

2989 - Brunswick County IDA
Bank Account Register with Memo

CHECKING

December 1, 2019 - December 31, 2019

Date	Reference	Payee ID	Description	Memo	Checks/ Payments	Deposits/ Additions	Balance
12/02/19	9453	TownLville	Beginning Balance				1,405,329.95
			Town of Lawrenceville	003-0001607-1 - 005-0003000-1 - 003-0009600-1	74.50		1,405,255.45
12/02/19	9454	Rocky	Rocky Top Locksmith & Safe Service	Rekey -former Walker Drug Bldg.	102.50		1,405,152.95
12/02/19	9455	PoorJelly	Poor Jellyfish LLC	Inv #0224 - Monthly services	490.00		1,404,662.95
12/02/19	9456	Verizon	Verizon	Business Director Cell Phone	99.78		1,404,563.17
12/02/19	9457	CJA	Creedle, Jones & Associates, P.C.	Client # 2989	650.00		1,403,913.17
12/02/19	9458	Womack	Womack Publishing Co, Inc		37.00		1,403,876.17
12/02/19	9459		Courier Record		40.00		1,403,836.17
12/02/19	9460	DominionEne	Dominion Energy Virginia	315 N. Main, 127 W. Hicks, 15158 Western Mill Rd.	132.22		1,403,703.95
12/03/19	9461	Shentel	Shentel	0000422277-001	287.17		1,403,416.78
12/03/19	9462	Minnesota L	Minnesota Life Ins	Policy 0029414 -	50.74		1,403,366.04
12/04/19	9463		Shawn Lucy	IDA Front Window Christmas Decorating	100.00		1,403,266.04
12/06/19			Town of Lawrenceville - Water Income			11,226.70	1,414,492.74
12/11/19			Home Recovery-Homeaid, Inc.			550.00	1,415,042.74
12/11/19	9464	CommExter	Commonwealth Exterminators, Inc.		50.00		1,414,992.74
12/11/19	9465		Gusti Restaurant Equipment & Supply		5,600.00		1,409,392.74
12/11/19	9466		US Postal Service		150.00		1,409,242.74
12/11/19	9467	Harris	Harris, Matthews & Crowder, P. C.		2,158.00		1,407,084.74
12/11/19	9468	Xerox	Xerox Corporation	cust # 959764622 - inv -	247.20		1,406,837.54
12/11/19	9469	DominionEne	Dominion Energy Virginia		137.29		1,406,700.25
12/18/19			Echo World Comm LLC			1,413.40	1,408,113.65
12/18/19	9470	Frank	Frank Arthur		850.00		1,407,263.65
12/18/19	9471		Commonwealth Preservation Group		1,285.00		1,405,978.65
12/18/19	9472		Commonwealth Preservation Group		1,417.50		1,404,561.15
12/18/19	9473		Commonwealth Preservation Group		2,512.50		1,402,048.65
12/18/19	9474		Commonwealth Preservation Grop		347.65		1,401,701.00
12/18/19	9475	Mike Dotti	Mike Dotti		25.00		1,401,676.00
12/18/19	9476	MTB	Michael T Bryne		4,000.00		1,397,676.00
12/18/19	9477	chrisharrel	Christopher D. Harrell		200.00		1,397,476.00
12/18/19	9478	VACORP	VACORP		45.32		1,397,430.68
12/18/19	9479	BrunswickCo	County of Brunswick		2,479.00		1,394,951.68
12/18/19	9480	Womack	Womack Publishing Co, Inc		292.00		1,394,659.68
12/18/19	9481	DominionEne	Dominion Energy Virginia		14.14		1,394,645.54
12/20/19	9482	BANK	First Citizens Bank		877.91		1,393,767.63
12/20/19	9483		Commonwealth Preservation Group		347.65		1,393,419.98
12/30/19	9484	804Build	804 Builders LLC	JOB 1119-1272 - Pop's Restaurant	50,000.00		1,343,419.98
12/31/19			Touchstone Bank			390.42	1,343,810.40
12/31/19	13	941	Internal Revenue Service		2,738.80		1,341,071.60
12/31/19	13		vdot		551.00		1,340,520.60
12/31/19	20191231		Boucher, Melissa A		3,158.64		1,337,361.96
12/31/19	20191232		Dotti, Michael R		5,478.67		1,331,883.29
12/31/19	ICMARC debit		ICMAR debit - dec 2019		166.66		1,331,716.63
12/31/19	int - fcb		Interest fcb checking - 1528			59.72	1,331,776.35
12/31/19	SBA		Sba Communication			1,512.60	1,333,288.95
12/31/19	vrs	VRS	Treasurer of Virginia - VRS		1,450.37		1,331,838.58
Totals					<u>88,644.21</u>	<u>15,152.84</u>	<u>1,331,838.58</u>

Transaction count = 44

Creedle, Jones & Associates, P.C.
PO Box 487
South Hill, VA 23970-0487
434-447-7111

December 31, 2019

Brunswick County IDA
P.O. Box 48
Lawrenceville, VA 23868

No assurance provided on these statements

Brunswick County IDA
Statement of Assets, Liabilities and Equity Arising from Cash Transactions
As of December 31, 2019

Assets

Current Assets

Certificates of Deposit	\$ 500,000.00
Reserve for Real Property Disposition	940,250.87
Cash - First Citizens Bank	1,331,838.58
Investments - LGIP	387,418.70
Accounts Receivable - Other	244,053.60
Note Receivable - Echo World Comm	97,173.20
Deferred Outflow - Pension	<u>281.00</u>

Total Current Assets 3,501,015.95

Property and Equipment

Land & Property	520,462.92
Equipment	<u>61,218.86</u>

Total Property & Equipment 581,681.78

Less Accumulated Depreciation (2,140,515.75)

Net Property and Equipment (1,558,833.97)

Other Assets

Leases Receivable - DSS	73,328.60
Leases Receivable - Ackerman	121,193.89
I-85 Business Center Park	693,298.00
I-85 Industrial Park Improvements	749,268.31
Brunswick Co. Industrial Park	287,349.20
Roanoke River Reg. Business Park	929,088.81
Water Treatment	4,202,886.48
Rt 58 Dominion Improvements CIP	4,839,124.06
VA Carolina Water & Wastewater Improvements	486,286.73
Southern States Warehouse - CIP	<u>361,560.90</u>

Total Other Assets 12,743,384.98

Total Assets \$ 14,685,566.96

Brunswick County IDA
Statement of Assets, Liabilities and Equity Arising from Cash Transactions
As of December 31, 2019

Liabilities

Current Liabilities

Ackerman Escrow Accounts	\$ 27,793.87
Ackerman Escrow - Common Area	(26,839.21)
DSS Maintenance Fee Escrow	(27,935.00)
Retainage Payable	36,156.09
FICA Tax Payable	2,738.80
VA SWT Payable	551.00
VRS - Retirement Cont. Payable	643.16
Net OPEB Liability	10,000.00
Deferred Inflows - OPEB	<u>1,000.00</u>

Total Current Liabilities	<u>24,108.71</u>
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Other Liabilities

Deposit on Fixed Assets	650.00
RRRBP Advance from Brunswick Co.	500,000.00
Net Pension Liability	(74,392.00)
Deferred Gain - Sale of Property	14,333.99
Deferred Inflow - Pension	<u>8,921.00</u>

Total Other Liabilities	<u>449,512.99</u>
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Total Liabilities	<u>473,621.70</u>
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Equity

RE-INVESTED IN NET CAPITAL ASSETS	2,843,101.43
RETAINED EARNINGS - UNRESTRICTED	11,325,308.45
Current Income (Loss)	<u>43,535.38</u>

Total Equity	<u>14,211,945.26</u>
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Total Liabilities and Equity	<u>\$ 14,685,566.96</u>
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**Brunswick County IDA
IDA OFFICE OPERATIONS
Actual vs. Budget**

