

**APPALACHIAN JUVENILE COMMISSION**

**Schedules of Joint Activity Forms 110**

**June 30, 2012**



**Blackley, Olinger & Associates, PLLC**

**Certified Public Accountants**

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## INDEPENDENT AUDITORS' REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Appalachian Juvenile Commission for the year ended June 30, 2012, and have issued our report thereon dated September 19, 2012. We have also audited the accompanying schedules of joint activity forms 110 of Appalachian Juvenile Commission for the year ended June 30, 2012. These schedules are the responsibility of the Commission's management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit of these schedules 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 the schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedules of Joint Activity Forms 110 referred to above present fairly, in all material respects, the joint activities of Appalachian Juvenile Commission for the year ended June 30, 2012, in conformity with accounting principles generally accepted in the United States of America.

*Blackley, Olinger & Associates, PLLC*

CERTIFIED PUBLIC ACCOUNTANTS

September 19, 2012

APPALACHIAN JUVENILE COMMISSION

CONTENTS

	Page
Independent Auditors' Report	1
Schedule of Joint Activity Form 110	2 – 5

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	APPALACHIAN JUVENILE COMMISSION Other Participating Local Governments	\$ 126,560	5.63%
1 10	1) BUCHANAN COUNTY	72,552	3.21%
1 11	2) DICKENSON COUNTY	73,304	3.26%
1 12	3) LEE COUNTY	236,916	10.53%
1 13	4) RUSSELL COUNTY	225,288	10.01%
1 14	5) SMYTH COUNTY	204,008	9.07%
1 15	6) TAZEWELL COUNTY	403,260	17.93%
1 16	7) WASHINGTON COUNTY	190,444	8.47%
1 17	8) WISE COUNTY	501,144	22.28%
1 18	9) SCOTT COUNTY	216,200	9.61%
1 19	10)		0.00%
1 99	Total contributions	\$ 2,249,676	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		5.63%	3.21%	3.26%	10.53%	10.01%	9.07%	17.93%	8.47%	22.28%	9.61%	0.00%
2 10	State Categorical Aid and State Shared Expenses	\$ 1,081,032	\$ 60,862	\$ 34,701	\$ 35,242	\$ 113,833	\$ 108,211	\$ 98,050	\$ 193,829	\$ 91,563	\$ 240,854	\$ 103,887	\$ -
2 20	Pass-through Federal Categorical Aid	132,069	7,436	4,239	4,305	13,907	13,220	11,979	23,680	11,186	29,425	12,692	-
2 30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2 40	Charges for Services	2,215,929	124,758	71,131	72,239	233,337	221,814	200,985	397,316	187,689	493,709	212,951	-
2 50	Interest Income	11,799	664	379	385	1,242	1,181	1,070	2,116	999	2,629	1,134	-
2 60	Miscellaneous	33,776	1,902	1,084	1,101	3,557	3,381	3,063	6,056	2,861	7,525	3,246	-
2 99	Total	\$ 3,474,605	\$ 195,622	\$ 111,534	\$ 113,272	\$ 365,876	\$ 347,807	\$ 315,147	\$ 622,997	\$ 294,298	\$ 774,142	\$ 333,910	\$ -

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		5.63%	3.21%	3.26%	10.53%	10.01%	9.07%	17.93%	8.47%	22.28%	9.61%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS, EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,845,262	\$ 160,188	\$ 91,333	\$ 92,756	\$ 299,606	\$ 284,811	\$ 258,065	\$ 510,155	\$ 240,994	\$ 633,924	\$ 273,430	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	2,249,676	126,560	72,552	73,304	236,916	225,288	204,008	403,260	190,444	501,144	216,200	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30)	\$ 595,586	\$ 33,628	\$ 18,781	\$ 19,452	\$ 62,690	\$ 59,523	\$ 54,057	\$ 106,895	\$ 50,550	\$ 132,780	\$ 57,230	\$ -

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

Activity/Element JUVENILE DETENTION CENTER

Prepared by: DANNY JOHNSON  
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**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) CITY OF BRISTOL	221,332	72.35%
1.11	2) CITY OF NORTON	84,604	27.65%
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	\$ 305,936	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%	72.35%	27.65%	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	\$ 146,995	\$ -	\$ 106,351	\$ 40,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	17,958	-	12,993	4,965	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	301,314	-	218,001	83,313	-	-	-	-	-	-	-	-
2.50	Interest Income	1,604	-	1,160	444	-	-	-	-	-	-	-	-
2.60	Miscellaneous	4,593	-	3,323	1,270	-	-	-	-	-	-	-	-
2.99	Total	\$ 472,464	\$ -	\$ 341,828	\$ 130,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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**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%	72.35%	27.65%	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)	\$ 386,888	\$ -	\$ 279,913	\$ 106,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4 30	Less Contributions From Part A	305,936	-	221,332	84,604	-	-	-	-	-	-	-	-
4 99	Joint Activity Allocated Expenditures (Line 4 10 minus Line 4 20 and Line 4 30 )	\$ 80,952	\$ -	\$ 58,581	\$ 22,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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