

APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2018



Blackley, Olinger & Associates, PLLC
Certified Public Accountants



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, 2018.

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 due 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, 2018, 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, 2018, and our report thereon dated December 19, 2018, expressed an unmodified opinion on those financial statements.

Blackley, Alinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
December 19, 2018

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	\$ 270,652	13.36%
	Other Participating Local Governments:		
1.10	1) City of Bristol	195,192	9.66%
1.11	2) City of Norton	113,692	5.62%
1.12	3) Buchanan County	126,652	6.26%
1.13	4) Dickenson County	91,532	4.53%
1.14	5) Lee County	257,388	12.73%
1.15	6) Russell County	209,856	10.38%
1.16	7) Scott County	264,720	13.09%
1.17	8) Smyth County	243,468	12.04%
1.18	9) Tazewell County	248,916	12.31%
1.19	10) See 110B		0.00%
1.99	Total contributions	\$ 2,022,068	100.00%

LEGEND	FORM 100 TYPE OF JOINT ACTIVITY	LINE
Jail or Adult Detention		3.32
Juvenile Detention or Group		3.32
E-911 or Emergency Dispatg		3.50
Landfills or Solid Waste Dispd		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	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	TOTALS											
2.10	Percentages From Part A	13.38%	9.66%	5.62%	6.26%	4.53%	12.73%	10.38%	13.09%	12.04%	12.51%	0.00%
2.20	State Categorical Aid and State Shared Expt	\$ 123,452	\$ 89,129	\$ 51,853	\$ 57,758	\$ 41,796	\$ 117,454	\$ 95,772	\$ 120,776	\$ 111,088	\$ 113,579	\$ -
2.30	Pass-through Federal Categorical Aid	3,931	380	221	246	178	500	408	515	473	484	-
2.40	Direct Federal Categorical Aid	28,760	2,778	1,616	1,800	1,303	3,661	2,985	3,765	3,463	3,540	-
2.50	Charges for Services	2,049,812	198,012	115,199	128,318	92,856	260,941	212,770	268,320	246,797	252,332	-
2.60	Interest Income	26,512	2,561	1,490	1,660	1,201	3,375	2,752	3,470	3,192	3,264	-
	Miscellaneous	28,227	2,727	1,586	1,767	1,279	3,593	2,930	3,695	3,399	3,475	-
2.99	Total	\$ 3,059,899	\$ 409,417	\$ 295,587	\$ 171,965	\$ 191,549	\$ 389,524	\$ 317,617	\$ 400,541	\$ 368,412	\$ 376,674	\$ -

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 MI.

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.

NAME:
 JOINT ACTIVITY/ELEMENT FORM
 FYE: June 30, 2018

Activity/Element: APPALACHIAN JUVENILE COMMISSION

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	13.38%	9.66%	5.62%	6.26%	4.53%	12.73%	10.38%	13.09%	12.04%	12.31%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 364,945	\$ 263,481	\$ 153,288	\$ 170,744	\$ 123,558	\$ 347,216	\$ 283,119	\$ 357,035	\$ 328,396	\$ 335,760	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	270,652	195,192	113,692	126,652	91,532	257,388	209,856	264,720	243,468	248,916	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 94,293	\$ 68,289	\$ 39,596	\$ 44,092	\$ 32,026	\$ 89,828	\$ 73,263	\$ 92,315	\$ 84,928	\$ 86,844	\$ -

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: APPALACHIAN JUVENILE COMMISSION

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	222,432	33.13%
1.11	2) Wise County	448,952	66.87%
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	\$ 671,384	100.00%

LEGEND	TYPE OF JOINT ACTIVITY	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	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%	33.13%	66.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expenditures	\$ 306,405	\$ 101,512	\$ 204,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	1,306	433	873	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	9,551	3,164	6,387	-	-	-	-	-	-	-	-
2.40	Charges for Services	680,722	225,523	455,199	-	-	-	-	-	-	-	-
2.50	Interest Income	8,805	2,917	5,888	-	-	-	-	-	-	-	-
2.60	Miscellaneous	9,374	3,106	6,268	-	-	-	-	-	-	-	-
2.99	Total	\$ 1,016,163	\$ 336,655	\$ 679,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 MI.

Activity/Element: APPALACHIAN JUVENILE COMMISSION

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	0.00%	33.13%	56.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4.10	Total Expenditures	\$ -	\$ 301,211	\$ 607,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)											
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	-	222,432	448,952	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ -	\$ 78,779	\$ 159,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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