

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GENERAL FUND RESOURCES										
STATE SOURCES										
100-00-000-00-4111	0000	STATE COMMUNITY COLLEGE SUPPORT	2,593,282	4,540,431.33	2,529,177.13	4,635,986	4,635,986	3,773,403.94	(862,582)	
100-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	0	0.00	12,133.36	0	0	0.00	0	
TOTAL STATE SOURCES			2,593,282	4,540,431.33	2,541,310.49	4,635,986	4,635,986	3,773,403.94	(862,582)	47.7%
LOCAL SOURCES - PROPERTY TAX										
100-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	430,524	451,303.20	455,720.27	488,762	488,762	427,230.00	(61,532)	
100-00-000-00-4202	0000	WASCO PRIOR YEARS PROPERTY TAX	18,109	20,391.08	18,986.13	12,000	12,000	14,743.41	2,743	
100-00-000-00-4203	0000	OTHER TAXES WASCO	101,228	100,674.92	100,925.44	75,000	75,000	0.00	(75,000)	
100-00-000-00-4211	0000	HOOD RIVER CURRENT PROPERTY TAX	414,611	430,854.04	452,869.62	477,785	477,785	430,162.33	(47,623)	
100-00-000-00-4212	0000	HOOD RIVER PRIOR YEARS PROPERTY TAX	9,802	12,094.01	16,394.74	11,000	11,000	5,668.99	(5,331)	
100-00-000-00-4213	0000	OTHER TAXES HOOD RIVER	15,246	(6,436.85)	2,067.69	0	0	1,597.84	1,598	
TOTAL LOCAL SOURCES - PROPERTY TAX			989,520	1,008,880.40	1,046,963.89	1,064,547	1,064,547	879,402.57	(185,144)	10.9%
TUITION										
100-00-000-00-4401	0000	CREDIT IN-DISTRICT TUITION	1,797,940	1,964,405.00	1,832,283.00	2,000,000	2,000,000	1,279,731.00	(720,269)	
100-00-000-00-4402	0000	CREDIT OUT-OF-DISTRICT TUITION	189,222	243,012.00	188,235.00	240,000	240,000	110,954.00	(129,046)	
100-00-000-00-4403	0000	CREDIT OUT-OF-STATE TUITION	719,721	771,288.00	690,398.00	784,000	784,000	440,995.00	(343,005)	
100-00-000-00-4404	0000	CREDITNON BORDER STATE TUITION	0	0.00	1,360.00	0	0	1,224.00	1,224	
100-00-000-00-4411	0000	NON-CREDIT TUITION	41,537	46,012.00	30,850.00	46,000	46,000	24,437.00	(21,563)	
100-00-000-00-4413	0000	HIGH SCHOOL TUITION	7,820	5,440.00	5,607.00	6,000	6,000	2,136.00	(3,864)	
100-00-000-00-4414	0000	GED TUITION	4,055	3,095.00	2,970.00	0	0	0.00	0	
100-00-000-00-4415	0000	ESOL TUITION	11,795	8,730.00	(25.00)	0	0	0.00	0	
100-00-000-00-4416	0000	SPANISH GED TUITION	0	0.00	0.00	0	0	0.00	0	
100-00-000-00-4417	0000	SMALL BUSINESS MGMT TUITION	5,070	3,042.00	3,042.00	4,884	4,884	0.00	(4,884)	
100-00-000-00-4418	0000	PRE COLLEGE TUITION	4,964	4,555.00	0.00	0	0	0.00	0	
100-00-000-00-4491	0000	BANK CARD DISCOUNT FEES	(21,524)	(24,791.90)	(24,300.29)	(25,000)	(25,000)	12,918.97	12,081	
100-00-000-00-4495	0000	TUITION ALLOWANCE & BAD DEBT	(51,786)	152,166.11	(147,966.07)	(90,000)	(90,000)	15,330.32	74,670	
TOTAL TUITION			2,708,814	3,176,953.21	2,582,453.64	2,965,884	2,965,884	1,831,227.71	(1,134,656)	30.5%
INSTRUCTIONAL FEES										
100-00-000-00-4501	0000	INSTRUCTIONAL FEES	272,120	275,817.00	261,890.00	280,000	280,000	143,895.00	(136,105)	
100-00-000-00-4502	0000	MATERIALS FEES	557	4,955.28	120.00	200	200	9.00	(191)	
100-00-000-00-4503	0000	SERVICE FEE	308,511	354,649.00	365,534.00	360,000	360,000	247,008.00	(112,992)	
100-00-000-00-4507	0000	MOODLE FEES	15,055	17,020.00	17,735.00	16,000	16,000	11,365.00	(4,635)	
100-00-000-00-4508	0000	TECHNOLOGY FEE	1,520	0.00	0.00	2,000	2,000	0.00	(2,000)	
TOTAL INSTRUCTIONAL FEES			597,763	652,441.28	645,279.00	658,200	658,200	402,277.00	(255,923)	6.8%
SPECIAL FEES										
100-00-000-00-4551	0000	AMER HEART ASSOC FEES	3,912	6,652.00	9,869.00	6,500	6,500	4,980.00	(1,520)	
100-00-000-00-4552	0000	APPLICATION FEES	9,950	5,550.00	8,150.00	6,000	6,000	1,300.00	(4,700)	
100-00-000-00-4553	0000	COLLECTION FEES	1,345	1,996.50	9,819.28	12,000	12,000	83.33	(12,083)	
100-00-000-00-4556	0000	GRADUATION MATERIALS FEE	15	0.00	0.00	0	0	0.00	0	

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100-00-000-00-4557	0000	NSF CHECK FEE	100	175.00	75.00	0	0	50.00	50	
100-00-000-00-4558	0000	PESTICIDE CERT TEST FEES	1,550	1,730.00	1,760.00	1,400	1,400	560.00	(840)	
100-00-000-00-4559	0000	TESTING FEES	16,176	14,605.00	19,773.25	11,000	11,000	12,021.75	1,022	
100-00-000-00-4560	0000	RUNNING START CONTRACT FEE	7,376	9,470.00	9,633.00	8,000	8,000	3,772.00	(4,228)	
100-00-000-00-4561	0000	COLLEGE NOW TRANSCRIPT FEE	17,320	19,182.00	19,090.00	20,000	20,000	12,237.50	(7,763)	
100-00-000-00-4562	0000	PROCESSING FEE	50	75.00	100.00	0	0	0.00	0	
100-00-000-00-4563	0000	EARLY COLLEGE FEE	4,900	8,540.00	12,270.00	10,000	10,000	5,040.00	(4,960)	
100-00-000-00-4565	0000	TRANS FEE	0	0.00	0.00	0	0	180.00	180	
100-00-000-00-4591	0000	LATE FEE	14,094	18,528.27	11,174.05	15,000	15,000	4,621.83	(10,378)	
100-00-000-00-4593	0000	PROGRAM DEPOSIT	1,400	700.00	800.00	(3,000)	(3,000)	2,650.00	350	
100-00-000-00-4599	0000	CASH OVER/(SHORT)	3	20.51	16.70	25	25	0.00	(25)	
TOTAL SPECIAL FEES			78,191	87,224.28	102,530.28	86,925	86,925	42,029.75	(44,895)	0.9%
