

APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2011

APPALACHIAN JUVENILE COMMISSION

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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, 2011, and have issued our report thereon dated October 18, 2011. We have also audited the accompanying schedules of joint activity forms 110 of Appalachian Juvenile Commission for the year ended June 30, 2011. 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, 2011, in conformity with accounting principles generally accepted in the United States of America.

Blackley, Olinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

October 18, 2011

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:	\$ 46,401	1.79%
1.10	1) CITY OF BRISTOL	257,115	9.94%
1.11	2) SMYTH COUNTY	253,500	9.81%
1.12	3) WASHINGTON COUNTY	266,700	10.32%
1.13	4) WISE COUNTY	503,554	19.48%
1.14	5) SCOTT COUNTY	270,100	10.45%
1.15	6) LEE COUNTY	295,200	11.42%
1.16	7) RUSSELL COUNTY	187,240	7.24%
1.17	8) BUCHANAN COUNTY	107,760	4.17%
1.18	9) TAZEWELL COUNTY	397,547	15.38%
1.19	10) -		0.00%
1.99	Total contributions	\$ 2,585,117	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		1.79%	9.94%	9.81%	10.32%	19.48%	10.45%	11.42%	7.24%	4.17%	15.38%	0.00%
2.10	State Categorical Aid and State Shared Expenses	\$ 1,131,961	\$ 20,262	\$ 112,517	\$ 111,045	\$ 116,818	\$ 220,506	\$ 118,290	\$ 129,270	\$ 81,954	\$ 47,203	\$ 174,096	\$ -
2.20	Pass-through Federal Categorical Aid	142,486	2,550	14,163	13,978	14,705	27,756	14,890	16,272	10,316	5,942	21,914	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	2,552,855	45,696	253,754	250,435	263,455	497,296	266,773	291,536	184,827	106,454	392,629	-
2.50	Interest Income	10,920	197	1,085	1,071	1,127	2,127	1,141	1,247	791	455	1,679	-
2.60	Miscellaneous	32,277	578	3,208	3,166	3,331	6,288	3,373	3,686	2,337	1,346	4,964	-
2.99	Total	\$ 3,870,499	\$ 69,283	\$ 384,727	\$ 379,695	\$ 399,436	\$ 753,973	\$ 404,467	\$ 442,011	\$ 280,225	\$ 161,400	\$ 595,282	\$ -

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		1.79%	9.94%	9.81%	10.32%	19.48%	10.45%	11.42%	7.24%	4.17%	15.38%	0.00%
4.10	Total Expenditures (Include capital OUTLAYS; exclude capital PROJECTS)	\$ 3,437,790	\$ 61,537	\$ 341,716	\$ 337,247	\$ 354,780	\$ 669,681	\$ 359,249	\$ 392,596	\$ 248,896	\$ 143,356	\$ 528,732	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	2,585,117	46,401	257,115	253,500	266,700	503,554	270,100	295,200	187,240	107,760	397,547	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 852,673	\$ 15,136	\$ 84,601	\$ 83,747	\$ 88,080	\$ 166,127	\$ 89,149	\$ 97,396	\$ 61,656	\$ 35,596	\$ 131,185	\$ -

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
 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) DICKENSON COUNTY	76,600	50.23%
1.11	2) CITY OF NORTON	75,900	49.77%
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	\$ 152,500	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%	50.23%	49.77%	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	\$ 66,769	\$ -	\$ 33,538	\$ 33,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	8,405	-	4,222	4,183	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	150,581	-	75,637	74,944	-	-	-	-	-	-	-	-
2.50	Interest Income	644	-	323	321	-	-	-	-	-	-	-	-
2.60	Miscellaneous	1,904	-	956	948	-	-	-	-	-	-	-	-
2.99	Total	\$ 228,303	\$ -	\$ 114,676	\$ 113,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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 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%	50.23%	49.77%	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)	\$ 202,780	\$ -	\$ 101,856	\$ 100,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	152,500	-	76,600	75,900	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30)	\$ 50,280	\$ -	\$ 25,256	\$ 25,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.