APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2026

Olinger & Associates, PLLC
Certified Public Accountants

APPALACHIAN JUVENILE COMMISSION

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Olinger & Associates, PLLC
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Appalachian Juvenile Commission
Bristol, Virginia

Opinion

We have audited the accompanying Schedules of Joint Activity Forms 110 of Appalachian Juvenile Commission for the year ended June 30, 2026.

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, 2026, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule of Joint Activity section of our report. We are required to be independent of the Appalachian Juvenile Commission, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Information

Management is responsible for the preparation and fair presentation of these Schedules of Joint Activity in accordance with the financial reporting practices prescribed or permitted by the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Information

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedules of Joint Activity Forms 110, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules of joint activity forms 110.
- Obtain an understanding of internal control relevant to the audit 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 Appalachian Juvenile Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Appalachian Juvenile Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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 and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of Appalachian Juvenile Commission as of and for the year ended June 30, 2026, and our report thereon dated October 1, 2026, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the board of directors and management of Appalachian Juvenile Commission and the Auditor of Public Accounts of the Commonwealth of Virginia and is not intended to be and should not be used by anyone other than these specified parties.

Aleinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
October 1, 2026

NAME: Appalachian Juvenile Commission
JOINT ACTIVITY\ELEMENT FORM
FOR THE YEAR ENDED JUNE 30, **2026**

10/1/26 FORM 110

Activity/Element: Juvenile Detention

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	$ 536,890	17.06%
	Other Participating Local Governments:		
1.10	1) City of Bristol	373,180	11.86%
1.11	2) Buchanan County	144,244	4.58%
1.12	3) Dickenson County	328,400	10.44%
1.13	4) Lee County	456,540	14.51%
1.14	5) City of Norton	136,504	4.34%
1.15	6) Russell County	225,540	7.17%
1.16	7) Scott County	502,716	15.98%
1.17	8) Smyth County	147,564	4.69%
1.18	9) Tazewell County	294,944	9.37%
1.19	0)	-	0.00%
1.99	Total contributions	$ 3,146,522	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/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		17.06%	11.86%	4.58%	10.44%	14.51%	4.34%	7.17%	15.98%	4.69%	9.37%	0.00%
2.10	State Categorical Aid and State Shared Expenses	$ 1,866,918	$ 318,498	$ 221,416	$ 85,505	$ 194,906	$ 270,890	$ 81,024	$ 133,858	$ 298,333	$ 87,558	$ 174,930	$ -
2.20	Pass-through Federal Categorical Aid	67,245	11,473	7,975	3,080	7,020	9,757	2,918	4,821	10,746	3,154	6,301	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	3,167,734	540,415	375,693	145,082	330,711	459,638	137,480	227,127	506,204	148,567	296,817	-
2.50	Interest Income	109,398	18,662	12,975	5,010	11,421	15,874	4,748	7,844	17,482	5,131	10,251	-
2.60	Miscellaneous	15,972	2,725	1,894	732	1,667	2,318	693	1,145	2,552	749	1,497	-
2.99	Total	$ 5,227,267	$ 891,773	$ 619,953	$ 239,409	$ 545,725	$ 758,477	$ 226,863	$ 374,795	$ 835,317	$ 245,159	$ 489,796	$ -

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.

NAME: Appalachian Juvenile Commission
JOINT ACTIVITY\ELEMENT FORM
FOR THE YEAR ENDED JUNE 30, 2026

10/1/26 FORM 110

Activity/Element: Juvenile Detention

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		17.06%	11.86%	4.58%	10.44%	14.51%	4.34%	7.17%	15.98%	4.69%	9.37%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	$ 4,485,245	$ 765,183	$ 531,950	$ 205,424	$ 468,260	$ 650,809	$ 194,660	$ 321,592	$ 716,742	$ 210,358	$ 420,267	$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	3,146,522	536,890	373,180	144,244	328,400	456,540	136,504	225,540	502,716	147,564	294,944	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	$ 1,338,723	$ 228,293	$ 158,770	$ 61,180	$ 139,860	$ 194,269	$ 58,156	$ 96,052	$ 214,026	$ 62,794	$ 125,323	$ -

Note to Participating Governments:
Post Line 4.99 to Form 100, Column C (Joint Activities) and to Form 050 - Expenditures

Refer to UFRM Section 4.5 for instructions for preparing this form.

NAME: Appalachian Juvenile Commission
JOINT ACTIVITY\ELEMENT FORM
FOR THE YEAR ENDED JUNE 30, **2026**

10/1/26 FORM 110

Activity/Element: Juvenile Dentention

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	177,424	15.77%
1.11	2) Wise County	947,909	84.23%
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	0) -	-	0.00%
1.99	Total contributions	$ 1,125,333	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/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%	15.77%	84.23%	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	$ 667,589	$ -	$ 105,279	$ 562,310	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.20	Pass-through Federal Categorical Aid	24,046	-	3,792	20,254	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.40	Charges for Services	1,132,746	-	178,634	954,112	-	-	-	-	-	-	-	-
2.50	Interest Income	39,120	-	6,169	32,951	-	-	-	-	-	-	-	-
2.60	Miscellaneous	5,712	-	901	4,811	-	-	-	-	-	-	-	-
2.99	Total	$ 1,869,213	$ -	$ 294,775	$ 1,574,438	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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.

NAME: Appalachian Juvenile Commission JOINT ACTIVITY\ELEMENT FORM
FOR THE YEAR ENDED JUNE 30, 2026

10/1/26 FORM 110

Activity/Element: Juvenile Dentention

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		0.00%	15.77%	84.23%	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)	$ 1,603,874	$ -	$ 252,931	$ 1,350,943	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	1,125,333	-	177,424	947,909	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	$ 478,541	$ -	$ 75,507	$ 403,034	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Note to Participating Governments:
Post Line 4.99 to Form 100, Column C (Joint Activities) and to Form 050 - Expenditures

Refer to UFRM Section 4.5 for instructions for preparing this form.