OTHER REVENUE SOURCES										
100-00-000-00-4601	0000	INDIRECT COST REVENUE-OPERATING	47,933	40,207.80	44,818.16	40,331	37,364	16,521.73	(20,842)	
100-00-000-00-4603	0000	OTHER OPERATING REVENUE	17,583	20,081.94	15,054.00	0	0	9,817.00	9,817	
100-00-000-00-4604	0000	ADMINISTRATIVE COST ALLOWANCE REVENU	0	7,993.03	6,522.20	8,000	8,000	0.00	(8,000)	
100-00-000-00-4611	0000	INTEREST INVESTMENTS	87,201	93,503.35	81,883.85	60,000	60,000	40,845.13	(19,155)	
100-00-000-00-4612	0000	INTEREST TAXES	144	114.70	146.83	50	50	41.06	(9)	
100-00-000-00-4614	0000	GAIN/LOSS ON SALE OF SECURITIES	(22,150)	(45,657.53)	(34,441.57)	(20,000)	(20,000)	3,344.34	16,656	
100-00-000-00-4621	0000	OTHER NONOPERATING REVENUE	1,060	499.77	60.00	100	100	550.00	450	
100-00-000-00-4652	0000	RESTRICTED GIFTS	975	0.00	15,000.00	0	0	0.00	0	
100-00-000-00-4653	0000	RESTRICTED GIFTS NURSING	92,730	66,600.00	41,600.00	50,000	50,000	14,660.00	(35,340)	
100-00-000-00-4654	0000	RESTRICTED GIFTS RET	0	0.00	50,000.00	50,000	50,000	0.00	(50,000)	
TOTAL OTHER REVENUE SOURCES			225,476	183,343.06	220,643.47	188,481	185,514	79,090.58	(106,423)	1.9%
SALES & SERVICES REVENUE										
100-00-000-00-4701	0000	ATM SHARING REVENUE	0	0.00	0.00	1,000	1,000	0.00	(1,000)	
100-00-000-00-4702	0000	CONFERENCE REVENUE	210	0.00	0.00	0	0	0.00	0	
100-00-000-00-4706	0000	LIBRARY SERVICES REVENUE	2,689	3,790.62	5,590.26	2,500	2,500	2,354.86	(145)	
100-00-000-00-4708	0000	RENTAL REVENUE	2,460	1,973.65	3,475.60	2,500	2,500	1,040.00	(1,460)	
100-00-000-00-4710	0000	TICKET SALES	1,614	474.44	2,246.00	2,500	2,500	0.00	(2,500)	
100-00-000-00-4712	0000	VENDING REVENUE	985	694.58	785.54	500	500	354.31	(146)	
100-00-000-00-4715	0000	KEY REVENUE	50	50.00	165.00	150	150	20.00	(130)	
TOTAL SALES & SERVICES REVENUE			8,008	6,983.29	12,262.40	9,150	9,150	3,769.17	(5,381)	0.1%
TRANSFERS IN										
100-00-000-00-4902	0000	TRANSFERS FROM SPECIAL FUNDS	215,194	132,435.22	98,220.00	113,631	113,631	0.00	(113,631)	
TOTAL TRANSFERS IN			215,194	132,435.22	98,220.00	113,631	113,631	0.00	(113,631)	1.2%
TOTAL GENERAL FUND REVENUE			7,416,248	9,788,692.07	7,249,663.17	9,722,804	9,719,837	7,011,200.72	(2,708,636)	100%
100-00-000-00-3000	0000	NET WORKING CAPITAL CARRYOVER	5,246,698	2,208,875.82	2,706,281.18	3,706,281	3,706,281	732,107.00	(2,974,174)	
TOTAL GENERAL FUND RESOURCES			12,662,946	11,997,567.89	9,955,944.35	13,429,085	13,426,118	7,743,307.72	(5,682,810)	

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GENERAL FUND REQUIREMENTS INSTRUCTION										
GENERAL ACADEMIC INSTRUCTION										
100-11-101-XX-0000		ARTS & HUMANITIES	463,375	511,237.64	553,095.26	568,536	568,536	243,011.57	(325,524)	4.5%
100-11-102-XX-0000		BUSINESS ADMINISTRATION	139,989	140,929.19	139,526.44	145,089	145,089	45,365.57	(99,723)	1.2%
100-11-103-11-0000		CRIMINAL JUSTICE	0	0.00	0.00	0	0	0.00	0	0.0%
100-11-104-XX-0000		EDUCATION	1	0.00	0.00	0	0	0.00	0	0.0%
100-11-105-11-0000		HEALTH & WELLNESS	58,068	70,067.95	56,040.15	70,780	70,780	22,872.48	(47,908)	0.6%
100-11-106-XX-0000		MATH	153,249	172,461.43	171,126.41	240,276	240,276	88,309.70	(151,966)	1.9%
100-11-107-XX-0000		SCIENCE	329,135	358,874.78	364,425.45	381,799	381,799	139,858.92	(241,940)	3.0%
100-11-108-XX-0000		SOCIAL SCIENCE	195,681	192,506.78	204,326.58	218,982	218,982	90,164.51	(128,817)	1.7%
100-11-109-XX-0000		FIRST AID & CPR	3,310	4,798.64	7,773.25	6,370	6,370	1,598.63	(4,771)	0.1%
100-11-110-11-0000		EARLY COLLEGE	0	14,423.66	15,756.89	14,063	14,189	5,182.72	(9,006)	0.1%
CAREER & TECHNICAL ED PREP										
100-12-121-XX-0000		COMPUTER APPLICATIONS/OFC SYS	72,920	87,159.96	78,295.89	96,404	96,278	39,529.96	(56,748)	0.8%
100-12-122-XX-0000		COMPUTER SCIENCE	16,244	7,646.74	7,790.04	12,251	12,251	3,895.95	(8,355)	0.1%
100-12-125-XX-0000		EMERGENCY MED TECH PROGRAM	35,791	40,680.61	32,133.45	47,791	47,791	14,595.11	(33,196)	0.4%
100-12-127-11-0000		NURSING	645,665	672,527.20	736,120.73	799,615	799,615	303,107.49	(496,508)	6.4%
100-12-128-XX-0000		OTHER PROFESSIONAL TECHNICAL	41,331	45,003.36	59,678.15	48,380	48,380	17,040.11	(31,340)	0.4%
100-12-129-XX-0000		PRE-COLLEGE MATH	138,387	142,112.26	149,874.77	139,281	139,281	53,905.88	(85,375)	1.1%
100-12-130-11-0000		RENEWABLE ENERGY	142,819	117,182.19	242,554.11	296,395	296,395	93,236.10	(203,159)	2.4%
100-12-131-11-0000		MEDICAL ASSISTING	110,817	105,537.75	123,529.07	125,711	125,711	39,639.18	(86,072)	1.0%
100-12-132-XX-0000		FACT	0	0.00	0.00	0	0	0.00	0	0.0%
100-12-133-XX-0000		MEDICAL TERMINOLOGY	19,148	22,204.84	20,394.29	32,680	32,680	6,676.09	(26,004)	0.3%
CAREER & TECHNICAL ED SUPPLEMENTAL										
100-12-141-11-0000		CNA/CMA	91,183	61,740.18	67,330.50	77,201	77,201	23,947.29	(53,254)	0.6%
