

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

AG20

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
<b>111 Cash and equivalents</b>	<b>482,368.19</b>	<b>17,462.39</b>	<b>499,830.58</b>	<b>113,877.87</b>	<b>385,952.71</b>	<b>339</b>
1020-0000 SNWIB Community Bank of Nevada Market	0.00	0.00	0.00	5,663.73	(5,663.73)	(100)
1030-0000 SNWIB Community Bank #2	0.00	0.00	0.00	107,214.14	(107,214.14)	(100)
1040-0000 SNWIB Wells Fargo - General	304,563.75	18,800.41	323,364.16	900.00	322,464.16	5829
1040-A000 SNWIB Wells Fargo - General - Unrestricted Funds	5,036.32	(2,338.02)	2,698.30	0.00	2,698.30	0
1045-0000 SNWIB Wells Fargo - ARRA Acc	<u>172,768.12</u>	<u>1,000.00</u>	<u>173,768.12</u>	<u>100.00</u>	<u>173,668.12</u>	*****
SNWIB	482,368.19	17,462.39	499,830.58	113,877.87	385,952.71	339
<b>114 Accounts and notes receivable, net</b>	<b>1,516,753.43</b>	<b>2,118,709.39</b>	<b>3,635,462.82</b>	<b>1,638,624.73</b>	<b>1,996,838.09</b>	<b>122</b>
<b>114.001 Grant receivable</b>	<b>1,351,454.97</b>	<b>2,184,251.14</b>	<b>3,535,706.11</b>	<b>1,476,343.33</b>	<b>2,059,362.78</b>	<b>139</b>
<b>114.001.01 Non-ARRA grants</b>	<b>887,838.00</b>	<b>625,966.69</b>	<b>1,513,804.69</b>	<b>654,372.86</b>	<b>859,431.83</b>	<b>131</b>
1100-1000 SNWIB Accounts Receivable:11	169,067.64	(169,067.64)	0.00	72,769.74	(72,769.74)	(100)
1101-1000 SNWIB SNWIB - Program Analys	27,392.88	(27,392.88)	0.00	27,392.88	(27,392.88)	(100)
1102-1000 SNWIB SNWIB - Board Consulta	25,000.00	0.00	25,000.00	25,000.00	0.00	0
1110-0000 SNWIB Accounts Receivable:11	537,068.31	856,638.42	1,393,706.73	529,210.24	864,496.49	163
1125-0000 SNWIB Governors Reserve	<u>129,309.17</u>	<u>(34,211.21)</u>	<u>95,097.96</u>	<u>0.00</u>	<u>95,097.96</u>	<u>0</u>
SNWIB	887,838.00	625,966.69	1,513,804.69	654,372.86	859,431.83	131
<b>114.001.02 ARRA grants</b>	<b>463,616.97</b>	<b>1,558,284.45</b>	<b>2,021,901.42</b>	<b>821,970.47</b>	<b>1,199,930.95</b>	<b>146</b>
1103-1000 SNWIB SNWIB- ARRA	316,249.80	(50,816.74)	265,433.06	316,249.80	(50,816.74)	(16)
1104-1000 SNWIB ARRA - Green Capaicty	0.00	4,797.90	4,797.90	0.00	4,797.90	0
1115-0000 SNWIB Accounts Receivable:11	<u>147,367.17</u>	<u>1,604,303.29</u>	<u>1,751,670.46</u>	<u>505,720.67</u>	<u>1,245,949.79</u>	<u>246</u>
SNWIB	463,616.97	1,558,284.45	2,021,901.42	821,970.47	1,199,930.95	146
<b>114.002 Subrecipient advances</b>	<b>162,407.10</b>	<b>(73,976.71)</b>	<b>88,430.39</b>	<b>162,281.40</b>	<b>(73,851.01)</b>	<b>(46)</b>
1140-0000 SNWIB Advances to Service Providers	<u>162,407.10</u>	<u>(73,976.71)</u>	<u>88,430.39</u>	<u>162,281.40</u>	<u>(73,851.01)</u>	<u>(46)</u>
SNWIB	162,407.10	(73,976.71)	88,430.39	162,281.40	(73,851.01)	(46)
<b>114.003 Other</b>	<b>2,891.36</b>	<b>8,434.96</b>	<b>11,326.32</b>	<b>0.00</b>	<b>11,326.32</b>	<b>0</b>
1180-0000 SNWIB COBRA-ARRA Due from Emps. (35%)	(4.62)	(145.26)	(149.88)	0.00	(149.88)	0
1185-0000 SNWIB COBRA-ARRA Due from Govt. (65%)	1,888.46	(269.78)	1,618.68	0.00	1,618.68	0
1187-0000 SNWIB Misc. Accounts Receivable	1,007.52	0.00	1,007.52	0.00	1,007.52	0
1240-0000 SNWIB Great Basin Program Income	<u>0.00</u>	<u>8,850.00</u>	<u>8,850.00</u>	<u>0.00</u>	<u>8,850.00</u>	<u>0</u>
SNWIB	2,891.36	8,434.96	11,326.32	0.00	11,326.32	0
<b>127 Prepaid expenses</b>	<b>95,947.69</b>	<b>(95,947.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>127.100 Prepaid expenses</b>	<b>52,864.69</b>	<b>(52,864.69)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
1300-0000 SNWIB Prepaid Expenditures	(503.60)	0.00	(503.60)	0.00	(503.60)	0
1300-1000 SNWIB Prepaid Rent	18,324.24	530.01	18,854.25	18,324.24	530.01	3
1300-5000 SNWIB Employee Travel Advances	(52.25)	0.00	(52.25)	0.00	(52.25)	0
1850-0000 SNWIB Prepaid Expense	<u>35,096.30</u>	<u>18,342.02</u>	<u>53,438.32</u>	<u>35,096.30</u>	<u>18,342.02</u>	<u>52</u>
SNWIB	52,864.69	18,872.03	71,736.72	53,420.54	18,316.18	34
120 GASB Prepaid Expenses	<u>0.00</u>	<u>(71,736.72)</u>	<u>(71,736.72)</u>	<u>(53,420.54)</u>	<u>(18,316.18)</u>	<u>34</u>

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

**AG20-1**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	<b>MJF 4/26/2011</b>	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
GASB34 Adjustment	0.00	(71,736.72)	(71,736.72)	(53,420.54)	(18,316.18)	34
<b>127.200 Refundable deposits</b>	<b>43,083.00</b>	<b>(43,083.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
1800-0500 SNWIB Deposits:1800-05 Sec	13,000.00	0.00	13,000.00	13,000.00	0.00	0
1800-1000 SNWIB Deposits:1800-10 Sec	30,083.00	(30,083.00)	0.00	30,083.00	(30,083.00)	(100)
SNWIB	43,083.00	(30,083.00)	13,000.00	43,083.00	(30,083.00)	(70)
140 GASB Deposits	0.00	(13,000.00)	(13,000.00)	(43,083.00)	30,083.00	(70)
GASB34 Adjustment	0.00	(13,000.00)	(13,000.00)	(43,083.00)	30,083.00	(70)
<b>150 Property and equipment, net</b>	<b>167,789.46</b>	<b>(167,789.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
1500-0000 SNWIB Property and Equipment	647,320.83	309,322.16	956,642.99	647,320.83	309,322.16	48
1550-0000 SNWIB Accumulated Depreciati	(479,531.37)	(105,524.06)	(585,055.43)	(479,531.37)	(105,524.06)	22
SNWIB	167,789.46	203,798.10	371,587.56	167,789.46	203,798.10	121
130 GASB PP&E	0.00	(956,642.99)	(956,642.99)	(647,320.83)	(309,322.16)	48
131 GASB Accum. Depreciation	0.00	585,055.43	585,055.43	479,531.37	105,524.06	22
GASB34 Adjustment	0.00	(371,587.56)	(371,587.56)	(167,789.46)	(203,798.10)	121
<b>217 Accounts payable</b>	<b>(2,528,045.94)</b>	<b>(1,317,251.78)</b>	<b>(3,845,297.72)</b>	<b>(1,100,711.23)</b>	<b>(2,744,586.49)</b>	<b>249</b>
<b>217.100 DETR (or other grantor)</b>	<b>0.00</b>	<b>(276,567.24)</b>	<b>(276,567.24)</b>	<b>0.00</b>	<b>(276,567.24)</b>	<b>0</b>
2025-0000 SNWIB Accounts Payable:2025 SNWIB Payable to	0.00	(276,567.24)	(276,567.24)	0.00	(276,567.24)	0
SNWIB	0.00	(276,567.24)	(276,567.24)	0.00	(276,567.24)	0
<b>217.200 Other vendors</b>	<b>(2,528,045.94)</b>	<b>(1,040,684.54)</b>	<b>(3,568,730.48)</b>	<b>(1,100,711.23)</b>	<b>(2,468,019.25)</b>	<b>224</b>
2010-0000 SNWIB Accounts Payable:2010	(127,287.26)	(50,549.21)	(177,836.47)	(63,598.99)	(114,237.48)	180
2010-1000 SNWIB Accounts Payable:2010	2,365.16	(2,415.14)	(49.98)	(5,307.47)	5,257.49	(99)
2010-2000 SNWIB SNWIB - ARRA	(34,284.26)	34,284.26	0.00	(34,284.26)	34,284.26	(100)
2015-0000 SNWIB Accounts Payable:2015	(1,117,715.34)	(660,029.04)	(1,777,744.38)	(328,111.71)	(1,449,632.67)	442
2020-0000 SNWIB Accounts Payable:2020	(1,171,761.24)	(361,975.41)	(1,533,736.65)	(669,408.80)	(864,327.85)	129
2180-0000 SNWIB NEG Funds	(79,363.00)	0.00	(79,363.00)	0.00	(79,363.00)	0
SNWIB	(2,528,045.94)	(1,040,684.54)	(3,568,730.48)	(1,100,711.23)	(2,468,019.25)	224
<b>219 Accrued expenses</b>	<b>(296,995.20)</b>	<b>171,875.53</b>	<b>(125,119.67)</b>	<b>(71,774.78)</b>	<b>(53,344.89)</b>	<b>74</b>
2100-0000 SNWIB Payroll liabilities	114.10	0.00	114.10	0.00	114.10	0
2110-0000 SNWIB Accrued Salaries	(201,760.92)	73,621.38	(128,139.54)	(71,774.78)	(56,364.76)	79
2120-0000 SNWIB Accrued Ben - Vac & Sick Leave	(98,081.97)	(124,565.64)	(222,647.61)	(98,081.97)	(124,565.64)	127
2133-0000 SNWIB Insurance-Emp W/H (Dep Den-Vis)	1,494.80	0.00	1,494.80	0.00	1,494.80	0
2134-0000 SNWIB Insurance-Emp W/H (AFLAC)	355.21	0.00	355.21	0.00	355.21	0
2135-0000 SNWIB Insurance-Emp W/H (Dep. Health)	(469.66)	172.18	(297.48)	0.00	(297.48)	0
2140-0000 SNWIB Deferred Compensation Payable	955.00	0.00	955.00	0.00	955.00	0
2145-0000 SNWIB PERS-Emp W/H	193.43	0.00	193.43	0.00	193.43	0
2160-0000 SNWIB Payroll Adjustments	204.81	0.00	204.81	0.00	204.81	0
SNWIB	(296,995.20)	(50,772.08)	(347,767.28)	(169,856.75)	(177,910.53)	105
160 GASB Accrued Benefits - Vacation/Sick	0.00	222,647.61	222,647.61	98,081.97	124,565.64	127

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

AG20-2

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
GASB34 Adjustment	0.00	222,647.61	222,647.61	98,081.97	124,565.64	127
<b>227 Deferred revenue</b>	<b>(629,742.91)</b>	<b>467,565.13</b>	<b>(162,177.78)</b>	<b>(580,016.66)</b>	<b>417,838.88</b>	<b>(72)</b>
2200-0000 SNWIB Deferred Revenue	(417,735.26)	255,557.48	(162,177.78)	(417,735.26)	255,557.48	(61)
2205-0000 SNWIB Deferred Revenue - Sub	(212,007.65)	212,007.65	0.00	(162,281.40)	162,281.40	(100)
SNWIB	(629,742.91)	467,565.13	(162,177.78)	(580,016.66)	417,838.88	(72)
<b>252 Debt obligations</b>	<b>(5,127.86)</b>	<b>5,127.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
2500-0000 SNWIB Insurance Contract	(5,127.86)	5,127.86	0.00	(5,127.86)	5,127.86	(100)
SNWIB	(5,127.86)	5,127.86	0.00	(5,127.86)	5,127.86	(100)
180 GASB Long-term debt	0.00	0.00	0.00	5,127.86	(5,127.86)	(100)
GASB34 Adjustment	0.00	0.00	0.00	5,127.86	(5,127.86)	(100)
<b>276 Retained earnings (and similar equity types)</b>	<b>(161,083.10)</b>	<b>161,083.16</b>	<b>0.06</b>	<b>(0.07)</b>	<b>0.13</b>	<b>(186)</b>
3000-0000 SNWIB Opening Bal Equity	0.01	0.00	0.01	0.01	0.00	0
3050-0000 SNWIB Investments/Capital As	(167,789.46)	(203,798.10)	(371,587.56)	(167,789.46)	(203,798.10)	121
3100-0000 SNWIB Retained Earnings	6,706.35	203,798.10	210,504.45	(142,808.38)	353,312.83	(247)
SNWIB	(161,083.10)	0.00	(161,083.10)	(310,597.83)	149,514.73	(48)
200 GASB Accumulated Depreciation (prior year)	0.00	(479,531.37)	(479,531.37)	(588,614.11)	109,082.74	(19)
201 GASB PP&E (Prior year)	0.00	647,320.83	647,320.83	873,014.26	(225,693.43)	(26)
203 GASB Deposits	0.00	43,083.00	43,083.00	75,916.75	(32,833.75)	(43)
204 GASB Accrued Benefits - Vacation/Sick (prior year)	0.00	(98,081.98)	(98,081.98)	(71,136.69)	(26,945.29)	38
205 GASB Prepaid expenses (prior year)	0.00	48,292.68	48,292.68	21,417.55	26,875.13	125
GASB34 Adjustment	0.00	161,083.16	161,083.16	310,597.76	(149,514.60)	(48)
<b>510 Federal grant revenue</b>	<b>(20,558,429.15)</b>	<b>(2,427,133.04)</b>	<b>(22,985,562.19)</b>	<b>(7,430,179.52)</b>	<b>(15,555,382.67)</b>	<b>209</b>
<b>510.001 Non-ARRA grants</b>	<b>(10,857,186.34)</b>	<b>933,182.91</b>	<b>(9,924,003.43)</b>	<b>(6,479,289.38)</b>	<b>(3,444,714.05)</b>	<b>53</b>
4100-0000 SNWIB WIA	(4,142,399.21)	1,977,393.49	(2,165,005.72)	(1,764,266.39)	(400,739.33)	23
4101-0000 SNWIB WIA - Program Analyst	0.00	(26,818.12)	(26,818.12)	(56,220.35)	29,402.23	(52)
4102-0000 SNWIB WIA - Board Consultant	0.00	(60,000.00)	(60,000.00)	(25,000.00)	(35,000.00)	140
4107-0300 SNWIB WIA:410007 WIA PY07:4107-03 PY07 Yo	0.00	0.00	0.00	(143,557.66)	143,557.66	(100)
4107-0310 SNWIB 4100 WIA:410007 WIA PY07:4107-03 PY	0.00	0.00	0.00	(330,246.71)	330,246.71	(100)
4107-0400 SNWIB WIA:410007 WIA PY07:	(22,238.36)	22,238.36	0.00	(45,000.00)	45,000.00	(100)
4108-0100 SNWIB WIA:410008 WIA PY08:	(105,771.30)	93,459.82	(12,311.48)	(2,194,311.54)	2,182,000.06	(99)
4108-0200 SNWIB WIA:410008 WIA PY08:	(113,133.21)	86,476.11	(26,657.10)	(788,383.55)	761,726.45	(97)
4108-3000 SNWIB WIA:410008 WIA PY08:	(288,918.15)	173,937.30	(114,980.85)	(1,107,579.66)	992,598.81	(90)
4109-0100 SNWIB WIA PY09:4109-01 Adult	(2,693,293.72)	(492,616.02)	(3,185,909.74)	0.00	(3,185,909.74)	0
4109-0200 SNWIB WIA PY09:4109-02 DW	(2,264,393.04)	(508,012.68)	(2,772,405.72)	0.00	(2,772,405.72)	0
4109-0300 SNWIB WIA PY09:4109-03 Youth	(948,367.18)	(274,386.73)	(1,222,753.91)	0.00	(1,222,753.91)	0
4200-0000 SNWIB Governor's Reserve Funds	0.00	(92,699.83)	(92,699.83)	0.00	(92,699.83)	0
4205-0000 SNWIB GR PY10 YouthBuild - 94K	(12,792.17)	(5,294.84)	(18,087.01)	0.00	(18,087.01)	0
4210-0000 SNWIB GR PY10 Project 5000 - 1 million	(116,517.00)	67,272.11	(49,244.89)	0.00	(49,244.89)	0
4216-0000 SNWIB GR PY10 Gov Res NVPEF	(70,000.00)	(27,766.06)	(97,766.06)	0.00	(97,766.06)	0
4310-0000 SNWIB US DOL Grants:4310 Hospitality Grant	0.00	0.00	0.00	(24,723.52)	24,723.52	(100)
4400-0100 SNWIB NEG-DW	(43,725.00)	0.00	(43,725.00)	0.00	(43,725.00)	0

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

**AG20-3**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	<b>MJF 4/26/2011</b>	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
4400-0200 SNWIB NEG-Adult	(35,638.00)	0.00	(35,638.00)	0.00	(35,638.00)	0	
SNWIB	(10,857,186.34)	933,182.91	(9,924,003.43)	(6,479,289.38)	(3,444,714.05)	53	
<b>510.002 ARRA grants</b>	<b>(9,701,242.81)</b>	<b>(3,360,315.95)</b>	<b>(13,061,558.76)</b>	<b>(950,890.14)</b>	<b>(12,110,668.62)</b>	<b>1274</b>	
4300-0000 SNWIB US DOL Grants	(179,839.50)	13,169.15	(166,670.35)	0.00	(166,670.35)	0	
4300-0100 SNWIB WIA - WC Youthbuild	0.00	(35,859.39)	(35,859.39)	0.00	(35,859.39)	0	
4500-0000 SNWIB SNWIB - ARRA	0.00	(1,792,951.13)	(1,792,951.13)	(319,178.60)	(1,473,772.53)	462	
4508-0100 SNWIB ARRA PY08 ARRA Adult	(2,378,302.78)	(705,101.46)	(3,083,404.24)	0.00	(3,083,404.24)	0	
4508-0200 SNWIB ARRA PY08 ARRA DW	(3,124,422.11)	(836,063.75)	(3,960,485.86)	0.00	(3,960,485.86)	0	
4508-0300 SNWIB ARRA PY08 ARRA Youth	(3,793,438.79)	764,552.52	(3,028,886.27)	(470,007.86)	(2,558,878.41)	544	
4508-0400 SNWIB ARRA PY08 ARRA GR Youth	(225,239.63)	(763,263.99)	(988,503.62)	(161,703.68)	(826,799.94)	511	
4508-0500 SNWIB ARRA PY__ Green Capacity	0.00	(4,797.90)	(4,797.90)	0.00	(4,797.90)	0	
SNWIB	(9,701,242.81)	(3,360,315.95)	(13,061,558.76)	(950,890.14)	(12,110,668.62)	1274	
<b>520 Charges for services</b>	<b>(21.81)</b>	<b>(8,850.00)</b>	<b>(8,871.81)</b>	<b>(42,022.56)</b>	<b>33,150.75</b>	<b>(79)</b>	
4920-0000 SNWIB Program / Other Income	(21.81)	(8,850.00)	(8,871.81)	(42,022.56)	33,150.75	(79)	
SNWIB	(21.81)	(8,850.00)	(8,871.81)	(42,022.56)	33,150.75	(79)	
<b>530 Interest income</b>	<b>(305.22)</b>	<b>0.00</b>	<b>(305.22)</b>	<b>(3,551.14)</b>	<b>3,245.92</b>	<b>(91)</b>	
4910-0000 SNWIB Program / Other Income	(305.22)	0.00	(305.22)	(3,551.14)	3,245.92	(91)	
SNWIB	(305.22)	0.00	(305.22)	(3,551.14)	3,245.92	(91)	
<b>540 Other</b>	<b>2,301.70</b>	<b>(13,301.70)</b>	<b>(11,000.00)</b>	<b>(10,585.12)</b>	<b>(414.88)</b>	<b>4</b>	
4900-0000 SNWIB Program / Other Income	0.00	0.00	0.00	(5,585.12)	5,585.12	(100)	
4990-0000 SNWIB Program / Other Income	2,301.70	(13,301.70)	(11,000.00)	(5,000.00)	(6,000.00)	120	
SNWIB	2,301.70	(13,301.70)	(11,000.00)	(10,585.12)	(414.88)	4	
<b>610 Adult program</b>	<b>5,744,304.94</b>	<b>1,391,100.38</b>	<b>7,135,405.32</b>	<b>2,620,784.01</b>	<b>4,514,621.31</b>	<b>172</b>	
<b>610.001 Non-ARRA grants</b>	<b>2,935,771.07</b>	<b>576,822.33</b>	<b>3,512,593.40</b>	<b>2,566,634.72</b>	<b>945,958.68</b>	<b>37</b>	
5100-0100 SNWIB WIA Sub Awards:5100-01	2,935,771.07	168,460.64	3,104,231.71	2,194,311.54	909,920.17	41	
5100-0400 SNWIB WIA Sub Awards:5100-04 WIA Adult gov re	0.00	0.00	0.00	45,000.00	(45,000.00)	(100)	
5100-2100 SNWIB WIA Adult Formula Pahrump-WC	0.00	20,907.13	20,907.13	0.00	20,907.13	0	
5100-3100 SNWIB WIA Adult Form Pahrump-WC Wages	0.00	22,235.92	22,235.92	0.00	22,235.92	0	
5700-0100 SNWIB NEG PY 08 Adult	0.00	35,638.00	35,638.00	0.00	35,638.00	0	
7777-6100 ALLOC PBTK - Adult allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6100 ALLOC PBTK - Adult allocation - Formula	0.00	187,185.16	187,185.16	118,297.23	68,887.93	58	
9999-6100 ALLOC PBTK - Adult allocation - Formula	0.00	165,970.80	165,970.80	142,443.65	23,527.15	17	
SNWIB	2,935,771.07	600,397.65	3,536,168.72	2,612,657.15	923,511.57	35	
400 GASB Prepaid Expenses	0.00	2,230.68	2,230.68	3,391.64	(1,160.96)	(34)	
401 GASB Accrued Expenses	0.00	(11,852.30)	(11,852.30)	(3,055.29)	(8,797.01)	288	
402 GASB Depreciation Expense	0.00	(13,953.70)	(13,953.70)	(46,358.78)	32,405.08	(70)	
GASB34 Adjustment	0.00	(23,575.32)	(23,575.32)	(46,022.43)	22,447.11	(49)	
<b>610.002 ARRA grants</b>	<b>2,808,533.87</b>	<b>814,278.05</b>	<b>3,622,811.92</b>	<b>54,149.29</b>	<b>3,568,662.63</b>	<b>6590</b>	

