

**APPALACHIAN JUVENILE COMMISSION**

**Schedules of Joint Activity Forms 110**

**June 30, 2020**

# APPALACHIAN JUVENILE COMMISSION

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*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, 2020.

### **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, 2020, 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, 2020, and our report thereon dated December 09, 2020, expressed an unmodified opinion on those financial statements.

*Blackley, Almiger & Associates, PLLC*

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee  
December 09, 2020

NAME: JOINT ACTIVITY\ELEMENT FORM  
FYE: June 30, 2020

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     | Apalachian Juvenile Commission         | \$ 189,021              | 9.96%                   |
| 1.10 1)  | Other Participating Local Governments: |                         |                         |
| 1.11 2)  | City of Bristol                        | 189,244                 | 9.96%                   |
| 1.12 3)  | City of Norton                         | 66,164                  | 3.49%                   |
| 1.13 4)  | Buchanan County                        | 211,344                 | 11.14%                  |
| 1.14 5)  | Dickenson County                       | 131,896                 | 6.95%                   |
| 1.15 6)  | Lee County                             | 255,396                 | 13.46%                  |
| 1.16 7)  | Russell County                         | 204,864                 | 10.80%                  |
| 1.17 8)  | Scott County                           | 202,620                 | 10.68%                  |
| 1.18 9)  | Smyth County                           | 183,336                 | 9.66%                   |
| 1.19 0)  | Tazewell County                        | 263,736                 | 13.90%                  |
|          | See 110B                               | -                       | 0.00%                   |
| 1.99     | Total contributions                    | \$ 1,897,621            | 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/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                                                            |              | 9.96%        | 9.96%                       | 3.49%                       | 11.14%                      | 6.95%                       | 13.45%                      | 10.80%                      | 10.68%                      | 9.66%                       | 13.90%                      | 0.00%                        |
| 2.10     | State Categorical Aid and State Shared Expense                                     | \$ 887,078   | \$ 88,353    | \$ 88,353                   | \$ 30,959                   | \$ 98,820                   | \$ 61,652                   | \$ 119,401                  | \$ 95,804                   | \$ 94,740                   | \$ 85,692                   | \$ 123,304                  | \$ -                         |
| 2.20     | Pass-through Federal Categorical Aid                                               | 8,446        | 841          | 841                         | 295                         | 941                         | 587                         | 1,137                       | 912                         | 902                         | 816                         | 1,174                       | -                            |
| 2.30     | Direct Federal Categorical Aid                                                     | 34,281       | 3,415        | 3,414                       | 1,196                       | 3,819                       | 2,383                       | 4,614                       | 3,702                       | 3,661                       | 3,312                       | 4,765                       | -                            |
| 2.40     | Charges for Services                                                               | 1,985,542    | 197,761      | 197,760                     | 69,295                      | 221,489                     | 137,995                     | 267,254                     | 214,439                     | 212,056                     | 191,803                     | 275,990                     | -                            |
| 2.50     | Interest Income                                                                    | 40,330       | 4,016        | 4,017                       | 1,408                       | 4,493                       | 2,803                       | 5,428                       | 4,356                       | 4,307                       | 3,896                       | 5,606                       | -                            |
| 2.60     | Miscellaneous                                                                      | 29,604       | 2,948        | 2,949                       | 1,033                       | 3,298                       | 2,057                       | 3,985                       | 3,197                       | 3,162                       | 2,860                       | 4,115                       | -                            |
| 2.99     | Total                                                                              | \$ 2,985,281 | \$ 297,334   | \$ 297,334                  | \$ 104,186                  | \$ 332,560                  | \$ 207,477                  | \$ 401,819                  | \$ 322,410                  | \$ 318,828                  | \$ 288,379                  | \$ 414,954                  | \$ -                         |

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                                     | 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                                                                         | 9.96%        | 9.96%                       | 3.49%                       | 11.14%                      | 6.95%                       | 13.46%                      | 10.80%                      | 10.68%                      | 9.66%                       | 13.90%                      | 0.00%                        |
| 4.10     | Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE) | \$ 2,786,332 | \$ 277,519                  | \$ 97,243                   | \$ 310,397                  | \$ 193,650                  | \$ 375,040                  | \$ 300,924                  | \$ 297,580                  | \$ 269,160                  | \$ 387,300                  | \$ -                         |
| 4.20     | Less Recovered Costs                                                                            | -            | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 4.30     | Less Contributions From Part A                                                                  | 1,897,621    | 189,021                     | 66,164                      | 211,344                     | 131,896                     | 255,396                     | 204,864                     | 202,620                     | 183,336                     | 263,736                     | -                            |
| 4.99     | Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)                | \$ 888,711   | \$ 88,498                   | \$ 31,079                   | \$ 99,053                   | \$ 61,754                   | \$ 119,644                  | \$ 96,060                   | \$ 94,960                   | \$ 85,824                   | \$ 123,564                  | \$ -                         |

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: - Dentention 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        | \$ -                    | 0.00%                   |
| 1.10 1)  | Other Participating Local Governments: |                         |                         |
| 1.11 2)  | Washington County                      | 236,300                 | 31.59%                  |
| 1.12 3)  | Wise County                            | 511,652                 | 68.41%                  |
| 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                    | \$ 747,952              | 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                                                            |              |              | 31.59%                      | 68.41%                      | 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                                     | \$ 349,613   | \$ -         | \$ 110,443                  | \$ 239,170                  | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                         |
| 2.20     | Pass-through Federal Categorical Aid                                               | 3,329        | -            | 1,052                       | 2,277                       | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 2.30     | Direct Federal Categorical Aid                                                     | 13,511       | -            | 4,268                       | 9,243                       | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 2.40     | Charges for Services                                                               | 782,535      | -            | 247,203                     | 535,332                     | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 2.50     | Interest Income                                                                    | 15,895       | -            | 5,021                       | 10,874                      | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 2.60     | Miscellaneous                                                                      | 11,667       | -            | 3,686                       | 7,981                       | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 2.99     | Total                                                                              | \$ 1,176,550 | \$ -         | \$ 371,673                  | \$ 804,877                  | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                         |

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.

Activity/Element - Dentention 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                                     | 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%        | 31.59%                      | 68.41%                      | 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) | \$ -         | \$ 346,902                  | \$ 751,238                  | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                         |
| 4.20     | Less Recovered Costs                                                                            | -            | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 4.30     | Less Contributions From Part A                                                                  | -            | 236,300                     | 511,652                     | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                            |
| 4.99     | Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)                | \$ -         | \$ 110,602                  | \$ 239,586                  | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                        | \$ -                         |

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.