

APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2013

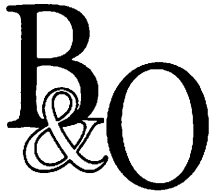


Blackley, Olinger & Associates, PLLC
Certified Public Accountants

APPALACHIAN JUVENILE COMMISSION

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Blackley, Olinger & Associates, PLLC

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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, 2013.

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.

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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, 2013, 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, the financial statements of Appalachian Juvenile Commission as of and for the year ended June 30, 2013, and our report thereon dated September 18, 2013, expressed an unmodified opinion on those financial statements.

Buckley, Alinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

September 18, 2013

APPALACHIAN JUVENILE COMMISSION
JOINT ACTIVITY/ELEMENT FORM
FYE: June 30, 2013

(REV 07-96)

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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	\$ 96,591	4.83%
	Other Participating Local Governments:		
1.10	1) BUCHANAN COUNTY	63,464	3.17%
1.11	2) DICKENSON COUNTY	66,060	3.30%
1.12	3) LEE COUNTY	167,068	8.35%
1.13	4) RUSSELL COUNTY	197,292	9.86%
1.14	5) SMYTH COUNTY	168,556	8.43%
1.15	6) TAZEWELL COUNTY	370,428	18.52%
1.16	7) WASHINGTON COUNTY	187,424	9.37%
1.17	8) WISE COUNTY	490,988	24.54%
1.18	9) SCOTT COUNTY	192,692	9.63%
1.19	10) -		0.00%
1.99	Total contributions	\$ 2,000,563	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		4.83%	3.17%	3.30%	8.35%	9.86%	8.43%	18.52%	9.37%	24.54%	9.63%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 1,039,311	\$ 50,200	\$ 32,946	\$ 34,297	\$ 86,782	\$ 102,476	\$ 87,614	\$ 192,480	\$ 97,383	\$ 255,047	\$ 100,086	\$ -
2.20	Pass-through Federal Categorical Aid	27,678	1,339	877	913	2,311	2,729	2,333	5,126	2,593	6,792	2,665	-
2.30	Direct Federal Categorical Aid	32,443	1,567	1,028	1,071	2,709	3,199	2,735	6,008	3,040	7,962	3,124	-
2.40	Charges for Services	1,945,510	93,969	61,673	64,202	162,450	191,827	164,006	360,308	182,294	477,428	187,353	-
2.50	Interest Income	11,230	542	356	371	938	1,107	947	2,080	1,052	2,756	1,081	-
2.60	Miscellaneous	197,959	9,561	6,275	6,533	16,530	19,519	16,688	36,662	18,549	48,579	19,063	-
2.99	Total	\$ 3,254,131	\$ 157,178	\$ 103,155	\$ 107,387	\$ 271,720	\$ 320,857	\$ 274,323	\$ 602,664	\$ 304,911	\$ 798,564	\$ 313,372	\$ -

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

APPALACHIAN JUVENILE COMMISSION
 JOINT ACTIVITY/ELEMENT FORM
 FYE June 30, 2013

(REV 07-96)

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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		4.83%	3.17%	3.30%	8.35%	9.86%	8.43%	18.52%	9.37%	24.54%	9.63%	0.00%
4 10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,998,339	\$ 144,822	\$ 95,047	\$ 98,945	\$ 250,361	\$ 295,636	\$ 252,760	\$ 555,292	\$ 280,944	\$ 735,792	\$ 288,740	\$ -
4 20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4 30	Less Contributions From Part A	2,000,563	96,591	63,464	66,060	167,068	197,292	168,556	370,428	187,424	490,988	192,692	-
4 99	Joint Activity Allocated Expenditures (Line 4 10 minus Line 4 20 and Line 4.30)	\$ 997,776	\$ 48,231	\$ 31,583	\$ 32,885	\$ 83,293	\$ 98,344	\$ 84,204	\$ 184,864	\$ 93,520	\$ 244,804	\$ 96,048	\$ -

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

APPALACHIAN JUVENILE COMMISSION
 JOINT ACTIVITY/ELEMENT FORM
 FYE June 30, 2013

(REV 07-96)

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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) CITY OF BRISTOL	247,504	73.72%
1.11	2) CITY OF NORTION	88,224	26.28%
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	\$ 335,728	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%	73.72%	26.28%	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	\$ 174,412	\$ -	\$ 128,577	\$ 45,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	4,645	-	3,424	1,221	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	5,445	-	4,014	1,431	-	-	-	-	-	-	-	-
2.40	Charges for Services	326,486	-	240,685	85,801	-	-	-	-	-	-	-	-
2.50	Interest Income	1,885	-	1,390	495	-	-	-	-	-	-	-	-
2.60	Miscellaneous	33,221	-	24,491	8,730	-	-	-	-	-	-	-	-
2.99	Total	\$ 546,094	\$ -	\$ 402,581	\$ 143,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

APPALACHIAN JUVENILE COMMISSION
 JOINT ACTIVITY/ELEMENT FORM
 FYE: June 30, 2013

(REV. 07-96)

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Activity/Element: JUVENILE DETENTION CENTER

Prepared by: DANNY JOHNSON
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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%	73.72%	26.28%	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)	\$ 503,166	\$ -	\$ 370,934	\$ 132,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4 30	Less Contributions From Part A	335,728	-	247,504	88,224	-	-	-	-	-	-	-	-
4 99	Joint Activity Allocated Expenditures (Line 4 10 minus Line 4 20 and Line 4 30.)	\$ 167,438	\$ -	\$ 123,430	\$ 44,008	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.