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

AG20-4

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
5300-0100 SNWIB ARRA Adult	2,808,533.87	224,356.56	3,032,890.43	0.00	3,032,890.43	0	
5300-2100 SNWIB ARRA Adult Pahrump-WC	0.00	23,144.84	23,144.84	0.00	23,144.84	0	
5300-3100 SNWIB ARRA Adult Pahrump-WC Wages	0.00	24,615.84	24,615.84	0.00	24,615.84	0	
8888-6101 ALLOC PBTk - Adult allocation - ARRA	0.00	285,365.52	285,365.52	25,311.95	260,053.57	1027	
9999-6101 ALLOC PBTk - Adult allocation - ARRA	0.00	292,736.13	292,736.13	28,765.38	263,970.75	918	
<b>SNWIB</b>	<b>2,808,533.87</b>	<b>850,218.89</b>	<b>3,658,752.76</b>	<b>54,077.33</b>	<b>3,604,675.43</b>	<b>6666</b>	
403 GASB Prepaid Expenses - ARRA	0.00	3,400.70	3,400.70	725.63	2,675.07	369	
404 GASB Accrued Expenses - ARRA	0.00	(18,068.99)	(18,068.99)	(653.67)	(17,415.32)	664	
405 GASB Depreciation Expense - ARRA	0.00	(21,272.55)	(21,272.55)	0.00	(21,272.55)	0	
GASB34 Adjustment	0.00	(35,940.84)	(35,940.84)	71.96	(36,012.80)	****	
<b>620 Youth program</b>	<b>5,263,374.52</b>	<b>1,828,943.82</b>	<b>7,092,318.34</b>	<b>3,038,728.07</b>	<b>4,053,590.27</b>	<b>133</b>	
<b>620.001 Non-ARRA grants</b>	<b>1,359,702.31</b>	<b>1,269,608.31</b>	<b>2,629,310.62</b>	<b>2,249,950.07</b>	<b>379,360.55</b>	<b>17</b>	
5100-0300 SNWIB WIA Sub Awards:5100-03	1,278,252.31	52,625.45	1,330,877.76	1,581,384.03	(250,506.27)	(16)	
5100-0600 SNWIB WIA Youth gov res funding	81,450.00	174,059.79	255,509.79	0.00	255,509.79	0	
7777-6200 ALLOC PBTk - Youth allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6200 ALLOC PBTk - Youth allocation - Formula	0.00	301,562.23	301,562.23	296,286.58	5,275.65	2	
9999-6200 ALLOC PBTk - Youth allocation - Formula	0.00	769,443.10	769,443.10	318,454.94	450,988.16	142	
<b>SNWIB</b>	<b>1,359,702.31</b>	<b>1,297,690.57</b>	<b>2,657,392.88</b>	<b>2,308,730.28</b>	<b>348,662.60</b>	<b>15</b>	
410 GASB Prepaid Expenses	0.00	3,593.71	3,593.71	8,497.95	(4,904.24)	(58)	
411 GASB Accrued Expenses	0.00	(19,094.54)	(19,094.54)	(7,655.17)	(11,439.37)	149	
412 GASB Depreciation Expense	0.00	(12,581.43)	(12,581.43)	(59,622.99)	47,041.56	(79)	
GASB34 Adjustment	0.00	(28,082.26)	(28,082.26)	(58,780.21)	30,697.95	(52)	
<b>620.002 ARRA grants</b>	<b>3,903,672.21</b>	<b>559,335.51</b>	<b>4,463,007.72</b>	<b>788,778.00</b>	<b>3,674,229.72</b>	<b>466</b>	
<b>620.002. 1 A/DW/Y</b>	<b>3,739,998.13</b>	<b>515,681.95</b>	<b>4,255,680.08</b>	<b>788,778.00</b>	<b>3,466,902.08</b>	<b>440</b>	
5300-0000 SNWIB ARRA Sub Awards	22,079.04	(22,079.04)	0.00	0.00	0.00	0	
5300-0300 SNWIB ARRA Youth	3,068,098.46	(39,575.18)	3,028,523.28	470,007.86	2,558,515.42	544	
5300-0400 SNWIB ARRA Gov Res Youth	649,820.63	339,045.98	988,866.61	161,703.68	827,162.93	512	
8888-6201 ALLOC PBTk - Youth allocation - ARRA	0.00	319,095.20	319,095.20	58,733.31	260,361.89	443	
9999-6201 ALLOC PBTk - Youth allocation - ARRA	0.00	(51,090.07)	(51,090.07)	98,166.04	(149,256.11)	(152)	
<b>SNWIB</b>	<b>3,739,998.13</b>	<b>545,396.89</b>	<b>4,285,395.02</b>	<b>788,610.89</b>	<b>3,496,784.13</b>	<b>443</b>	
413 GASB Prepaid Expenses - ARRA	0.00	3,802.65	3,802.65	1,685.07	2,117.58	126	
414 GASB Accrued Expenses - ARRA	0.00	(20,204.67)	(20,204.67)	(1,517.96)	(18,686.71)	1231	
415 GASB Depreciation Expense - ARRA	0.00	(13,312.92)	(13,312.92)	0.00	(13,312.92)	0	
GASB34 Adjustment	0.00	(29,714.94)	(29,714.94)	167.11	(29,882.05)	****	
<b>620.002. 2 Youthbuild</b>	<b>158,946.21</b>	<b>43,583.53</b>	<b>202,529.74</b>	<b>0.00</b>	<b>202,529.74</b>	<b>0</b>	
5200-2000 SNWIB YouthBuild Grant - DOL :5200-2	158,946.21	7,724.14	166,670.35	0.00	166,670.35	0	
5200-2001 SNWIB YouthBuild Grant - SNWIB Salaries	0.00	28,353.98	28,353.98	0.00	28,353.98	0	
5200-2002 SNWIB YouthBuild Grant - SNWIB Other Expenses	0.00	7,505.41	7,505.41	0.00	7,505.41	0	
<b>SNWIB</b>	<b>158,946.21</b>	<b>43,583.53</b>	<b>202,529.74</b>	<b>0.00</b>	<b>202,529.74</b>	<b>0</b>	

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

**AG20-5**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
<b>620.002. 3 Green Capacity</b>	<b>4,727.87</b>	<b>70.03</b>	<b>4,797.90</b>	<b>0.00</b>	<b>4,797.90</b>	<b>0</b>
6730-0000 SNWIB Green Capacity Activities	4,727.87	(2,710.43)	2,017.44	0.00	2,017.44	0
6730-1100 SNWIB Green Capacity Non-Wages Expense	0.00	2,780.46	2,780.46	0.00	2,780.46	0
SNWIB	4,727.87	70.03	4,797.90	0.00	4,797.90	0
<b>630 Dislocated worker program</b>	<b>6,327,142.65</b>	<b>1,294,728.62</b>	<b>7,621,871.27</b>	<b>1,173,109.30</b>	<b>6,448,761.97</b>	<b>550</b>
<b>630.001 Non-ARRA grants</b>	<b>2,631,734.89</b>	<b>500,899.42</b>	<b>3,132,634.31</b>	<b>1,119,420.82</b>	<b>2,013,213.49</b>	<b>180</b>
5100-0200 SNWIB WIA Sub Awards:5100-02	2,552,371.89	163,803.27	2,716,175.16	788,383.55	1,927,791.61	245
5100-2200 SNWIB WIA DW Formula Pahrump-WC	0.00	21,413.77	21,413.77	0.00	21,413.77	0
5100-3200 SNWIB WIA DW Form Pahrump-WC Wages	0.00	22,774.77	22,774.77	0.00	22,774.77	0
5700-0200 SNWIB NEG PY08 DW	79,363.00	(35,638.00)	43,725.00	0.00	43,725.00	0
7777-6300 ALLOC PBTK - DW allocation	0.00	0.00	0.00	112,604.72	(112,604.72)	(100)
8888-6300 ALLOC PBTK - DW allocation - Formula	0.00	186,572.74	186,572.74	120,343.45	66,229.29	55
9999-6300 ALLOC PBTK - DW allocation - Formula	0.00	165,547.59	165,547.59	143,907.68	21,639.91	15
SNWIB	2,631,734.89	524,474.14	3,156,209.03	1,165,239.40	1,990,969.63	171
420 GASB Prepaid Expenses	0.00	2,223.39	2,223.39	3,450.77	(1,227.38)	(36)
421 GASB Accrued Expenses	0.00	(11,813.56)	(11,813.56)	(3,108.55)	(8,705.01)	280
422 GASB Depreciation Expense	0.00	(13,984.55)	(13,984.55)	(46,160.80)	32,176.25	(70)
GASB34 Adjustment	0.00	(23,574.72)	(23,574.72)	(45,818.58)	22,243.86	(49)
<b>630.002 ARRA grants</b>	<b>3,695,407.76</b>	<b>793,829.20</b>	<b>4,489,236.96</b>	<b>53,688.48</b>	<b>4,435,548.48</b>	<b>262</b>
5300-0200 SNWIB ARRA Dislocated Worker	3,695,407.76	229,614.82	3,925,022.58	0.00	3,925,022.58	0
5300-2200 SNWIB ARRA DW Pahrump-WC	0.00	14,290.43	14,290.43	0.00	14,290.43	0
5300-3200 SNWIB ARRA DW Pahrump-WC Wages	0.00	15,198.68	15,198.68	0.00	15,198.68	0
8888-6301 ALLOC PBTK - DW allocation - ARRA	0.00	282,364.07	282,364.07	25,096.51	257,267.56	1025
9999-6301 ALLOC PBTK - DW allocation - ARRA	0.00	288,039.77	288,039.77	28,520.55	259,519.22	910
SNWIB	3,695,407.76	829,507.77	4,524,915.53	53,617.06	4,471,298.47	8339
423 GASB Prepaid Expenses - ARRA	0.00	3,364.92	3,364.92	720.25	2,644.67	367
424 GASB Accrued Expenses - ARRA	0.00	(17,878.91)	(17,878.91)	(648.83)	(17,230.08)	2656
425 GASB Depreciation Expense - ARRA	0.00	(21,164.58)	(21,164.58)	0.00	(21,164.58)	0
GASB34 Adjustment	0.00	(35,678.57)	(35,678.57)	71.42	(35,749.99)	****
<b>640 Other programs</b>	<b>154,869.73</b>	<b>(68,051.61)</b>	<b>86,818.12</b>	<b>105,943.87</b>	<b>(19,125.75)</b>	<b>(18)</b>
<b>640.001 DOL grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,723.52</b>	<b>(24,723.52)</b>	<b>(100)</b>
5200-1000 SNWIB DOL Grant Sub Awards:5200-1 HGJT CCS	0.00	0.00	0.00	4,481.39	(4,481.39)	(100)
8200-1000 SNWIB HGJT - SNWIB program expenses	0.00	0.00	0.00	20,242.13	(20,242.13)	(100)
SNWIB	0.00	0.00	0.00	24,723.52	(24,723.52)	(100)
<b>640.002 Board Consultant</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>140</b>
6711-0000 SNWIB Governors Reserve Acti	60,000.00	0.00	60,000.00	25,000.00	35,000.00	140
SNWIB	60,000.00	0.00	60,000.00	25,000.00	35,000.00	140
<b>640.003 Program analyst</b>	<b>94,869.73</b>	<b>(68,051.61)</b>	<b>26,818.12</b>	<b>56,220.35</b>	<b>(29,402.23)</b>	<b>(52)</b>

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

**AG20-6**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	<b>MJF 4/26/2011</b>	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
6710-0000 SNWIB Program Analyst - DETR	689.55	(689.55)	0.00	0.00	0.00	0
6712-0000 SNWIB Program Analyst - DETR	73,500.06	(3,269.23)	70,230.83	44,504.80	25,726.03	58
6713-0000 SNWIB Program Analyst - DETR	2,177.83	0.00	2,177.83	1,068.51	1,109.32	104
6714-0000 SNWIB Program Analyst - DETR	18,502.29	0.00	18,502.29	13,382.43	5,119.86	38
6714-9999 SNWIB PA Wages for Reclass	0.00	(64,092.83)	(64,092.83)	0.00	(64,092.83)	0
SNWIB	94,869.73	(68,051.61)	26,818.12	58,955.74	(32,137.62)	(55)
431 GASB Accrued Expenses	0.00	0.00	0.00	(2,735.39)	2,735.39	(100)
GASB34 Adjustment	0.00	0.00	0.00	(2,735.39)	2,735.39	(100)
<b>650 Administrative cost pool</b>	<b>4,153,800.78</b>	<b>(3,396,495.06)</b>	<b>757,305.72</b>	<b>499,406.07</b>	<b>257,899.65</b>	<b>52</b>
<b>650.100 SNWIB administration</b>	<b>0.00</b>	<b>757,305.72</b>	<b>757,305.72</b>	<b>499,406.07</b>	<b>257,899.65</b>	<b>52</b>
<b>650.100.00 Disallowed costs</b>	<b>0.00</b>	<b>3,301.70</b>	<b>3,301.70</b>	<b>0.00</b>	<b>3,301.70</b>	<b>0</b>
9999-9999 SNWIB Disallowed and other Non-WIA Allowed Cos	0.00	3,301.70	3,301.70	0.00	3,301.70	0
SNWIB	0.00	3,301.70	3,301.70	0.00	3,301.70	0
<b>650.100.01 Non-ARRA grants</b>	<b>0.00</b>	<b>408,817.79</b>	<b>408,817.79</b>	<b>450,380.45</b>	<b>(41,562.66)</b>	<b>(9)</b>
8888-6500 ALLOC PBTk - SNWIB allocation - Formula	0.00	219,434.98	219,434.98	267,472.07	(48,037.09)	(18)
9999-6500 ALLOC PBTk - SNWIB allocation - Formula	0.00	235,759.15	235,759.15	227,816.50	7,942.65	3
SNWIB	0.00	455,194.13	455,194.13	495,288.57	(40,094.44)	(8)
440 GASB Prepaid Expenses	0.00	2,615.00	2,615.00	7,672.85	(5,057.85)	(66)
441 GASB Accrued Expenses	0.00	(13,894.30)	(13,894.30)	(6,911.94)	(6,982.36)	101
442 GASB Depreciation Expense	0.00	(5,014.04)	(5,014.04)	(12,835.28)	7,821.24	(61)
460 GASB Refundable Deposits	0.00	(30,083.00)	(30,083.00)	(32,833.75)	2,750.75	(8)
GASB34 Adjustment	0.00	(46,376.34)	(46,376.34)	(44,908.12)	(1,468.22)	3
<b>650.100.02 ARRA grants</b>	<b>0.00</b>	<b>345,186.23</b>	<b>345,186.23</b>	<b>49,025.62</b>	<b>296,160.61</b>	<b>604</b>
8888-6501 ALLOC PBTk - SNWIB allocation - ARRA	0.00	185,701.82	185,701.82	25,454.07	160,247.75	630
9999-6501 ALLOC PBTk - SNWIB allocation - ARRA	0.00	173,270.07	173,270.07	23,499.06	149,771.01	637
SNWIB	0.00	358,971.89	358,971.89	48,953.13	310,018.76	633
443 GASB Prepaid Expenses - ARRA	0.00	2,213.00	2,213.00	731.00	1,482.00	203
444 GASB Accrued Expenses - ARRA	0.00	(11,758.37)	(11,758.37)	(658.51)	(11,099.86)	1686
445 GASB Depreciation Expense - ARRA	0.00	(4,240.29)	(4,240.29)	0.00	(4,240.29)	0
GASB34 Adjustment	0.00	(13,785.66)	(13,785.66)	72.49	(13,858.15)	****
<b>650.200 General cost pool to be allocated</b>	<b>2,027,988.25</b>	<b>(2,027,988.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
6100-0000 SNWIB Accounting Services	88,073.42	22,106.33	110,179.75	58,257.32	51,922.43	89
6120-0000 SNWIB Payroll Services	4,432.44	123.96	4,556.40	2,764.11	1,792.29	65
6129-0000 SNWIB Banking Fees	870.95	0.00	870.95	0.00	870.95	0
6137-0000 SNWIB Depreciation	0.00	105,524.06	105,524.06	118,805.65	(13,281.59)	(11)
6140-0000 SNWIB Equipment Repairs	170.00	0.00	170.00	878.75	(708.75)	(81)
6150-0000 SNWIB Legal Publication/Adve	16,610.77	(552.76)	16,058.01	2,867.03	13,190.98	460
6160-0000 SNWIB Dues and Subscriptions	19,016.16	1,728.24	20,744.40	4,258.27	16,486.13	387
6170-0000 SNWIB Equipment Rental	14,690.02	1,266.84	15,956.86	14,921.23	1,035.63	7

