

**APPALACHIAN JUVENILE COMMISSION**

**Schedules of Joint Activity Forms 110**

**June 30, 2023**

# APPALACHIAN JUVENILE COMMISSION

## C O N T E N T S

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



## 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, 2023.

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, 2023, 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.

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, 2023, and our report thereon dated September 12, 2023, 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.

*Olinger & Associates, PLLC*

CERTIFIED PUBLIC ACCOUNTANTS

Bristol, Tennessee  
September 12, 2023

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	<b>Fiscal Agent</b>	<b>\$ 85,400</b>	<b>5.31%</b>
	Other Participating Local Governments:		
1.10 1)	<b>City of Bristol</b>	<b>128,756</b>	<b>8.02%</b>
1.11 2)	<b>Buchanan County</b>	<b>151,332</b>	<b>9.41%</b>
1.12 3)	<b>Dickenson County</b>	<b>99,956</b>	<b>6.22%</b>
1.13 4)	<b>Lee County</b>	<b>227,888</b>	<b>14.17%</b>
1.14 5)	<b>City of Norton</b>	<b>64,756</b>	<b>4.03%</b>
1.15 6)	<b>Russell County</b>	<b>146,532</b>	<b>9.11%</b>
1.16 7)	<b>Scott County</b>	<b>250,108</b>	<b>15.55%</b>
1.17 8)	<b>Smyth County</b>	<b>155,064</b>	<b>9.64%</b>
1.18 9)	<b>Tazewell County</b>	<b>298,172</b>	<b>18.54%</b>
1.19 0)	<b>-</b>	<b>-</b>	<b>0.00%</b>
1.99	Total contributions	<b>\$ 1,607,964</b>	<b>100.00%</b>

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		5.31%	8.02%	9.41%	6.22%	14.17%	4.03%	9.11%	15.55%	9.64%	18.54%	0.00%
2.10	State Categorical Aid and State Shared Expe	<b>\$ 942,613</b>	<b>\$ 50,053</b>	<b>\$ 75,598</b>	<b>\$ 88,700</b>	<b>\$ 58,631</b>	<b>\$ 133,568</b>	<b>\$ 37,987</b>	<b>\$ 85,872</b>	<b>\$ 146,576</b>	<b>\$ 90,868</b>	<b>\$ 174,760</b>	<b>\$ -</b>
2.20	Pass-through Federal Categorical Aid	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2.30	Direct Federal Categorical Aid	<b>19,739</b>	<b>1,049</b>	<b>1,583</b>	<b>1,857</b>	<b>1,228</b>	<b>2,797</b>	<b>795</b>	<b>1,798</b>	<b>3,069</b>	<b>1,903</b>	<b>3,660</b>	<b>-</b>
2.40	Charges for Services	<b>2,002,531</b>	<b>106,334</b>	<b>160,603</b>	<b>188,438</b>	<b>124,557</b>	<b>283,759</b>	<b>80,702</b>	<b>182,431</b>	<b>311,394</b>	<b>193,044</b>	<b>371,269</b>	<b>-</b>
2.50	Interest Income	<b>118,083</b>	<b>6,270</b>	<b>9,470</b>	<b>11,112</b>	<b>7,345</b>	<b>16,732</b>	<b>4,759</b>	<b>10,757</b>	<b>18,362</b>	<b>11,383</b>	<b>21,893</b>	<b>-</b>
2.60	Miscellaneous	<b>18,944</b>	<b>1,007</b>	<b>1,519</b>	<b>1,783</b>	<b>1,178</b>	<b>2,684</b>	<b>763</b>	<b>1,726</b>	<b>2,946</b>	<b>1,826</b>	<b>3,512</b>	<b>-</b>
2.99	Total	<b>\$ 3,101,910</b>	<b>\$ 164,713</b>	<b>\$ 248,773</b>	<b>\$ 291,890</b>	<b>\$ 192,939</b>	<b>\$ 439,540</b>	<b>\$ 125,006</b>	<b>\$ 282,584</b>	<b>\$ 482,347</b>	<b>\$ 299,024</b>	<b>\$ 575,094</b>	<b>\$ -</b>

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

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		5.31%	8.02%	9.41%	6.22%	14.17%	4.03%	9.11%	15.55%	9.64%	18.54%	0.00%
4.10	Total Expenditures (INCLUDE CAPITAL OUTLAYS; EXCLUDE CAPITAL PROJECTS AND EXCLUDE DEBT SERVICE)	\$ 2,794,159	\$ 148,369	\$ 224,092	\$ 262,930	\$ 173,797	\$ 395,932	\$ 112,605	\$ 254,548	\$ 434,492	\$ 269,357	\$ 518,037	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	1,607,964	85,400	128,756	151,332	99,956	227,888	64,756	146,532	250,108	155,064	298,172	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 1,186,195	\$ 62,969	\$ 95,336	\$ 111,598	\$ 73,841	\$ 168,044	\$ 47,849	\$ 108,016	\$ 184,384	\$ 114,293	\$ 219,865	\$ -

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](#)

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	<a href="#">Fiscal Agent</a>	\$ -	0.00%
	Other Participating Local Governments:		
1.10 1)	<a href="#">Washington County</a>	157,556	20.34%
1.11 2)	<a href="#">Wise County</a>	617,032	79.66%
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	<u>\$ 774,588</u>	<u>100.00%</u>

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		0.00%	20.34%	79.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2.10	State Categorical Aid and State Shared Expe	\$ 454,057	\$ -	\$ 92,355	\$ 361,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.20	Pass-through Federal Categorical Aid	-	-	-	-	-	-	-	-	-	-	-	-
2.30	Direct Federal Categorical Aid	9,509	-	1,934	7,575	-	-	-	-	-	-	-	-
2.40	Charges for Services	964,621	-	196,204	768,417	-	-	-	-	-	-	-	-
2.50	Interest Income	56,881	-	11,570	45,311	-	-	-	-	-	-	-	-
2.60	Miscellaneous	9,125	-	1,856	7,269	-	-	-	-	-	-	-	-
2.99	Total	<u>\$ 1,494,193</u>	<u>\$ -</u>	<u>\$ 303,919</u>	<u>\$ 1,190,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**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

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%	20.34%	79.66%	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)	\$ 1,345,949	\$ -	\$ 273,766	\$ 1,072,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4.20	Less Recovered Costs	-	-	-	-	-	-	-	-	-	-	-	-
4.30	Less Contributions From Part A	774,588	-	157,556	617,032	-	-	-	-	-	-	-	-
4.99	Joint Activity Allocated Expenditures (Line 4.10 minus Line 4.20 and Line 4.30.)	\$ 571,361	\$ -	\$ 116,210	\$ 455,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.