

APPALACHIAN JUVENILE COMMISSION

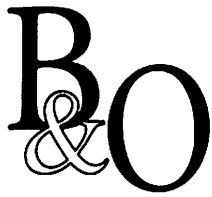
Schedules of Joint Activity Forms 110

June 30, 2014

APPALACHIAN JUVENILE COMMISSION

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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, 2014.

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, 2014, 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, 2014, and our report thereon dated September 15, 2014, expressed an unmodified opinion on those financial statements.

Blackley, Alinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
September 15, 2014

APPALACHIAN JUVENILE COMMISSION
JOINT ACTIVITY/ELEMENT FORM
FYE June 30, 2014

(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	\$ 92,170	5.68%
	Other Participating Local Governments:		
1 10	1) City of Bristol	247,404	0.00%
1 11	2) City of Norton	83,312	5.14%
1 12	3) Buchanan County	68,408	4.22%
1 13	4) Dickenson County	64,196	3.96%
1 14	5) Lee County	152,856	9.43%
1 15	6) Russell County	189,084	11.66%
1 16	7) Scott County	200,484	12.36%
1 17	8) Smyth County	187,468	11.56%
1 18	9) Tazewell County	336,336	20.74%
1 19	10) -		0.00%
1 99	Total contributions	\$ 1,621,718	84.75%

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		5.68%	0.00%	5.14%	4.22%	3.96%	9.43%	11.66%	12.36%	11.56%	20.74%	0.00%
2 10	State Categorical Aid and State Shared Expenses	\$ 887,710	\$ 185,799	\$ -	\$ 45,628	\$ 37,461	\$ 35,153	\$ 83,711	\$ 103,507	\$ 109,721	\$ 102,619	\$ 184,111	\$ -
2 20	Pass-through Federal Categorical Aid	22,421	4,694	-	1,152	946	888	2,114	2,614	2,771	2,592	4,650	-
2 30	Direct Federal Categorical Aid	43,400	9,084	-	2,231	1,831	1,719	4,093	5,060	5,364	5,017	9,001	-
2 40	Charges for Services	1,932,477	404,467	-	99,329	81,551	76,526	182,233	225,327	238,854	223,394	400,796	-
2 50	Interest Income	9,141	1,912	-	470	386	362	862	1,066	1,130	1,057	1,896	-
2 60	Miscellaneous	31,481	6,589	-	1,618	1,328	1,247	2,969	3,671	3,891	3,639	6,529	-
2 99	Total	\$ 2,926,630	\$ 612,545	\$ -	\$ 150,428	\$ 123,503	\$ 115,895	\$ 275,982	\$ 341,245	\$ 361,731	\$ 338,318	\$ 606,983	\$ -

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, 2014

(REV 07-96)

09/22/14
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 FORM 110
 Page 2 of 2

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		5.68%	0.00%	5.14%	4.22%	3.96%	9.43%	11.66%	12.36%	11.56%	20.74%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS, EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,753,052	\$ 576,213	\$ -	\$ 141,507	\$ 116,179	\$ 109,021	\$ 259,613	\$ 321,006	\$ 340,277	\$ 318,253	\$ 570,983	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	1,621,718	92,170	247,404	83,312	68,408	64,196	152,856	189,084	200,484	187,468	336,336	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 1,131,334	\$ 484,043	\$ (247,404)	\$ 58,195	\$ 47,771	\$ 44,825	\$ 106,757	\$ 131,922	\$ 139,793	\$ 130,785	\$ 234,647	\$ -

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

APPALACHIAN JUVENILE COMMISSION
 JOINT ACTIVITY/ELEMENT FORM
 FYE: June 30, 2014

(REV. 07-96)

09/22/14 FORM 110
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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) Washington County	143,896	25.23%
1 11	2) Wise County	426,456	74.77%
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	\$ 570,352	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%	25.23%	74.77%	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	\$ 312,223	\$ -	\$ 78,774	\$ 233,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 20	Pass-through Federal Categorical Aid	7,886	-	1,990	5,896	-	-	-	-	-	-	-	-
2 30	Direct Federal Categorical Aid	15,265	-	3,851	11,414	-	-	-	-	-	-	-	-
2 40	Charges for Services	679,684	-	171,484	508,200	-	-	-	-	-	-	-	-
2 50	Interest Income	3,215	-	811	2,404	-	-	-	-	-	-	-	-
2 60	Miscellaneous	11,072	-	2,793	8,279	-	-	-	-	-	-	-	-
2 99	Total	\$ 1,029,345	\$ -	\$ 259,703	\$ 769,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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	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%	25.23%	74.77%	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)	\$ 968,294	\$ 244,301	\$ 723,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	-	143,896	426,456	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30)	\$ 397,942	\$ 100,405	\$ 297,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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