**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

AG20-7

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
6190-0000 SNWIB Insurance	34,361.02	(5,590.72)	28,770.30	27,984.03	786.27	3
6196-0000 SNWIB Insurance contract finance charges	0.00	132.48	132.48	310.86	(178.38)	(57)
6200-0000 SNWIB Janitorial & Maintenanc	14,370.46	849.00	15,219.46	15,023.63	195.83	1
6210-0000 SNWIB Legal Fees	62,719.56	0.00	62,719.56	16,919.03	45,800.53	271
6230-0000 SNWIB Licenses and Permits	218.05	0.00	218.05	38.33	179.72	469
6240-0000 SNWIB Miscellaneous	0.00	3,065.03	3,065.03	210.66	2,854.37	1355
6250-0000 SNWIB Office Supplies	30,858.35	(376.99)	30,481.36	17,585.08	12,896.28	73
6265-0000 SNWIB Employee Fringe Benef	595,429.18	(2,244.80)	593,184.38	234,003.59	359,180.79	153
6270-0000 SNWIB Postage and Delivery	4,070.05	(83.43)	3,986.62	2,583.65	1,402.97	54
6280-0000 SNWIB Printing and Reproduct	10,412.36	702.07	11,114.43	4,509.76	6,604.67	146
6285-0000 SNWIB Program Support - Boar	63,322.50	1,298.99	64,621.49	27,933.60	36,687.89	131
6290-0000 SNWIB Rent	225,011.13	11,228.75	236,239.88	162,952.59	73,287.29	45
6300-0000 SNWIB Telephone	17,184.87	(58.27)	17,126.60	14,966.74	2,159.86	14
6305-0000 SNWIB Program Support Contra	166,953.14	(2,308.09)	164,645.05	127,969.12	36,675.93	29
6310-0000 SNWIB Travel - staff	74,626.87	(4,557.55)	70,069.32	4,605.01	65,464.31	1422
6320-0000 SNWIB Training/Seminars	22,137.48	(6,300.00)	15,837.48	5,899.33	9,938.15	168
6390-0000 SNWIB Utilities	2,721.82	(181.59)	2,540.23	7,008.59	(4,468.36)	(64)
6440-0000 SNWIB Systems Communications	41,906.08	(614.20)	41,291.88	9,026.25	32,265.63	357
6500-0000 SNWIB Marketing / Outreach	28,064.02	(990.82)	27,073.20	2,825.52	24,247.68	858
6550-0000 SNWIB Employer Payroll Taxes	57,474.41	(642.36)	56,832.05	30,662.07	26,169.98	85
6550-1000 SNWIB Employer Payroll Taxes	0.00	0.00	0.00	0.01	(0.01)	(100)
6700-0000 SNWIB Youth Program Activiti	151,566.31	5,151.47	156,717.78	49,597.77	107,120.01	216
6720-0000 SNWIB Adult/DW Program Activities	68,887.23	0.00	68,887.23	0.00	68,887.23	0
6800-0000 SNWIB Loss on disposal of equipment	0.00	0.00	0.00	46,172.20	(46,172.20)	(100)
8200-0000 SNWIB Adjustments - Journal Entry	0.00	0.00	0.00	34.02	(34.02)	(100)
9979-1000 SNWIB PA Wages to be Allocated	0.00	69,842.25	69,842.25	0.00	69,842.25	0
9999-0000 SNWIB Suspense	211,829.60	(186,829.60)	25,000.00	0.00	25,000.00	0
9999-6600 ALLOC PBTk - Administrative cost pool	0.00	(2,039,676.54)	(2,039,676.54)	(1,011,573.80)	(1,028,102.74)	102
SNWIB	2,027,988.25	(2,027,988.25)	0.00	0.00	0.00	0
<b>650.300 Payroll cost pool to be allocated</b>	<b>1,943,654.77</b>	<b>(1,943,654.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
6260-0000 SNWIB Salaries	28,353.98	(28,353.98)	0.00	(1,825.10)	1,825.10	(100)
6261-1000 SNWIB Admin Salaries: WIA - Adult	113,440.07	(49,220.70)	64,219.37	74,994.63	(10,775.26)	(14)
6261-2000 SNWIB Admin Salaries: WIA - DW	112,879.02	(49,954.59)	62,924.43	70,664.41	(7,739.98)	(11)
6261-3000 SNWIB Admin Salaries: WIA - YIS	85,120.36	(39,457.97)	45,662.39	63,103.05	(17,440.66)	(28)
6261-5000 SNWIB Admin Salaries: WIA - YOS	86,513.50	(39,884.71)	46,628.79	60,535.08	(13,906.29)	(23)
6262-1000 SNWIB Program Salaries: Wia - Adult	456,527.22	(269,342.06)	187,185.16	118,297.23	68,887.93	58
6262-2000 SNWIB Program Salaries: Wia - DW	452,783.61	(266,210.87)	186,572.74	120,343.45	66,229.29	55
6262-3000 SNWIB Program Salaries: Wia - YIS	288,941.06	(147,714.90)	141,226.16	150,976.36	(9,750.20)	(6)
6262-4000 SNWIB Program Salaries: Wia - YOS	319,095.95	(158,759.88)	160,336.07	145,310.22	15,025.85	10
6261-1000-1 SNWIB Admin Salaries: ARRA Admin - Adult	0.00	51,974.91	51,974.91	7,900.22	44,074.69	558
6261-2000-1 SNWIB Admin Salaries: ARRA Admin - DW	0.00	52,634.84	52,634.84	6,940.03	45,694.81	658
6261-3000-1 SNWIB Admin Salaries: ARRA Admin - Youth In-€	0.00	40,428.93	40,428.93	5,327.25	35,101.68	659
6261-5000-1 SNWIB Admin Salaries: ARRA Admin - Youth Out	0.00	40,663.14	40,663.14	5,286.57	35,376.57	669
6262-1000-1 SNWIB Salaries: ARRA Program Salaries - Adult	0.00	285,365.52	285,365.52	25,311.95	260,053.57	1027
6262-2000-1 SNWIB Salaries: ARRA Program Salaries - DW	0.00	282,364.07	282,364.07	25,096.51	257,267.56	1025
6262-3000-1 SNWIB Salaries: ARRA Program Salaries - YIS	0.00	154,039.90	154,039.90	26,685.84	127,354.06	477
6262-4000-1 SNWIB Salaries: ARRA Program Salaries - YOS	0.00	165,055.30	165,055.30	32,047.47	133,007.83	415
8888-6700 ALLOC PBTk - Admin/Program Salaries	0.00	(1,967,281.72)	(1,967,281.72)	(936,995.17)	(1,030,286.55)	110
SNWIB	1,943,654.77	(1,943,654.77)	0.00	0.00	0.00	0



**workforceCONNECTIONS**

Year End: June 30, 2010

Detailed book trial balance - Modified Accrual

**AG20-8**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	<b>MJF 4/26/2011</b>	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
<b>650.400 Pahrump cost pool to be allocated</b>	<b>182,157.76</b>	<b>(182,157.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
6120-0001 SNWIB Payroll Services Pahrump	11.96	(11.96)	0.00	429.01	(429.01)	(100)	
6140-0001 SNWIB Equipment Repairs Pahrump	0.00	0.00	0.00	60.00	(60.00)	(100)	
6150-0001 SNWIB Legal Pubs/Advertising Pahrump	0.00	0.00	0.00	112.02	(112.02)	(100)	
6160-0001 SNWIB Dues/Subscriptions Pahrump	0.00	0.00	0.00	114.58	(114.58)	(100)	
6170-0001 SNWIB Equipment Rental Pahrump	0.00	0.00	0.00	1,463.44	(1,463.44)	(100)	
6200-0001 SNWIB Janitorial & Maint Pahrump	0.00	0.00	0.00	26,176.52	(26,176.52)	(100)	
6220-0001 SNWIB Leases Pahrump	0.00	0.00	0.00	10,800.00	(10,800.00)	(100)	
6250-0001 SNWIB Office Supplies Pahrump	0.00	0.00	0.00	3,853.09	(3,853.09)	(100)	
6260-0001 SNWIB Salaries Pahrump	5,878.33	(5,878.33)	0.00	120,930.91	(120,930.91)	(100)	
6265-0001 SNWIB Employee Fringe Ben Pa	952.48	(952.48)	0.00	38,474.07	(38,474.07)	(100)	
6270-0001 SNWIB Postage & Delivery Pahrump	0.00	0.00	0.00	238.47	(238.47)	(100)	
6280-0001 SNWIB Printing & Reproduction Pahrump	0.00	0.00	0.00	30.50	(30.50)	(100)	
6300-0001 SNWIB Telephone Pahrump	0.00	0.00	0.00	11,965.70	(11,965.70)	(100)	
6305-0001 SNWIB Progr Support Contracts Pahrump	0.00	0.00	0.00	86,652.02	(86,652.02)	(100)	
6310-0001 SNWIB Travel-Staff Pahrump	0.00	0.00	0.00	16,838.64	(16,838.64)	(100)	
6390-0001 SNWIB Utilities Pahrump	0.00	0.00	0.00	5,782.33	(5,782.33)	(100)	
6440-0001 SNWIB Systems Communications Pahrump	0.00	0.00	0.00	9,185.88	(9,185.88)	(100)	
6500-0001 SNWIB Marketing/Outreach Pahrump	0.00	0.00	0.00	94.31	(94.31)	(100)	
6550-0001 SNWIB Employer Payroll Taxes Pahrump	175.33	(175.33)	0.00	2,259.23	(2,259.23)	(100)	
6666-1000 SNWIB Bad Debt Expense - Pahrump	0.00	0.00	0.00	2,353.46	(2,353.46)	(100)	
6900-0000 SNWIB Great Basin Expenses to be Allocated	175,139.66	(175,139.66)	0.00	0.00	0.00	0	
7777-6500 ALLOC PBTK - Pahrump Expenditures	0.00	0.00	0.00	(337,814.18)	337,814.18	(100)	
SNWIB	182,157.76	(182,157.76)	0.00	0.00	0.00	0	
<b>690 Capital outlay</b>	<b>271,098.10</b>	<b>38,224.06</b>	<b>309,322.16</b>	<b>48,367.16</b>	<b>260,955.00</b>	<b>540</b>	
<b>690.001 Capital outlay - direct progam costs</b>	<b>103,991.89</b>	<b>205,330.27</b>	<b>309,322.16</b>	<b>48,367.16</b>	<b>260,955.00</b>	<b>540</b>	
<b>690.001. 1 Non-ARRA grants</b>	<b>92,881.65</b>	<b>100,970.64</b>	<b>193,852.29</b>	<b>39,660.62</b>	<b>154,191.67</b>	<b>389</b>	
5100-1100 SNWIB WIA Adult Form Capital Outlay	52,486.39	680.00	53,166.39	0.00	53,166.39	0	
5100-1200 SNWIB WIA DW Form Capital Outlay	40,395.26	679.99	41,075.25	0.00	41,075.25	0	
5100-1300 SNWIB WIA Youth Form Capital Outlay	0.00	6,857.00	6,857.00	0.00	6,857.00	0	
5100-1301 SNWIB WIA GR Youth Form Capital Outlay	0.00	2,288.00	2,288.00	0.00	2,288.00	0	
9999-6900 ALLOC PBTK - SNWIB allocation - Formula	0.00	90,465.65	90,465.65	39,660.62	50,805.03	128	
SNWIB	92,881.65	100,970.64	193,852.29	39,660.62	154,191.67	389	
<b>690.001. 2 ARRA grants</b>	<b>11,110.24</b>	<b>104,359.63</b>	<b>115,469.87</b>	<b>8,706.54</b>	<b>106,763.33</b>	<b>1226</b>	
5300-1100 SNWIB ARRA Adult Capital Outlay	5,685.03	(363.67)	5,321.36	0.00	5,321.36	0	
5300-1200 SNWIB ARRA DW Capital Outlay	5,425.21	2,134.67	7,559.88	0.00	7,559.88	0	
9999-6901 ALLOC PBTK - SNWIB allocation - ARRA	0.00	102,588.63	102,588.63	8,706.54	93,882.09	1078	
SNWIB	11,110.24	104,359.63	115,469.87	8,706.54	106,763.33	1226	
<b>690.002 Capital outlay cost pool</b>	<b>167,106.21</b>	<b>(167,106.21)</b>	<b>0.00</b>	<b>(48,367.16)</b>	<b>48,367.16</b>	<b>(100)</b>	
5005-0000 SNWIB Provider Capital Outlay	967.00	(967.00)	0.00	0.00	0.00	0	
6130-0000 SNWIB Equipment Purchase	166,139.21	26,915.07	193,054.28	0.00	193,054.28	0	
9999-6999 ALLOC PBTK - Capital outlay	0.00	(193,054.28)	(193,054.28)	(48,367.16)	(144,687.12)	299	
SNWIB	167,106.21	(167,106.21)	0.00	(48,367.16)	48,367.16	(100)	

**workforceCONNECTIONS**  
 Year End: June 30, 2010  
 Detailed book trial balance - Modified Accrual

**AG20-9**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
<b>690.003 Capitalization and GASB 34 adjustments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,367.16</b>	<b>(48,367.16)</b>	<b>(100)</b>
9999-0001 SNWIB Capitalized asset additions	0.00	(309,322.16)	(309,322.16)	0.00	(309,322.16)	0
SNWIB	0.00	(309,322.16)	(309,322.16)	0.00	(309,322.16)	0
450 GASB Capital Outlay (current year additions)	0.00	309,322.16	309,322.16	48,367.16	260,955.00	540
GASB34 Adjustment	0.00	309,322.16	309,322.16	48,367.16	260,955.00	540
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
<b>Net Income (Loss)</b>	<b>(1,358,136.24)</b>		<b>2,698.29</b>	<b>(0.14)</b>	<b>2,698.43</b>	<b>****</b>

**workforceCONNECTIONS: SNWIB**

**AG20. 1**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
<b>111 Cash and equivalents</b>	<b>482,368.19</b>	<b>17,462.39</b>	<b>499,830.58</b>	<b>113,877.87</b>	<b>385,952.71</b>	<b>339</b>
1020-0000 SNWIB Community Bank of Nevada Mar	0.00	0.00	0.00	5,663.73	(5,663.73)	(100)
1030-0000 SNWIB Community Bank #2	0.00	0.00	0.00	107,214.14	(107,214.14)	(100)
1040-0000 SNWIB Wells Fargo - General	304,563.75	18,800.41	323,364.16	900.00	322,464.16	5829
1040-A000 SNWIB Wells Fargo - General - Unrestri	5,036.32	(2,338.02)	2,698.30	0.00	2,698.30	0
1045-0000 SNWIB Wells Fargo - ARRA Acc	172,768.12	1,000.00	173,768.12	100.00	173,668.12	****
SNWIB	482,368.19	17,462.39	499,830.58	113,877.87	385,952.71	339
<b>114 Accounts and notes receivable, net</b>	<b>1,516,753.43</b>	<b>2,118,709.39</b>	<b>3,635,462.82</b>	<b>1,638,624.73</b>	<b>1,996,838.09</b>	<b>122</b>
<b>114.001 Grant receivable</b>	<b>1,351,454.97</b>	<b>2,184,251.14</b>	<b>3,535,706.11</b>	<b>1,476,343.33</b>	<b>2,059,362.78</b>	<b>139</b>
<b>114.001.01 Non-ARRA grants</b>	<b>887,838.00</b>	<b>625,966.69</b>	<b>1,513,804.69</b>	<b>654,372.86</b>	<b>859,431.83</b>	<b>131</b>
1100-1000 SNWIB Accounts Receivable:11	169,067.64	(169,067.64)	0.00	72,769.74	(72,769.74)	(100)
1101-1000 SNWIB SNWIB - Program Analys	27,392.88	(27,392.88)	0.00	27,392.88	(27,392.88)	(100)
1102-1000 SNWIB SNWIB - Board Consulta	25,000.00	0.00	25,000.00	25,000.00	0.00	0
1110-0000 SNWIB Accounts Receivable:11	537,068.31	856,638.42	1,393,706.73	529,210.24	864,496.49	163
1125-0000 SNWIB Governors Reserve	129,309.17	(34,211.21)	95,097.96	0.00	95,097.96	0
SNWIB	887,838.00	625,966.69	1,513,804.69	654,372.86	859,431.83	131
<b>114.001.02 ARRA grants</b>	<b>463,616.97</b>	<b>1,558,284.45</b>	<b>2,021,901.42</b>	<b>821,970.47</b>	<b>1,199,930.95</b>	<b>146</b>
1103-1000 SNWIB SNWIB- ARRA	316,249.80	(50,816.74)	265,433.06	316,249.80	(50,816.74)	(16)
1104-1000 SNWIB ARRA - Green Capaicy	0.00	4,797.90	4,797.90	0.00	4,797.90	0
1115-0000 SNWIB Accounts Receivable:11	147,367.17	1,604,303.29	1,751,670.46	505,720.67	1,245,949.79	246
SNWIB	463,616.97	1,558,284.45	2,021,901.42	821,970.47	1,199,930.95	146
<b>114.002 Subrecipient advances</b>	<b>162,407.10</b>	<b>(73,976.71)</b>	<b>88,430.39</b>	<b>162,281.40</b>	<b>(73,851.01)</b>	<b>(46)</b>
1140-0000 SNWIB Advances to Service Providers	162,407.10	(73,976.71)	88,430.39	162,281.40	(73,851.01)	(46)
SNWIB	162,407.10	(73,976.71)	88,430.39	162,281.40	(73,851.01)	(46)
<b>114.003 Other</b>	<b>2,891.36</b>	<b>8,434.96</b>	<b>11,326.32</b>	<b>0.00</b>	<b>11,326.32</b>	<b>0</b>
1180-0000 SNWIB COBRA-ARRA Due from Emps.	(4.62)	(145.26)	(149.88)	0.00	(149.88)	0
1185-0000 SNWIB COBRA-ARRA Due from Govt. (	1,888.46	(269.78)	1,618.68	0.00	1,618.68	0
1187-0000 SNWIB Misc. Accounts Receivable	1,007.52	0.00	1,007.52	0.00	1,007.52	0
1240-0000 SNWIB Great Basin Program Income	0.00	8,850.00	8,850.00	0.00	8,850.00	0
SNWIB	2,891.36	8,434.96	11,326.32	0.00	11,326.32	0
<b>127 Prepaid expenses</b>	<b>95,947.69</b>	<b>(11,210.97)</b>	<b>84,736.72</b>	<b>96,503.54</b>	<b>(11,766.82)</b>	<b>(12)</b>
<b>127.100 Prepaid espenses</b>	<b>52,864.69</b>	<b>18,872.03</b>	<b>71,736.72</b>	<b>53,420.54</b>	<b>18,316.18</b>	<b>34</b>
1300-0000 SNWIB Prepaid Expenditures	(503.60)	0.00	(503.60)	0.00	(503.60)	0
1300-1000 SNWIB Prepaid Rent	18,324.24	530.01	18,854.25	18,324.24	530.01	3

**workforceCONNECTIONS: SNWIB**

**AG20. 1-1**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
1300-5000 SNWIB Employee Travel Advances	(52.25)	0.00	(52.25)	0.00	(52.25)	0
1850-0000 SNWIB Prepaid Expense	35,096.30	18,342.02	53,438.32	35,096.30	18,342.02	52
SNWIB	52,864.69	18,872.03	71,736.72	53,420.54	18,316.18	34
<b>127.200 Refundable deposits</b>	<b>43,083.00</b>	<b>(30,083.00)</b>	<b>13,000.00</b>	<b>43,083.00</b>	<b>(30,083.00)</b>	<b>(70)</b>
1800-0500 SNWIB Deposits:1800-05 Sec	13,000.00	0.00	13,000.00	13,000.00	0.00	0
1800-1000 SNWIB Deposits:1800-10 Sec	30,083.00	(30,083.00)	0.00	30,083.00	(30,083.00)	(100)
SNWIB	43,083.00	(30,083.00)	13,000.00	43,083.00	(30,083.00)	(70)
<b>150 Property and equipment, net</b>	<b>167,789.46</b>	<b>203,798.10</b>	<b>371,587.56</b>	<b>167,789.46</b>	<b>203,798.10</b>	<b>121</b>
1500-0000 SNWIB Property and Equipment	647,320.83	309,322.16	956,642.99	647,320.83	309,322.16	48
1550-0000 SNWIB Accumulated Depreciati	(479,531.37)	(105,524.06)	(585,055.43)	(479,531.37)	(105,524.06)	22
SNWIB	167,789.46	203,798.10	371,587.56	167,789.46	203,798.10	121
<b>217 Accounts payable</b>	<b>(2,528,045.94)</b>	<b>(1,317,251.78)</b>	<b>(3,845,297.72)</b>	<b>(1,100,711.23)</b>	<b>(2,744,586.49)</b>	<b>249</b>
<b>217.100 DETR (or other grantor)</b>	<b>0.00</b>	<b>(276,567.24)</b>	<b>(276,567.24)</b>	<b>0.00</b>	<b>(276,567.24)</b>	<b>0</b>
2025-0000 SNWIB Accounts Payable:2025 SNWIB	0.00	(276,567.24)	(276,567.24)	0.00	(276,567.24)	0
SNWIB	0.00	(276,567.24)	(276,567.24)	0.00	(276,567.24)	0
<b>217.200 Other vendors</b>	<b>(2,528,045.94)</b>	<b>(1,040,684.54)</b>	<b>(3,568,730.48)</b>	<b>(1,100,711.23)</b>	<b>(2,468,019.25)</b>	<b>224</b>
2010-0000 SNWIB Accounts Payable:2010	(127,287.26)	(50,549.21)	(177,836.47)	(63,598.99)	(114,237.48)	180
2010-1000 SNWIB Accounts Payable:2010	2,365.16	(2,415.14)	(49.98)	(5,307.47)	5,257.49	(99)
2010-2000 SNWIB SNWIB - ARRA	(34,284.26)	34,284.26	0.00	(34,284.26)	34,284.26	(100)
2015-0000 SNWIB Accounts Payable:2015	(1,117,715.34)	(660,029.04)	(1,777,744.38)	(328,111.71)	(1,449,632.67)	442
2020-0000 SNWIB Accounts Payable:2020	(1,171,761.24)	(361,975.41)	(1,533,736.65)	(669,408.80)	(864,327.85)	129
2180-0000 SNWIB NEG Funds	(79,363.00)	0.00	(79,363.00)	0.00	(79,363.00)	0
SNWIB	(2,528,045.94)	(1,040,684.54)	(3,568,730.48)	(1,100,711.23)	(2,468,019.25)	224
<b>219 Accrued expenses</b>	<b>(296,995.20)</b>	<b>(50,772.08)</b>	<b>(347,767.28)</b>	<b>(169,856.75)</b>	<b>(177,910.53)</b>	<b>105</b>
2100-0000 SNWIB Payroll liabilities	114.10	0.00	114.10	0.00	114.10	0
2110-0000 SNWIB Accrued Salaries	(201,760.92)	73,621.38	(128,139.54)	(71,774.78)	(56,364.76)	79
2120-0000 SNWIB Accrued Ben - Vac & Sick Leave	(98,081.97)	(124,565.64)	(222,647.61)	(98,081.97)	(124,565.64)	127
2133-0000 SNWIB Insurance-Emp W/H (Dep Den-\	1,494.80	0.00	1,494.80	0.00	1,494.80	0
2134-0000 SNWIB Insurance-Emp W/H (AFLAC)	355.21	0.00	355.21	0.00	355.21	0
2135-0000 SNWIB Insurance-Emp W/H (Dep. Healt	(469.66)	172.18	(297.48)	0.00	(297.48)	0
2140-0000 SNWIB Deferred Compensation Payable	955.00	0.00	955.00	0.00	955.00	0
2145-0000 SNWIB PERS-Emp W/H	193.43	0.00	193.43	0.00	193.43	0
2160-0000 SNWIB Payroll Adjustments	204.81	0.00	204.81	0.00	204.81	0
SNWIB	(296,995.20)	(50,772.08)	(347,767.28)	(169,856.75)	(177,910.53)	105