	1 Month Ended December 31, 2019	1 Month Ended December 31, 2019	Variance	6 Months Ended December 31, 2019	6 Months Ended December 31, 2019	Variance	Total Budget
	Actual	Budget		Actual	Budget		
Income							
Checking Interest	\$ 59.72	\$ 41.67	\$ 18.05	\$ 624.56	\$ 249.98	\$ 374.58	\$ 500.00
LGIP Interest	572.55	0.00	572.55	4,027.23	0.00	4027.23	0.00
CD Interest	390.42	700.00	(309.58)	2,498.64	4,200.00	(1701.36)	8,400.00
Other Income	550.00	0.00	550.00	417,951.00	0.00	417951.00	0.00
Total Income	<u>1,572.69</u>	<u>741.67</u>	<u>831.02</u>	<u>425,101.43</u>	<u>4,449.98</u>	<u>420,651.45</u>	<u>8,900.00</u>
Operating Expenses							
Salaries & Wages	12,863.11	16,465.00	3601.89	87,500.07	98,790.00	11289.93	197,580.00
FICA	896.90	1,259.58	362.68	6,170.97	7,557.52	1386.55	15,115.00
Health Insurance	1,340.00	2,010.00	670.00	9,380.00	12,060.00	2680.00	24,120.00
VRS Retirement	805.37	1,037.33	231.96	5,640.36	6,224.02	583.66	12,448.00
VRS Life Insurance	219.24	215.75	(3.49)	1,291.66	1,294.50	2.84	2,589.00
Federal & State Unemployment Taxes	0.00	41.66	41.66	0.00	250.04	250.04	500.00
VACOR Disability Exp	45.32	49.16	3.84	226.60	295.04	68.44	590.00
Supplies	591.54	333.33	(258.21)	2,111.01	2,000.02	(110.99)	4,000.00
Administration Miscellaneous	0.00	41.66	41.66	107.47	250.04	142.57	500.00
Board Expense	0.00	250.00	250.00	575.66	1,500.00	924.34	3,000.00
Bank Charges	0.00	0.00	0.00	1.00	0.00	(1.00)	0.00
Training Expense **	0.00	0.00	0.00	425.00	0.00	(425.00)	0.00
Community Development **	0.00	0.00	0.00	50.00	0.00	(50.00)	0.00
Copier Lease	247.20	166.66	(80.54)	2,509.54	1,000.04	(1509.50)	2,000.00
Executive Director's Expense	124.78	400.00	275.22	476.53	2,400.00	1923.47	4,800.00
Training Expenses	0.00	150.00	150.00	1,404.15	900.00	(504.15)	1,800.00
Meeting Registration Fees	0.00	100.00	100.00	650.00	600.00	(50.00)	1,200.00
Marketing	0.00	2,083.33	2083.33	149.00	12,500.02	12351.02	25,000.00
Marketing - Web Site	490.00	0.00	(490.00)	11,076.25	0.00	(11076.25)	0.00
Marketing - Materials	0.00	100.00	100.00	150.58	600.00	449.42	1,200.00
Marketing - Advertisements	0.00	425.00	425.00	700.00	2,550.00	1850.00	5,100.00
Marketing - Trade Shows	0.00	100.00	100.00	0.00	600.00	600.00	1,200.00
Prospect Expense	0.00	20.83	20.83	146.99	125.02	(21.97)	250.00
Advertising	292.00	62.50	(229.50)	4,400.86	375.00	(4025.86)	750.00
Audit Fees	0.00	645.83	645.83	0.00	3,875.02	3875.02	7,750.00
Other Professional Fees	100.00	0.00	(100.00)	100.00	0.00	(100.00)	0.00
Attorney Fees	2,158.00	1,500.00	(658.00)	10,079.84	9,000.00	(1079.84)	18,000.00
Accountant Fees	650.00	1,000.00	350.00	5,400.00	6,000.00	600.00	12,000.00
Support - LSBDC	0.00	0.00	0.00	3,000.00	0.00	(3000.00)	0.00

No assurance provided on these statements

Brunswick County IDA
IDA OFFICE OPERATIONS
Actual vs. Budget

	1 Month Ended December 31, 2019	1 Month Ended December 31, 2019	Variance	6 Months Ended December 31, 2019	6 Months Ended December 31, 2019	Variance	Total Budget
	Actual	Budget		Actual	Budget		
Travel Reimbursement	0.00	0.00	0.00	267.95	0.00	(267.95)	0.00
Contingency	0.00	1,250.00	1250.00	0.00	7,500.00	7500.00	15,000.00
Lodging/Meals	257.87	0.00	(257.87)	693.96	0.00	(693.96)	0.00
Longwood Small Bus Dev Center	0.00	250.00	250.00	0.00	1,500.00	1500.00	3,000.00
Business Resources	0.00	250.00	250.00	0.00	1,500.00	1500.00	3,000.00
Memberships/Dues	0.00	200.00	200.00	586.00	1,200.00	614.00	2,400.00
Subscriptions	77.00	8.33	(68.67)	123.00	50.02	(72.98)	100.00
Depreciation	2,968.82	0.00	(2968.82)	17,812.92	0.00	(17812.92)	0.00
Insurance	(50.74)	666.66	717.40	198.52	4,000.04	3801.52	8,000.00
Postage/Postage Machine	178.50	50.00	(128.50)	295.60	300.00	4.40	600.00
Office Equipment/ Repair	0.00	416.66	416.66	4,773.00	2,500.04	(2272.96)	5,000.00
Janitor	200.00	200.00	0.00	1,200.00	1,200.00	0.00	2,400.00
Landscape Maintenance	0.00	0.00	0.00	2,000.00	0.00	(2000.00)	0.00
Repairs & Maintenance	50.00	91.66	41.66	842.32	550.04	(292.28)	1,100.00
Telephone	287.17	333.33	46.16	2,255.47	2,000.02	(255.45)	4,000.00
Electricity - IDA Office	72.37	200.00	127.63	2,094.13	1,200.00	(894.13)	2,400.00
Electricity - IDA Lot	0.00	50.00	50.00	0.00	300.00	300.00	600.00
Water & Sewer	36.00	37.50	1.50	215.00	225.00	10.00	450.00
Total Operating Expenses	<u>24,900.45</u>	<u>32,461.76</u>	<u>7,561.31</u>	<u>187,081.41</u>	<u>194,771.44</u>	<u>7,690.03</u>	<u>389,542.00</u>
Net Income (Loss)	<u>\$ (23,327.76)</u>	<u>\$ (31,720.09)</u>	<u>\$ 6,730.29</u>	<u>\$ 238,020.02</u>	<u>\$ (190,321.46)</u>	<u>\$ (412,961.42)</u>	<u>\$ (380,642.00)</u>

No assurance provided on these statements

**Brunswick County IDA
Shell Building
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Brunswick Office Center
Actual vs. Budget**

	1 Month Ended December 31, 2019	1 Month Ended December 31, 2019		6 Months Ended December 31, 2019	6 Months Ended December 31, 2019		Total
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
LPC Principle	\$ 0.00	\$ 3,712.00	\$ (3712.00)	\$ 0.00	\$ 22,272.00	\$ (22272.00)	\$ 44,544.00
DSS Principle	0.00	3,468.92	(3468.92)	0.00	20,813.48	(20813.48)	41,627.00
DSS Interest Income	0.00	284.84	(284.84)	1,363.32	1,708.96	(345.64)	3,418.00
LPC Interest Income	0.00	443.00	(443.00)	1,712.78	2,658.00	(945.22)	5,316.00
LPC Penalties	0.00	0.00	0.00	831.00	0.00	831.00	0.00
Total Income	<u>0.00</u>	<u>7,908.76</u>	<u>(7,908.76)</u>	<u>3,907.10</u>	<u>47,452.44</u>	<u>(43,545.34)</u>	<u>94,905.00</u>
Operating Expenses							
Repairs & Maintenance	0.00	1,633.33	1633.33	0.00	9,800.02	9800.02	19,600.00
Total Operating Expenses	<u>0.00</u>	<u>1,633.33</u>	<u>1,633.33</u>	<u>0.00</u>	<u>9,800.02</u>	<u>9,800.02</u>	<u>19,600.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 6,275.43</u>	<u>\$ 9,542.09</u>	<u>\$ 3,907.10</u>	<u>\$ 37,652.42</u>	<u>\$ 53,345.36</u>	<u>\$ 75,305.00</u>

No assurance provided on these statements

Brunswick County IDA
Brunswick Co. Industrial Park
Actual vs. Budget

	1 Month Ended December 31, 2019	1 Month Ended December 31, 2019		6 Months Ended December 31, 2019	6 Months Ended December 31, 2019		Total
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
Nextel /Towerco Lease/SBA Communications	\$ 1,512.60	\$ 1,469.00	\$ 43.60	\$ 9,075.60	\$ 8,814.00	\$ 261.60	\$ 17,628.00
Total Income	<u>1,512.60</u>	<u>1,469.00</u>	<u>43.60</u>	<u>9,075.60</u>	<u>8,814.00</u>	<u>261.60</u>	<u>17,628.00</u>
Operating Expenses							
Landscape Maintenance	675.00	520.83	(154.17)	3,088.00	3,125.02	37.02	6,250.00
Repairs & Maintenance	0.00	312.50	312.50	0.00	1,875.00	1875.00	3,750.00
Electricity	6.59	100.00	93.41	39.54	600.00	560.46	1,200.00
Total Operating Expenses	<u>681.59</u>	<u>933.33</u>	<u>251.74</u>	<u>3,127.54</u>	<u>5,600.02</u>	<u>2,472.48</u>	<u>11,200.00</u>
Net Income (Loss)	<u>\$ 831.01</u>	<u>\$ 535.67</u>	<u>\$ 208.14</u>	<u>\$ 5,948.06</u>	<u>\$ 3,213.98</u>	<u>\$ 2,210.88</u>	<u>\$ 6,428.00</u>

