

APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2015

APPALACHIAN JUVENILE COMMISSION

CONTENTS

	Page
Independent Auditors' Report	1 – 2
Schedules of Joint Activity Forms 110	3 – 6



Blackley, Olinger & Associates, PLLC

Certified Public Accountants

S. Douglas Blackley, CPA
Charles P. Olinger, CPA
Judy S. Olinger, CPA

601 Volunteer Parkway, Suite C
Bristol, TN 37620
Telephone: (423) 989-3387
Fax: (423) 989-3830

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Appalachian Juvenile Commission
Bristol, Virginia

We have audited the accompanying Schedules of Joint Activity Forms 110 of Appalachian Juvenile Commission for the year ended June 30, 2015.

Management's Responsibility for the Financial Information

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of these schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether these schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules, whether do to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Organization's preparation and fair presentation of these schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of these schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedules of Joint Activity Forms 110 referred to above present fairly, in all material respects, the joint activity of Appalachian Juvenile Commission for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Appalachian Juvenile Commission as of and for the year ended June 30, 2015, and our report thereon dated November 18, 2015, expressed an unmodified opinion on those financial statements.

Blackley, Olinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
November 18, 2015

Activity/Element JUVENILE DETENTION CENTER

Prepared by DANNY JOHNSON
 Telephone: 276-466-7807

PART A: CONTRIBUTIONS TO THE JOINT ACTIVITY/ELEMENT

Report the contributions made to this activity by your government ("Fiscal Agent") and other local governments participating in this activity.

Line No.	Participants	Amount of Contributions	Contribution Percentage
1.00	Fiscal Agent	\$ 62,858	3.19%
	Other Participating Local Governments:		
1.10	1) CITY OF BRISTOL	287,104	14.60%
1.11	2) CITY OF NORTON	104,248	5.29%
1.12	3) BUCHANAN COUNTY	81,200	4.12%
1.13	4) DICKENSON COUNTY	80,988	4.11%
1.14	5) LEE COUNTY	168,748	8.57%
1.15	6) RUSSELL COUNTY	276,684	14.05%
1.16	7) SCOTT COUNTY	296,272	15.05%
1.17	8) SMYTH COUNTY	248,412	12.62%
1.18	9) TAZEWELL COUNTY	362,300	18.40%
1.19	10) -	-	0.00%
1.99	Total contributions	\$ 1,968,814	100.00%

LEGEND	FORM 100
TYPE OF JOINT ACTIVITY	LINE
Jail or Adult Detention	3.32
Juvenile Detention or Group Home	3.32
E-911 or Emergency Dispatch	3.50
Landfills or Solid Waste Disposal	4.20
Community Service Board	5.20
Social Services	5.32
Parks and Recreation	6.10
Library	6.30
Vocational Schools	9.10

PART B: SOURCES OF FUNDS FOR THE JOINT ACTIVITY/ELEMENT

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Sources for This Joint Activity.

Line No.	Report Below the Total Amounts Received from these Sources for this Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
2.00	Percentages From Part A		3.19%	14.60%	5.29%	4.12%	4.11%	8.57%	14.05%	15.05%	12.62%	18.40%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 884,116	\$ 28,204	\$ 129,081	\$ 46,770	\$ 36,426	\$ 36,337	\$ 75,769	\$ 124,218	\$ 133,059	\$ 111,575	\$ 162,677	\$ -
2.20	Pass-through Federal Categorical Aid	26,665	851	3,893	1,411	1,099	1,096	2,285	3,746	4,013	3,365	4,906	-
2.30	Direct Federal Categorical Aid	26,423	842	3,858	1,398	1,089	1,086	2,264	3,712	3,977	3,335	4,862	-
2.40	Charges for Services	1,985,318	63,332	289,856	105,023	81,795	81,597	170,142	278,937	298,790	250,547	365,299	-
2.50	Interest Income	9,373	299	1,368	496	386	385	803	1,317	1,411	1,183	1,725	-
2.60	Miscellaneous	29,986	958	4,378	1,586	1,235	1,232	2,570	4,213	4,513	3,784	5,517	-
2.99	Total	\$ 2,961,881	\$ 94,486	\$ 432,434	\$ 156,684	\$ 122,030	\$ 121,733	\$ 253,833	\$ 416,143	\$ 445,763	\$ 373,789	\$ 544,986	\$ -

Note to Participating Governments:

Post Line 2.10 to Form 100, Column K.
 Post Line 2.20 to Form 100, Column LP.
 Post Line 2.30 to Form 100, Column LD.
 Post Line 2.40 to Form 100, Column M.

Post Line 2.50 to Form 200, Line 5.10.
 Post Line 2.60 to Form 200, Line 7.30.
 Post Line 2.99 to Form 050 - Revenues.

Activity/Element: JUVENILE DETENTION CENTER

Prepared by: DANNY JOHNSON
 Telephone: 276-466-7807

PART C: DISTRIBUTION OF NET EXPENDITURES FOR THE ACTIVITY TO PARTICIPATING GOVERNMENTS

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Expenditures for This Joint Activity.