**workforceCONNECTIONS: SNWIB**

**AG20. 1-2**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
<b>227 Deferred revenue</b>	<b>(629,742.91)</b>	<b>467,565.13</b>	<b>(162,177.78)</b>	<b>(580,016.66)</b>	<b>417,838.88</b>	<b>(72)</b>
2200-0000 SNWIB Deferred Revenue	(417,735.26)	255,557.48	(162,177.78)	(417,735.26)	255,557.48	(61)
2205-0000 SNWIB Deferred Revenue - Sub	(212,007.65)	212,007.65	0.00	(162,281.40)	162,281.40	(100)
SNWIB	(629,742.91)	467,565.13	(162,177.78)	(580,016.66)	417,838.88	(72)
<b>252 Debt obligations</b>	<b>(5,127.86)</b>	<b>5,127.86</b>	<b>0.00</b>	<b>(5,127.86)</b>	<b>5,127.86</b>	<b>(100)</b>
2500-0000 SNWIB Insurance Contract	(5,127.86)	5,127.86	0.00	(5,127.86)	5,127.86	(100)
SNWIB	(5,127.86)	5,127.86	0.00	(5,127.86)	5,127.86	(100)
<b>276 Retained earnings (and similar equity types)</b>	<b>(161,083.10)</b>	<b>0.00</b>	<b>(161,083.10)</b>	<b>(310,597.83)</b>	<b>149,514.73</b>	<b>(48)</b>
3000-0000 SNWIB Opening Bal Equity	0.01	0.00	0.01	0.01	0.00	0
3050-0000 SNWIB Investments/Capital As	(167,789.46)	(203,798.10)	(371,587.56)	(167,789.46)	(203,798.10)	121
3100-0000 SNWIB Retained Earnings	6,706.35	203,798.10	210,504.45	(142,808.38)	353,312.83	(247)
SNWIB	(161,083.10)	0.00	(161,083.10)	(310,597.83)	149,514.73	(48)
<b>510 Federal grant revenue</b>	<b>(20,558,429.15)</b>	<b>(2,427,133.04)</b>	<b>(22,985,562.19)</b>	<b>(7,430,179.52)</b>	<b>(15,555,382.67)</b>	<b>209</b>
<b>510.001 Non-ARRA grants</b>	<b>(10,857,186.34)</b>	<b>933,182.91</b>	<b>(9,924,003.43)</b>	<b>(6,479,289.38)</b>	<b>(3,444,714.05)</b>	<b>53</b>
4100-0000 SNWIB WIA	(4,142,399.21)	1,977,393.49	(2,165,005.72)	(1,764,266.39)	(400,739.33)	23
4101-0000 SNWIB WIA - Program Analyst	0.00	(26,818.12)	(26,818.12)	(56,220.35)	29,402.23	(52)
4102-0000 SNWIB WIA - Board Consultant	0.00	(60,000.00)	(60,000.00)	(25,000.00)	(35,000.00)	140
4107-0300 SNWIB WIA:410007 WIA PY07:4107-0:	0.00	0.00	0.00	(143,557.66)	143,557.66	(100)
4107-0310 SNWIB 4100 WIA:410007 WIA PY07:4	0.00	0.00	0.00	(330,246.71)	330,246.71	(100)
4107-0400 SNWIB WIA:410007 WIA PY07:	(22,238.36)	22,238.36	0.00	(45,000.00)	45,000.00	(100)
4108-0100 SNWIB WIA:410008 WIA PY08:	(105,771.30)	93,459.82	(12,311.48)	(2,194,311.54)	2,182,000.06	(99)
4108-0200 SNWIB WIA:410008 WIA PY08:	(113,133.21)	86,476.11	(26,657.10)	(788,383.55)	761,726.45	(97)
4108-3000 SNWIB WIA:410008 WIA PY08:	(288,918.15)	173,937.30	(114,980.85)	(1,107,579.66)	992,598.81	(90)
4109-0100 SNWIB WIA PY09:4109-01 Adult	(2,693,293.72)	(492,616.02)	(3,185,909.74)	0.00	(3,185,909.74)	0
4109-0200 SNWIB WIA PY09:4109-02 DW	(2,264,393.04)	(508,012.68)	(2,772,405.72)	0.00	(2,772,405.72)	0
4109-0300 SNWIB WIA PY09:4109-03 Youth	(948,367.18)	(274,386.73)	(1,222,753.91)	0.00	(1,222,753.91)	0
4200-0000 SNWIB Governor's Reserve Funds	0.00	(92,699.83)	(92,699.83)	0.00	(92,699.83)	0
4205-0000 SNWIB GR PY10 YouthBuild - 94K	(12,792.17)	(5,294.84)	(18,087.01)	0.00	(18,087.01)	0
4210-0000 SNWIB GR PY10 Project 5000 - 1 millior	(116,517.00)	67,272.11	(49,244.89)	0.00	(49,244.89)	0
4216-0000 SNWIB GR PY10 Gov Res NVPEF	(70,000.00)	(27,766.06)	(97,766.06)	0.00	(97,766.06)	0
4310-0000 SNWIB US DOL Grants:4310 Hospitality	0.00	0.00	0.00	(24,723.52)	24,723.52	(100)
4400-0100 SNWIB NEG-DW	(43,725.00)	0.00	(43,725.00)	0.00	(43,725.00)	0
4400-0200 SNWIB NEG-Adult	(35,638.00)	0.00	(35,638.00)	0.00	(35,638.00)	0
SNWIB	(10,857,186.34)	933,182.91	(9,924,003.43)	(6,479,289.38)	(3,444,714.05)	53
<b>510.002 ARRA grants</b>	<b>(9,701,242.81)</b>	<b>(3,360,315.95)</b>	<b>(13,061,558.76)</b>	<b>(950,890.14)</b>	<b>(12,110,668.62)</b>	<b>274</b>
4300-0000 SNWIB US DOL Grants	(179,839.50)	13,169.15	(166,670.35)	0.00	(166,670.35)	0
4300-0100 SNWIB WIA - WC Youthbuild	0.00	(35,859.39)	(35,859.39)	0.00	(35,859.39)	0
4500-0000 SNWIB SNWIB - ARRA	0.00	(1,792,951.13)	(1,792,951.13)	(319,178.60)	(1,473,772.53)	462

**workforceCONNECTIONS: SNWIB**

**AG20. 1-3**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
4508-0100 SNWIB ARRA PY08 ARRA Adult	(2,378,302.78)	(705,101.46)	(3,083,404.24)	0.00	(3,083,404.24)	0	
4508-0200 SNWIB ARRA PY08 ARRA DW	(3,124,422.11)	(836,063.75)	(3,960,485.86)	0.00	(3,960,485.86)	0	
4508-0300 SNWIB ARRA PY08 ARRA Youth	(3,793,438.79)	764,552.52	(3,028,886.27)	(470,007.86)	(2,558,878.41)	544	
4508-0400 SNWIB ARRA PY08 ARRA GR Youth	(225,239.63)	(763,263.99)	(988,503.62)	(161,703.68)	(826,799.94)	511	
4508-0500 SNWIB ARRA PY__ Green Capacity	0.00	(4,797.90)	(4,797.90)	0.00	(4,797.90)	0	
SNWIB	(9,701,242.81)	(3,360,315.95)	(13,061,558.76)	(950,890.14)	(12,110,668.62)	1274	
<b>520 Charges for services</b>	<b>(21.81)</b>	<b>(8,850.00)</b>	<b>(8,871.81)</b>	<b>(42,022.56)</b>	<b>33,150.75</b>	<b>(79)</b>	
4920-0000 SNWIB Program / Other Income	(21.81)	(8,850.00)	(8,871.81)	(42,022.56)	33,150.75	(79)	
SNWIB	(21.81)	(8,850.00)	(8,871.81)	(42,022.56)	33,150.75	(79)	
<b>530 Interest income</b>	<b>(305.22)</b>	<b>0.00</b>	<b>(305.22)</b>	<b>(3,551.14)</b>	<b>3,245.92</b>	<b>(91)</b>	
4910-0000 SNWIB Program / Other Income	(305.22)	0.00	(305.22)	(3,551.14)	3,245.92	(91)	
SNWIB	(305.22)	0.00	(305.22)	(3,551.14)	3,245.92	(91)	
<b>540 Other</b>	<b>2,301.70</b>	<b>(13,301.70)</b>	<b>(11,000.00)</b>	<b>(10,585.12)</b>	<b>(414.88)</b>	<b>4</b>	
4900-0000 SNWIB Program / Other Income	0.00	0.00	0.00	(5,585.12)	5,585.12	(100)	
4990-0000 SNWIB Program / Other Income	2,301.70	(13,301.70)	(11,000.00)	(5,000.00)	(6,000.00)	120	
SNWIB	2,301.70	(13,301.70)	(11,000.00)	(10,585.12)	(414.88)	4	
<b>610 Adult program</b>	<b>5,744,304.94</b>	<b>1,450,616.54</b>	<b>7,194,921.48</b>	<b>2,666,734.48</b>	<b>4,528,187.00</b>	<b>170</b>	
<b>610.001 Non-ARRA grants</b>	<b>2,935,771.07</b>	<b>600,397.65</b>	<b>3,536,168.72</b>	<b>2,612,657.15</b>	<b>923,511.57</b>	<b>35</b>	
5100-0100 SNWIB WIA Sub Awards:5100-01	2,935,771.07	168,460.64	3,104,231.71	2,194,311.54	909,920.17	41	
5100-0400 SNWIB WIA Sub Awards:5100-04 WIA	0.00	0.00	0.00	45,000.00	(45,000.00)	(100)	
5100-2100 SNWIB WIA Adult Formula Pahrump-WC	0.00	20,907.13	20,907.13	0.00	20,907.13	0	
5100-3100 SNWIB WIA Adult Form Pahrump-WC	0.00	22,235.92	22,235.92	0.00	22,235.92	0	
5700-0100 SNWIB NEG PY 08 Adult	0.00	35,638.00	35,638.00	0.00	35,638.00	0	
SNWIB	2,935,771.07	247,241.69	3,183,012.76	2,239,311.54	943,701.22	42	
7777-6100 ALLOC PBTK - Adult allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6100 ALLOC PBTK - Adult allocation - Formul	0.00	187,185.16	187,185.16	118,297.23	68,887.93	58	
9999-6100 ALLOC PBTK - Adult allocation - Formul	0.00	165,970.80	165,970.80	142,443.65	23,527.15	17	
Functional Cost Allocations	0.00	353,155.96	353,155.96	373,345.61	(20,189.65)	(5)	
<b>610.002 ARRA grants</b>	<b>2,808,533.87</b>	<b>850,218.89</b>	<b>3,658,752.76</b>	<b>54,077.33</b>	<b>3,604,675.43</b>	<b>666</b>	
5300-0100 SNWIB ARRA Adult	2,808,533.87	224,356.56	3,032,890.43	0.00	3,032,890.43	0	
5300-2100 SNWIB ARRA Adult Pahrump-WC	0.00	23,144.84	23,144.84	0.00	23,144.84	0	
5300-3100 SNWIB ARRA Adult Pahrump-WC Wage	0.00	24,615.84	24,615.84	0.00	24,615.84	0	
SNWIB	2,808,533.87	272,117.24	3,080,651.11	0.00	3,080,651.11	0	
8888-6101 ALLOC PBTK - Adult allocation - ARRA	0.00	285,365.52	285,365.52	25,311.95	260,053.57	1027	

**workforceCONNECTIONS: SNWIB**

**AG20. 1-4**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
9999-6101 ALLOC PBTK - Adult allocation - ARRA	0.00	292,736.13	292,736.13	28,765.38	263,970.75	918	
Functional Cost Allocations	0.00	578,101.65	578,101.65	54,077.33	524,024.32	969	
<b>620 Youth program</b>	<b>5,263,374.52</b>	<b>1,886,741.02</b>	<b>7,150,115.54</b>	<b>3,097,341.17</b>	<b>4,052,774.37</b>	<b>131</b>	
<b>620.001 Non-ARRA grants</b>	<b>1,359,702.31</b>	<b>1,297,690.57</b>	<b>2,657,392.88</b>	<b>2,308,730.28</b>	<b>348,662.60</b>	<b>15</b>	
5100-0300 SNWIB WIA Sub Awards:5100-03	1,278,252.31	52,625.45	1,330,877.76	1,581,384.03	(250,506.27)	(16)	
5100-0600 SNWIB WIA Youth gov res funding	81,450.00	174,059.79	255,509.79	0.00	255,509.79	0	
SNWIB	1,359,702.31	226,685.24	1,586,387.55	1,581,384.03	5,003.52	0	
7777-6200 ALLOC PBTK - Youth allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6200 ALLOC PBTK - Youth allocation - Formu	0.00	301,562.23	301,562.23	296,286.58	5,275.65	2	
9999-6200 ALLOC PBTK - Youth allocation - Formu	0.00	769,443.10	769,443.10	318,454.94	450,988.16	142	
Functional Cost Allocations	0.00	1,071,005.33	1,071,005.33	727,346.25	343,659.08	47	
<b>620.002 ARRA grants</b>	<b>3,903,672.21</b>	<b>589,050.45</b>	<b>4,492,722.66</b>	<b>788,610.89</b>	<b>3,704,111.77</b>	<b>470</b>	
<b>620.002. 1 A/DW/Y</b>	<b>3,739,998.13</b>	<b>545,396.89</b>	<b>4,285,395.02</b>	<b>788,610.89</b>	<b>3,496,784.13</b>	<b>443</b>	
5300-0000 SNWIB ARRA Sub Awards	22,079.04	(22,079.04)	0.00	0.00	0.00	0	
5300-0300 SNWIB ARRA Youth	3,068,098.46	(39,575.18)	3,028,523.28	470,007.86	2,558,515.42	544	
5300-0400 SNWIB ARRA Gov Res Youth	649,820.63	339,045.98	988,866.61	161,703.68	827,162.93	512	
SNWIB	3,739,998.13	277,391.76	4,017,389.89	631,711.54	3,385,678.35	536	
8888-6201 ALLOC PBTK - Youth allocation - ARRA	0.00	319,095.20	319,095.20	58,733.31	260,361.89	443	
9999-6201 ALLOC PBTK - Youth allocation - ARRA	0.00	(51,090.07)	(51,090.07)	98,166.04	(149,256.11)	(152)	
Functional Cost Allocations	0.00	268,005.13	268,005.13	156,899.35	111,105.78	71	
<b>620.002. 2 Youthbuild</b>	<b>158,946.21</b>	<b>43,583.53</b>	<b>202,529.74</b>	<b>0.00</b>	<b>202,529.74</b>	<b>0</b>	
5200-2000 SNWIB YouthBuild Grant - DOL :5200-2	158,946.21	7,724.14	166,670.35	0.00	166,670.35	0	
5200-2001 SNWIB YouthBuild Grant - SNWIB Salar	0.00	28,353.98	28,353.98	0.00	28,353.98	0	
5200-2002 SNWIB YouthBuild Grant - SNWIB Other	0.00	7,505.41	7,505.41	0.00	7,505.41	0	
SNWIB	158,946.21	43,583.53	202,529.74	0.00	202,529.74	0	
<b>620.002. 3 Green Capacity</b>	<b>4,727.87</b>	<b>70.03</b>	<b>4,797.90</b>	<b>0.00</b>	<b>4,797.90</b>	<b>0</b>	
6730-0000 SNWIB Green Capacity Activities	4,727.87	(2,710.43)	2,017.44	0.00	2,017.44	0	
6730-1100 SNWIB Green Capacity Non-Wages Exp	0.00	2,780.46	2,780.46	0.00	2,780.46	0	
SNWIB	4,727.87	70.03	4,797.90	0.00	4,797.90	0	
<b>630 Dislocated worker program</b>	<b>6,327,142.65</b>	<b>1,353,981.91</b>	<b>7,681,124.56</b>	<b>1,218,856.46</b>	<b>6,462,268.10</b>	<b>530</b>	
<b>630.001 Non-ARRA grants</b>	<b>2,631,734.89</b>	<b>524,474.14</b>	<b>3,156,209.03</b>	<b>1,165,239.40</b>	<b>1,990,969.63</b>	<b>171</b>	
5100-0200 SNWIB WIA Sub Awards:5100-02	2,552,371.89	163,803.27	2,716,175.16	788,383.55	1,927,791.61	245	

4/29/2011

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**workforceCONNECTIONS: SNWIB**

**AG20. 1-5**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
5100-2200 SNWIB WIA DW Formula Pahrump-WC	0.00	21,413.77	21,413.77	0.00	21,413.77	0
5100-3200 SNWIB WIA DW Form Pahrump-WC W:	0.00	22,774.77	22,774.77	0.00	22,774.77	0
5700-0200 SNWIB NEG PY08 DW	79,363.00	(35,638.00)	43,725.00	0.00	43,725.00	0
<b>SNWIB</b>	<b>2,631,734.89</b>	<b>172,353.81</b>	<b>2,804,088.70</b>	<b>788,383.55</b>	<b>2,015,705.15</b>	<b>256</b>
7777-6300 ALLOC PBTK - DW allocation	0.00	0.00	0.00	112,604.72	(112,604.72)	(100)
8888-6300 ALLOC PBTK - DW allocation - Formula	0.00	186,572.74	186,572.74	120,343.45	66,229.29	55
9999-6300 ALLOC PBTK - DW allocation - Formula	0.00	165,547.59	165,547.59	143,907.68	21,639.91	15
Functional Cost Allocations	0.00	352,120.33	352,120.33	376,855.85	(24,735.52)	(7)
<b>630.002 ARRA grants</b>	<b>3,695,407.76</b>	<b>829,507.77</b>	<b>4,524,915.53</b>	<b>53,617.06</b>	<b>4,471,298.47</b>	<b>8339</b>
5300-0200 SNWIB ARRA Dislocated Worker	3,695,407.76	229,614.82	3,925,022.58	0.00	3,925,022.58	0
5300-2200 SNWIB ARRA DW Pahrump-WC	0.00	14,290.43	14,290.43	0.00	14,290.43	0
5300-3200 SNWIB ARRA DW Pahrump-WC Wages	0.00	15,198.68	15,198.68	0.00	15,198.68	0
<b>SNWIB</b>	<b>3,695,407.76</b>	<b>259,103.93</b>	<b>3,954,511.69</b>	<b>0.00</b>	<b>3,954,511.69</b>	<b>0</b>
8888-6301 ALLOC PBTK - DW allocation - ARRA	0.00	282,364.07	282,364.07	25,096.51	257,267.56	1025
9999-6301 ALLOC PBTK - DW allocation - ARRA	0.00	288,039.77	288,039.77	28,520.55	259,519.22	910
Functional Cost Allocations	0.00	570,403.84	570,403.84	53,617.06	516,786.78	964
<b>640 Other programs</b>	<b>154,869.73</b>	<b>(68,051.61)</b>	<b>86,818.12</b>	<b>108,679.26</b>	<b>(21,861.14)</b>	<b>(20)</b>
<b>640.001 DOL grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,723.52</b>	<b>(24,723.52)</b>	<b>(100)</b>
5200-1000 SNWIB DOL Grant Sub Awards:5200-1	0.00	0.00	0.00	4,481.39	(4,481.39)	(100)
8200-1000 SNWIB HGJT - SNWIB program expens	0.00	0.00	0.00	20,242.13	(20,242.13)	(100)
<b>SNWIB</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,723.52</b>	<b>(24,723.52)</b>	<b>(100)</b>
<b>640.002 Board Consultant</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>140</b>
6711-0000 SNWIB Governors Reserve Acti	60,000.00	0.00	60,000.00	25,000.00	35,000.00	140
<b>SNWIB</b>	<b>60,000.00</b>	<b>0.00</b>	<b>60,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>140</b>
<b>640.003 Program analyst</b>	<b>94,869.73</b>	<b>(68,051.61)</b>	<b>26,818.12</b>	<b>58,955.74</b>	<b>(32,137.62)</b>	<b>(55)</b>
6710-0000 SNWIB Program Analyst - DETR	689.55	(689.55)	0.00	0.00	0.00	0
6712-0000 SNWIB Program Analyst - DETR	73,500.06	(3,269.23)	70,230.83	44,504.80	25,726.03	58
6713-0000 SNWIB Program Analyst - DETR	2,177.83	0.00	2,177.83	1,068.51	1,109.32	104
6714-0000 SNWIB Program Analyst - DETR	18,502.29	0.00	18,502.29	13,382.43	5,119.86	38
6714-9999 SNWIB PA Wages for Reclass	0.00	(64,092.83)	(64,092.83)	0.00	(64,092.83)	0
<b>SNWIB</b>	<b>94,869.73</b>	<b>(68,051.61)</b>	<b>26,818.12</b>	<b>58,955.74</b>	<b>(32,137.62)</b>	<b>(55)</b>
<b>650 Administrative cost pool</b>	<b>4,153,800.78</b>	<b>(3,336,333.06)</b>	<b>817,467.72</b>	<b>544,241.70</b>	<b>273,226.02</b>	<b>50</b>
<b>650.100 SNWIB administration</b>	<b>0.00</b>	<b>817,467.72</b>	<b>817,467.72</b>	<b>544,241.70</b>	<b>273,226.02</b>	<b>50</b>



