bill Payment		Barbacane Thornton CPAs - Tax	-2,310.00
06/30/2026	Expense		CMP Radio	-15,000.00
06/30/2026	Expense		CMP Radio	-10,000.00
06/30/2026	Expense		Colonial Pennsylvania Farmst…	-10,000.00
06/30/2026	Expense		Greener Partners	-10,000.00
06/30/2026	Expense		America250PADelco	-25,000.00
06/30/2026	Expense		Chester Community Coalition	-10,000.00
06/30/2026	Expense		Children First PA	-10,000.00
06/30/2026	Expense		Trinity Transit	-10,000.00
06/30/2026	Expense		Women of Many Hats	-10,000.00
06/30/2026	Expense		Harcum College	-10,000.00
06/30/2026	Expense		Health Educated Inc.	-10,000.00
06/30/2026	Expense		John J. Tyler Arboretum	-10,000.00
06/30/2026	Expense		Lansdowne Economic Develo…	-10,000.00
06/30/2026	Expense		Making a Change Group	-10,000.00
06/30/2026	Expense		Neighbor to Neighbor CDC	-10,000.00
06/30/2026	Expense		Peter's Place	-10,000.00
Total				-214,386.19

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/10/2026	Deposit		Friends of Smedley Park	12,500.00
06/30/2026	Deposit			911.53
Total				13,411.53