Line No	Report Below the Total Expenditures for This Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
4.00	Percentages From Part A		3.19%	14.60%	5.29%	4.12%	4.11%	8.57%	14.05%	15.05%	12.62%	18.40%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS, EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,656,428	\$ 84,741	\$ 387,838	\$ 140,525	\$ 109,445	\$ 109,179	\$ 227,656	\$ 373,228	\$ 399,792	\$ 335,241	\$ 488,783	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	1,968,814	62,858	287,104	104,248	81,200	80,988	168,748	276,684	296,272	248,412	362,300	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 687,614	\$ 21,883	\$ 100,734	\$ 36,277	\$ 28,245	\$ 28,191	\$ 58,908	\$ 96,544	\$ 103,520	\$ 86,829	\$ 126,483	\$ -

Note to Participating Governments
 Post Line 4.99 to Form 100, Column 1 and to Form 050 - Expenditures

Refer to UFRM Section 4.5 for
 instructions for preparing this form

Activity/Element JUVENILE DETENTION CENTER

Prepared by DANNY JOHNSON
 Telephone 276-466-7807

PART A: CONTRIBUTIONS TO THE JOINT ACTIVITY/ELEMENT

Report the contributions made to this activity by your government ("Fiscal Agent") and other local governments participating in this activity

Line No.	Participants	Amount of Contributions	Contribution Percentage
1.00	Fiscal Agent	\$ -	0.00%
	Other Participating Local Governments		
1.10	1) WASHINGTON COUNTY	213,324	31.62%
1.11	2) WISE COUNTY	461,280	68.38%
1.12	3) -	-	0.00%
1.13	4) -	-	0.00%
1.14	5) -	-	0.00%
1.15	6) -	-	0.00%
1.16	7) -	-	0.00%
1.17	8) -	-	0.00%
1.18	9) -	-	0.00%
1.19	10) -	-	0.00%
1.99	Total contributions	\$ 674,604	100.00%

LEGEND	FORM 100
TYPE OF JOINT ACTIVITY	LINE
Jail or Adult Detention	3.32
Juvenile Detention or Group Home	3.32
E-911 or Emergency Dispatch	3.50
Landfills or Solid Waste Disposal	4.20
Community Service Board	5.20
Social Services	5.32
Parks and Recreation	6.10
Library	6.30
Vocational Schools	9.10

PART B: SOURCES OF FUNDS FOR THE JOINT ACTIVITY/ELEMENT

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Sources for This Joint Activity.

Line No.	Report Below the Total Amounts Received from these Sources for this Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
2.00	Percentages From Part A		0.00%	31.62%	68.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 302,935	\$ -	\$ 95,788	\$ 207,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	9,136	-	2,889	6,247	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	9,053	-	2,863	6,190	-	-	-	-	-	-	-	-
2.40	Charges for Services	680,254	-	215,096	465,158	-	-	-	-	-	-	-	-
2.50	Interest Income	3,212	-	1,016	2,196	-	-	-	-	-	-	-	-
2.60	Miscellaneous	10,275	-	3,249	7,026	-	-	-	-	-	-	-	-
2.99	Total	\$ 1,014,865	\$ -	\$ 320,901	\$ 693,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note to Participating Governments

Post Line 2.10 to Form 100, Column K
 Post Line 2.20 to Form 100, Column LP
 Post Line 2.30 to Form 100, Column LD
 Post Line 2.40 to Form 100, Column M

Post Line 2.50 to Form 200, Line 5.10
 Post Line 2.60 to Form 200, Line 7.30
 Post Line 2.99 to Form 050 - Revenues

Activity/Element: JUVENILE DETENTION CENTER

Prepared by: DANNY JOHNSON
 Telephone: 276-466-7807

PART C: DISTRIBUTION OF NET EXPENDITURES FOR THE ACTIVITY TO PARTICIPATING GOVERNMENTS

Apply Percentages from Part A for Each Participating Government to Determine Each Locality's Portion of Expenditures for This Joint Activity.

Line No	Report Below the Total Expenditures for This Joint Activity	TOTALS	Fiscal Agent	Participating Government #1	Participating Government #2	Participating Government #3	Participating Government #4	Participating Government #5	Participating Government #6	Participating Government #7	Participating Government #8	Participating Government #9	Participating Government #10
4 00	Percentages From Part A		0.00%	31.62%	68.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4 10	Total Expenditures (INCLUDE CAPITAL OUTLAYS, EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 910,204	\$ -	\$ 287,807	\$ 622,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4 30	Less Contributions From Part A	674,604	-	213,324	461,280	-	-	-	-	-	-	-	-
4 99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 235,600	\$ -	\$ 74,483	\$ 161,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note to Participating Governments
 Post Line 4 99 to Form 100, Column I and to Form 050 - Expenditures

Refer to UFRM Section 4.5 for
 instructions for preparing this form