**workforceCONNECTIONS: SNWIB**

**AG20. 1-6**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
<b>650.100.00 Disallowed costs</b>	<b>0.00</b>	<b>3,301.70</b>	<b>3,301.70</b>	<b>0.00</b>	<b>3,301.70</b>	<b>0</b>	
9999-9999 SNWIB Disallowed and other Non-WIA /	0.00	3,301.70	3,301.70	0.00	3,301.70	0	
SNWIB	0.00	3,301.70	3,301.70	0.00	3,301.70	0	
<b>650.100.01 Non-ARRA grants</b>	<b>0.00</b>	<b>455,194.13</b>	<b>455,194.13</b>	<b>495,288.57</b>	<b>(40,094.44)</b>	<b>(8)</b>	
8888-6500 ALLOC PBTK - SNWIB allocation - Form	0.00	219,434.98	219,434.98	267,472.07	(48,037.09)	(18)	
9999-6500 ALLOC PBTK - SNWIB allocation - Form	0.00	235,759.15	235,759.15	227,816.50	7,942.65	3	
Functional Cost Allocations	0.00	455,194.13	455,194.13	495,288.57	(40,094.44)	(8)	
<b>650.100.02 ARRA grants</b>	<b>0.00</b>	<b>358,971.89</b>	<b>358,971.89</b>	<b>48,953.13</b>	<b>310,018.76</b>	<b>633</b>	
8888-6501 ALLOC PBTK - SNWIB allocation - ARR.	0.00	185,701.82	185,701.82	25,454.07	160,247.75	630	
9999-6501 ALLOC PBTK - SNWIB allocation - ARR.	0.00	173,270.07	173,270.07	23,499.06	149,771.01	637	
Functional Cost Allocations	0.00	358,971.89	358,971.89	48,953.13	310,018.76	633	
<b>650.200 General cost pool to be allocated</b>	<b>2,027,988.25</b>	<b>(2,027,988.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
6100-0000 SNWIB Accounting Services	88,073.42	22,106.33	110,179.75	58,257.32	51,922.43	89	
6120-0000 SNWIB Payroll Services	4,432.44	123.96	4,556.40	2,764.11	1,792.29	65	
6129-0000 SNWIB Banking Fees	870.95	0.00	870.95	0.00	870.95	0	
6137-0000 SNWIB Depreciation	0.00	105,524.06	105,524.06	118,805.65	(13,281.59)	(11)	
6140-0000 SNWIB Equipment Repairs	170.00	0.00	170.00	878.75	(708.75)	(81)	
6150-0000 SNWIB Legal Publication/Adve	16,610.77	(552.76)	16,058.01	2,867.03	13,190.98	460	
6160-0000 SNWIB Dues and Subscriptions	19,016.16	1,728.24	20,744.40	4,258.27	16,486.13	387	
6170-0000 SNWIB Equipment Rental	14,690.02	1,266.84	15,956.86	14,921.23	1,035.63	7	
6190-0000 SNWIB Insurance	34,361.02	(5,590.72)	28,770.30	27,984.03	786.27	3	
6196-0000 SNWIB Insurance contract finance charg	0.00	132.48	132.48	310.86	(178.38)	(57)	
6200-0000 SNWIB Janitorial & Maintenanc	14,370.46	849.00	15,219.46	15,023.63	195.83	1	
6210-0000 SNWIB Legal Fees	62,719.56	0.00	62,719.56	16,919.03	45,800.53	271	
6230-0000 SNWIB Licenses and Permits	218.05	0.00	218.05	38.33	179.72	469	
6240-0000 SNWIB Miscellaneous	0.00	3,065.03	3,065.03	210.66	2,854.37	1355	
6250-0000 SNWIB Office Supplies	30,858.35	(376.99)	30,481.36	17,585.08	12,896.28	73	
6265-0000 SNWIB Employee Fringe Benef	595,429.18	(2,244.80)	593,184.38	234,003.59	359,180.79	153	
6270-0000 SNWIB Postage and Delivery	4,070.05	(83.43)	3,986.62	2,583.65	1,402.97	54	
6280-0000 SNWIB Printing and Reproduct	10,412.36	702.07	11,114.43	4,509.76	6,604.67	146	
6285-0000 SNWIB Program Support - Boar	63,322.50	1,298.99	64,621.49	27,933.60	36,687.89	131	
6290-0000 SNWIB Rent	225,011.13	11,228.75	236,239.88	162,952.59	73,287.29	45	
6300-0000 SNWIB Telephone	17,184.87	(58.27)	17,126.60	14,966.74	2,159.86	14	
6305-0000 SNWIB Program Support Contra	166,953.14	(2,308.09)	164,645.05	127,969.12	36,675.93	29	
6310-0000 SNWIB Travel - staff	74,626.87	(4,557.55)	70,069.32	4,605.01	65,464.31	1422	
6320-0000 SNWIB Training/Seminars	22,137.48	(6,300.00)	15,837.48	5,899.33	9,938.15	168	
6390-0000 SNWIB Utilities	2,721.82	(181.59)	2,540.23	7,008.59	(4,468.36)	(64)	
6440-0000 SNWIB Systems Communications	41,906.08	(614.20)	41,291.88	9,026.25	32,265.63	357	
6500-0000 SNWIB Marketing / Outreach	28,064.02	(990.82)	27,073.20	2,825.52	24,247.68	858	
6550-0000 SNWIB Employer Payroll Taxes	57,474.41	(642.36)	56,832.05	30,662.07	26,169.98	85	

**workforceCONNECTIONS: SNWIB**

**AG20. 1-7**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
6550-1000 SNWIB Employer Payroll Taxes	0.00	0.00	0.00	0.01	(0.01)	(100)	
6700-0000 SNWIB Youth Program Activiti	151,566.31	5,151.47	156,717.78	49,597.77	107,120.01	216	
6720-0000 SNWIB Adult/DW Program Activities	68,887.23	0.00	68,887.23	0.00	68,887.23	0	
6800-0000 SNWIB Loss on disposal of equipment	0.00	0.00	0.00	46,172.20	(46,172.20)	(100)	
8200-0000 SNWIB Adjustments - Journal Entry	0.00	0.00	0.00	34.02	(34.02)	(100)	
9979-1000 SNWIB PA Wages to be Allocated	0.00	69,842.25	69,842.25	0.00	69,842.25	0	
9999-0000 SNWIB Suspense	211,829.60	(186,829.60)	25,000.00	0.00	25,000.00	0	
<b>SNWIB</b>	<b>2,027,988.25</b>	<b>11,688.29</b>	<b>2,039,676.54</b>	<b>1,011,573.80</b>	<b>1,028,102.74</b>	<b>102</b>	
9999-6600 ALLOC PBTK - Administrative cost pool	0.00	(2,039,676.54)	(2,039,676.54)	(1,011,573.80)	(1,028,102.74)	102	
Functional Cost Allocations	0.00	(2,039,676.54)	(2,039,676.54)	(1,011,573.80)	(1,028,102.74)	102	
<b>650.300 Payroll cost pool to be allocated</b>	<b>1,943,654.77</b>	<b>(1,943,654.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
6260-0000 SNWIB Salaries	28,353.98	(28,353.98)	0.00	(1,825.10)	1,825.10	(100)	
6261-1000 SNWIB Admin Salaries: WIA - Adult	113,440.07	(49,220.70)	64,219.37	74,994.63	(10,775.26)	(14)	
6261-2000 SNWIB Admin Salaries: WIA - DW	112,879.02	(49,954.59)	62,924.43	70,664.41	(7,739.98)	(11)	
6261-3000 SNWIB Admin Salaries: WIA - YIS	85,120.36	(39,457.97)	45,662.39	63,103.05	(17,440.66)	(28)	
6261-5000 SNWIB Admin Salaries: WIA - YOS	86,513.50	(39,884.71)	46,628.79	60,535.08	(13,906.29)	(23)	
6262-1000 SNWIB Program Salaries: Wia - Adult	456,527.22	(269,342.06)	187,185.16	118,297.23	68,887.93	58	
6262-2000 SNWIB Program Salaries: Wia - DW	452,783.61	(266,210.87)	186,572.74	120,343.45	66,229.29	55	
6262-3000 SNWIB Program Salaries: Wia - YIS	288,941.06	(147,714.90)	141,226.16	150,976.36	(9,750.20)	(6)	
6262-4000 SNWIB Program Salaries: Wia - YOS	319,095.95	(158,759.88)	160,336.07	145,310.22	15,025.85	10	
6261-1000-1 SNWIB Admin Salaries: ARRA Admin	0.00	51,974.91	51,974.91	7,900.22	44,074.69	558	
6261-2000-1 SNWIB Admin Salaries: ARRA Admin	0.00	52,634.84	52,634.84	6,940.03	45,694.81	658	
6261-3000-1 SNWIB Admin Salaries: ARRA Admin	0.00	40,428.93	40,428.93	5,327.25	35,101.68	659	
6261-5000-1 SNWIB Admin Salaries: ARRA Admin	0.00	40,663.14	40,663.14	5,286.57	35,376.57	669	
6262-1000-1 SNWIB Salaries: ARRA Program Salari	0.00	285,365.52	285,365.52	25,311.95	260,053.57	1027	
6262-2000-1 SNWIB Salaries: ARRA Program Salari	0.00	282,364.07	282,364.07	25,096.51	257,267.56	1025	
6262-3000-1 SNWIB Salaries: ARRA Program Salari	0.00	154,039.90	154,039.90	26,685.84	127,354.06	477	
6262-4000-1 SNWIB Salaries: ARRA Program Salari	0.00	165,055.30	165,055.30	32,047.47	133,007.83	415	
<b>SNWIB</b>	<b>1,943,654.77</b>	<b>23,626.95</b>	<b>1,967,281.72</b>	<b>936,995.17</b>	<b>1,030,286.55</b>	<b>110</b>	
8888-6700 ALLOC PBTK - Admin/Program Salaries	0.00	(1,967,281.72)	(1,967,281.72)	(936,995.17)	(1,030,286.55)	110	
Functional Cost Allocations	0.00	(1,967,281.72)	(1,967,281.72)	(936,995.17)	(1,030,286.55)	110	
<b>650.400 Pahrump cost pool to be allocated</b>	<b>182,157.76</b>	<b>(182,157.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
6120-0001 SNWIB Payroll Services Pahrump	11.96	(11.96)	0.00	429.01	(429.01)	(100)	
6140-0001 SNWIB Equipment Repairs Pahrump	0.00	0.00	0.00	60.00	(60.00)	(100)	
6150-0001 SNWIB Legal Pubs/Advertising Pahrump	0.00	0.00	0.00	112.02	(112.02)	(100)	
6160-0001 SNWIB Dues/Subscriptions Pahrump	0.00	0.00	0.00	114.58	(114.58)	(100)	
6170-0001 SNWIB Equipment Rental Pahrump	0.00	0.00	0.00	1,463.44	(1,463.44)	(100)	
6200-0001 SNWIB Janitorial & Maint Pahrump	0.00	0.00	0.00	26,176.52	(26,176.52)	(100)	
6220-0001 SNWIB Leases Pahrump	0.00	0.00	0.00	10,800.00	(10,800.00)	(100)	
6250-0001 SNWIB Office Supplies Pahrump	0.00	0.00	0.00	3,853.09	(3,853.09)	(100)	
6260-0001 SNWIB Salaries Pahrump	5,878.33	(5,878.33)	0.00	120,930.91	(120,930.91)	(100)	

**workforceCONNECTIONS: SNWIB**

**AG20. 1-8**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
6265-0001 SNWIB Employee Fringe Ben Pa	952.48	(952.48)	0.00	38,474.07	(38,474.07)	(100)
6270-0001 SNWIB Postage & Delivery Pahrump	0.00	0.00	0.00	238.47	(238.47)	(100)
6280-0001 SNWIB Printing & Reproduction Pahrump	0.00	0.00	0.00	30.50	(30.50)	(100)
6300-0001 SNWIB Telephone Pahrump	0.00	0.00	0.00	11,965.70	(11,965.70)	(100)
6305-0001 SNWIB Progr Support Contracts Pahrump	0.00	0.00	0.00	86,652.02	(86,652.02)	(100)
6310-0001 SNWIB Travel-Staff Pahrump	0.00	0.00	0.00	16,838.64	(16,838.64)	(100)
6390-0001 SNWIB Utilities Pahrump	0.00	0.00	0.00	5,782.33	(5,782.33)	(100)
6440-0001 SNWIB Systems Communications Pahrump	0.00	0.00	0.00	9,185.88	(9,185.88)	(100)
6500-0001 SNWIB Marketing/Outreach Pahrump	0.00	0.00	0.00	94.31	(94.31)	(100)
6550-0001 SNWIB Employer Payroll Taxes Pahrump	175.33	(175.33)	0.00	2,259.23	(2,259.23)	(100)
6666-1000 SNWIB Bad Debt Expense - Pahrump	0.00	0.00	0.00	2,353.46	(2,353.46)	(100)
6900-0000 SNWIB Great Basin Expenses to be Allo	175,139.66	(175,139.66)	0.00	0.00	0.00	0
SNWIB	182,157.76	(182,157.76)	0.00	337,814.18	(337,814.18)	(100)
7777-6500 ALLOC PBTK - Pahrump Expenditures	0.00	0.00	0.00	(337,814.18)	337,814.18	(100)
Functional Cost Allocations	0.00	0.00	0.00	(337,814.18)	337,814.18	(100)
<b>690 Capital outlay</b>	<b>271,098.10</b>	<b>(271,098.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>690.001 Capital outlay - direct program costs</b>	<b>103,991.89</b>	<b>205,330.27</b>	<b>309,322.16</b>	<b>48,367.16</b>	<b>260,955.00</b>	<b>540</b>
<b>690.001. 1 Non-ARRA grants</b>	<b>92,881.65</b>	<b>100,970.64</b>	<b>193,852.29</b>	<b>39,660.62</b>	<b>154,191.67</b>	<b>389</b>
5100-1100 SNWIB WIA Adult Form Capital Outlay	52,486.39	680.00	53,166.39	0.00	53,166.39	0
5100-1200 SNWIB WIA DW Form Capital Outlay	40,395.26	679.99	41,075.25	0.00	41,075.25	0
5100-1300 SNWIB WIA Youth Form Capital Outlay	0.00	6,857.00	6,857.00	0.00	6,857.00	0
5100-1301 SNWIB WIA GR Youth Form Capital Out	0.00	2,288.00	2,288.00	0.00	2,288.00	0
SNWIB	92,881.65	10,504.99	103,386.64	0.00	103,386.64	0
9999-6900 ALLOC PBTK - SNWIB allocation - Form	0.00	90,465.65	90,465.65	39,660.62	50,805.03	128
Functional Cost Allocations	0.00	90,465.65	90,465.65	39,660.62	50,805.03	128
<b>690.001. 2 ARRA grants</b>	<b>11,110.24</b>	<b>104,359.63</b>	<b>115,469.87</b>	<b>8,706.54</b>	<b>106,763.33</b>	<b>1226</b>
5300-1100 SNWIB ARRA Adult Capital Outlay	5,685.03	(363.67)	5,321.36	0.00	5,321.36	0
5300-1200 SNWIB ARRA DW Capital Outlay	5,425.21	2,134.67	7,559.88	0.00	7,559.88	0
SNWIB	11,110.24	1,771.00	12,881.24	0.00	12,881.24	0
9999-6901 ALLOC PBTK - SNWIB allocation - ARR	0.00	102,588.63	102,588.63	8,706.54	93,882.09	1078
Functional Cost Allocations	0.00	102,588.63	102,588.63	8,706.54	93,882.09	1078
<b>690.002 Capital outlay cost pool</b>	<b>167,106.21</b>	<b>(167,106.21)</b>	<b>0.00</b>	<b>(48,367.16)</b>	<b>48,367.16</b>	<b>(100)</b>
5005-0000 SNWIB Provider Capital Outlay	967.00	(967.00)	0.00	0.00	0.00	0
6130-0000 SNWIB Equipment Purchase	166,139.21	26,915.07	193,054.28	0.00	193,054.28	0
SNWIB	167,106.21	25,948.07	193,054.28	0.00	193,054.28	0

**workforceCONNECTIONS: SNWIB**

**AG20. 1-9**

Year End: June 30, 2010

Detailed book trial balance - Accrual

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
9999-6999 ALLOC PBTK - Capital outlay	0.00	(193,054.28)	(193,054.28)	(48,367.16)	(144,687.12)	299	
Functional Cost Allocations	0.00	(193,054.28)	(193,054.28)	(48,367.16)	(144,687.12)	299	
<b>690.003 Capitalization and GASB 34 adjustments</b>	<b>0.00</b>	<b>(309,322.16)</b>	<b>(309,322.16)</b>	<b>0.00</b>	<b>(309,322.16)</b>	<b>0</b>	
9999-0001 SNWIB Capitalized asset additions	0.00	(309,322.16)	(309,322.16)	0.00	(309,322.16)	0	
SNWIB	0.00	(309,322.16)	(309,322.16)	0.00	(309,322.16)	0	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	
<b>Net Income (Loss)</b>	<b>(1,358,136.24)</b>		<b>75,291.80</b>	<b>(149,514.73)</b>	<b>224,806.53</b>	<b>(150)</b>	

**workforceCONNECTIONS: GASB34 Adjustment**

**AG20. 2**

Year End: June 30, 2010

Detailed book trial balance - GASB 34

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %Chg
<b>127 Prepaid expenses</b>	<b>0.00</b>	<b>(84,736.72)</b>	<b>(84,736.72)</b>	<b>(96,503.54)</b>	<b>11,766.82</b>	<b>(12)</b>
<b>127.100 Prepaid expenses</b>	<b>0.00</b>	<b>(71,736.72)</b>	<b>(71,736.72)</b>	<b>(53,420.54)</b>	<b>(18,316.18)</b>	<b>34</b>
120 GASB Prepaid Expenses	0.00	(71,736.72)	(71,736.72)	(53,420.54)	(18,316.18)	34
<b>127.200 Refundable deposits</b>	<b>0.00</b>	<b>(13,000.00)</b>	<b>(13,000.00)</b>	<b>(43,083.00)</b>	<b>30,083.00</b>	<b>(70)</b>
140 GASB Deposits	0.00	(13,000.00)	(13,000.00)	(43,083.00)	30,083.00	(70)
<b>150 Property and equipment, net</b>	<b>0.00</b>	<b>(371,587.56)</b>	<b>(371,587.56)</b>	<b>(167,789.46)</b>	<b>(203,798.10)</b>	<b>121</b>
130 GASB PP&E	0.00	(956,642.99)	(956,642.99)	(647,320.83)	(309,322.16)	48
131 GASB Accum. Depreciation	0.00	585,055.43	585,055.43	479,531.37	105,524.06	22
<b>219 Accrued expenses</b>	<b>0.00</b>	<b>222,647.61</b>	<b>222,647.61</b>	<b>98,081.97</b>	<b>124,565.64</b>	<b>127</b>
160 GASB Accrued Benefits - Vacation/Sick	0.00	222,647.61	222,647.61	98,081.97	124,565.64	127
<b>252 Debt obligations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,127.86</b>	<b>(5,127.86)</b>	<b>(100)</b>
180 GASB Long-term debt	0.00	0.00	0.00	5,127.86	(5,127.86)	(100)
<b>276 Retained earnings (and similar equity types)</b>	<b>0.00</b>	<b>161,083.16</b>	<b>161,083.16</b>	<b>310,597.76</b>	<b>(149,514.60)</b>	<b>(48)</b>
200 GASB Accumulated Depreciation (prior year)	0.00	(479,531.37)	(479,531.37)	(588,614.11)	109,082.74	(19)
201 GASB PP&E (Prior year)	0.00	647,320.83	647,320.83	873,014.26	(225,693.43)	(26)
203 GASB Deposits	0.00	43,083.00	43,083.00	75,916.75	(32,833.75)	(43)
204 GASB Accrued Benefits - Vacation/Sick (prior year)	0.00	(98,081.98)	(98,081.98)	(71,136.69)	(26,945.29)	38
205 GASB Prepaid expenses (prior year)	0.00	48,292.68	48,292.68	21,417.55	26,875.13	125
<b>610 Adult program</b>	<b>0.00</b>	<b>(59,516.16)</b>	<b>(59,516.16)</b>	<b>(45,950.47)</b>	<b>(13,565.69)</b>	<b>30</b>
<b>610.001 Non-ARRA grants</b>	<b>0.00</b>	<b>(23,575.32)</b>	<b>(23,575.32)</b>	<b>(46,022.43)</b>	<b>22,447.11</b>	<b>(49)</b>
400 GASB Prepaid Expenses	0.00	2,230.68	2,230.68	3,391.64	(1,160.96)	(34)
401 GASB Accrued Expenses	0.00	(11,852.30)	(11,852.30)	(3,055.29)	(8,797.01)	288
402 GASB Depreciation Expense	0.00	(13,953.70)	(13,953.70)	(46,358.78)	32,405.08	(70)
<b>610.002 ARRA grants</b>	<b>0.00</b>	<b>(35,940.84)</b>	<b>(35,940.84)</b>	<b>71.96</b>	<b>(36,012.80)</b>	<b>****</b>
403 GASB Prepaid Expenses - ARRA	0.00	3,400.70	3,400.70	725.63	2,675.07	369
404 GASB Accrued Expenses - ARRA	0.00	(18,068.99)	(18,068.99)	(653.67)	(17,415.32)	2664
405 GASB Depreciation Expense - ARRA	0.00	(21,272.55)	(21,272.55)	0.00	(21,272.55)	0
<b>620 Youth program</b>	<b>0.00</b>	<b>(57,797.20)</b>	<b>(57,797.20)</b>	<b>(58,613.10)</b>	<b>815.90</b>	<b>(1)</b>
<b>620.001 Non-ARRA grants</b>	<b>0.00</b>	<b>(28,082.26)</b>	<b>(28,082.26)</b>	<b>(58,780.21)</b>	<b>30,697.95</b>	<b>(52)</b>
410 GASB Prepaid Expenses	0.00	3,593.71	3,593.71	8,497.95	(4,904.24)	(58)
411 GASB Accrued Expenses	0.00	(19,094.54)	(19,094.54)	(7,655.17)	(11,439.37)	149
412 GASB Depreciation Expense	0.00	(12,581.43)	(12,581.43)	(59,622.99)	47,041.56	(79)
<b>620.002 ARRA grants</b>	<b>0.00</b>	<b>(29,714.94)</b>	<b>(29,714.94)</b>	<b>167.11</b>	<b>(29,882.05)</b>	<b>****</b>
<b>620.002.1 A/DW/Y</b>	<b>0.00</b>	<b>(29,714.94)</b>	<b>(29,714.94)</b>	<b>167.11</b>	<b>(29,882.05)</b>	<b>****</b>
413 GASB Prepaid Expenses - ARRA	0.00	3,802.65	3,802.65	1,685.07	2,117.58	126
414 GASB Accrued Expenses - ARRA	0.00	(20,204.67)	(20,204.67)	(1,517.96)	(18,686.71)	1231
415 GASB Depreciation Expense - ARRA	0.00	(13,312.92)	(13,312.92)	0.00	(13,312.92)	0
<b>630 Dislocated worker program</b>	<b>0.00</b>	<b>(59,253.29)</b>	<b>(59,253.29)</b>	<b>(45,747.16)</b>	<b>(13,506.13)</b>	<b>30</b>
<b>630.001 Non-ARRA grants</b>	<b>0.00</b>	<b>(23,574.72)</b>	<b>(23,574.72)</b>	<b>(45,818.58)</b>	<b>22,243.86</b>	<b>(49)</b>
420 GASB Prepaid Expenses	0.00	2,223.39	2,223.39	3,450.77	(1,227.38)	(36)
421 GASB Accrued Expenses	0.00	(11,813.56)	(11,813.56)	(3,108.55)	(8,705.01)	280
422 GASB Depreciation Expense	0.00	(13,984.55)	(13,984.55)	(46,160.80)	32,176.25	(70)
<b>630.002 ARRA grants</b>	<b>0.00</b>	<b>(35,678.57)</b>	<b>(35,678.57)</b>	<b>71.42</b>	<b>(35,749.99)</b>	<b>****</b>