100-12-142-11-0000		SMALL BUSINESS DEVELOPMENT CTR	46,305	46,174.08	61,073.25	104,789	104,749	31,429.73	(73,319)	0.8%
100-12-143-11-0000		SMALL BUSINESS MANAGEMENT	28,572	29,928.40	36,834.73	38,107	38,107	16,887.50	(21,220)	0.3%
PRE-COLLEGE (DEVELOPMENTAL ED)										
100-13-161-XX-0000		PRE COLLEGE	164,794	175,536.08	203,647.26	194,583	194,725	92,084.95	(102,640)	1.6%
100-13-162-11-0000		ENGLISH SPEAKERS OF OTHER LANGUAGES	50,093	39,152.15	46,975.97	46,721	46,721	27,369.79	(19,351)	0.4%
100-13-163-XX-0000		POST SECONDARY REMEDIAL	135,975	128,541.21	138,644.72	184,152	184,152	74,141.74	(110,010)	1.5%
OTHER REIMBURSEABLE INSTRUCTION										
100-14-171-11-0000		ADULT CONTINUING EDUCATION	25,715	38,449.74	53,689.98	57,376	57,376	22,951.40	(34,425)	0.5%
100-14-172-11-0000		HEALTH & SAFETY ADULT EDUCATION	11,538	20,438.06	15,628.58	22,541	22,541	14,246.88	(8,294)	0.2%
100-14-173-XX-0000		SPANISH GED	0	0.00	0.00	0	0	0.00	0	0.0%
TOTAL INSTRUCTION			3,120,104	3,245,314.88	3,586,265.92	3,969,873	3,969,975	1,511,049.25	(2,458,926)	31.7%

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ACADEMIC SUPPORT										
100-20-201-00-0000		INSTRUCTIONAL ADMINISTRATION	486,192	524,744.17	524,288.91	566,022	563,997	242,314.84	(321,682)	4.5%
100-20-203-00-0000		DISTANCE EDUCATION	83,389	88,759.98	133,591.56	139,844	139,844	81,134.66	(58,709)	1.1%
100-20-204-00-0000		INSTRUCTIONAL STAFF DEVELOPMENT	19,651	21,113.44	22,869.66	32,389	34,414	14,778.62	(19,635)	0.3%
100-20-221-00-0000		LIBRARY	270,517	276,073.14	213,523.51	326,737	326,737	150,345.92	(176,391)	2.6%
TOTAL ACADEMIC SUPPORT			859,749	910,690.73	894,273.64	1,064,992	1,064,992	488,574.04	(576,418)	8.5%
STUDENT SERVICES										
100-30-301-00-0000		REGISTRATION & ADMISSIONS	321,837	340,394.16	324,424.66	425,257	424,919	161,576.71	(263,342)	3.4%
100-30-302-00-0000		ADVISING	257,542	271,555.04	257,495.20	361,318	360,193	157,160.76	(203,032)	2.9%
100-30-303-00-0000		FINANCIAL AID ADMINISTRATION	116,796	146,186.52	194,939.95	239,749	239,749	122,790.78	(116,958)	1.9%
100-30-304-00-0000		CAREER SERVICES	53,296	52,293.25	49,062.57	57,274	57,935	25,205.19	(32,730)	0.5%
100-30-305-00-0000		STUDENT RECOGNITION	7,754	6,876.95	7,644.41	10,129	10,129	0.00	(10,129)	0.1%
100-30-306-00-0000		ADA SERVICES	0	0.00	26,081.98	27,104	27,104	11,119.22	(15,985)	0.2%
100-30-310-00-0000		FOUNDATIONS OF EXCELLENCE	0	16,261.62	20,634.92	80,796	81,553	42,113.24	(39,440)	0.6%
100-30-311-00-0000		ACHIEVING THE DREAM	0	0.00	41,662.85	0	0	0.00	0	0.0%
100-30-312-00-0000		STRATEGIC ENROLLMENT MANAGEMENT	0	0.00	3,770.18	0	0	0.00	0	0.0%
100-30-321-00-0000		GED TESTING	9,353	11,127.30	11,656.32	10,727	10,788	6,224.00	(4,564)	0.1%
100-30-331-00-0000		STUDENT GOVERNMENT	15,904	13,148.94	18,412.76	20,041	20,041	5,961.72	(14,079)	0.2%
100-30-332-00-0000		PHI THETA KAPPA	6,484	5,671.65	10,152.04	6,955	6,955	2,106.03	(4,849)	0.1%
TOTAL STUDENT SERVICES			788,966	863,515.43	965,937.84	1,239,350	1,239,366	534,257.65	(705,108)	9.9%
INSTITUTIONAL SUPPORT										
100-50-501-00-0000		GOVERNING BOARD	44,045	43,265.29	47,667.62	57,227	57,227	37,913.44	(19,314)	0.5%
100-50-502-00-0000		PRESIDENT'S OFFICE	396,615	392,215.78	490,065.98	760,235	759,734	289,790.50	(469,944)	6.1%
100-50-503-00-0000		PUBLIC INFO & COMMUNITY RELATIONS	50,650	71,875.61	86,678.87	127,641	128,142	62,273.12	(65,869)	1.0%
100-50-504-00-0000		ELECTIONS	3,940	15,705.00	5,192.98	0	0	0.00	0	0.0%
100-50-505-00-0000		ACCREDITATION	23,831	12,146.01	26,177.59	23,461	23,461	19,941.31	(3,520)	0.2%
100-50-511-00-0000		BUSINESS OFFICE	461,418	501,338.13	618,221.06	508,709	508,551	227,988.89	(280,562)	4.1%
100-50-512-00-0000		INSURANCE/LEGAL/AUDIT	123,292	118,823.97	108,630.29	179,289	179,289	161,575.05	(17,714)	1.4%
100-50-521-00-0000		HUMAN RESOURCES	239,442	267,556.32	295,061.58	583,128	583,128	238,197.96	(344,930)	4.7%
100-50-531-00-0000		RESOURCE DEVELOPMENT	241,334	267,887.48	258,345.71	320,984	371,024	184,975.44	(186,049)	2.6%
100-50-541-00-0000		INFORMATION TECHNOLOGY SERVICES	623,447	621,435.00	734,777.27	857,041	857,041	405,625.07	(451,416)	6.8%
100-50-551-00-0000		COMMUNICATIONS	78,476	73,441.90	72,528.87	83,499	83,499	43,903.35	(39,596)	0.7%
TOTAL INSTITUTIONAL SUPPORT			2,286,488	2,385,690.49	2,743,347.82	3,501,214	3,551,096	1,672,184.13	(1,878,912)	27.9%
FINANCIAL AID										
100-60-601-00-0000		FINANCIAL AID	11,440	13,591.19	20,263.76	78,674	78,674	20,831.69	(57,842)	0.6%
TOTAL FINANCIAL AID			11,440	13,591.19	20,263.76	78,674	78,674	20,831.69	(57,842)	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PLANT OPERATION & MAINTENANCE										
100-70-701-00-0000		FACILITIES SERVICES	264,540	258,177.56	270,989.15	231,819	235,230	144,885.71	(90,344)	1.8%
100-70-702-11-0000		BUILDING MAINTENANCE	102,020	134,025.52	136,010.53	140,992	140,992	75,815.20	(65,177)	1.1%
