

APPALACHIAN JUVENILE COMMISSION

Schedules of Joint Activity Forms 110

June 30, 2019

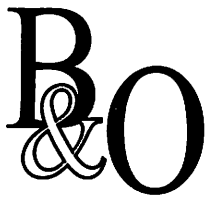


Blackley, Olinger & Associates, PLLC
Certified Public Accountants

APPALACHIAN JUVENILE COMMISSION

CONTENTS

	Page
Independent Auditors' Report	1 – 2
Schedules of Joint Activity Forms 110	3 – 6



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, 2019.

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, 2019, 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, 2019, and our report thereon dated September 18, 2019, expressed an unmodified opinion on those financial statements.

Blackley, Olinger & Associates, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee
September 18, 2019

Activity/Element: 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	\$ 159,193	8.46%
1.10 1)	City of Bristol	193,832	10.29%
1.11 2)	City of Norton	54,384	2.89%
1.12 3)	Buchanan County	144,056	7.65%
1.13 4)	Dickenson County	107,392	5.71%
1.14 5)	Lee County	294,444	15.65%
1.15 6)	Russell County	197,052	10.47%
1.16 7)	Scott County	215,796	11.47%
1.17 8)	Smyth County	208,848	11.10%
1.18 9)	Tazewell County	306,868	16.31%
1.19 0)	See 110B	-	0.00%
1.99	Total contributions	\$ 1,881,865	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 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		8.46%	10.29%	2.89%	7.65%	5.71%	15.65%	10.47%	11.47%	11.10%	16.31%	0.00%
2.10	State Categorical Aid and State Shared Expense	\$ 880,447	\$ 74,485	\$ 90,598	\$ 25,445	\$ 67,354	\$ 50,274	\$ 137,790	\$ 92,183	\$ 100,987	\$ 97,730	\$ 143,601	\$ -
2.20	Pass-through Federal Categorical Aid	8,904	756	916	257	681	508	1,393	932	1,021	988	1,452	-
2.30	Direct Federal Categorical Aid	23,846	2,017	2,454	689	1,824	1,362	3,732	2,497	2,735	2,647	3,889	-
2.40	Charges for Services	1,953,498	165,266	201,015	56,456	149,443	111,545	305,722	204,531	224,066	216,838	318,616	-
2.50	Interest Income	52,924	4,476	5,446	1,530	4,049	3,022	8,283	5,541	6,070	5,875	8,632	-
2.60	Miscellaneous	23,276	1,968	2,395	673	1,781	1,329	3,643	2,437	2,670	2,584	3,796	-
2.99	Total	\$ 2,942,895	\$ 248,968	\$ 302,824	\$ 85,050	\$ 225,132	\$ 168,040	\$ 460,563	\$ 308,121	\$ 337,549	\$ 326,662	\$ 479,986	\$ -

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 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		8.46%	10.29%	2.89%	7.65%	5.71%	15.65%	10.47%	11.47%	11.10%	16.31%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,718,616	\$ 229,996	\$ 279,746	\$ 78,568	\$ 207,974	\$ 155,233	\$ 425,463	\$ 284,639	\$ 311,825	\$ 301,766	\$ 443,406	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	1,881,865	159,193	193,832	54,384	144,056	107,392	294,444	197,052	215,796	208,848	306,868	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 836,751	\$ 70,803	\$ 85,914	\$ 24,184	\$ 63,918	\$ 47,841	\$ 131,019	\$ 87,587	\$ 96,029	\$ 92,918	\$ 136,538	\$ -

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: 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.

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/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

Line No.	Participants	Amount of Contributions	Contribution Percentage
1.00	Appalachian Juvenile Commission	\$ -	0.00%
	Other Participating Local Governments:		
1.10 1)	Washington County	254,240	34.97%
1.11 2)	Wise County	472,840	65.03%
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	\$ 727,080	100.00%

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%	34.97%	65.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expense	\$ 340,192	\$ -	\$ 118,965	\$ 221,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	3,441	-	1,203	2,238	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	9,214	-	3,222	5,992	-	-	-	-	-	-	-	-
2.40	Charges for Services	754,804	-	263,955	490,849	-	-	-	-	-	-	-	-
2.50	Interest Income	20,449	-	7,151	13,298	-	-	-	-	-	-	-	-
2.60	Miscellaneous	8,994	-	3,145	5,849	-	-	-	-	-	-	-	-
2.99	Total	\$ 1,137,094	\$ -	\$ 397,641	\$ 739,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 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%	34.97%	65.03%	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)	\$ 1,050,434	\$ -	\$ 367,337	\$ 683,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	727,080	-	254,240	472,840	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 323,354	\$ -	\$ 113,097	\$ 210,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.