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**workforceCONNECTIONS: GASB34 Adjustment**

**AG20. 2-1**

Year End: June 30, 2010

Detailed book trial balance - GASB 34

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg	%Chg
423 GASB Prepaid Expenses - ARRA	0.00	3,364.92	3,364.92	720.25	2,644.67	367	
424 GASB Accrued Expenses - ARRA	0.00	(17,878.91)	(17,878.91)	(648.83)	(17,230.08)	2656	
425 GASB Depreciation Expense - ARRA	0.00	(21,164.58)	(21,164.58)	0.00	(21,164.58)	0	
<b>640 Other programs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,735.39)</b>	<b>2,735.39</b>	<b>(100)</b>	
<b>640.003 Program analyst</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(2,735.39)</b>	<b>2,735.39</b>	<b>(100)</b>	
431 GASB Accrued Expenses	0.00	0.00	0.00	(2,735.39)	2,735.39	(100)	
<b>650 Administrative cost pool</b>	<b>0.00</b>	<b>(60,162.00)</b>	<b>(60,162.00)</b>	<b>(44,835.63)</b>	<b>(15,326.37)</b>	<b>34</b>	
<b>650.100 SNWIB administration</b>	<b>0.00</b>	<b>(60,162.00)</b>	<b>(60,162.00)</b>	<b>(44,835.63)</b>	<b>(15,326.37)</b>	<b>34</b>	
<b>650.100.01 Non-ARRA grants</b>	<b>0.00</b>	<b>(46,376.34)</b>	<b>(46,376.34)</b>	<b>(44,908.12)</b>	<b>(1,468.22)</b>	<b>3</b>	
440 GASB Prepaid Expenses	0.00	2,615.00	2,615.00	7,672.85	(5,057.85)	(66)	
441 GASB Accrued Expenses	0.00	(13,894.30)	(13,894.30)	(6,911.94)	(6,982.36)	101	
442 GASB Depreciation Expense	0.00	(5,014.04)	(5,014.04)	(12,835.28)	7,821.24	(61)	
460 GASB Refundable Deposits	0.00	(30,083.00)	(30,083.00)	(32,833.75)	2,750.75	(8)	
<b>650.100.02 ARRA grants</b>	<b>0.00</b>	<b>(13,785.66)</b>	<b>(13,785.66)</b>	<b>72.49</b>	<b>(13,858.15)</b>	<b>****</b>	
443 GASB Prepaid Expenses - ARRA	0.00	2,213.00	2,213.00	731.00	1,482.00	203	
444 GASB Accrued Expenses - ARRA	0.00	(11,758.37)	(11,758.37)	(658.51)	(11,099.86)	1686	
445 GASB Depreciation Expense - ARRA	0.00	(4,240.29)	(4,240.29)	0.00	(4,240.29)	0	
<b>690 Capital outlay</b>	<b>0.00</b>	<b>309,322.16</b>	<b>309,322.16</b>	<b>48,367.16</b>	<b>260,955.00</b>	<b>540</b>	
<b>690.003 Capitalization and GASB 34 adjustments</b>	<b>0.00</b>	<b>309,322.16</b>	<b>309,322.16</b>	<b>48,367.16</b>	<b>260,955.00</b>	<b>540</b>	
450 GASB Capital Outlay (current year additions)	0.00	309,322.16	309,322.16	48,367.16	260,955.00	540	
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	
<b>Net Income (Loss)</b>	<b>0.00</b>		<b>(72,593.51)</b>	<b>149,514.59</b>	<b>(222,108.10)</b>	<b>(149)</b>	

**workforceCONNECTIONS: Functional Cost Allocations**

**AG20. 3**

Year End: June 30, 2010

Detailed book trial balance - Cost Allocation

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount	Chg %	Chg
<b>610 Adult program</b>	<b>0.00</b>	<b>931,257.61</b>	<b>931,257.61</b>	<b>427,422.94</b>	<b>503,834.67</b>	<b>118</b>	
<b>610.001 Non-ARRA grants</b>	<b>0.00</b>	<b>353,155.96</b>	<b>353,155.96</b>	<b>373,345.61</b>	<b>(20,189.65)</b>	<b>(5)</b>	
7777-6100 ALLOC PBTk - Adult allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6100 ALLOC PBTk - Adult allocation - Formula	0.00	187,185.16	187,185.16	118,297.23	68,887.93	58	
9999-6100 ALLOC PBTk - Adult allocation - Formula	0.00	165,970.80	165,970.80	142,443.65	23,527.15	17	
<b>610.002 ARRA grants</b>	<b>0.00</b>	<b>578,101.65</b>	<b>578,101.65</b>	<b>54,077.33</b>	<b>524,024.32</b>	<b>969</b>	
8888-6101 ALLOC PBTk - Adult allocation - ARRA	0.00	285,365.52	285,365.52	25,311.95	260,053.57	1027	
9999-6101 ALLOC PBTk - Adult allocation - ARRA	0.00	292,736.13	292,736.13	28,765.38	263,970.75	918	
<b>620 Youth program</b>	<b>0.00</b>	<b>1,339,010.46</b>	<b>1,339,010.46</b>	<b>884,245.60</b>	<b>454,764.86</b>	<b>51</b>	
<b>620.001 Non-ARRA grants</b>	<b>0.00</b>	<b>1,071,005.33</b>	<b>1,071,005.33</b>	<b>727,346.25</b>	<b>343,659.08</b>	<b>47</b>	
7777-6200 ALLOC PBTk - Youth allocation	0.00	0.00	0.00	112,604.73	(112,604.73)	(100)	
8888-6200 ALLOC PBTk - Youth allocation - Formula	0.00	301,562.23	301,562.23	296,286.58	5,275.65	2	
9999-6200 ALLOC PBTk - Youth allocation - Formula	0.00	769,443.10	769,443.10	318,454.94	450,988.16	142	
<b>620.002 ARRA grants</b>	<b>0.00</b>	<b>268,005.13</b>	<b>268,005.13</b>	<b>156,899.35</b>	<b>111,105.78</b>	<b>71</b>	
<b>620.002.1 A/DW/Y</b>	<b>0.00</b>	<b>268,005.13</b>	<b>268,005.13</b>	<b>156,899.35</b>	<b>111,105.78</b>	<b>71</b>	
8888-6201 ALLOC PBTk - Youth allocation - ARRA	0.00	319,095.20	319,095.20	58,733.31	260,361.89	443	
9999-6201 ALLOC PBTk - Youth allocation - ARRA	0.00	(51,090.07)	(51,090.07)	98,166.04	(149,256.11)	(152)	
<b>630 Dislocated worker program</b>	<b>0.00</b>	<b>922,524.17</b>	<b>922,524.17</b>	<b>430,472.91</b>	<b>492,051.26</b>	<b>114</b>	
<b>630.001 Non-ARRA grants</b>	<b>0.00</b>	<b>352,120.33</b>	<b>352,120.33</b>	<b>376,855.85</b>	<b>(24,735.52)</b>	<b>(7)</b>	
7777-6300 ALLOC PBTk - DW allocation	0.00	0.00	0.00	112,604.72	(112,604.72)	(100)	
8888-6300 ALLOC PBTk - DW allocation - Formula	0.00	186,572.74	186,572.74	120,343.45	66,229.29	55	
9999-6300 ALLOC PBTk - DW allocation - Formula	0.00	165,547.59	165,547.59	143,907.68	21,639.91	15	
<b>630.002 ARRA grants</b>	<b>0.00</b>	<b>570,403.84</b>	<b>570,403.84</b>	<b>53,617.06</b>	<b>516,786.78</b>	<b>964</b>	
8888-6301 ALLOC PBTk - DW allocation - ARRA	0.00	282,364.07	282,364.07	25,096.51	257,267.56	1025	
9999-6301 ALLOC PBTk - DW allocation - ARRA	0.00	288,039.77	288,039.77	28,520.55	259,519.22	910	
<b>650 Administrative cost pool</b>	<b>0.00</b>	<b>(3,192,792.24)</b>	<b>(3,192,792.24)</b>	<b>(1,742,141.45)</b>	<b>(1,450,650.79)</b>	<b>83</b>	
<b>650.100 SNWIB administration</b>	<b>0.00</b>	<b>814,166.02</b>	<b>814,166.02</b>	<b>544,241.70</b>	<b>269,924.32</b>	<b>50</b>	
<b>650.100.01 Non-ARRA grants</b>	<b>0.00</b>	<b>455,194.13</b>	<b>455,194.13</b>	<b>495,288.57</b>	<b>(40,094.44)</b>	<b>(8)</b>	
8888-6500 ALLOC PBTk - SNWIB allocation - Formula	0.00	219,434.98	219,434.98	267,472.07	(48,037.09)	(18)	
9999-6500 ALLOC PBTk - SNWIB allocation - Formula	0.00	235,759.15	235,759.15	227,816.50	7,942.65	3	
<b>650.100.02 ARRA grants</b>	<b>0.00</b>	<b>358,971.89</b>	<b>358,971.89</b>	<b>48,953.13</b>	<b>310,018.76</b>	<b>633</b>	
8888-6501 ALLOC PBTk - SNWIB allocation - ARRA	0.00	185,701.82	185,701.82	25,454.07	160,247.75	630	
9999-6501 ALLOC PBTk - SNWIB allocation - ARRA	0.00	173,270.07	173,270.07	23,499.06	149,771.01	637	
<b>650.200 General cost pool to be allocated</b>	<b>0.00</b>	<b>(2,039,676.54)</b>	<b>(2,039,676.54)</b>	<b>(1,011,573.80)</b>	<b>(1,028,102.74)</b>	<b>102</b>	
9999-6600 ALLOC PBTk - Administrative cost pool	0.00	(2,039,676.54)	(2,039,676.54)	(1,011,573.80)	(1,028,102.74)	102	
<b>650.300 Payroll cost pool to be allocated</b>	<b>0.00</b>	<b>(1,967,281.72)</b>	<b>(1,967,281.72)</b>	<b>(936,995.17)</b>	<b>(1,030,286.55)</b>	<b>110</b>	
8888-6700 ALLOC PBTk - Admin/Program Salaries	0.00	(1,967,281.72)	(1,967,281.72)	(936,995.17)	(1,030,286.55)	110	
<b>650.400 Pahrump cost pool to be allocated</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(337,814.18)</b>	<b>337,814.18</b>	<b>(100)</b>	
7777-6500 ALLOC PBTk - Pahrump Expenditures	0.00	0.00	0.00	(337,814.18)	337,814.18	(100)	
<b>690 Capital outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
<b>690.001 Capital outlay - direct program costs</b>	<b>0.00</b>	<b>193,054.28</b>	<b>193,054.28</b>	<b>48,367.16</b>	<b>144,687.12</b>	<b>299</b>	

**workforceCONNECTIONS: Functional Cost Allocations**  
 Year End: June 30, 2010  
 Detailed book trial balance - Cost Allocation

**AG20. 3-1**

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Account	Prelim	Adj's	Rep	Rep 06/09	Amount Chg	%Chg
<b>690.001. 1 Non-ARRA grants</b>	<b>0.00</b>	<b>90,465.65</b>	<b>90,465.65</b>	<b>39,660.62</b>	<b>50,805.03</b>	<b>128</b>
9999-6900 ALLOC PBTk - SNWIB allocation - Formula	0.00	90,465.65	90,465.65	39,660.62	50,805.03	128
<b>690.001. 2 ARRA grants</b>	<b>0.00</b>	<b>102,588.63</b>	<b>102,588.63</b>	<b>8,706.54</b>	<b>93,882.09</b>	<b>1078</b>
9999-6901 ALLOC PBTk - SNWIB allocation - ARRA	0.00	102,588.63	102,588.63	8,706.54	93,882.09	1078
<b>690.002 Capital outlay cost pool</b>	<b>0.00</b>	<b>(193,054.28)</b>	<b>(193,054.28)</b>	<b>(48,367.16)</b>	<b>(144,687.12)</b>	<b>299</b>
9999-6999 ALLOC PBTk - Capital outlay	0.00	(193,054.28)	(193,054.28)	(48,367.16)	(144,687.12)	299
	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0</b></u>



**workforceCONNECTIONS**

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

AG22

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
1	6/30/2010	N	Wells Fargo - General	1040-0000 SNWIB	AG22. 1	17,462.39		
1	6/30/2010	N	COBRA-ARRA Due from Emps. (35%)	1180-0000 SNWIB	AG22. 1		16.47	
1	6/30/2010	N	COBRA-ARRA Due from Emps. (35%)	1180-0000 SNWIB	AG22. 1		128.79	
1	6/30/2010	N	COBRA-ARRA Due from Govt. (65%)	1185-0000 SNWIB	AG22. 1		30.60	
1	6/30/2010	N	COBRA-ARRA Due from Govt. (65%)	1185-0000 SNWIB	AG22. 1		239.18	
1	6/30/2010	N	Great Basin Program Income	1240-0000 SNWIB	AG22. 1	8,850.00		
1	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	AG22. 1		10,008.62	
1	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	AG22. 1	150,802.01		
1	6/30/2010	N	Provider Capital Outlay	5005-0000 SNWIB	AG22. 1		967.00	
1	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	AG22. 1	22,079.04		
1	6/30/2010	N	WIA Adult Form Capital Outlay	5100-1100 SNWIB	AG22. 1	580.00		
1	6/30/2010	N	WIA Adult Form Capital Outlay	5100-1100 SNWIB	AG22. 1	100.00		
1	6/30/2010	N	WIA DW Form Capital Outlay	5100-1200 SNWIB	AG22. 1	580.00		
1	6/30/2010	N	WIA DW Form Capital Outlay	5100-1200 SNWIB	AG22. 1	99.99		
1	6/30/2010	N	WIA Youth Form Capital Outlay	5100-1300 SNWIB	AG22. 1	2,504.00		
1	6/30/2010	N	WIA Youth Form Capital Outlay	5100-1300 SNWIB	AG22. 1	4,353.00		
1	6/30/2010	N	WIA Youth Form Capital Outlay	5100-1300 SNWIB	AG22. 1	2,198.00		
1	6/30/2010	N	WIA Youth Form Capital Outlay	5100-1300 SNWIB	AG22. 1	90.00		
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1	27,355.19		
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1	15,787.86		
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1		1,470.97	
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1		848.96	
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1		14,098.86	
1	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG22. 1		8,137.06	
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1	24,789.90		
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1	19,398.64		
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1		1,333.02	
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1		1,043.12	
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1		12,776.71	
1	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG22. 1		9,998.06	
1	6/30/2010	N	WIA Adult Form Pahrump-WC Wages	5100-3100 SNWIB	AG22. 1	14,098.86		
1	6/30/2010	N	WIA Adult Form Pahrump-WC Wages	5100-3100 SNWIB	AG22. 1	8,137.06		
1	6/30/2010	N	WIA DW Form Pahrump-WC Wages	5100-3200 SNWIB	AG22. 1	12,776.71		
1	6/30/2010	N	WIA DW Form Pahrump-WC Wages	5100-3200 SNWIB	AG22. 1	9,998.06		
1	6/30/2010	N	ARRA Sub Awards	5300-0000 SNWIB	AG22. 1		22,079.04	
1	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	AG22. 1		630.75	
1	6/30/2010	N	ARRA Adult Capital Outlay	5300-1100 SNWIB	AG22. 1	619.85		
1	6/30/2010	N	ARRA DW Capital Outlay	5300-1200 SNWIB	AG22. 1	1,151.15		
1	6/30/2010	N	ARRA Adult Pahrump-WC	5300-2100 SNWIB	AG22. 1	47,760.68		
1	6/30/2010	N	ARRA Adult Pahrump-WC	5300-2100 SNWIB	AG22. 1		2,568.22	
1	6/30/2010	N	ARRA Adult Pahrump-WC	5300-2100 SNWIB	AG22. 1		24,615.84	
1	6/30/2010	N	ARRA DW Pahrump-WC	5300-2200 SNWIB	AG22. 1	29,489.11		
1	6/30/2010	N	ARRA DW Pahrump-WC	5300-2200 SNWIB	AG22. 1		1,585.71	
1	6/30/2010	N	ARRA DW Pahrump-WC	5300-2200 SNWIB	AG22. 1		15,198.68	
1	6/30/2010	N	ARRA Adult Pahrump-WC Wages	5300-3100 SNWIB	AG22. 1	24,615.84		
1	6/30/2010	N	ARRA DW Pahrump-WC Wages	5300-3200 SNWIB	AG22. 1	15,198.68		
1	6/30/2010	N	Payroll Services	6120-0000 SNWIB	AG22. 1	112.00		
1	6/30/2010	N	Equipment Purchase	6130-0000 SNWIB	AG22. 1	6,246.00		
1	6/30/2010	N	Equipment Purchase	6130-0000 SNWIB	AG22. 1	9,191.94		
1	6/30/2010	N	Equipment Purchase	6130-0000 SNWIB	AG22. 1	1,500.00		
1	6/30/2010	N	Equipment Purchase	6130-0000 SNWIB	AG22. 1	10,008.62		
1	6/30/2010	N	Janitorial & Maintenance	6200-0000 SNWIB	AG22. 1	849.00		
1	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	AG22. 1	225.63		
1	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	AG22. 1	38.99		
1	6/30/2010	N	Office Supplies	6250-0000 SNWIB	AG22. 1	259.95		
1	6/30/2010	N	Employee Fringe Benef	6265-0000 SNWIB	AG22. 1	60.00		
1	6/30/2010	N	Travel - staff	6310-0000 SNWIB	AG22. 1	22.70		
1	6/30/2010	N	Systems Communications	6440-0000 SNWIB	AG22. 1	689.55		
1	6/30/2010	N	Systems Communications	6440-0000 SNWIB	AG22. 1	29.17		
1	6/30/2010	N	Youth Program Activiti	6700-0000 SNWIB	AG22. 1	324.90		
1	6/30/2010	N	Program Analyst - DETR	6710-0000 SNWIB	AG22. 1		689.55	
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1		369.34	
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1		2,504.00	
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1	559.42		
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1		8,659.40	
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1	16.47		
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1	30.60		

**workforceCONNECTIONS**

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

AG22-1

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1	128.79		
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1	239.18		
1	6/30/2010	N	Great Basin Expenses to be Allocated	6900-0000 SNWIB	AG22. 1		164,581.38	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		150,802.01	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		15,437.94	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1	630.75		
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		1,771.00	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		112.00	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1	1,336.34		
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		3,211.35	
1	6/30/2010	N	Suspense	9999-0000 SNWIB	AG22. 1		17,462.39	

CPE - To correct posting errors.