No assurance provided on these statements

**Brunswick County IDA
Roanoke River Business Park
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Co Approp RRRP Maint/ Top	\$ 0.00	\$ 416.67	\$ (416.67)	\$ 0.00	\$ 2,499.98	\$ (2499.98)	\$ 5,000.00
Total Income	<u>0.00</u>	<u>416.67</u>	<u>(416.67)</u>	<u>0.00</u>	<u>2,499.98</u>	<u>(2,499.98)</u>	<u>5,000.00</u>
Operating Expenses							
Grass Cutting	0.00	83.33	83.33	3,875.00	500.02	(3374.98)	1,000.00
Entrance Landscape	0.00	37.50	37.50	0.00	225.00	225.00	450.00
Street Light Upkeep	0.00	41.66	41.66	0.00	250.04	250.04	500.00
Electricity for Street Lights	0.00	183.33	183.33	1,042.21	1,100.02	57.81	2,200.00
Entertaining Clients	0.00	62.50	62.50	0.00	375.00	375.00	750.00
Other Contingency Costs	0.00	8.33	8.33	0.00	50.02	50.02	100.00
Total Operating Expenses	<u>0.00</u>	<u>416.65</u>	<u>416.65</u>	<u>4,917.21</u>	<u>2,500.10</u>	<u>(2,417.11)</u>	<u>5,000.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.02</u>	<u>\$ 833.32</u>	<u>\$ (4,917.21)</u>	<u>\$ (0.12)</u>	<u>\$ 82.87</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
I-85 Business Center Park
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Landscape Maintenance	0.00	833.33	833.33	300.00	5,000.02	4700.02	10,000.00
Electricity	0.00	100.00	100.00	0.00	600.00	600.00	1,200.00
Total Operating Expenses	<u>0.00</u>	<u>933.33</u>	<u>933.33</u>	<u>300.00</u>	<u>5,600.02</u>	<u>5,300.02</u>	<u>11,200.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ (933.33)</u>	<u>\$ 933.33</u>	<u>\$ (300.00)</u>	<u>\$ (5,600.02)</u>	<u>\$ 5,300.02</u>	<u>\$ (11,200.00)</u>

No assurance provided on these statements

Brunswick County IDA
Capital Project Planning & Development
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Expenses							
Project Planning/Devel	65,723.04	25,000.00	(40723.04)	170,361.50	150,000.00	(20361.50)	300,000.00
Total Operating Expenses	65,723.04	25,000.00	(40,723.04)	170,361.50	150,000.00	(20,361.50)	300,000.00
Net Income (Loss)	<u>\$ (65,723.04)</u>	<u>\$ (25,000.00)</u>	<u>\$ (40,723.04)</u>	<u>\$ (170,361.50)</u>	<u>\$ (150,000.00)</u>	<u>\$ (20,361.50)</u>	<u>\$ (300,000.00)</u>

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**Brunswick County IDA
Infrastructure Development
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Infrastructure Develop.	0.00	8,333.33	8333.33	1,565.50	50,000.02	48434.52	100,000.00
Total Operating Expenses	<u>0.00</u>	<u>8,333.33</u>	<u>8,333.33</u>	<u>1,565.50</u>	<u>50,000.02</u>	<u>48,434.52</u>	<u>100,000.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ (8,333.33)</u>	<u>\$ 8,333.33</u>	<u>\$ (1,565.50)</u>	<u>\$ (50,000.02)</u>	<u>\$ 48,434.52</u>	<u>\$ (100,000.00)</u>

No assurance provided on these statements

**Brunswick County IDA
Lawrenceville Water Operations
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Art Water Sales	\$ 0.00	\$ 330.00	\$ (330.00)	\$ 34.34	\$ 1,980.00	\$ (1945.66)	\$ 3,960.00
Turning Point Youth	0.00	8.34	(8.34)	17.16	49.96	(32.80)	100.00
Total Income	<u>0.00</u>	<u>338.34</u>	<u>(338.34)</u>	<u>51.50</u>	<u>2,029.96</u>	<u>(1,978.46)</u>	<u>4,060.00</u>
Operating Expenses							
Amortization	6,300.87	0.00	(6300.87)	37,805.22	0.00	(37805.22)	0.00
Total Operating Expenses	<u>6,300.87</u>	<u>0.00</u>	<u>(6,300.87)</u>	<u>37,805.22</u>	<u>0.00</u>	<u>(37,805.22)</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ (6,300.87)</u>	<u>\$ 338.34</u>	<u>\$ (5,962.53)</u>	<u>\$ (37,753.72)</u>	<u>\$ 2,029.96</u>	<u>\$ (35,826.76)</u>	<u>\$ 4,060.00</u>

No assurance provided on these statements

**Brunswick County IDA
Lawrenceville Water Tower
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

Brunswick County IDA
County Development Appropriation
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Correctional Center Adaptive Re-Use
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

Brunswick County IDA
IDA Capital Property
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Repairs & Improvements	0.00	1,250.00	1250.00	54,907.00	7,500.00	(47407.00)	15,000.00
Total Operating Expenses	<u>0.00</u>	<u>1,250.00</u>	<u>1,250.00</u>	<u>54,907.00</u>	<u>7,500.00</u>	<u>(47,407.00)</u>	<u>15,000.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ (1,250.00)</u>	<u>\$ 1,250.00</u>	<u>\$ (54,907.00)</u>	<u>\$ (7,500.00)</u>	<u>\$ (47,407.00)</u>	<u>\$ (15,000.00)</u>

No assurance provided on these statements

Brunswick County IDA
IDA Water/Sewer Operations
Actual vs. Budget

	1 Month Ended December 31, 2019	1 Month Ended December 31, 2019		6 Months Ended December 31, 2019	6 Months Ended December 31, 2019		Total
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
Revenue - W&S Meherrin Reg. Jail	\$ 3,551.39	\$ 2,083.34	\$ 1468.05	\$ 18,680.80	\$ 12,499.96	\$ 6180.84	\$ 25,000.00
Revenue - W&S 58-East	8.99	0.00	8.99	25.26	0.00	25.26	0.00
Rt. 58-East Connection Fees	0.00	0.00	0.00	17.98	0.00	17.98	0.00
Revenue Water and Sewer - VA/Carolina	959.82	743.34	216.48	5,471.77	4,459.96	1011.81	8,920.00
Revenue Water and Sewer - Dominion Power	6,706.50	9,790.00	(3083.50)	84,552.45	58,740.00	25812.45	117,480.00
Total Income	<u>11,226.70</u>	<u>12,616.68</u>	<u>(1,389.98)</u>	<u>108,748.26</u>	<u>75,699.92</u>	<u>33,048.34</u>	<u>151,400.00</u>
Operating Expenses							
W & S Expense - Dominion VA. Power	19.25	18.00	(1.25)	114.63	108.00	(6.63)	216.00
W&S Expense - Meherrin Reg. Jail	0.00	833.33	833.33	7,338.57	5,000.02	(2338.55)	10,000.00
W&S Expense - 58-East	19.25	18.00	(1.25)	114.63	108.00	(6.63)	216.00
Electricity - VA-Carolina Pump House	94.45	30.00	(64.45)	112.65	180.00	67.35	360.00
Total Operating Expenses	<u>132.95</u>	<u>899.33</u>	<u>766.38</u>	<u>7,680.48</u>	<u>5,396.02</u>	<u>(2,284.46)</u>	<u>10,792.00</u>
Net Income (Loss)	<u>\$ 11,093.75</u>	<u>\$ 11,717.35</u>	<u>\$ 2,156.36</u>	<u>\$ 101,067.78</u>	<u>\$ 70,303.90</u>	<u>\$ (35,332.80)</u>	<u>\$ 140,608.00</u>

No assurance provided on these statements

Brunswick County IDA
58-East/Dominion Water/Wastewater Construction
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