100-70-703-11-0000		GROUND MAINTENANCE	91,175	102,601.97	91,884.88	115,661	116,895	55,217.90	(61,677)	0.9%
100-70-704-11-0000		CUSTODIAL SERVICES	277,960	277,149.55	285,417.07	343,940	343,940	149,283.08	(194,657)	2.7%
100-70-705-11-0000		UTILITIES	208,503	208,958.24	203,366.19	240,399	235,754	139,032.12	(96,722)	1.9%
100-70-706-11-0000		PLANT IMPROVEMENTS & EQUIPMENT	0	0.00	0.00	0	0	0.00	0	0.0%
TOTAL PLANT OPERATION & MAINT			944,197	980,912.84	987,667.82	1,072,811	1,072,811	564,234.01	(508,577)	8.6%
CONTINGENCY										
100-90-911-00-0000		CONTINGENCY	0	0.00	0.00	750,000	700,000	0.00	(700,000)	6.0%
TOTAL CONTINGENCY			0	0.00	0.00	750,000	700,000	0.00	(700,000)	6.0%
DEBT SERVICE										
100-00-921-00-0000		DEBT SERVICE	0	0.00	0.00	113,927	113,927	17,302.87	(96,624)	0.9%
TOTAL DEBT SERVICE			0	0.00	0.00	113,927	113,927	17,302.87	(96,624)	0.9%
TRANSFERS										
100-00-931-00-0000		TRANSFERS TO SPECIAL FUNDS	2,314,224	891,571.15	26,078.13	1,125,895	1,125,895	12,577.53	(1,113,317)	9.0%
TOTAL TRANSFERS			2,314,224	891,571.15	26,078.13	1,125,895	1,125,895	12,577.53	(1,113,317)	9.0%
AUDIT ADJUSTMENT			0	0.00	0.00	0	0	0.00	0	-3.0%
TOTAL GENERAL FUND REQUIREMENTS			10,325,169	9,291,286.71	9,223,834.93	12,916,736	12,916,736	4,821,011.17	(8,095,725)	100%
TOTAL GENERAL FUND RESOURCES			12,662,946	11,997,567.89	9,955,944.35	13,429,085	13,426,118	7,743,307.72	(5,682,810)	
100-00-000-00-3000		UNAPPROPRIATED ENDING FUND BAL	2,337,777	2,706,281.18	732,109.42	512,349	509,382	2,922,296.55	2,412,915	
BEGINNING FUND BALANCE			5,246,698	2,208,875.82	2,706,281.18	3,706,281	3,706,281	732,107.00	(2,974,174)	
CHANGE IN FUND BALANCE			(2,908,920)	497,405.36	(1,974,171.76)	(3,193,932)	(3,196,899)	2,190,189.55	5,387,089	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
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COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ARTS & HUMANITIES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-101-11-6302	0000	PART TIME CLASSIFIED WAGES	2,032	1,847.52	864.60	0	0	0.00	0	
100-11-101-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	55,626	55,626.36	58,863.84	61,990	61,990	20,663.40	(41,327)	
100-11-101-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	220.75	0.00	0	0	0.00	0	
100-11-101-11-6421	0000	PART TIME INSTRUCTOR WAGES	186,205	221,927.41	235,342.10	259,989	259,989	92,913.14	(167,076)	
100-11-101-51-6421	0000	PART TIME INSTRUCTOR WAGES	58,356	65,664.82	74,682.88	50,472	50,472	38,259.78	(12,212)	
100-11-101-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	613	5,157.88	1,175.32	4,312	4,312	4,358.74	47	
100-11-101-11-6442	0000	SPECIAL PROJECT WAGES	13,627	9,150.70	14,677.97	10,500	10,500	4,322.19	(6,178)	
100-11-101-51-6442	0000	SPECIAL PROJECT WAGES	251	261.38	1,260.84	210	210	952.60	743	
100-11-101-11-6443	0000	TUTOR WAGES	5,930	4,161.10	4,728.42	5,670	5,670	3,986.17	(1,684)	
100-11-101-51-6443	0000	TUTOR WAGES	0	648.23	674.35	1,470	1,470	85.12	(1,385)	
TOTAL SALARY EXPENSE			322,640	364,666.15	392,270.32	394,613	394,613	165,541.14	(229,072)	
OTHER PAYROLL EXPENSE										
100-11-101-11-6901	0000	SOCIAL SECURITY	20,198	22,804.13	23,990.56	26,198	26,198	9,628.82	(16,569)	
100-11-101-51-6901	0000	SOCIAL SECURITY	4,484	5,093.08	5,861.70	3,990	3,990	3,006.44	(984)	
100-11-101-11-6902	0000	WORKERS' COMPENSATION INS	970	1,311.39	1,480.28	1,610	1,610	591.38	(1,019)	
100-11-101-51-6902	0000	WORKERS' COMPENSATION INS	215	291.70	359.41	245	245	184.22	(61)	
100-11-101-11-6903	0000	STATE WORKERS BENEFIT FUND	80	87.02	92.87	144	144	45.91	(98)	
100-11-101-51-6903	0000	STATE WORKERS BENEFIT FUND	17	18.87	23.51	19	19	13.49	(6)	
100-11-101-11-6904	0000	UNEMPLOYMENT INSURANCE	5,216	6,330.67	6,685.59	7,235	7,235	2,426.84	(4,808)	
100-11-101-51-6904	0000	UNEMPLOYMENT INSURANCE	1,244	1,531.29	1,762.36	894	894	903.95	10	
100-11-101-11-6905	0000	PERS	23,981	37,651.99	40,322.62	57,610	57,610	17,096.04	(40,514)	
100-11-101-51-6905	0000	PERS	4,235	6,290.52	7,265.97	8,775	8,775	4,334.85	(4,440)	
100-11-101-11-6906	0000	DISABILITY INSURANCE	111	111.24	123.60	719	719	47.95	(671)	
100-11-101-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	110	110	0.00	(110)	
100-11-101-11-6907	0000	LIFE INSURANCE	14	13.68	14.28	86	86	5.48	(81)	
100-11-101-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	57	57	0.00	(57)	
100-11-101-11-6908	0000	HEALTH INSURANCE	8,264	8,583.84	15,216.72	15,600	15,600	4,382.52	(11,217)	
TOTAL OTHER PAYROLL EXPENSE			69,028	90,119.42	103,199.47	123,292	123,292	42,667.89	(80,624)	
TOTAL PERSONNEL SERVICES			391,668	454,785.57	495,469.79	517,905	517,905	208,209.03	(309,696)	
MATERIALS & SERVICES										