2	6/30/2010	N	Accrued Salaries	2110-0000 SNWIB	109. 15	49.03		
2	6/30/2010	N	Accrued Salaries	2110-0000 SNWIB	109. 15	98.65		
2	6/30/2010	N	Accrued Salaries	2110-0000 SNWIB	109. 15	73.42		
2	6/30/2010	N	Accrued Salaries	2110-0000 SNWIB	109. 15	1,558.53		
2	6/30/2010	N	Accrued Salaries	2110-0000 SNWIB	109. 15	71,841.75		
2	6/30/2010	N	Insurance-Emp W/H (Dep. Health)	2135-0000 SNWIB	109. 15	172.18		
2	6/30/2010	N	Accounting Services	6100-0000 SNWIB	109. 15		73.42	
2	6/30/2010	N	Payroll Services	6120-0000 SNWIB	109. 15	11.96		
2	6/30/2010	N	Payroll Services Pahrump	6120-0001 SNWIB	109. 15		11.96	
2	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	109. 15	1,395.50		
2	6/30/2010	N	Salaries Pahrump	6260-0001 SNWIB	109. 15		4,412.80	
2	6/30/2010	N	Salaries Pahrump	6260-0001 SNWIB	109. 15		1,465.53	
2	6/30/2010	N	Admin Salaries: WIA - Adult	6261-1000 SNWIB	109. 15		2,665.80	
2	6/30/2010	N	Admin Salaries: WIA - DW	6261-2000 SNWIB	109. 15		2,691.87	
2	6/30/2010	N	Admin Salaries: WIA - YIS	6261-3000 SNWIB	109. 15		2,599.41	
2	6/30/2010	N	Admin Salaries: WIA - YOS	6261-5000 SNWIB	109. 15		2,864.46	
2	6/30/2010	N	Program Salaries: Wia - Adult	6262-1000 SNWIB	109. 15		2,956.80	
2	6/30/2010	N	Program Salaries: Wia - DW	6262-2000 SNWIB	109. 15		2,618.34	
2	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15		912.30	
2	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15		24.02	
2	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15		36.61	
2	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15		2,439.15	
2	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15		917.06	
2	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15		25.01	
2	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15		36.81	
2	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15		2,493.53	
2	6/30/2010	N	Employee Fringe Benef	6265-0000 SNWIB	109. 15	952.48		
2	6/30/2010	N	Employee Fringe Ben Pa	6265-0001 SNWIB	109. 15		952.48	
2	6/30/2010	N	Employer Payroll Taxes	6550-0000 SNWIB	109. 15	73.42		
2	6/30/2010	N	Employer Payroll Taxes	6550-0000 SNWIB	109. 15		891.11	
2	6/30/2010	N	Employer Payroll Taxes	6550-0000 SNWIB	109. 15	175.33		
2	6/30/2010	N	Employer Payroll Taxes Pahrump	6550-0001 SNWIB	109. 15		175.33	
2	6/30/2010	N	Program Analyst - DETR	6712-0000 SNWIB	109. 15		3,269.23	
2	6/30/2010	N	Green Capacity Non-Wages Expense	6730-1100 SNWIB	109. 15	70.03		
2	6/30/2010	N	Admin Salaries: ARRA Admin - Adult	6261-1000-1 SNWIB	109. 15		1,597.67	
2	6/30/2010	N	Admin Salaries: ARRA Admin - DW	6261-2000-1 SNWIB	109. 15		1,607.21	
2	6/30/2010	N	Admin Salaries: ARRA Admin - Youth In-School	6261-3000-1 SNWIB	109. 15		1,629.21	
2	6/30/2010	N	Admin Salaries: ARRA Admin - Youth Out-School	6261-5000-1 SNWIB	109. 15		1,629.21	
2	6/30/2010	N	Salaries: ARRA Program Salaries - Adult	6262-1000-1 SNWIB	109. 15		9,559.98	
2	6/30/2010	N	Salaries: ARRA Program Salaries - DW	6262-2000-1 SNWIB	109. 15		9,550.43	
2	6/30/2010	N	Salaries: ARRA Program Salaries - YIS	6262-3000-1 SNWIB	109. 15		7,288.42	
2	6/30/2010	N	Salaries: ARRA Program Salaries - YOS	6262-4000-1 SNWIB	109. 15		9,077.12	

Payroll accrual adjustment and corrections.

3	6/30/2010	N	Deposits:1800-10 Sec	1800-1000 SNWIB	101. 1		30,083.00	
3	6/30/2010	N	Rent	6290-0000 SNWIB	101. 1	30,083.00		

We recorded AJE #3 to apply the remaining portion of the security deposit held by the Lessor to pay for FY10 operating lease rent expense.

workforceCONNECTIONS

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

AG22-2

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
4	6/30/2010	N	Admin Salaries: WIA - Adult	6261-1000 SNWIB	109. 15		50,433.50	
4	6/30/2010	N	Admin Salaries: WIA - DW	6261-2000 SNWIB	109. 15		51,063.11	
4	6/30/2010	N	Admin Salaries: WIA - YIS	6261-3000 SNWIB	109. 15		39,616.39	
4	6/30/2010	N	Admin Salaries: WIA - YOS	6261-5000 SNWIB	109. 15		39,836.45	
4	6/30/2010	N	Program Salaries: Wia - Adult	6262-1000 SNWIB	109. 15		277,690.52	
4	6/30/2010	N	Program Salaries: Wia - DW	6262-2000 SNWIB	109. 15		274,860.80	
4	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15		152,024.90	
4	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15		164,163.72	
4	6/30/2010	N	PA Wages for Reclass	6714-9999 SNWIB	109. 15		64,092.83	
4	6/30/2010	N	PA Wages to be Allocated	9979-1000 SNWIB	109. 15	64,092.83		
4	6/30/2010	N	Admin Salaries: ARRA Admin - Adult	6261-1000-1 SNWIB	109. 15		50,433.50	
4	6/30/2010	N	Admin Salaries: ARRA Admin - DW	6261-2000-1 SNWIB	109. 15		51,063.11	
4	6/30/2010	N	Admin Salaries: ARRA Admin - Youth In-Scho	6261-3000-1 SNWIB	109. 15		39,616.39	
4	6/30/2010	N	Admin Salaries: ARRA Admin - Youth Out-Sch	6261-5000-1 SNWIB	109. 15		39,836.45	
4	6/30/2010	N	Salaries: ARRA Program Salaries - Adult	6262-1000-1 SNWIB	109. 15		277,690.52	
4	6/30/2010	N	Salaries: ARRA Program Salaries - DW	6262-2000-1 SNWIB	109. 15		274,860.80	
4	6/30/2010	N	Salaries: ARRA Program Salaries - YIS	6262-3000-1 SNWIB	109. 15		152,024.90	
4	6/30/2010	N	Salaries: ARRA Program Salaries - YOS	6262-4000-1 SNWIB	109. 15		164,163.72	
To reclass WIA to ARRA gross payroll and move PA payroll expense in excess of PA grant award to an allocable admin account								
5	6/30/2010	N	Accrued Ben - Vac & Sick Leave	2120-0000 SNWIB	109. 15		124,565.64	
5	6/30/2010	N	Admin Salaries: WIA - Adult	6261-1000 SNWIB	109. 15	3,878.60		
5	6/30/2010	N	Admin Salaries: WIA - DW	6261-2000 SNWIB	109. 15	3,800.39		
5	6/30/2010	N	Admin Salaries: WIA - YIS	6261-3000 SNWIB	109. 15	2,757.83		
5	6/30/2010	N	Admin Salaries: WIA - YOS	6261-5000 SNWIB	109. 15	2,816.20		
5	6/30/2010	N	Program Salaries: Wia - Adult	6262-1000 SNWIB	109. 15	11,305.26		
5	6/30/2010	N	Program Salaries: Wia - DW	6262-2000 SNWIB	109. 15	11,268.27		
5	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109. 15	8,529.52		
5	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109. 15	9,683.68		
5	6/30/2010	N	PA Wages to be Allocated	9979-1000 SNWIB	109. 15	5,749.42		
5	6/30/2010	N	Admin Salaries: ARRA Admin - Adult	6261-1000-1 SNWIB	109. 15		3,139.08	
5	6/30/2010	N	Admin Salaries: ARRA Admin - DW	6261-2000-1 SNWIB	109. 15		3,178.94	
5	6/30/2010	N	Admin Salaries: ARRA Admin - Youth In-Scho	6261-3000-1 SNWIB	109. 15		2,441.75	
5	6/30/2010	N	Admin Salaries: ARRA Admin - Youth Out-Sch	6261-5000-1 SNWIB	109. 15		2,455.90	
5	6/30/2010	N	Salaries: ARRA Program Salaries - Adult	6262-1000-1 SNWIB	109. 15		17,234.98	
5	6/30/2010	N	Salaries: ARRA Program Salaries - DW	6262-2000-1 SNWIB	109. 15		17,053.70	
5	6/30/2010	N	Salaries: ARRA Program Salaries - YIS	6262-3000-1 SNWIB	109. 15		9,303.42	
5	6/30/2010	N	Salaries: ARRA Program Salaries - YOS	6262-4000-1 SNWIB	109. 15		9,968.70	
To properly allocate vacation and sick pay accrual.								
6	6/30/2010	N	YouthBuild Grant - SNWIB Salaries	5200-2001 SNWIB	109. 15	28,353.98		
6	6/30/2010	N	Salaries	6260-0000 SNWIB	109. 15		28,353.98	
6	6/30/2010	N	Green Capacity Activities	6730-0000 SNWIB	109. 15		2,710.43	
6	6/30/2010	N	Green Capacity Non-Wages Expense	6730-1100 SNWIB	109. 15	2,710.43		
To reclass Green Capacity and Youthbuild gross payroll amounts.								
7	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	109.000. 2	25,000.00		
7	6/30/2010	N	SNWIB - Program Analys	1101-1000 SNWIB	109.000. 2		3,312.83	
7	6/30/2010	N	SNWIB - Program Analys	1101-1000 SNWIB	109.000. 2		7,954.62	
7	6/30/2010	N	SNWIB - Program Analys	1101-1000 SNWIB	109.000. 2		16,125.43	
7	6/30/2010	N	SNWIB - Board Consulta	1102-1000 SNWIB	109.000. 2		25,000.00	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2	16,125.43		
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2	10,603.52		
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		108,170.75	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		83,827.21	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		93,798.53	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		11,724.92	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		17,536.25	
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000. 2		54,994.98	

**workforceCONNECTIONS**

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

AG22-3

Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
7	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	109.000.2		16,159.17	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2	15,905.28		
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2	161,703.68		
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2	11,090.36		
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		6,348.09	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		6,068.23	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		28,845.90	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		32,455.19	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		113,980.58	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		10,888.44	
7	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	109.000.2		5,816.65	
7	6/30/2010	N	Advances to Service Providers	1140-0000 SNWIB	109.000.2		162,281.40	
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2	1,723.43		
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2	1,171.05		
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2		1,024.24	
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2		654.73	
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2		216.70	
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2	1,814.40		
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2	56.34		
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2	1,558.53		
7	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	109.000.2		21,092.73	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		297.00	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		435.74	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		363.50	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		438.90	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		86.77	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		101.52	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		130.71	
7	6/30/2010	N	Accounts Payable:2010	2010-1000 SNWIB	109.000.2		561.00	
7	6/30/2010	N	SNWIB - ARRA	2010-2000 SNWIB	109.000.2	32,388.59		
7	6/30/2010	N	SNWIB - ARRA	2010-2000 SNWIB	109.000.2	1,024.24		
7	6/30/2010	N	SNWIB - ARRA	2010-2000 SNWIB	109.000.2	654.73		
7	6/30/2010	N	SNWIB - ARRA	2010-2000 SNWIB	109.000.2	216.70		
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		188,212.48	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		11,090.36	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		13,651.91	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		4,479.25	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		25,000.00	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2	5,800.94		
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2	5,087.50		
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2	5,816.65		
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2		21,092.73	
7	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	109.000.2	21,092.73		
7	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	109.000.2	16,933.00		
7	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	109.000.2		62,923.76	
7	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	109.000.2	11,724.92		
7	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	109.000.2	17,536.25		
7	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	109.000.2	16,159.17		
7	6/30/2010	N	Deferred Revenue - Sub	2205-0000 SNWIB	109.000.2	162,281.40		
7	6/30/2010	N	WIA - Program Analyst	4101-0000 SNWIB	109.000.2	3,312.83		
7	6/30/2010	N	WIA - Program Analyst	4101-0000 SNWIB	109.000.2	7,954.62		
7	6/30/2010	N	WIA:410007 WIA PY07:	4107-0400 SNWIB	109.000.2	14,415.49		
7	6/30/2010	N	WIA:410007 WIA PY07:	4107-0400 SNWIB	109.000.2	7,822.87		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	57,025.60		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	5,311.54		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	470.71		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	8,770.13		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	11,724.92		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	2,522.45		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	109.000.2	6,973.60		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	28,319.11		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	8,410.55		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	22,595.65		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	19,539.59		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	3,801.33		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	109.000.2	2,444.83		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	16,933.00		

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	38,987.02		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	7,539.59		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	36,402.29		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	1,127.21		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	11,212.47		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	54,994.98		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	4,199.44		
7	6/30/2010	N	WIA:410008 WIA PY08:	4108-3000 SNWIB	109.000.2	2,541.30		
7	6/30/2010	N	WIA PY09:4109-02 DW	4109-0200 SNWIB	109.000.2	12,126.14		
7	6/30/2010	N	WIA PY09:4109-03 Youth	4109-0300 SNWIB	109.000.2		10,603.52	
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2		15,905.28	
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2		11,090.36	
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	12,416.32		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	12,655.13		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	11,366.59		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	4,824.18		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	16,795.49		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	665.85		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	4,995.28		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	6,458.57		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	3,540.00		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	57,467.35		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	56,513.23		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	5,087.50		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	5,800.94		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2	5,816.65		
7	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	109.000.2		162,281.40	
7	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	109.000.2		161,703.68	
7	6/30/2010	N	WIA Sub Awards:5100-01	5100-0100 SNWIB	109.000.2	47,192.82		
7	6/30/2010	N	WIA Sub Awards:5100-01	5100-0100 SNWIB	109.000.2		11,724.92	
7	6/30/2010	N	WIA Sub Awards:5100-01	5100-0100 SNWIB	109.000.2		2,522.45	
7	6/30/2010	N	WIA Sub Awards:5100-01	5100-0100 SNWIB	109.000.2		6,973.60	
7	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	109.000.2	15,730.94		
7	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	109.000.2		3,801.33	
7	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	109.000.2		2,444.83	
7	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	109.000.2	10,603.52		
7	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	109.000.2		16,933.00	
7	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	109.000.2		11,212.47	
7	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	109.000.2		4,199.44	
7	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	109.000.2		2,541.30	
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	15,905.28		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	11,090.36		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	162,281.40		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	13,651.91		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	4,479.25		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2	25,000.00		
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2		5,800.94	
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2		5,087.50	
7	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	109.000.2		5,816.65	
7	6/30/2010	N	ARRA Gov Res Youth	5300-0400 SNWIB	109.000.2	161,703.68		
7	6/30/2010	N	Accounting Services	6100-0000 SNWIB	109.000.2	22,179.75		
7	6/30/2010	N	Equipment Purchase	6130-0000 SNWIB	109.000.2		31.49	
7	6/30/2010	N	Legal Publication/Adve	6150-0000 SNWIB	109.000.2		552.76	
7	6/30/2010	N	Equipment Rental	6170-0000 SNWIB	109.000.2		340.18	
7	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	109.000.2	130.71		
7	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	109.000.2	561.00		
7	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	109.000.2		0.40	
7	6/30/2010	N	Office Supplies	6250-0000 SNWIB	109.000.2		288.77	
7	6/30/2010	N	Program Salaries: Wia - YIS	6262-3000 SNWIB	109.000.2		807.44	
7	6/30/2010	N	Program Salaries: Wia - YOS	6262-4000 SNWIB	109.000.2		807.43	
7	6/30/2010	N	Employee Fringe Benef	6265-0000 SNWIB	109.000.2		21,627.67	
7	6/30/2010	N	Employee Fringe Benef	6265-0000 SNWIB	109.000.2		1,103.85	
7	6/30/2010	N	Postage and Delivery	6270-0000 SNWIB	109.000.2		83.43	
7	6/30/2010	N	Printing and Reproduct	6280-0000 SNWIB	109.000.2		30.76	
7	6/30/2010	N	Program Support - Boar	6285-0000 SNWIB	109.000.2		201.01	
7	6/30/2010	N	Telephone	6300-0000 SNWIB	109.000.2		58.27	
7	6/30/2010	N	Program Support Contra	6305-0000 SNWIB	109.000.2		493.69	

**workforceCONNECTIONS**

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
7	6/30/2010	N	Program Support Contra	6305-0000 SNWIB	109.000. 2		1,814.40	
7	6/30/2010	N	Travel - staff	6310-0000 SNWIB	109.000. 2		453.51	
7	6/30/2010	N	Utilities	6390-0000 SNWIB	109.000. 2		181.59	
7	6/30/2010	N	Systems Communications	6440-0000 SNWIB	109.000. 2		476.28	
7	6/30/2010	N	Youth Program Activiti	6700-0000 SNWIB	109.000. 2		8,723.00	
Reversal of prior year accruals and correction of posting errors								
8	6/30/2010	N	Prepaid Rent	1300-1000 SNWIB	127. 1		18,324.24	
8	6/30/2010	N	Prepaid Expense	1850-0000 SNWIB	127. 1		27,583.39	
8	6/30/2010	N	Prepaid Expense	1850-0000 SNWIB	127. 1		7,512.91	
8	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	127. 1	18,324.24		
8	6/30/2010	N	Insurance Contract	2500-0000 SNWIB	127. 1	5,127.86		
8	6/30/2010	N	Dues and Subscriptions	6160-0000 SNWIB	127. 1	1,728.24		
8	6/30/2010	N	Equipment Rental	6170-0000 SNWIB	127. 1	385.23		
8	6/30/2010	N	Insurance	6190-0000 SNWIB	127. 1		5,267.50	
8	6/30/2010	N	Insurance	6190-0000 SNWIB	127. 1		2,252.57	
8	6/30/2010	N	Insurance contract finance charges	6196-0000 SNWIB	127. 1		132.48	
8	6/30/2010	N	Miscellaneous	6240-0000 SNWIB	127. 1		713.60	
8	6/30/2010	N	Office Supplies	6250-0000 SNWIB	127. 1		7.91	
8	6/30/2010	N	Employee Fringe Benef	6265-0000 SNWIB	127. 1	19,474.24		
8	6/30/2010	N	Systems Communications	6440-0000 SNWIB	127. 1		6.67	
To reverse prior year prepaids.								
9	6/30/2010	N	Prepaid Rent	1300-1000 SNWIB	127. 1	18,854.25		
9	6/30/2010	N	Prepaid Expense	1850-0000 SNWIB	127. 1	53,438.32		
9	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	127. 1		28,803.35	
9	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	127. 1		541.94	
9	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	127. 1		2,915.41	
9	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	127. 1		1,484.86	
9	6/30/2010	N	Insurance	6190-0000 SNWIB	127. 1		7,640.25	
9	6/30/2010	N	Insurance	6190-0000 SNWIB	127. 1		4,174.04	
9	6/30/2010	N	Insurance	6190-0000 SNWIB	127. 1		1,296.50	
9	6/30/2010	N	Rent	6290-0000 SNWIB	127. 1		18,854.25	
9	6/30/2010	N	Training/Seminars	6320-0000 SNWIB	127. 1		6,300.00	
9	6/30/2010	N	Systems Communications	6440-0000 SNWIB	127. 1		281.97	
To record prepaid expenses.								
11	6/30/2010	N	Accounts Payable:2010	2010-0000 SNWIB	217. 1		8,454.62	
11	6/30/2010	N	Equipment Rental	6170-0000 SNWIB	217. 1	1,221.79		
11	6/30/2010	N	Printing and Reproduct	6280-0000 SNWIB	217. 1		732.83	
11	6/30/2010	N	Program Support - Boar	6285-0000 SNWIB	217. 1		1,500.00	
11	6/30/2010	N	Youth Program Activiti	6700-0000 SNWIB	217. 1		5,000.00	
To accrue items discovered durin the subsequent disbursements test.								
12	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	PM 109.000. 3	142,230.26		
12	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	PM 109.000. 3		15,000.00	
12	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	PM 109.000. 3		25,000.00	
12	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	PM 109.000. 3		4,797.90	
12	6/30/2010	N	Accounts Receivable:11	1100-1000 SNWIB	PM 109.000. 3		291,500.00	
12	6/30/2010	N	SNWIB - Board Consulta	1102-1000 SNWIB	PM 109.000. 3	25,000.00		
12	6/30/2010	N	SNWIB- ARRA	1103-1000 SNWIB	PM 109.000. 3	9,779.15		
12	6/30/2010	N	SNWIB- ARRA	1103-1000 SNWIB	PM 109.000. 3		316,249.80	
12	6/30/2010	N	SNWIB- ARRA	1103-1000 SNWIB	PM 109.000. 3	104,000.00		
12	6/30/2010	N	SNWIB- ARRA	1103-1000 SNWIB	PM 109.000. 3	151,653.91		
12	6/30/2010	N	ARRA - Green Capacity	1104-1000 SNWIB	PM 109.000. 3		4,797.90	
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3	490,851.17		
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3	557,099.12		
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3	345,756.45		