Brunswick County IDA
DSS Maintenance Escrow Account
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Ackerman Space Escrow Account
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

Brunswick County IDA
Ackerman Common Area Expense Fund
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

Brunswick County IDA
Build-Out for Prospect at Old Southern State Warehouse
Actual vs. Budget

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Property & Improvements SS Expense	0.00	0.00	0.00	35,332.92	0.00	(35332.92)	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>35,332.92</u>	<u>0.00</u>	<u>(35,332.92)</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (35,332.92)</u>	<u>\$ 0.00</u>	<u>\$ (35,332.92)</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
AGRICULTURAL/TIMBER CONF
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operating Expenses							
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Community Movie Night
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Community Movie Night Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,250.00	\$ 0.00	\$ 1250.00	\$ 0.00
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,250.00</u>	<u>0.00</u>	<u>1,250.00</u>	<u>0.00</u>
Operating Expenses							
Community Movie Night Expense	0.00	0.00	0.00	1,015.30	0.00	(1015.30)	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,015.30</u>	<u>0.00</u>	<u>(1,015.30)</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 234.70</u>	<u>\$ 0.00</u>	<u>\$ (2,265.30)</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Business Seminar
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Income							
Business Seminar Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,750.00	\$ 0.00	\$ 4750.00	\$ 0.00
Total Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,750.00</u>	<u>0.00</u>	<u>4,750.00</u>	<u>0.00</u>
Operating Expenses							
Business Seminar Expenses	0.00	0.00	0.00	5,254.43	0.00	(5254.43)	0.00
Total Operating Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,254.43</u>	<u>0.00</u>	<u>(5,254.43)</u>	<u>0.00</u>
Net Income (Loss)	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (504.43)</u>	<u>\$ 0.00</u>	<u>\$ (10,004.43)</u>	<u>\$ 0.00</u>

No assurance provided on these statements

**Brunswick County IDA
Net Income Summary
Actual vs. Budget**

	1 Month Ended December 31, 2019 Actual	1 Month Ended December 31, 2019 Budget	Variance	6 Months Ended December 31, 2019 Actual	6 Months Ended December 31, 2019 Budget	Variance	Total Budget
Expense Accounts							
IDA Office Operations	(23,327.76)	(31,720.09)	8,392.33	238,020.02	(190,321.46)	428,341.48	(380,642.00)
Shell Buidling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Brunswick Office Center	0.00	6,275.43	(6,275.43)	3,907.10	37,652.42	(33,745.32)	75,305.00
Brunswick Count Industrial Park	831.01	535.67	295.34	5,948.06	3,213.98	2,734.08	6,428.00
Roanoke River Regional Business Park	0.00	0.02	(0.02)	(4,917.21)	(0.12)	(4,917.09)	0.00
I-85 Business Center Park	0.00	(933.33)	933.33	(300.00)	(5,600.02)	5,300.02	(11,200.00)
Capital Project Planning and Development	(65,723.04)	(25,000.00)	(40,723.04)	(170,361.50)	(150,000.00)	(20,361.50)	(300,000.00)
Infrastructure Development	0.00	(8,333.33)	8,333.33	(1,565.50)	(50,000.02)	48,434.52	(100,000.00)
Lawrenceville Water Operations	(6,300.87)	338.34	(6,639.21)	(37,753.72)	2,029.96	(39,783.68)	4,060.00
Brunswick Correctional Center Adaptive Re-Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IDA Capital Property	0.00	(1,250.00)	1,250.00	(54,907.00)	(7,500.00)	(47,407.00)	(15,000.00)
IDA Water/Sewer Operations	11,093.75	11,717.35	(623.60)	101,067.78	70,303.90	30,763.88	140,608.00
58-E/Dominion Water & Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Build-Out for Prospect at Old Southern State Wh	0.00	0.00	0.00	(35,332.92)	0.00	(35,332.92)	0.00
Agricultural/Timber Conf	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Movie Night	0.00	0.00	0.00	234.70	0.00	234.70	0.00
Business Seminar	0.00	0.00	0.00	(504.43)	0.00	(504.43)	0.00
Sub-Total Expense Accounts	<u><u>\$ (83,426.91)</u></u>	<u><u>\$ (48,369.94)</u></u>	<u><u>\$ (35,056.97)</u></u>	<u><u>\$ 43,535.38</u></u>	<u><u>\$ (290,221.36)</u></u>	<u><u>\$ 333,756.74</u></u>	<u><u>\$ (580,441.00)</u></u>
Funds & Escrow Accounts							
DSS Maintenance Escrow Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ackerman Space Escrow Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total Funds & Escrow Accounts	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

No assurance provided on these statements

Brunswick County IDA

Selected Information - Substantially All Disclosures Required by the Cash Basis of Accounting are Not Included

December 31, 2019

Basis of Accounting

The financial statements of Brunswick County IDA are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Revenue is recorded when cash is received rather than earned and expenses are recorded when cash is paid rather than when an obligation is incurred.

Omission of Substantially All Disclosures

Management has elected to omit substantially all of the disclosures required by the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
101 Certificates of Deposit				500,000.00		
Totals for 101					<u>0.00</u>	<u>500,000.00</u>
102.5 Reserve for Real Property Disposition				940,250.87		
Totals for 102.5					<u>0.00</u>	<u>940,250.87</u>
103 Cash - First Citizens Bank				1,405,329.95		
12/02/19	9453		Town of Lawrenceville		(74.50)	
12/02/19	9454		Rocky Top Locksmith & Safe Service		(102.50)	
12/02/19	9455		Poor Jellyfish LLC		(490.00)	
12/02/19	9456		Verizon		(99.78)	
12/02/19	9457		Creedle, Jones & Associates, P.C.		(650.00)	
12/02/19	9458		Womack Publishing Co, Inc		(37.00)	
12/02/19	9459		Courier Record		(40.00)	
12/02/19	9460		Dominion Energy Virginia		(132.22)	
12/03/19	9461		Shentel		(287.17)	
12/03/19	9462		Minnesota Life Ins		(50.74)	
12/04/19	9463		Shawn Lucy		(100.00)	
12/06/19			Town of Lawrenceville - Water Income		11,226.70	
12/11/19			Home Recovery-Homeaid, Inc.		550.00	
12/11/19	9464		Commonwealth Exterminators, Inc.		(50.00)	
12/11/19	9465		Gusti Restaurant Equipment & Supply		(5,600.00)	
12/11/19	9466		US Postal Service		(150.00)	
12/11/19	9467		Harris, Matthews & Crowder, P. C.		(2,158.00)	
12/11/19	9468		Xerox Corporation		(247.20)	
12/11/19	9469		Dominion Energy Virginia		(137.29)	
12/18/19			Echo World Comm LLC		1,413.40	
12/18/19	9470		Frank Arthur		(850.00)	
12/18/19	9471		Commonwealth Preservation Group		(1,285.00)	
12/18/19	9472		Commonwealth Preservation Group		(1,417.50)	
12/18/19	9473		Commonwealth Preservation Group		(2,512.50)	
12/18/19	9474		Commonwealth Preservation Grop		(347.65)	
12/18/19	9475		Mike Dotti		(25.00)	
12/18/19	9476		Michael T Bryne		(4,000.00)	
12/18/19	9477		Christopher D. Harrell		(200.00)	
12/18/19	9478		VACORP		(45.32)	
12/18/19	9479		County of Brunswick		(2,479.00)	
12/18/19	9480		Womack Publishing Co, Inc		(292.00)	
12/18/19	9481		Dominion Energy Virginia		(14.14)	
12/20/19	9482		First Citizens Bank		(877.91)	
12/20/19	9483		Commonwealth Preservation Group		(347.65)	
12/30/19	9484		804 Builders LLC		(50,000.00)	
12/31/19			Touchstone Bank		390.42	
12/31/19	13		Internal Revenue Service		(2,738.80)	
12/31/19	13		vdot		(551.00)	
12/31/19	ICMARC		ICMAR debit - dec 2019		(166.66)	
12/31/19	int - fcb		Interest fcb checking - 1528		59.72	
12/31/19	P89		Payroll Journal Entry		(8,637.31)	
12/31/19	SBA		Sba Communication		1,512.60	
12/31/19	vrs		Treasurer of Virginia - VRS		<u>(1,450.37)</u>	
Totals for 103					<u>(73,491.37)</u>	<u>1,331,838.58</u>
106 Investments - LGIP				386,846.15		
12/31/19	LGIP		LGIP Interest - dec		<u>572.55</u>	
Totals for 106					<u>572.55</u>	<u>387,418.70</u>
121 Accounts Receivable - Other				244,053.60		