100-11-101-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	13,901	17,076.00	4,870.45	17,076	10,663	6,930.00	(3,733)	
100-11-101-11-7210	0000	OTHER CONTRACTED SERVICES	0	150.00	7,571.00	150	6,563	6,563.00	0	
100-11-101-11-7211	0000	PCC CONTRACT EXPENSE	36,812	21,141.43	22,392.01	20,000	19,815	15,490.64	(4,324)	
100-11-101-51-7211	0000	PCC CONTRACT EXPENSE	8,883	4,997.75	5,684.13	0	0	0.00	0	
100-11-101-11-7213	0000	SOFTWARE & LICENSES	0	0.00	0.00	0	0	0.00	0	
100-11-101-11-7510	0000	POSTAGE	37	8.82	31.58	0	0	0.00	0	
100-11-101-51-7510	0000	POSTAGE	23	0.44	0.00	0	0	0.00	0	
100-11-101-11-7521	0000	SHIPPING & FREIGHT	0	0.00	0.00	0	36	35.11	(1)	
100-11-101-11-7601	0000	PRINTING & DUPLICATING	5,015	4,041.92	3,158.36	0	0	0.00	0	
100-11-101-51-7601	0000	PRINTING & DUPLICATING	0	502.87	7.80	0	0	0.00	0	
100-11-101-11-8006	0000	INSTRUCTIONAL SUPPLIES	5,508	6,000.09	7,463.11	6,500	6,183	4,160.54	(2,022)	
100-11-101-51-8006	0000	INSTRUCTIONAL SUPPLIES	493	915.51	988.00	450	576	575.77	(0)	
100-11-101-11-8201	0000	CONFERENCE FEES	457	350.00	689.00	243	638	637.27	(1)	
100-11-101-11-8202	0000	FIELD TRIP EXPENSE	0	0.00	0.00	0	0	0.00	0	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
100-11-101-11-8205	0000	EMPLOYEE TRAVEL	107	1,047.24	160.03	1,047	992	325.21	(667)	
100-11-101-11-8508	0000	EQUIPMENT REPAIR	107	145.00	0.00	4,800	4,800	0.00	(4,800)	
100-11-101-11-8516	0000	MEMBERSHIP FEES & DUES	85	75.00	85.00	85	85	85.00	0	
100-11-101-11-8518	0000	PERMITS & LICENSES	280	0.00	525.00	280	280	0.00	(280)	
100-11-101-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	4,000.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			71,707	56,452.07	57,625.47	50,631	50,631	34,802.54	(15,828)	
TOTAL ARTS & HUMANITIES			463,375	511,237.64	553,095.26	568,536	568,536	243,011.57	(325,524)	4.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
BUSINESS ADMINISTRATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-102-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	66,386	66,385.80	67,547.64	68,730	68,730	22,909.88	(45,820)	
100-11-102-11-6403	0000	FTF OVERLOAD PAY	0	883.31	1,982.58	0	0	0.00	0	
100-11-102-11-6421	0000	PART TIME INSTRUCTOR WAGES	20,261	22,998.70	20,416.04	27,500	27,500	8,149.85	(19,350)	
100-11-102-51-6421	0000	PART TIME INSTRUCTOR WAGES	4,289	3,267.90	2,643.44	2,420	2,420	0.00	(2,420)	
100-11-102-11-6442	0000	SPECIAL PROJECT WAGES	397	507.10	357.32	507	507	184.03	(323)	
TOTAL SALARY EXPENSE			91,333	94,042.81	92,947.02	99,157	99,157	31,243.76	(67,913)	
OTHER PAYROLL EXPENSE										
100-11-102-11-6901	0000	SOCIAL SECURITY	6,659	6,944.30	6,908.30	7,362	7,362	2,388.54	(4,973)	
100-11-102-51-6901	0000	SOCIAL SECURITY	328	249.99	202.23	185	185	0.00	(185)	
100-11-102-11-6902	0000	WORKERS' COMPENSATION INS	320	402.93	423.44	452	452	146.39	(306)	
100-11-102-51-6902	0000	WORKERS' COMPENSATION INS	16	14.37	12.39	11	11	0.00	(11)	
100-11-102-11-6903	0000	STATE WORKERS BENEFIT FUND	24	24.92	26.77	43	43	11.83	(31)	
100-11-102-51-6903	0000	STATE WORKERS BENEFIT FUND	1	0.83	0.63	1	1	0.00	(1)	
100-11-102-11-6904	0000	UNEMPLOYMENT INSURANCE	1,201	1,299.65	1,202.27	1,417	1,417	126.66	(1,290)	
100-11-102-51-6904	0000	UNEMPLOYMENT INSURANCE	91	75.16	60.81	56	56	0.00	(56)	
100-11-102-11-6905	0000	PERS	8,769	11,343.44	11,735.85	17,201	17,201	4,280.13	(12,921)	
100-11-102-51-6905	0000	PERS	0	0.00	0.00	509	509	0.00	(509)	
100-11-102-11-6906	0000	DISABILITY INSURANCE	133	132.72	141.84	202	202	53.61	(148)	
100-11-102-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	5	5	0.00	(5)	
100-11-102-11-6907	0000	LIFE INSURANCE	14	13.68	14.28	29	29	5.48	(24)	
100-11-102-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-11-102-11-6908	0000	HEALTH INSURANCE	14,869	16,213.32	17,136.72	17,137	17,137	6,160.63	(10,976)	
TOTAL OTHER PAYROLL EXPENSE			32,424	36,715.31	37,865.53	44,624	44,624	13,173.27	(31,451)	
TOTAL PERSONNEL SERVICES			123,758	130,758.12	130,812.55	143,781	143,781	44,417.03	(99,364)	
MATERIALS & SERVICES										
100-11-102-11-7211	0000	PCC CONTRACT EXPENSE	13,189	6,870.27	6,845.81	0	0	0.00	0	
100-11-102-51-7211	0000	PCC CONTRACT EXPENSE	653	248.72	201.18	0	0	0.00	0	
100-11-102-11-7510	0000	POSTAGE	0	4.59	0.00	0	0	0.00	0	
100-11-102-51-7510	0000	POSTAGE	0	0.00	0.00	0	0	0.00	0	
100-11-102-11-7601	0000	PRINTING & DUPLICATING	1,461	964.94	593.52	0	0	0.00	0	
100-11-102-51-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0	
100-11-102-11-8006	0000	INSTRUCTIONAL SUPPLIES	328	476.85	440.25	477	462	172.29	(290)	
100-11-102-51-8006	0000	INSTRUCTIONAL SUPPLIES	8	16.00	0.00	16	16	0.00	(16)	
100-11-102-11-8201	0000	CONFERENCE FEES	0	175.01	199.00	500	500	446.25	(54)	
100-11-102-11-8205	0000	EMPLOYEE TRAVEL	279	1,018.89	114.13	0	0	0.00	0	
100-11-102-11-8509	0000	FOOD & REFRESHMENTS	0	80.80	0.00	0	0	0.00	0	