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3		49,726.25	
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3		48,396.21	
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3		79,363.00	
12	6/30/2010	N	Accounts Receivable:11	1110-0000 SNWIB	PM 109.000. 3		100.00	
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3	703,791.47		
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3	838,273.71		
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3	125,821.52		
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3	7,724.14		
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3	48,396.21		
12	6/30/2010	N	Accounts Receivable:11	1115-0000 SNWIB	PM 109.000. 3		104,000.00	
12	6/30/2010	N	Governors Reserve	1125-0000 SNWIB	PM 109.000. 3		4,725.00	
12	6/30/2010	N	Governors Reserve	1125-0000 SNWIB	PM 109.000. 3	10,019.84		
12	6/30/2010	N	Governors Reserve	1125-0000 SNWIB	PM 109.000. 3		116,517.00	
12	6/30/2010	N	Governors Reserve	1125-0000 SNWIB	PM 109.000. 3	49,244.89		
12	6/30/2010	N	Governors Reserve	1125-0000 SNWIB	PM 109.000. 3	27,766.06		
12	6/30/2010	N	Advances to Service Providers	1140-0000 SNWIB	PM 109.000. 3	49,726.25		
12	6/30/2010	N	Advances to Service Providers	1140-0000 SNWIB	PM 109.000. 3		1,857.93	
12	6/30/2010	N	Advances to Service Providers	1140-0000 SNWIB	PM 109.000. 3	36,864.97		
12	6/30/2010	N	Advances to Service Providers	1140-0000 SNWIB	PM 109.000. 3	3,571.40		
12	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	PM 109.000. 3		224,356.56	
12	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	PM 109.000. 3		153,823.22	
12	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	PM 109.000. 3		7,724.14	
12	6/30/2010	N	Accounts Payable:2015	2015-0000 SNWIB	PM 109.000. 3		48,396.21	
12	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	PM 109.000. 3		140,630.86	
12	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	PM 109.000. 3		191,083.46	
12	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	PM 109.000. 3		54,105.69	
12	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	PM 109.000. 3		174,783.20	
12	6/30/2010	N	Accounts Payable:2020	2020-0000 SNWIB	PM 109.000. 3	48,396.21		
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		1,914.00	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		172,471.49	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		8,386.40	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		2,110.83	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		30,000.00	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		45,194.41	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		36,864.97	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		355.07	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3	77,305.24		
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3	1,857.93		
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		2,253.22	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		1,501.70	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		2,195.40	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		1,465.05	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		660.87	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		630.75	
12	6/30/2010	N	Accounts Payable:2025 SNWIB Payable to D	2025-0000 SNWIB	PM 109.000. 3		49,726.25	
12	6/30/2010	N	NEG Funds	2180-0000 SNWIB	PM 109.000. 3	79,363.00		
12	6/30/2010	N	NEG Funds	2180-0000 SNWIB	PM 109.000. 3		79,363.00	
12	6/30/2010	N	Deferred Revenue	2200-0000 SNWIB	PM 109.000. 3	417,635.26		
12	6/30/2010	N	Deferred Revenue	2200-0000 SNWIB	PM 109.000. 3	100.00		
12	6/30/2010	N	Deferred Revenue	2200-0000 SNWIB	PM 109.000. 3		146,073.05	
12	6/30/2010	N	Deferred Revenue	2200-0000 SNWIB	PM 109.000. 3		16,104.73	
12	6/30/2010	N	Deferred Revenue - Sub	2205-0000 SNWIB	PM 109.000. 3	49,726.25		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	49.06		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	2,914.73		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	5,186.95		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	2,055,632.59		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3		559,865.52	
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	4,797.90		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	15,000.00		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	146,073.05		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	291,500.00		
12	6/30/2010	N	WIA	4100-0000 SNWIB	PM 109.000. 3	16,104.73		
12	6/30/2010	N	WIA - Program Analyst	4101-0000 SNWIB	PM 109.000. 3		38,085.57	
12	6/30/2010	N	WIA - Board Consultant	4102-0000 SNWIB	PM 109.000. 3		60,000.00	
12	6/30/2010	N	WIA:410008 WIA PY08:	4108-0100 SNWIB	PM 109.000. 3	660.87		
12	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	PM 109.000. 3		100.00	
12	6/30/2010	N	WIA:410008 WIA PY08:	4108-0200 SNWIB	PM 109.000. 3	1,465.05		

**workforceCONNECTIONS**

Year End: June 30, 2010

Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by	
	MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
12	6/30/2010	N	WIA PY09:4109-01 Adult	4109-0100 SNWIB	PM 109.000. 3		492,709.10	
12	6/30/2010	N	WIA PY09:4109-01 Adult	4109-0100 SNWIB	PM 109.000. 3	93.08		
12	6/30/2010	N	WIA PY09:4109-02 DW	4109-0200 SNWIB	PM 109.000. 3		557,099.12	
12	6/30/2010	N	WIA PY09:4109-02 DW	4109-0200 SNWIB	PM 109.000. 3	36,864.97		
12	6/30/2010	N	WIA PY09:4109-02 DW	4109-0200 SNWIB	PM 109.000. 3	95.33		
12	6/30/2010	N	WIA PY09:4109-03 Youth	4109-0300 SNWIB	PM 109.000. 3		263,783.21	
12	6/30/2010	N	Governor's Reserve Funds	4200-0000 SNWIB	PM 109.000. 3		10,726.59	
12	6/30/2010	N	Governor's Reserve Funds	4200-0000 SNWIB	PM 109.000. 3		81,973.24	
12	6/30/2010	N	GR PY10 YouthBuild - 94K	4205-0000 SNWIB	PM 109.000. 3	4,725.00		
12	6/30/2010	N	GR PY10 YouthBuild - 94K	4205-0000 SNWIB	PM 109.000. 3		10,019.84	
12	6/30/2010	N	GR PY10 Project 5000 - 1 million	4210-0000 SNWIB	PM 109.000. 3	116,517.00		
12	6/30/2010	N	GR PY10 Project 5000 - 1 million	4210-0000 SNWIB	PM 109.000. 3		49,244.89	
12	6/30/2010	N	GR PY10 Gov Res NVPEF	4216-0000 SNWIB	PM 109.000. 3		27,766.06	
12	6/30/2010	N	US DOL Grants	4300-0000 SNWIB	PM 109.000. 3	13,169.15		
12	6/30/2010	N	WIA - WC Youthbuild	4300-0100 SNWIB	PM 109.000. 3		5,186.95	
12	6/30/2010	N	WIA - WC Youthbuild	4300-0100 SNWIB	PM 109.000. 3		30,672.44	
12	6/30/2010	N	SNWIB - ARRA	4500-0000 SNWIB	PM 109.000. 3		1,957,547.02	
12	6/30/2010	N	SNWIB - ARRA	4500-0000 SNWIB	PM 109.000. 3	316,249.80		
12	6/30/2010	N	SNWIB - ARRA	4500-0000 SNWIB	PM 109.000. 3		151,653.91	
12	6/30/2010	N	ARRA PY08 ARRA Adult	4508-0100 SNWIB	PM 109.000. 3		702,289.77	
12	6/30/2010	N	ARRA PY08 ARRA Adult	4508-0100 SNWIB	PM 109.000. 3		2,914.73	
12	6/30/2010	N	ARRA PY08 ARRA Adult	4508-0100 SNWIB	PM 109.000. 3	103.04		
12	6/30/2010	N	ARRA PY08 ARRA DW	4508-0200 SNWIB	PM 109.000. 3		836,078.31	
12	6/30/2010	N	ARRA PY08 ARRA DW	4508-0200 SNWIB	PM 109.000. 3		49.06	
12	6/30/2010	N	ARRA PY08 ARRA DW	4508-0200 SNWIB	PM 109.000. 3	63.62		
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3	697,978.54		
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3		1,914.00	
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3	172,471.49		
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3		125,821.52	
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3	2,253.22		
12	6/30/2010	N	ARRA PY08 ARRA Youth	4508-0300 SNWIB	PM 109.000. 3	630.75		
12	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	PM 109.000. 3		697,978.54	
12	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	PM 109.000. 3	19,112.99		
12	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	PM 109.000. 3		2,110.83	
12	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	PM 109.000. 3		30,000.00	
12	6/30/2010	N	ARRA PY08 ARRA GR Youth	4508-0400 SNWIB	PM 109.000. 3	45,194.41		
12	6/30/2010	N	ARRA PY__ Green Capacity	4508-0500 SNWIB	PM 109.000. 3		4,797.90	
12	6/30/2010	N	WIA Sub Awards:5100-01	5100-0100 SNWIB	PM 109.000. 3	142,488.79		
12	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	PM 109.000. 3	191,083.46		
12	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	PM 109.000. 3	100.00		
12	6/30/2010	N	WIA Sub Awards:5100-02	5100-0200 SNWIB	PM 109.000. 3		36,864.97	
12	6/30/2010	N	WIA Sub Awards:5100-03	5100-0300 SNWIB	PM 109.000. 3	54,829.10		
12	6/30/2010	N	WIA Youth gov res funding	5100-0600 SNWIB	PM 109.000. 3	174,783.20		
12	6/30/2010	N	WIA Youth gov res funding	5100-0600 SNWIB	PM 109.000. 3		723.41	
12	6/30/2010	N	WIA Youth Form Capital Outlay	5100-1300 SNWIB	PM 109.000. 3		2,288.00	
12	6/30/2010	N	WIA GR Youth Form Capital Outlay	5100-1301 SNWIB	PM 109.000. 3	2,288.00		
12	6/30/2010	N	YouthBuild Grant - DOL :5200-2	5200-2000 SNWIB	PM 109.000. 3	7,724.14		
12	6/30/2010	N	ARRA Adult	5300-0100 SNWIB	PM 109.000. 3	224,356.56		
12	6/30/2010	N	ARRA Dislocated Worker	5300-0200 SNWIB	PM 109.000. 3	229,614.82		
12	6/30/2010	N	ARRA Youth	5300-0300 SNWIB	PM 109.000. 3		254,647.54	
12	6/30/2010	N	ARRA Gov Res Youth	5300-0400 SNWIB	PM 109.000. 3		77,305.24	
12	6/30/2010	N	ARRA Gov Res Youth	5300-0400 SNWIB	PM 109.000. 3	254,647.54		
12	6/30/2010	N	ARRA Adult Capital Outlay	5300-1100 SNWIB	PM 109.000. 3		983.52	
12	6/30/2010	N	ARRA DW Capital Outlay	5300-1200 SNWIB	PM 109.000. 3	983.52		
12	6/30/2010	N	NEG PY 08 Adult	5700-0100 SNWIB	PM 109.000. 3	35,638.00		
12	6/30/2010	N	NEG PY08 DW	5700-0200 SNWIB	PM 109.000. 3		35,638.00	
Record adjustments resulting from reconciliation of the SEFA								
13	6/30/2010	N	PBTK - Adult allocation - Formula	8888-6100 ALLOC	650.100	187,185.16		
13	6/30/2010	N	PBTK - Adult allocation - ARRA	8888-6101 ALLOC	650.100	285,365.52		
13	6/30/2010	N	PBTK - Youth allocation - Formula	8888-6200 ALLOC	650.100	301,562.23		
13	6/30/2010	N	PBTK - Youth allocation - ARRA	8888-6201 ALLOC	650.100	319,095.20		
13	6/30/2010	N	PBTK - DW allocation - Formula	8888-6300 ALLOC	650.100	186,572.74		
13	6/30/2010	N	PBTK - DW allocation - ARRA	8888-6301 ALLOC	650.100	282,364.07		
13	6/30/2010	N	PBTK - SNWIB allocation - Formula	8888-6500 ALLOC	650.100	219,434.98		



**workforceCONNECTIONS**

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Adjusting journal entries

Date: 7/1/2008 To 6/30/2010

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
13	6/30/2010	N	PBTK - SNWIB allocation - ARRA	8888-6501 ALLOC	650.100	185,701.82		
13	6/30/2010	N	PBTK - Admin/Program Salaries	8888-6700 ALLOC	650.100		1,967,281.72	
13	6/30/2010	N	PBTK - Adult allocation - Formula	9999-6100 ALLOC	650.100	165,970.80		
13	6/30/2010	N	PBTK - Adult allocation - ARRA	9999-6101 ALLOC	650.100	292,736.13		
13	6/30/2010	N	PBTK - Youth allocation - Formula	9999-6200 ALLOC	650.100	769,443.10		
13	6/30/2010	N	PBTK - Youth allocation - ARRA	9999-6201 ALLOC	650.100		51,090.07	
13	6/30/2010	N	PBTK - DW allocation - Formula	9999-6300 ALLOC	650.100	165,547.59		
13	6/30/2010	N	PBTK - DW allocation - ARRA	9999-6301 ALLOC	650.100	288,039.77		
13	6/30/2010	N	PBTK - SNWIB allocation - Formula	9999-6500 ALLOC	650.100	235,759.15		
13	6/30/2010	N	PBTK - SNWIB allocation - ARRA	9999-6501 ALLOC	650.100	173,270.07		
13	6/30/2010	N	PBTK - Administrative cost pool	9999-6600 ALLOC	650.100		2,039,676.54	
13	6/30/2010	N	PBTK - SNWIB allocation - Formula	9999-6900 ALLOC	650.100	90,465.65		
13	6/30/2010	N	PBTK - SNWIB allocation - ARRA	9999-6901 ALLOC	650.100	102,588.63		
13	6/30/2010	N	PBTK - Capital outlay	9999-6999 ALLOC	650.100		193,054.28	
Record allocation of functional/program costs								
14	6/30/2010	N	Great Basin Program Income	1240-0000 SNWIB	AG23. 1		8,850.00	
14	6/30/2010	N	Great Basin Program Income	1240-0000 SNWIB	AG23. 1	8,850.00		
14	6/30/2010	N	Program / Other Income	4920-0000 SNWIB	AG23. 1		8,850.00	
14	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG23. 1	1,470.97		
14	6/30/2010	N	WIA Adult Formula Pahrump-WC	5100-2100 SNWIB	AG23. 1	848.96		
14	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG23. 1	1,333.02		
14	6/30/2010	N	WIA DW Formula Pahrump-WC	5100-2200 SNWIB	AG23. 1	1,043.12		
14	6/30/2010	N	ARRA Adult Pahrump-WC	5300-2100 SNWIB	AG23. 1	2,568.22		
14	6/30/2010	N	ARRA DW Pahrump-WC	5300-2200 SNWIB	AG23. 1	1,585.71		
Reverse improper client entry and correctly accrue revenue/receivable								
15	6/30/2010	N	Wells Fargo - General	1040-0000 SNWIB	111. 3		1,000.00	
15	6/30/2010	N	Wells Fargo - General	1040-0000 SNWIB	111. 3	1,169.01		
15	6/30/2010	N	Wells Fargo - General	1040-0000 SNWIB	111. 3	1,169.01		
15	6/30/2010	N	Wells Fargo - General - Unrestricted Funds	1040-A000 SNWIB	111. 3	1,000.00		
15	6/30/2010	N	Wells Fargo - General - Unrestricted Funds	1040-A000 SNWIB	111. 3		1,000.00	
15	6/30/2010	N	Wells Fargo - General - Unrestricted Funds	1040-A000 SNWIB	111. 3		1,169.01	
15	6/30/2010	N	Wells Fargo - General - Unrestricted Funds	1040-A000 SNWIB	111. 3		1,169.01	
15	6/30/2010	N	Wells Fargo - ARRA Acc	1045-0000 SNWIB	111. 3	1,000.00		
15	6/30/2010	N	Program / Other Income	4990-0000 SNWIB	111. 3		3,301.70	
15	6/30/2010	N	Disallowed and other Non-WIA Allowed Costs	9999-9999 SNWIB	111. 3	3,301.70		
Correct posting of repayment of disallowed costs and contributions received for and paid to Works For Vegas								
16	6/30/2010	N	Property and Equipment	1500-0000 SNWIB	150.100	309,322.16		
16	6/30/2010	N	Accumulated Depreciati	1550-0000 SNWIB	150.100		105,524.06	
16	6/30/2010	N	Depreciation	6137-0000 SNWIB	150.100	105,524.06		
16	6/30/2010	N	Capitalized asset additions	9999-0001 SNWIB	150.100		309,322.16	
Record current year depreciation, disposals and gain/loss and capitalize current year additions								
17	6/30/2010	N	Investments/Capital As	3050-0000 SNWIB	276.100		203,798.10	
17	6/30/2010	N	Retained Earnings	3100-0000 SNWIB	276.100	203,798.10		
Reclass current year change in invested in capital assets, net of related debt								
18	6/30/2010	N	Prepaid Expenses	120 GASB	108.000		71,736.72	
18	6/30/2010	N	PP&E	130 GASB	108.000		956,642.99	
18	6/30/2010	N	Accum. Depreciation	131 GASB	108.000	585,055.43		
18	6/30/2010	N	Deposits	140 GASB	108.000		13,000.00	
18	6/30/2010	N	Accrued Benefits - Vacation/Sick	160 GASB	108.000	222,647.61		
18	6/30/2010	N	Accumulated Depreciation (prior year)	200 GASB	108.000		479,531.37	
18	6/30/2010	N	PP&E (Prior year)	201 GASB	108.000	647,320.83		

**workforceCONNECTIONS**

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Adjusting journal entries

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Assigned to	Prepared by	Prepared by
Reviewed by	Reviewed by MJF 4/26/2011	

Number	Date	Type	Name	Account No	Reference	Debit	Credit	Recurrence
18	6/30/2010	N	Deposits	203 GASB	108.000	43,083.00		
18	6/30/2010	N	Accrued Benefits - Vacation/Sick (prior year)	204 GASB	108.000		98,081.98	
18	6/30/2010	N	Prepaid expenses (prior year)	205 GASB	108.000	53,420.54		
18	6/30/2010	N	Prepaid expenses (prior year)	205 GASB	108.000		5,127.86	
18	6/30/2010	N	Unavailable revenue	300 GASB	108.000			
18	6/30/2010	N	Prepaid Expenses	400 GASB	108.000	2,230.68		
18	6/30/2010	N	Accrued Expenses	401 GASB	108.000		11,852.30	
18	6/30/2010	N	Depreciation Expense	402 GASB	108.000		13,953.70	
18	6/30/2010	N	Prepaid Expenses - ARRA	403 GASB	108.000	3,400.70		
18	6/30/2010	N	Accrued Expenses - ARRA	404 GASB	108.000		18,068.99	
18	6/30/2010	N	Depreciation Expense - ARRA	405 GASB	108.000		21,272.55	
18	6/30/2010	N	Prepaid Expenses	410 GASB	108.000	3,593.71		
18	6/30/2010	N	Accrued Expenses	411 GASB	108.000		19,094.54	
18	6/30/2010	N	Depreciation Expense	412 GASB	108.000		12,581.43	
18	6/30/2010	N	Prepaid Expenses - ARRA	413 GASB	108.000	3,802.65		
18	6/30/2010	N	Accrued Expenses - ARRA	414 GASB	108.000		20,204.67	
18	6/30/2010	N	Depreciation Expense - ARRA	415 GASB	108.000		13,312.92	
18	6/30/2010	N	Prepaid Expenses	420 GASB	108.000	2,223.39		
18	6/30/2010	N	Accrued Expenses	421 GASB	108.000		11,813.56	
18	6/30/2010	N	Depreciation Expense	422 GASB	108.000		13,984.55	
18	6/30/2010	N	Prepaid Expenses - ARRA	423 GASB	108.000	3,364.92		
18	6/30/2010	N	Accrued Expenses - ARRA	424 GASB	108.000		17,878.91	
18	6/30/2010	N	Depreciation Expense - ARRA	425 GASB	108.000		21,164.58	
18	6/30/2010	N	Prepaid Expenses	440 GASB	108.000	2,615.00		
18	6/30/2010	N	Accrued Expenses	441 GASB	108.000		13,894.30	
18	6/30/2010	N	Depreciation Expense	442 GASB	108.000		5,014.04	
18	6/30/2010	N	Prepaid Expenses - ARRA	443 GASB	108.000	2,213.00		
18	6/30/2010	N	Accrued Expenses - ARRA	444 GASB	108.000		11,758.37	
18	6/30/2010	N	Depreciation Expense - ARRA	445 GASB	108.000		4,240.29	
18	6/30/2010	N	Capital Outlay (current year additions)	450 GASB	108.000	309,322.16		
18	6/30/2010	N	Refundable Deposits	460 GASB	108.000		30,083.00	
GASB 34 adjustment								
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19	6/30/2010	N	YouthBuild Grant - SNWIB Other Expenses	5200-2002 SNWIB	AG23. 2	7,505.41		
19	6/30/2010	N	Office Supplies	6250-0000 SNWIB	AG23. 2		356.08	
19	6/30/2010	N	Travel - staff	6310-0000 SNWIB	AG23. 2		4,126.74	
19	6/30/2010	N	Systems Communications	6440-0000 SNWIB	AG23. 2		581.34	
19	6/30/2010	N	Marketing / Outreach	6500-0000 SNWIB	AG23. 2		990.82	
19	6/30/2010	N	Youth Program Activiti	6700-0000 SNWIB	AG23. 2		1,450.43	
Remove youthbuild program expenses from operating expenses								
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20	6/30/2010	N	Program / Other Income	4990-0000 SNWIB	AG23. 3		10,000.00	
20	6/30/2010	N	Youth Program Activiti	6700-0000 SNWIB	AG23. 3	10,000.00		
Move donation to correct account								
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						<b>20,160,480.37</b>	<b>20,160,480.37</b>	

**Net Income (Loss) 2,698.29**