APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2017

Blackley, Olinger & Associates, PLLC
Certified Public Accountants

APPALACHIAN JUVENILE COMMISSION

CONTENTS

Blackley, Olinger & Associates, PLLC
Certified Public Accountants

S. Douglas Blackley, CPA
Charles P. Olinger, CPA
Judy S. Olinger, CPA

601 Volunteer Parkway, Suite C
Bristol, TN 37620
Telephone: (423) 989-3387
Fax: (423) 989-3830

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, 2017.

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, 2017, 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, 2017, and our report thereon dated September 10, 2017, expressed an unmodified opinion on those financial statements.

Blackley, Alinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
September 10, 2017

APPALACHIAN JUVENILE COMMISSION
JOINT ACTIVITY\ELEMENT FORM
FYE: June 30, 2017

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) WASHINGTON COUNTY	246,232	35.71%
1.11	2) WISE COUNTY	443,340	64.29%
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	$ 689,572	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 Dispatc	3.50
Landfills or Solid Waste Disp	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%	35.71%	64.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expen	$ 325,358	$ -	$ 116,185	$ 209,173	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2.20	Pass-through Federal Categorical Aid	8,358	-	2,985	5,373	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	8,596	-	3,070	5,526	-	-	-	-	-	-	-	-
2.40	Charges for Services	708,762	-	253,099	455,663	-	-	-	-	-	-	-	-
2.50	Interest Income	5,620	-	2,007	3,613	-	-	-	-	-	-	-	-
2.60	Miscellaneous	8,985	-	3,209	5,776	-	-	-	-	-	-	-	-
2.99	Total	$ 1,065,679	$ -	$ 380,555	$ 685,124	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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, 2017

Activity/Elemen 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		0.00%	35.71%	64.29%	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)	$ 946,907	$ -	$ 338,140	$ 608,767	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	689,572	-	246,232	443,340	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	$ 257,335	$ -	$ 91,908	$ 165,427	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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, 2017

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	$	90,206	4.83%
	Other Participating Local Governments:			
1.10	1) CITY OF BRISTOL		202,972	10.87%
1.11	2) CITY OF NORTON		124,096	6.64%
1.12	3) BUCHANAN COUNTY		91,744	4.91%
1.13	4) DICKENSON COUNTY		76,812	4.11%
1.14	5) LEE COUNTY		207,484	11.10%
1.15	6) RUSSELL COUNTY		272,268	14.57%
1.16	7) SCOTT COUNTY		292,104	15.63%
1.17	8) SMYTH COUNTY		250,644	13.41%
1.18	9) TAZEWELL COUNTY		260,212	13.93%
1.19	10) See 110B		-	0.00%
1.99	Total contributions	$	1,868,542	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 Dispatc	3.50
Landfills or Solid Waste Disp	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		4.83%	10.87%	6.64%	4.91%	4.11%	11.10%	14.57%	15.63%	13.41%	13.93%	0.00%
2.10	State Categorical Aid and State Shared Expe	$ 881,459	$ 42,573	$ 95,815	$ 58,529	$ 43,280	$ 36,228	$ 97,842	$ 128,429	$ 137,772	$ 118,204	$ 122,787	$ -
2.20	Pass-through Federal Categorical Aid	22,642	1,094	2,461	1,503	1,112	931	2,513	3,299	3,539	3,036	3,154	-
2.30	Direct Federal Categorical Aid	23,288	1,126	2,531	1,546	1,143	957	2,585	3,393	3,640	3,123	3,244	-
2.40	Charges for Services	1,920,179	92,745	208,723	127,500	94,281	78,919	213,140	279,770	300,124	257,496	267,481	-
2.50	Interest Income	15,226	735	1,655	1,011	748	626	1,690	2,218	2,380	2,042	2,121	-
2.60	Miscellaneous	24,342	1,176	2,646	1,616	1,195	1,000	2,702	3,547	3,805	3,264	3,391	-
2.99	Total	$ 2,887,136	$ 139,449	$ 313,831	$ 191,705	$ 141,759	$ 118,661	$ 320,472	$ 420,656	$ 451,260	$ 387,165	$ 402,178	$ -

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, 2017

Activity/Elemen 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		4.83%	10.87%	6.64%	4.91%	4.11%	11.10%	14.57%	15.63%	13.41%	13.93%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	$ 2,565,361	$ 123,907	$ 278,855	$ 170,340	$ 125,959	$ 105,436	$ 284,755	$ 373,773	$ 400,966	$ 344,015	$ 357,355	$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	
4.30	Less Contributions From Part A	1,868,542	90,206	202,972	124,096	91,744	76,812	207,484	272,268	292,104	250,644	260,212	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	$ 696,819	$ 33,701	$ 75,883	$ 46,244	$ 34,215	$ 28,624	$ 77,271	$ 101,505	$ 108,862	$ 93,371	$ 97,143	$ -

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.