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
Totals for 121					0.00	244,053.60
123 Note Receivable - Echo World Comm				98,586.60		
12/18/19			Echo World Comm LLC		(1,413.40)	
Totals for 123					(1,413.40)	97,173.20
140 Leases Receivable - DSS				73,328.60		
Totals for 140					0.00	73,328.60
140.1 Leases Receivable - Ackerman				121,193.89		
Totals for 140.1					0.00	121,193.89
190 Deferred Outflow - Pension				281.00		
Totals for 190					0.00	281.00
201 Land & Property				520,462.92		
Totals for 201					0.00	520,462.92
202 Equipment				61,218.86		
Totals for 202					0.00	61,218.86
210 Accumulated Depreciation				(183,727.11)		
12/31/19	39.01		DEPR ENTRY		(2,968.82)	
Totals for 210					(2,968.82)	(186,695.93)
231 I-85 Business Center Park				693,298.00		
Totals for 231					0.00	693,298.00
231.1 I-85 Industrial Park Improvements				749,268.31		
Totals for 231.1					0.00	749,268.31
231.5 Brunswick Co. Industrial Park				287,349.20		
Totals for 231.5					0.00	287,349.20
232 Roanoke River Reg. Business Park				929,088.81		
Totals for 232					0.00	929,088.81
234 Water Treatment				4,202,886.48		
Totals for 234					0.00	4,202,886.48
235 Accumulated Amortization				(1,947,518.95)		
12/31/19	39		AMORTIZATION ENTRY		(6,300.87)	
Totals for 235					(6,300.87)	(1,953,819.82)
237.1 Rt 58 Dominion Improvements CIP				4,839,124.06		
Totals for 237.1					0.00	4,839,124.06
238 VA Carolina Water & Wastewater Improvements				486,286.73		
Totals for 238					0.00	486,286.73
239.1 Southern States Warehouse - CIP				361,560.90		
Totals for 239.1					0.00	361,560.90
302 Ackerman Escrow Accounts				(27,793.87)		
Totals for 302					0.00	(27,793.87)
302.5 Ackerman Escrow - Common Area				26,839.21		
Totals for 302.5					0.00	26,839.21

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Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
303 DSS Maintenance Fee Escrow				27,760.00		
12/18/19	9470		Frank Arthur		175.00	
			Totals for 303		175.00	27,935.00
305 Retainage Payable				(36,156.09)		
			Totals for 305		0.00	(36,156.09)
306 Deposit on Fixed Assets				(650.00)		
			Totals for 306		0.00	(650.00)
331 Federal Withholding Tax Payable				0.00		
12/31/19	13		Internal Revenue Service		945.00	
12/31/19	P89		Payroll Journal Entry		(945.00)	
			Totals for 331		0.00	0.00
332 FICA Tax Payable				(2,738.80)		
12/31/19	13		Internal Revenue Service		1,793.80	
12/31/19	P89		Payroll Journal Entry		(1,793.80)	
			Totals for 332		0.00	(2,738.80)
334 VA SWT Payable				(551.00)		
12/31/19	13		vdot		551.00	
12/31/19	P89		Payroll Journal Entry		(551.00)	
			Totals for 334		0.00	(551.00)
339 VRS - Retirement Cont. Payable				(643.16)		
12/31/19	P89		Payroll Journal Entry		(643.16)	
12/31/19	vrs		VRS RETIREMENT		643.16	
			Totals for 339		0.00	(643.16)
351 RRRBP Advance from Brunswick Co.				(500,000.00)		
			Totals for 351		0.00	(500,000.00)
370 Net Pension Liability				74,392.00		
			Totals for 370		0.00	74,392.00
375 Net OPEB Liability				(10,000.00)		
			Totals for 375		0.00	(10,000.00)
380 Deferred Gain - Sale of Property				(14,333.99)		
			Totals for 380		0.00	(14,333.99)
390 Deferred Inflow - Pension				(8,921.00)		
			Totals for 390		0.00	(8,921.00)
395 Deferred Inflows - OPEB				(1,000.00)		
			Totals for 395		0.00	(1,000.00)
430 Retained Earnings - Restricted				403,821.02		
			Totals for 430		0.00	403,821.02
440 Retained Earnings - Unrestricted				(11,729,129.47)		
			Totals for 440		0.00	(11,729,129.47)
450 Re-Invested in Net Capital Assets				(2,843,101.43)		
			Totals for 450		0.00	(2,843,101.43)

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
2520.7 Checking Interest				(564.84)		
12/31/19	int - fcb		Interest fcb checking - 1528		(59.72)	
Totals for 2520.7					(59.72)	(624.56)
2520.71 LGIP Interest				(3,454.68)		
12/31/19	LGIP		LGIP Interest - dec		(572.55)	
Totals for 2520.71					(572.55)	(4,027.23)
2520.8 CD Interest				(2,108.22)		
12/31/19			Touchstone Bank		(390.42)	
Totals for 2520.8					(390.42)	(2,498.64)
2521 Other Income				(417,401.00)		
12/11/19			Home Recovery-Homeaid, Inc. - #19186		(275.00)	
12/11/19			Home Recovery-Homeaid, Inc. - #184278		(275.00)	
Totals for 2521					(550.00)	(417,951.00)
2701 Salaries & Wages				74,636.96		
12/31/19	P89		Payroll Journal Entry		12,863.11	
Totals for 2701					12,863.11	87,500.07
2701.1 FICA				5,274.07		
12/31/19	P89		Payroll Journal Entry		896.90	
Totals for 2701.1					896.90	6,170.97
2701.2 Health Insurance				8,040.00		
12/18/19	9479		County of Brunswick		2,479.00	
12/31/19	P89		Payroll Journal Entry		(1,139.00)	
Totals for 2701.2					1,340.00	9,380.00
2701.3 VRS Retirement				4,834.99		
12/31/19	ICMARC debit		ICMAR debit - dec 2019		166.66	
12/31/19	vrs		Treasurer of Virginia - VRS		638.71	
Totals for 2701.3					805.37	5,640.36
2701.4 VRS Life Insurance				1,072.42		
12/03/19	9462		Minnesota Life Ins - Melissa		50.74	
12/31/19	vrs		Treasurer of Virginia - VRS		168.50	
Totals for 2701.4					219.24	1,291.66
2701.6 VACOR Disability Exp				181.28		
12/18/19	9478		VACORP		45.32	
Totals for 2701.6					45.32	226.60
2702 Supplies				1,519.47		
12/20/19	9482		First Citizens Bank		591.54	
Totals for 2702					591.54	2,111.01
2703 Administration Miscellaneous				107.47		
Totals for 2703					0.00	107.47
2706 Board Expense				575.66		
Totals for 2706					0.00	575.66
2707 Bank Charges				1.00		
Totals for 2707					0.00	1.00

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
2708 Training Expense **				425.00		
Totals for 2708					<u>0.00</u>	<u>425.00</u>
2709 Community Development **				50.00		
Totals for 2709					<u>0.00</u>	<u>50.00</u>
2710 Copier Lease				2,262.34		
12/11/19	9468		Xerox Corporation		<u>247.20</u>	
Totals for 2710					<u>247.20</u>	<u>2,509.54</u>
2711 Executive Director's Expense				351.75		
12/02/19	9456		Verizon - Business Director Cell Phone		<u>99.78</u>	
12/18/19	9475		Mike Dotti		<u>25.00</u>	
Totals for 2711					<u>124.78</u>	<u>476.53</u>
2711.1 Training Expenses				1,404.15		
Totals for 2711.1					<u>0.00</u>	<u>1,404.15</u>
2711.2 Meeting Registration Fees				650.00		
Totals for 2711.2					<u>0.00</u>	<u>650.00</u>
2738 Marketing				149.00		
Totals for 2738					<u>0.00</u>	<u>149.00</u>
2738.01 Marketing - Web Site				10,586.25		
12/02/19	9455		Poor Jellyfish LLC - Inv. 0224/Monthly Services		<u>490.00</u>	
Totals for 2738.01					<u>490.00</u>	<u>11,076.25</u>
2738.03 Marketing - Materials				150.58		
Totals for 2738.03					<u>0.00</u>	<u>150.58</u>
2738.04 Marketing - Advertisements				700.00		
Totals for 2738.04					<u>0.00</u>	<u>700.00</u>
2739 Prospect Expense				146.99		
Totals for 2739					<u>0.00</u>	<u>146.99</u>
2740.1 Advertising				4,108.86		
12/18/19	9480		Womack Publishing Co, Inc		<u>292.00</u>	
Totals for 2740.1					<u>292.00</u>	<u>4,400.86</u>
2742.01 Other Professional Fees				0.00		
12/04/19	9463		Shawn Lucy - front window Christmas decorations		<u>100.00</u>	
Totals for 2742.01					<u>100.00</u>	<u>100.00</u>
2743 Attorney Fees				7,921.84		
12/11/19	9467		Harris, Matthews & Crowder, P. C.		<u>2,158.00</u>	
Totals for 2743					<u>2,158.00</u>	<u>10,079.84</u>
2744 Accountant Fees				4,750.00		
12/02/19	9457		Creedle, Jones & Associates, P.C.		<u>650.00</u>	
Totals for 2744					<u>650.00</u>	<u>5,400.00</u>
2744.01 Support - LSBDC				3,000.00		
Totals for 2744.01					<u>0.00</u>	<u>3,000.00</u>