100-11-102-11-8516	0000	MEMBERSHIP FEES & DUES	313	315.00	320.00	315	330	330.00	0	
TOTAL MATERIAL & SERVICES			16,232	10,171.07	8,713.89	1,308	1,308	948.54	(359)	
TOTAL BUSINESS ADMINISTRATION			139,989	140,929.19	139,526.44	145,089	145,089	45,365.57	(99,723)	1.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
HEALTH & WELLNESS										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-105-11-6421	0000	PART TIME INSTRUCTOR WAGES	11,658	11,741.18	11,228.99	11,820	11,820	13,186.68	1,367	
100-11-105-51-6421	0000	PART TIME INSTRUCTOR WAGES	0	1,753.96	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			11,658	13,495.14	11,228.99	11,820	11,820	13,186.68	1,367	
OTHER PAYROLL EXPENSE										
100-11-105-11-6901	0000	SOCIAL SECURITY	892	898.22	859.02	904	904	1,008.81	105	
100-11-105-51-6901	0000	SOCIAL SECURITY	0	134.18	0.00	134	134	0.00	(134)	
100-11-105-11-6902	0000	WORKERS' COMPENSATION INS	43	51.26	52.69	56	56	61.77	6	
100-11-105-51-6902	0000	WORKERS' COMPENSATION INS	0	7.72	0.00	8	8	0.00	(8)	
100-11-105-11-6903	0000	STATE WORKERS BENEFIT FUND	4	4.32	4.10	5	5	6.27	1	
100-11-105-51-6903	0000	STATE WORKERS BENEFIT FUND	0	0.54	0.00	1	1	0.00	(1)	
100-11-105-11-6904	0000	UNEMPLOYMENT INSURANCE	249	270.05	258.27	272	272	303.30	31	
100-11-105-51-6904	0000	UNEMPLOYMENT INSURANCE	0	40.35	0.00	40	40	0.00	(40)	
100-11-105-11-6905	0000	PERS	794	1,375.22	1,028.47	2,486	2,486	775.65	(1,710)	
100-11-105-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	25	25	0.00	(25)	
100-11-105-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-11-105-11-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			1,982	2,781.86	2,202.55	3,960	3,960	2,155.80	(1,804)	
TOTAL PERSONNEL SERVICES			13,640	16,277.00	13,431.54	15,780	15,780	15,342.48	(438)	
MATERIALS & SERVICES										
100-11-105-11-7210	0000	OTHER CONTRACTED SERVICES	42,540	52,685.00	41,710.00	55,000	55,000	7,530.00	(47,470)	
100-11-105-11-7211	0000	PCC CONTRACT EXPENSE	1,775	893.61	854.61	0	0	0.00	0	
100-11-105-51-7211	0000	PCC CONTRACT EXPENSE	0	133.50	0.00	0	0	0.00	0	
100-11-105-11-7510	0000	POSTAGE	1	4.33	0.00	0	0	0.00	0	
100-11-105-11-7601	0000	PRINTING & DUPLICATING	112	74.51	44.00	0	0	0.00	0	
100-11-105-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	0.00	0.00	0	0	0.00	0	
100-11-105-11-8201	0000	CONFERENCE FEES	0	0.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			44,428	53,790.95	42,608.61	55,000	55,000	7,530.00	(47,470)	
TOTAL HEALTH & WELLNESS			58,068	70,067.95	56,040.15	70,780	70,780	22,872.48	(47,908)	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MATH										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-106-11-6302	0000	PART TIME CLASSIFIED WAGES	9,233	10,194.39	14,626.22	14,924	14,924	7,560.94	(7,363)	
100-11-106-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	59,876	59,876.28	63,056.40	117,404	117,404	37,306.64	(80,097)	
100-11-106-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	332.65	154.44	0	0	0.00	0	
100-11-106-11-6403	0000	FTF OVERLOAD PAY	649	3,247.45	5,405.83	0	0	0.00	0	
100-11-106-11-6421	0000	PART TIME INSTRUCTOR WAGES	15,117	23,900.47	14,434.54	22,450	22,450	6,691.81	(15,758)	
100-11-106-51-6421	0000	PART TIME INSTRUCTOR WAGES	7,389	9,930.27	5,507.16	5,500	5,500	6,608.60	1,109	
100-11-106-11-6442	0000	SPECIAL PROJECT WAGES	31	386.84	7,505.41	325	325	570.77	246	
100-11-106-51-6442	0000	SPECIAL PROJECT WAGES	387	125.46	0.00	325	325	0.00	(325)	
100-11-106-11-6443	0000	TUTOR WAGES	0	1,369.61	468.16	1,370	1,370	0.00	(1,370)	
100-11-106-51-6443	0000	TUTOR WAGES	3,398	2,801.94	1,633.01	2,165	2,165	880.25	(1,285)	
TOTAL SALARY EXPENSE			96,081	112,165.36	112,791.17	164,463	164,463	59,619.01	(104,844)	
OTHER PAYROLL EXPENSE										
100-11-106-11-6901	0000	SOCIAL SECURITY	6,187	7,238.89	7,606.96	11,865	11,865	3,745.59	(8,119)	
100-11-106-51-6901	0000	SOCIAL SECURITY	855	983.53	546.11	446	446	572.87	127	
100-11-106-11-6902	0000	WORKERS' COMPENSATION INS	312	439.26	536.55	729	729	244.22	(485)	
100-11-106-51-6902	0000	WORKERS' COMPENSATION INS	41	56.40	33.41	27	27	35.08	8	
100-11-106-11-6903	0000	STATE WORKERS BENEFIT FUND	32	36.26	43.79	88	88	26.69	(61)	
100-11-106-51-6903	0000	STATE WORKERS BENEFIT FUND	4	3.68	2.16	2	2	2.54	1	
100-11-106-11-6904	0000	UNEMPLOYMENT INSURANCE	1,181	1,431.04	1,556.38	2,436	2,436	611.91	(1,824)	
100-11-106-51-6904	0000	UNEMPLOYMENT INSURANCE	249	295.67	164.18	134	134	172.24	38	
100-11-106-11-6905	0000	PERS	10,333	14,475.86	14,173.04	25,230	25,230	7,741.53	(17,488)	
100-11-106-51-6905	0000	PERS	792	1,878.43	1,043.15	925	925	1,103.10	178	
100-11-106-11-6906	0000	DISABILITY INSURANCE	120	119.76	132.29	326	326	86.99	(239)	
100-11-106-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	12	12	0.00	(12)	
100-11-106-11-6907	0000	LIFE INSURANCE	14	13.68	14.28	86	86	10.96	(75)	
