

**APPALACHIAN JUVENILE COMMISSION**

**Schedules of Joint Activity Forms 110**

**June 30, 2016**



*Blackley, Olinger & Associates, PLLC*  
*Certified Public Accountants*

APPALACHIAN JUVENILE COMMISSION

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**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 the accompanying Schedules of Joint Activity Forms 110 of Appalachian Juvenile Commission for the year ended June 30, 2016.

### **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, 2016, 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, 2016, and our report thereon dated September 2, 2016, expressed an unmodified opinion on those financial statements.

*Blackley, Olmeyer & Associates, PLLC*

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee  
September 2, 2016

APPALACHIAN JUVENILE COMMISSION  
 JOINT ACTIVITY/ELEMENT FORM  
 FYE. June 30, 2016

(REV 07-96)

09/21/16 FORM 110  
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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	\$ 119,094	5.81%
	Other Participating Local Governments:		
1.10	1) CITY OF BRISTOL	222,138	10.85%
1.11	2) CITY OF NORTON	142,560	6.96%
1.12	3) BUCHANAN COUNTY	90,400	4.41%
1.13	4) DICKENSON COUNTY	78,800	3.85%
1.14	5) LEE COUNTY	163,940	8.00%
1.15	6) RUSSELL COUNTY	296,340	14.46%
1.16	7) SCOTT COUNTY	339,580	16.57%
1.17	8) SMYTH COUNTY	267,460	13.05%
1.18	9) TAZEWELL COUNTY	328,600	16.04%
1.19	10) -	-	0.00%
1.99	Total contributions	<u>\$ 2,048,912</u>	<u>100.00%</u>

LEGEND	FORM 100
TYPE OF JOINT ACTIVITY	LINE
Jail or Adult Detention	3.32
Juvenile Detention or Group	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		5.81%	10.85%	6.96%	4.41%	3.85%	8.00%	14.46%	16.57%	13.05%	16.04%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 933,376	\$ 54,229	\$ 101,271	\$ 64,963	\$ 41,162	\$ 35,935	\$ 74,670	\$ 134,966	\$ 154,660	\$ 121,806	\$ 149,714	\$ -
2.20	Pass-through Federal Categorical Aid	24,687	1,433	2,679	1,718	1,089	950	1,975	3,570	4,091	3,222	3,960	-
2.30	Direct Federal Categorical Aid	14,144	820	1,535	984	624	545	1,132	2,045	2,344	1,846	2,269	-
2.40	Charges for Services	2,054,212	119,349	222,882	142,973	90,591	79,087	164,337	297,039	340,383	268,075	329,496	-
2.50	Interest Income	11,197	651	1,215	779	494	431	896	1,619	1,855	1,461	1,796	-
2.60	Miscellaneous	30,305	1,761	3,288	2,109	1,336	1,167	2,424	4,382	5,022	3,955	4,861	-
2.99	Total	<u>\$ 3,067,921</u>	<u>\$ 178,243</u>	<u>\$ 332,870</u>	<u>\$ 213,526</u>	<u>\$ 135,296</u>	<u>\$ 118,115</u>	<u>\$ 245,434</u>	<u>\$ 443,621</u>	<u>\$ 508,355</u>	<u>\$ 400,365</u>	<u>\$ 492,096</u>	<u>\$ -</u>

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, 2016

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	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	5.81%	10.85%	6.96%	4.41%	3.85%	8.00%	14.46%	16.57%	13.05%	16.04%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 156,620	\$ 292,484	\$ 187,621	\$ 118,881	\$ 103,785	\$ 215,656	\$ 389,799	\$ 446,678	\$ 351,790	\$ 432,391	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	2,048,912	222,138	142,560	90,400	78,800	163,940	296,340	339,580	267,460	328,600	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 646,793	\$ 70,346	\$ 45,061	\$ 28,481	\$ 24,985	\$ 51,716	\$ 93,459	\$ 107,098	\$ 84,330	\$ 103,791	\$ -

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, 2016

(REV 07-96)

09/21/16 FORM 110  
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Activity/Element: JUVENILE DETENTION CENTER

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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	231,760	35.61%
1.11	2) WISE COUNTY	418,980	64.39%
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	\$ 650,740	100.00%

LEGEND	FORM 100 LINE
Jail or Adult Detention	3.32
Juvenile Detention or Group	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%	35.61%	64.39%	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	\$ 296,368	\$ -	\$ 105,537	\$ 190,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	7,839	-	2,791	5,048	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	4,491	-	1,599	2,892	-	-	-	-	-	-	-	-
2.40	Charges for Services	652,260	-	232,270	419,990	-	-	-	-	-	-	-	-
2.50	Interest Income	3,555	-	1,266	2,289	-	-	-	-	-	-	-	-
2.60	Miscellaneous	9,623	-	3,427	6,196	-	-	-	-	-	-	-	-
2.99	Total	\$ 974,136	\$ -	\$ 346,890	\$ 627,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.  
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 JOINT ACTIVITY/ELEMENT FORM  
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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	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%	35.61%	64.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4.10	Total Expenditures	\$ -	\$ 304,803	\$ 551,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)											
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	-	231,760	418,980	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ -	\$ 73,043	\$ 132,166	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.