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December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
2745 Travel Reimbursement				267.95		
Totals for 2745					<u>0.00</u>	<u>267.95</u>
2745.3 Lodging/Meals				436.09		
12/20/19	9482		First Citizens Bank		<u>257.87</u>	
Totals for 2745.3					<u>257.87</u>	<u>693.96</u>
2772 Memberships/Dues				586.00		
Totals for 2772					<u>0.00</u>	<u>586.00</u>
2773 Subscriptions				46.00		
12/02/19	9458		Womack Publishing Co, Inc - One year renewal/South Hill Enterprise		37.00	
12/02/19	9459		Courier Record - Blackstone Newspaper		<u>40.00</u>	
Totals for 2773					<u>77.00</u>	<u>123.00</u>
2800 Depreciation				14,844.10		
12/31/19	39.01		DEPR ENTRY		<u>2,968.82</u>	
Totals for 2800					<u>2,968.82</u>	<u>17,812.92</u>
2806 Insurance				249.26		
12/31/19	P89		Payroll Journal Entry		<u>(50.74)</u>	
Totals for 2806					<u>(50.74)</u>	<u>198.52</u>
2850 Postage/Postage Machine				117.10		
12/11/19	9466		US Postal Service - Annual PO fee		150.00	
12/20/19	9482		First Citizens Bank		<u>28.50</u>	
Totals for 2850					<u>178.50</u>	<u>295.60</u>
2852 Office Equipment/ Repair				4,773.00		
Totals for 2852					<u>0.00</u>	<u>4,773.00</u>
2856.1 Janitor				1,000.00		
12/18/19	9477		Christopher Harrell		<u>200.00</u>	
Totals for 2856.1					<u>200.00</u>	<u>1,200.00</u>
2856.3 Landscape Maintenance				2,000.00		
Totals for 2856.3					<u>0.00</u>	<u>2,000.00</u>
2856.8 Repairs & Maintenance				792.32		
12/11/19	9464		Commonwealth Exterminators, Inc. - Quarterly pest control		<u>50.00</u>	
Totals for 2856.8					<u>50.00</u>	<u>842.32</u>
2874 Telephone				1,968.30		
12/03/19	9461		Shentel		<u>287.17</u>	
Totals for 2874					<u>287.17</u>	<u>2,255.47</u>
2880.01 Electricity - IDA Office				2,021.76		
12/11/19	9469		Dominon -		<u>72.37</u>	
Totals for 2880.01					<u>72.37</u>	<u>2,094.13</u>
2881 Water & Sewer				179.00		
12/02/19	9453		Town of Lawrenceville		<u>36.00</u>	
Totals for 2881					<u>36.00</u>	<u>215.00</u>
5520.5 DSS Interest Income				(1,363.32)		
Totals for 5520.5					<u>0.00</u>	<u>(1,363.32)</u>

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
5520.6 LPC Interest Income				(1,712.78)		
Totals for 5520.6					0.00	(1,712.78)
5520.61 LPC Penalties				(831.00)		
Totals for 5520.61					0.00	(831.00)
6525 Nextel /Towerco Lease/SBA Communications				(7,563.00)		
12/31/19	SBA		Sba Communication		(1,512.60)	
Totals for 6525					(1,512.60)	(9,075.60)
6856.3 Landscape Maintenance				2,413.00		
12/18/19	9470		BRUNSWICK COUNTY INDUST P		675.00	
Totals for 6856.3					675.00	3,088.00
6880 Electricity				32.95		
12/11/19	9469		Dominion -		6.59	
Totals for 6880					6.59	39.54
7856.4 Grass Cutting				3,875.00		
Totals for 7856.4					0.00	3,875.00
7856.82 Electricity for Street Lights				1,042.21		
Totals for 7856.82					0.00	1,042.21
8530 Art Water Sales				(34.34)		
Totals for 8530					0.00	(34.34)
8530.2 Turning Point Youth				(17.16)		
Totals for 8530.2					0.00	(17.16)
8801 Amortization				31,504.35		
12/31/19	39		AMORTIZATION ENTRY		6,300.87	
Totals for 8801					6,300.87	37,805.22
18856.3 Landscape Maintenance				300.00		
Totals for 18856.3					0.00	300.00
19702 Project Planning/Devel				104,638.46		
12/02/19	9454		Rocky Top Locksmith & Safe Service -		102.50	
			Rekey former Walker Drug Bldg			
12/02/19	9460		Dominion -		51.91	
12/11/19	9465		Gusti Restaurant Equipment & Supply		5,600.00	
12/11/19	9469		Dominion - 121 & 127 Hicks Street		58.33	
12/18/19	9471		Commonwealth Preservation Group		1,285.00	
12/18/19	9472		Commonwealth Preservation Group		1,417.50	
12/18/19	9473		Commonwealth Preservation Group		2,512.50	
12/18/19	9474		Commonwealth Preservation Grop		347.65	
12/18/19	9476		Michael T Bryne		4,000.00	
12/20/19	9483		Commonwealth Preservation Group		347.65	
12/30/19	9484		804 Builders LLC - JOB 1119-1272 -		50,000.00	
			POP'S Restaurant			
Totals for 19702					65,723.04	170,361.50
28704 Infrastructure Develop.				1,565.50		
Totals for 28704					0.00	1,565.50
33856 Repairs & Improvements				54,907.00		
Totals for 33856					0.00	54,907.00

2989 - Brunswick County IDA General Ledger

December 1, 2019 - December 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
34534 Revenue - W&S Meherrin Reg. Jail				(15,129.41)		
12/06/19			Town of Lawrenceville - Water Income		(3,551.39)	
			Totals for 34534		(3,551.39)	(18,680.80)
34534.1 Revenue - W&S 58-East				(16.27)		
12/06/19			Town of Lawrenceville - Water Income		(8.99)	
			Totals for 34534.1		(8.99)	(25.26)
34535.2 Rt. 58-East Connection Fees				(17.98)		
			Totals for 34535.2		0.00	(17.98)
34536 Revenue Water and Sewer - VA/Carolina				(4,511.95)		
12/06/19			Town of Lawrenceville - Water Income		(959.82)	
			Totals for 34536		(959.82)	(5,471.77)
34538 Revenue Water and Sewer - Dominion Power				(77,845.95)		
12/06/19			Town of Lawrenceville - Water Income		(6,706.50)	
			Totals for 34538		(6,706.50)	(84,552.45)
34538.1 W & S Expense - Dominion VA. Power				95.38		
12/02/19	9453		Town of Lawrenceville		19.25	
			Totals for 34538.1		19.25	114.63
34881 W&S Expense - Meherrin Reg. Jail				7,338.57		
			Totals for 34881		0.00	7,338.57
34881.1 W&S Expense - 58-East				95.38		
12/02/19	9453		Town of Lawrenceville		19.25	
			Totals for 34881.1		19.25	114.63
34881.15 Electricity - VA-Carolina Pump House				18.20		
12/02/19	9460		Dominion -		80.31	
12/18/19	9481		Dominion -		14.14	
			Totals for 34881.15		94.45	112.65
37856 Property & Improvements SS Expense				35,332.92		
			Totals for 37856		0.00	35,332.92
39501 Community Movie Night Income				(1,250.00)		
			Totals for 39501		0.00	(1,250.00)
39681 Community Movie Night Expense				1,015.30		
			Totals for 39681		0.00	1,015.30
40501 Business Seminar Income				(4,750.00)		
			Totals for 40501		0.00	(4,750.00)
40681 Business Seminar Expenses				5,254.43		
			Totals for 40681		0.00	5,254.43
Report Total						<u>0.00</u>
Net Profit/(Loss)						
Current Period			(83,426.91)			
Year-to-Date			<u>43,535.38</u>			