100-11-106-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-11-106-11-6908	0000	HEALTH INSURANCE	20,258	22,269.17	21,831.47	31,620	31,620	12,654.83	(18,965)	
TOTAL OTHER PAYROLL EXPENSE			40,377	49,241.63	47,683.77	73,955	73,955	27,008.55	(46,946)	
TOTAL PERSONNEL SERVICES			136,458	161,406.99	160,474.94	238,418	238,418	86,627.56	(151,790)	
MATERIALS & SERVICES										
100-11-106-11-7211	0000	PCC CONTRACT EXPENSE	11,514	6,648.72	6,321.05	0	0	0.00	0	
100-11-106-51-7211	0000	PCC CONTRACT EXPENSE	1,125	755.78	419.15	0	0	0.00	0	
100-11-106-11-7510	0000	POSTAGE	0	35.74	5.96	0	0	0.00	0	
100-11-106-11-7601	0000	PRINTING & DUPLICATING	2,355	982.06	749.36	0	0	0.00	0	
100-11-106-51-7601	0000	PRINTING & DUPLICATING	0	1,153.79	1,241.52	0	0	0.00	0	
100-11-106-11-8006	0000	INSTRUCTIONAL SUPPLIES	426	686.25	220.44	500	226	241.41	15	
100-11-106-51-8006	0000	INSTRUCTIONAL SUPPLIES	91	6.45	102.37	91	53	71.88	19	
100-11-106-11-8201	0000	CONFERENCE FEES	440	125.00	250.02	440	199	180.00	(19)	
100-11-106-51-8201	0000	CONFERENCE FEES	250	59.00	0.00	100	0	0.00	0	
100-11-106-11-8205	0000	EMPLOYEE TRAVEL	451	325.73	1,198.60	451	225	33.90	(191)	
100-11-106-51-8205	0000	EMPLOYEE TRAVEL	0	135.92	0.00	136	1,015	1,014.95	(0)	
100-11-106-11-8516	0000	MEMBERSHIP FEES & DUES	138	140.00	143.00	140	140	140.00	0	
TOTAL MATERIAL & SERVICES			16,791	11,054.44	10,651.47	1,858	1,858	1,682.14	(176)	
TOTAL MATH			153,249	172,461.43	171,126.41	240,276	240,276	88,309.70	(151,966)	1.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
SCIENCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-107-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	175,667	175,666.92	174,992.64	180,225	180,225	60,706.00	(119,519)	
100-11-107-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	368.81	500.53	0	0	0.00	0	
100-11-107-11-6403	0000	FTF OVERLOAD PAY	0	9,076.70	0.00	0	0	0.00	0	
100-11-107-11-6421	0000	PART TIME INSTRUCTOR WAGES	28,565	26,121.36	28,313.69	49,819	49,819	15,212.01	(34,607)	
100-11-107-51-6421	0000	PART TIME INSTRUCTOR WAGES	13,510	10,454.40	11,824.92	11,745	11,745	11,892.44	147	
100-11-107-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	5,285.28	10,758.77	3,200	3,200	0.00	(3,200)	
100-11-107-11-6442	0000	SPECIAL PROJECT WAGES	293	460.04	158.31	651	651	447.99	(203)	
100-11-107-51-6442	0000	SPECIAL PROJECT WAGES	0	62.73	0.00	294	294	0.00	(294)	
TOTAL SALARY EXPENSE			218,035	227,496.24	226,548.86	245,934	245,934	88,258.44	(157,676)	
OTHER PAYROLL EXPENSE										
100-11-107-11-6901	0000	SOCIAL SECURITY	15,468	16,078.84	16,049.85	17,648	17,648	5,712.60	(11,935)	
100-11-107-51-6901	0000	SOCIAL SECURITY	1,034	804.65	904.62	921	921	909.79	(11)	
100-11-107-11-6902	0000	WORKERS' COMPENSATION INS	751	963.82	1,006.94	1,084	1,084	357.79	(726)	
100-11-107-51-6902	0000	WORKERS' COMPENSATION INS	50	46.23	55.43	57	57	55.72	(1)	
100-11-107-11-6903	0000	STATE WORKERS BENEFIT FUND	61	64.53	70.14	151	151	29.37	(122)	
100-11-107-51-6903	0000	STATE WORKERS BENEFIT FUND	5	3.87	4.55	5	5	4.94	(0)	
100-11-107-11-6904	0000	UNEMPLOYMENT INSURANCE	2,710	2,835.36	3,539.29	3,514	3,514	424.33	(3,090)	
100-11-107-51-6904	0000	UNEMPLOYMENT INSURANCE	299	240.49	271.98	277	277	273.54	(3)	
100-11-107-11-6905	0000	PERS	22,516	34,129.76	28,663.75	46,662	46,662	12,138.97	(34,523)	
100-11-107-51-6905	0000	PERS	937	1,537.64	1,727.64	2,025	2,025	1,751.77	(273)	
100-11-107-11-6906	0000	DISABILITY INSURANCE	345	342.67	375.06	484	484	141.25	(343)	
100-11-107-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	25	25	0.00	(25)	
100-11-107-11-6907	0000	LIFE INSURANCE	40	39.90	43.98	114	114	16.44	(98)	
100-11-107-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	0.00	(43)	
100-11-107-11-6908	0000	HEALTH INSURANCE	22,688	45,431.85	41,683.72	40,348	40,348	16,298.32	(24,050)	
TOTAL OTHER PAYROLL EXPENSE			66,903	102,519.61	94,396.95	113,358	113,358	38,114.83	(75,243)	
TOTAL PERSONNEL SERVICES			284,938	330,015.85	320,945.81	359,292	359,292	126,373.27	(232,919)	
MATERIALS & SERVICES										
100-11-107-11-7211	0000	PCC CONTRACT EXPENSE	31,088	16,076.99	15,511.74	0	0	0.00	0	
100-11-107-51-7211	0000	PCC CONTRACT EXPENSE	2,057	795.69	899.97	0	0	0.00	0	
100-11-107-11-7213	0000	SOFTWARE & LICENSES	0	0.00	0.00	0	0	0.00	0	
100-11-107-11-7510	0000	POSTAGE	1	52.02	21.00	0	0	0.00	0	
100-11-107-11-7601	0000	PRINTING & DUPLICATING	2,920	2,177.28	1,719.28	0	0	0.00	0	
100-11-107-51-7601	0000	PRINTING & DUPLICATING	250	434.60	350.68	0	0	0.00	0	
100-11-107-11-8006	0000	INSTRUCTIONAL SUPPLIES	5,996	6,369.89	16,951.63	7,400	7,082	6,584.06	(498)	
100-11-107-51-8006	0000	INSTRUCTIONAL SUPPLIES	992	1,939.16	6,409.29	1,939	1,714	178.90	(1,535)	
100-11-107-11-8201	0000	CONFERENCE FEES	100	0.00	36.00	1,350	1,317	424.00	(893)	