Distribution count = 114

2989 - Brunswick County IDA Transaction List

December 1, 2019 - December 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
12/06/19		103		Town of Lawrenceville - Water Income		11,226.70
12/06/19		34534.1		Town of Lawrenceville - Water Income		(8.99)
12/06/19		34536		Town of Lawrenceville - Water Income		(959.82)
12/06/19		34538		Town of Lawrenceville - Water Income		(6,706.50)
12/06/19		34534		Town of Lawrenceville - Water Income		(3,551.39)
12/11/19		103		Home Recovery-Homeaid, Inc.		550.00
12/11/19		2521		Home Recovery-Homeaid, Inc. - #19186		(275.00)
12/11/19		2521		Home Recovery-Homeaid, Inc. - #184278		(275.00)
12/18/19		103		Echo World Comm LLC		1,413.40
12/18/19		123		Echo World Comm LLC		(1,413.40)
12/31/19		103		Touchstone Bank		390.42
12/31/19		2520.8		Touchstone Bank		(390.42)
12/31/19	13	103	941	Internal Revenue Service		(2,738.80)
12/31/19	13	331	941	Internal Revenue Service		945.00
12/31/19	13	332	941	Internal Revenue Service		1,793.80
12/31/19	13	103		vdot		(551.00)
12/31/19	13	334		vdot		551.00
12/31/19	39	235		AMORTIZATION ENTRY		(6,300.87)
12/31/19	39	8801		AMORTIZATION ENTRY		6,300.87
12/31/19	39.01	210		DEPR ENTRY		(2,968.82)
12/31/19	39.01	2800		DEPR ENTRY		2,968.82
12/02/19	9453	103	TownLville	Town of Lawrenceville		(74.50)
12/02/19	9453	34881.1	TownLville	Town of Lawrenceville		19.25
12/02/19	9453	34538.1	TownLville	Town of Lawrenceville		19.25
12/02/19	9453	2881	TownLville	Town of Lawrenceville		36.00
12/02/19	9454	103	Rocky	Rocky Top Locksmith & Safe Service		(102.50)
12/02/19	9454	19702	Rocky	Rocky Top Locksmith & Safe Service - Rekey former Walker Drug Bldg		102.50
12/02/19	9455	103	PoorJelly	Poor Jellyfish LLC		(490.00)
12/02/19	9455	2738.01	PoorJelly	Poor Jellyfish LLC - Inv. 0224/Monthly Services		490.00
12/02/19	9456	103	Verizon	Verizon		(99.78)
12/02/19	9456	2711	Verizon	Verizon - Business Director Cell Phone		99.78
12/02/19	9457	103	CJA	Creedle, Jones & Associates, P.C.		(650.00)
12/02/19	9457	2744	CJA	Creedle, Jones & Associates, P.C.		650.00
12/02/19	9458	103	Womack	Womack Publishing Co, Inc		(37.00)
12/02/19	9458	2773	Womack	Womack Publishing Co, Inc - One year renewal/South Hill Enterprise		37.00
12/02/19	9459	103		Courier Record		(40.00)
12/02/19	9459	2773		Courier Record - Blackstone Newspaper		40.00
12/02/19	9460	103	DominionEne	Dominion Energy Virginia		(132.22)
12/02/19	9460	19702	DominionEne	Dominion -		51.91
12/02/19	9460	34881.15	DominionEne	Dominion -		80.31
12/03/19	9461	103	Shentel	Shentel		(287.17)
12/03/19	9461	2874	Shentel	Shentel		287.17
12/03/19	9462	103	Minnesota L	Minnesota Life Ins		(50.74)
12/03/19	9462	2701.4	Minnesota L	Minnesota Life Ins - Melissa		50.74
12/04/19	9463	103		Shawn Lucy		(100.00)
12/04/19	9463	2742.01		Shawn Lucy - front window Christmas decorations		100.00
12/11/19	9464	103	CommExter	Commonwealth Exterminators, Inc.		(50.00)
12/11/19	9464	2856.8	CommExter	Commonwealth Exterminators, Inc. - Quarterly pest control		50.00
12/11/19	9465	103		Gusti Restaurant Equipment & Supply		(5,600.00)
12/11/19	9465	19702		Gusti Restaurant Equipment & Supply		5,600.00
12/11/19	9466	103		US Postal Service		(150.00)
12/11/19	9466	2850		US Postal Service - Annual PO fee		150.00
12/11/19	9467	103	Harris	Harris, Matthews & Crowder, P. C.		(2,158.00)
12/11/19	9467	2743	Harris	Harris, Matthews & Crowder, P. C.		2,158.00
12/11/19	9468	103	Xerox	Xerox Corporation		(247.20)
12/11/19	9468	2710	Xerox	Xerox Corporation		247.20

2989 - Brunswick County IDA Transaction List

December 1, 2019 - December 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
12/11/19	9469	103	DominionEne	Dominion Energy Virginia		(137.29)
12/11/19	9469	6880	DominionEne	Dominion -		6.59
12/11/19	9469	2880.01	DominionEne	Dominion -		72.37
12/11/19	9469	19702	DominionEne	Dominion - 121 & 127 Hicks Street		58.33
12/18/19	9470	103	Frank	Frank Arthur		(850.00)
12/18/19	9470	6856.3	Frank	BRUNSWICK COUNTY INDUST P		675.00
12/18/19	9470	303	Frank	Frank Arthur		175.00
12/18/19	9471	103		Commonwealth Preservation Group		(1,285.00)
12/18/19	9471	19702		Commonwealth Preservation Group		1,285.00
12/18/19	9472	103		Commonwealth Preservation Group		(1,417.50)
12/18/19	9472	19702		Commonwealth Preservation Group		1,417.50
12/18/19	9473	103		Commonwealth Preservation Group		(2,512.50)
12/18/19	9473	19702		Commonwealth Preservation Group		2,512.50
12/18/19	9474	103		Commonwealth Preservation Grop		(347.65)
12/18/19	9474	19702		Commonwealth Preservation Grop		347.65
12/18/19	9475	103	Mike Dotti	Mike Dotti		(25.00)
12/18/19	9475	2711	Mike Dotti	Mike Dotti		25.00
12/18/19	9476	103	MTB	Michael T Bryne		(4,000.00)
12/18/19	9476	19702	MTB	Michael T Bryne	1099-MISC (7)	4,000.00
12/18/19	9477	103	chrisharrel	Christopher D. Harrell		(200.00)
12/18/19	9477	2856.1	chrisharrel	Christopher Harrell	1099-MISC (7)	200.00
12/18/19	9478	103	VACORP	VACORP		(45.32)
12/18/19	9478	2701.6	VACORP	VACORP		45.32
12/18/19	9479	103	BrunswickCo	County of Brunswick		(2,479.00)
12/18/19	9479	2701.2	BrunswickCo	County of Brunswick		2,479.00
12/18/19	9480	103	Womack	Womack Publishing Co, Inc		(292.00)
12/18/19	9480	2740.1	Womack	Womack Publishing Co, Inc		292.00
12/18/19	9481	103	DominionEne	Dominion Energy Virginia		(14.14)
12/18/19	9481	6880	DominionEne	Dominion -		0.00
12/18/19	9481	2880.01	DominionEne	Dominion -		0.00
12/18/19	9481	19702	DominionEne	Dominion -		0.00
12/18/19	9481	34881.15	DominionEne	Dominion -		14.14
12/20/19	9482	103	BANK	First Citizens Bank		(877.91)
12/20/19	9482	2850	BANK	First Citizens Bank		28.50
12/20/19	9482	2745.3	BANK	First Citizens Bank		257.87
12/20/19	9482	2702	BANK	First Citizens Bank		591.54
12/20/19	9483	103		Commonwealth Preservation Group		(347.65)
12/20/19	9483	19702		Commonwealth Preservation Group		347.65
12/30/19	9484	103	804Build	804 Builders LLC		(50,000.00)
12/30/19	9484	19702	804Build	804 Builders LLC - JOB 1119-1272 - POP'S Restaurant		50,000.00
12/31/19	ICMARC debit	103		ICMAR debit - dec 2019		(166.66)
12/31/19	ICMARC debit	2701.3		ICMAR debit - dec 2019		166.66
12/31/19	int - fcb	103		Interest fcb checking - 1528		59.72
12/31/19	int - fcb	2520.7		Interest fcb checking - 1528		(59.72)
12/31/19	LGIP	106		LGIP Interest - dec		572.55
12/31/19	LGIP	2520.71		LGIP Interest - dec		(572.55)
12/31/19	P89	103		Payroll Journal Entry		(8,637.31)
12/31/19	P89	331		Payroll Journal Entry		(945.00)
12/31/19	P89	332		Payroll Journal Entry		(1,793.80)
12/31/19	P89	334		Payroll Journal Entry		(551.00)
12/31/19	P89	335		Payroll Journal Entry		0.00
12/31/19	P89	336		Payroll Journal Entry		0.00
12/31/19	P89	339		Payroll Journal Entry		(643.16)
12/31/19	P89	2701		Payroll Journal Entry		12,863.11
12/31/19	P89	2701.1		Payroll Journal Entry		896.90
12/31/19	P89	2701.2		Payroll Journal Entry		(1,139.00)
12/31/19	P89	2701.5		Payroll Journal Entry		0.00
12/31/19	P89	2806		Payroll Journal Entry		(50.74)

2989 - Brunswick County IDA**Transaction List**

December 1, 2019 - December 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
12/31/19	SBA	103		Sba Communication		1,512.60
12/31/19	SBA	6525		Sba Communication		(1,512.60)
12/31/19	vrs	103	VRS	Treasurer of Virginia - VRS		(1,450.37)
12/31/19	vrs	339	VRS	VRS RETIREMENT		643.16
12/31/19	vrs	2701.3	VRS	Treasurer of Virginia - VRS		638.71
12/31/19	vrs	2701.4	VRS	Treasurer of Virginia - VRS		168.50
Transaction Balance						0.00

Transaction Totals

Total Debits	<u>118,761.99</u>
Total Credits	<u>118,761.99</u>
Account Hash Total	<u>659422.4500</u>

Distribution count = 120

2989 - Brunswick County IDA
Bank Account Reconciliation Transmittal

CHECKING

December 1, 2019 - December 31, 2019

General Ledger

Balance per General Ledger (Account 103) at 12/01/19	1,405,329.95
Activity for the month:	
Total Debits (Deposits and Additions)	15,152.84
Total Credits (Checks and Payments)	<u>(85,354.41)</u>
Unadjusted General Ledger Balance at 12/31/19	1,335,128.38
Total Adjustments	<u>(3,289.80)</u>
Reconciled General Ledger Balance at 12/31/19	<u><u>1,331,838.58</u></u>

Bank

Balance per Bank Statement at 12/31/19	1,390,699.97
Total Additions (Deposits and Additions in Transit)	0.00
Total Subtractions (Checks and Payments in Transit)	(58,861.39)
Total Bank Errors	<u>0.00</u>
Adjusted Bank Balance at 12/31/19	<u><u>1,331,838.58</u></u>

2989 - Brunswick County IDA

Bank Account Reconciliation Worksheet

CHECKING

December 1, 2019 - December 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
Beginning Bank Balance				1,409,559.44
Cleared Deposits & Additions				
	12/06/19	Multiple	Town of Lawrenceville	11,226.70
	12/11/19	2521	Home Recovery-Homeaid, Inc.	550.00
	12/18/19	123	Echo World Comm LLC	1,413.40
	12/31/19	2520.8	Touchstone Bank	390.42
int - fcb	12/31/19	2520.7	Interest fcb checking - 1528	59.72
SBA	12/31/19	6525	Sba Communication	1,512.60
Total				<u>15,152.84</u>
Statement Total				<u>15,152.84</u>
Difference				<u>0.00</u>
Cleared Checks & Payments				
13	12/31/19	Multiple	Internal Revenue Service	2,738.80
13	12/31/19	334	vdot	551.00
9442	11/18/19	2701.6	VACORP	45.32
9443	11/18/19	2701.2	County of Brunswick	2,479.00
9449	11/18/19	Multiple	First Citizens Bank	565.97
9450	11/18/19	2740.1	Womack Publishing Co, Inc	407.92
9452	11/21/19	7856.82	Mecklenburg County IDA	208.51
9453	12/02/19	Multiple	Town of Lawrenceville	74.50
9454	12/02/19	19702	Rocky Top Locksmith & Safe Service	102.50
9455	12/02/19	2738.01	Poor Jellyfish LLC	490.00
9456	12/02/19	2711	Verizon	99.78
9457	12/02/19	2744	Creedle, Jones & Associates, P.C.	650.00
9458	12/02/19	2773	Womack Publishing Co, Inc	37.00
9459	12/02/19	2773	Courier Record	40.00
9460	12/02/19	Multiple	Dominion Energy Virginia	132.22
9461	12/03/19	2874	Shentel	287.17
9462	12/03/19	2701.4	Minnesota Life Ins	50.74
9463	12/04/19	2742.01	Shawn Lucy	100.00
9464	12/11/19	2856.8	Commonwealth Exterminators, Inc.	50.00
9465	12/11/19	19702	Gusti Restaurant Equipment & Supply	5,600.00
9466	12/11/19	2850	US Postal Service	150.00
9468	12/11/19	2710	Xerox Corporation	247.20
9469	12/11/19	Multiple	Dominion Energy Virginia	137.29
9470	12/18/19	Multiple	Frank Arthur	850.00
9476	12/18/19	19702	Michael T Bryne	4,000.00
9479	12/18/19	2701.2	County of Brunswick	2,479.00
9480	12/18/19	2740.1	Womack Publishing Co, Inc	292.00
9481	12/18/19	Multiple	Dominion Energy Virginia	14.14
9482	12/20/19	Multiple	First Citizens Bank	877.91
20191231	12/31/19	2701	Boucher, Melissa A direct deposit allocation	3,158.64
20191232	12/31/19	2701	Dotti, Michael R direct deposit allocation	5,478.67
ICMARC debit	12/31/19	2701.3	ICMAR debit - dec 2019	166.66
vs	12/31/19	Multiple	Treasurer of Virginia - VRS	1,450.37
Total				<u>34,012.31</u>
Statement Total				<u>34,012.31</u>
Difference				<u>0.00</u>
Ending Bank Balance				<u>1,390,699.97</u>
Reconciled Bank Information				
Ending Bank Balance				1,390,699.97
Open Deposits & Additions				
Total				<u>0.00</u>

2989 - Brunswick County IDA

Bank Account Reconciliation Worksheet

CHECKING

December 1, 2019 - December 31, 2019

Reference	Date	GL Account	Description	Amount
Open Checks & Payments				
9374	09/24/19	2856.8	Commonwealth Carpet Care	480.00
9446	11/18/19	2745.3	Mike Dotti	42.77
9467	12/11/19	2743	Harris, Matthews & Crowder, P. C.	2,158.00
9471	12/18/19	19702	Commonwealth Preservation Group	1,285.00
9472	12/18/19	19702	Commonwealth Preservation Group	1,417.50
9473	12/18/19	19702	Commonwealth Preservation Group	2,512.50
9474	12/18/19	19702	Commonwealth Preservation Grop	347.65
9475	12/18/19	2711	Mike Dotti	25.00
9477	12/18/19	2856.1	Christopher D. Harrell	200.00
9478	12/18/19	2701.6	VACORP	45.32
9483	12/20/19	19702	Commonwealth Preservation Group	347.65
9484	12/30/19	19702	804 Builders LLC	50,000.00
Total				<u>58,861.39</u>

Reconciled Bank Balance 1,331,838.58

General Ledger Information

Unadjusted General Ledger Balance 1,335,128.38

Adjustments

13	12/31/19	Multiple	Internal Revenue Service	(2,738.80)
13	12/31/19	334	vdot	(551.00)
Total				<u>(3,289.80)</u>

Adjusted General Ledger Balance 1,331,838.58

Bank Account Reconciliation Summary

Bank Statement Information

Beginning Bank Balance	1,409,559.44
+ Cleared Deposits & Additions	15,152.84
- Cleared Checks & Payments	<u>34,012.31</u>
Ending Bank Balance	1,390,699.97

Reconciled Bank Information

+ Open Deposits & Additions	0.00
- Open Checks & Payments	<u>58,861.39</u>

Reconciled Bank Balance

1,331,838.58

General Ledger Information

Unadjusted General Ledger Balance	1,335,128.38
+/- Total Adjustments	<u>(3,289.80)</u>

Adjusted General Ledger Balance

1,331,838.58

Unreconciled Amount

0.00

Cleared Deposits & Additions count = 6
Cleared Checks & Payments count = 33
Open Deposits & Additions count = 0
Open Checks & Payments count = 12
General Ledger Adjustment count = 2