100-11-107-51-8201	0000	CONFERENCE FEES	0	59.00	0.00	350	350	0.00	(350)	
100-11-107-51-8202	0000	FIELD TRIP EXPENSE	0	0.00	0.00	0	0	0.00	0	
100-11-107-11-8205	0000	EMPLOYEE TRAVEL	0	0.00	96.05	0	118	117.52	(0)	
100-11-107-51-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	0	0	0.00	0	
100-11-107-11-8508	0000	EQUIPMENT REPAIR	613	619.00	1,314.00	300	750	750.00	0	
100-11-107-11-8516	0000	MEMBERSHIP FEES & DUES	167	168.00	170.00	168	176	176.00	0	
100-11-107-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	167.30	0.00	0	0	0.00	0	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
100-11-107-11-8803	2001	INSTRUCTIONAL EQUIPMENT <\$5000-BIOLOGY	0	0.00	0.00	3,000	3,000	1,995.98	(1,004)	
100-11-107-11-8803	2002	INSTRUCTIONAL EQUIPMENT <\$5000-CHEMIS	0	0.00	0.00	3,000	3,000	2,385.80	(614)	
100-11-107-11-8803	2003	INSTRUCTIONAL EQUIPMENT <\$5000-GEN SC	0	0.00	0.00	2,500	2,500	382.38	(2,118)	
100-11-107-11-8803	2004	INSTRUCTIONAL EQUIPMENT <\$5000-ENVIRO	0	0.00	0.00	2,500	2,500	491.01	(2,009)	
100-11-107-51-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			44,197	28,858.93	43,479.64	22,507	22,507	13,485.65	(9,021)	
TOTAL SCIENCE			329,135	358,874.78	364,425.45	381,799	381,799	139,858.92	(241,940)	3.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
SOCIAL SCIENCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-108-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	64,141	64,140.96	67,547.64	68,730	68,730	22,909.88	(45,820)	
100-11-108-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	356.34	178.17	0	0	0.00	0	
100-11-108-11-6421	0000	PART TIME INSTRUCTOR WAGES	57,444	65,146.62	69,708.94	65,415	65,415	42,211.95	(23,203)	
100-11-108-51-6421	0000	PART TIME INSTRUCTOR WAGES	11,052	8,509.45	9,700.88	19,796	19,796	4,939.81	(14,856)	
100-11-108-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	578.05	4,312	4,312	0.00	(4,312)	
100-11-108-11-6442	0000	SPECIAL PROJECT WAGES	512	846.89	1,552.33	1,470	1,470	85.12	(1,385)	
TOTAL SALARY EXPENSE			133,149	139,000.26	149,266.01	159,723	159,723	70,146.76	(89,576)	
OTHER PAYROLL EXPENSE										
100-11-108-11-6901	0000	SOCIAL SECURITY	9,341	9,982.67	10,590.25	10,704	10,704	4,926.39	(5,778)	
100-11-108-51-6901	0000	SOCIAL SECURITY	846	651.01	742.19	1,514	1,514	377.94	(1,136)	
100-11-108-11-6902	0000	WORKERS' COMPENSATION INS	448	576.02	670.93	658	658	771.45	113	
100-11-108-51-6902	0000	WORKERS' COMPENSATION INS	41	37.39	45.55	93	93	23.17	(70)	
100-11-108-11-6903	0000	STATE WORKERS BENEFIT FUND	35	35.55	40.70	59	59	23.05	(36)	
100-11-108-51-6903	0000	STATE WORKERS BENEFIT FUND	3	2.73	3.00	7	7	1.77	(5)	
100-11-108-11-6904	0000	UNEMPLOYMENT INSURANCE	1,929	2,216.64	2,379.32	1,702	1,702	851.91	(850)	
100-11-108-51-6904	0000	UNEMPLOYMENT INSURANCE	237	195.74	223.17	455	455	113.61	(341)	
100-11-108-11-6905	0000	PERS	17,786	17,483.00	16,803.00	29,427	29,427	8,154.93	(21,272)	
100-11-108-51-6905	0000	PERS	1,980	1,645.67	1,217.26	4,163	4,163	698.47	(3,465)	
100-11-108-11-6906	0000	DISABILITY INSURANCE	128	128.28	141.84	294	294	53.61	(240)	
100-11-108-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	42	42	0.00	(42)	
100-11-108-11-6907	0000	LIFE INSURANCE	14	13.68	14.28	57	57	5.48	(52)	
100-11-108-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-11-108-11-6908	0000	HEALTH INSURANCE	8,264	8,583.84	9,424.59	9,060	9,060	3,517.50	(5,543)	
TOTAL OTHER PAYROLL EXPENSE			41,052	41,552.22	42,296.08	58,249	58,249	19,519.28	(38,730)	
TOTAL PERSONNEL SERVICES			174,201	180,552.48	191,562.09	217,972	217,972	89,666.04	(128,306)	
MATERIALS & SERVICES										
100-11-108-11-7211	0000	PCC CONTRACT EXPENSE	18,508	9,867.19	10,460.15	0	0	0.00	0	
100-11-108-51-7211	0000	PCC CONTRACT EXPENSE	1,682	647.66	738.35	0	0	0.00	0	
100-11-108-11-7510	0000	POSTAGE	1	16.73	12.63	0	0	0.00	0	
100-11-108-11-7521	0000	SHIPPING & FREIGHT	11	0.00	0.00	11	11	0.00	(11)	
100-11-108-11-7601	0000	PRINTING & DUPLICATING	585	426.47	431.80	0	0	0.00	0	
100-11-108-11-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	0	0	0.00	0	
100-11-108-11-8006	0000	INSTRUCTIONAL SUPPLIES	99	155.00	0.00	155	154	70.00	(84)	
100-11-108-51-8006	0000	INSTRUCTIONAL SUPPLIES	50	192.40	63.20	192	192	159.57	(32)	
100-11-108-11-8201	0000	CONFERENCE FEES	225	254.00	600.00	254	254	0.00	(254)	
100-11-108-11-8205	0000	EMPLOYEE TRAVEL	70	149.85	194.36	150	150	19.90	(130)	
100-11-108-11-8516	0000	MEMBERSHIP FEES & DUES	248	245.00	264.00	248	249	249.00	0	
TOTAL MATERIAL & SERVICES			21,480	11,954.30	12,764.49	1,010	1,010	498.47	(512)	
TOTAL SOCIAL SCIENCE			195,681	192,506.78	204,326.58	218,982	218,982	90,164.51	(128,817)	1.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FIRST AID & CPR										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-109-11-6421	0000	PART TIME INSTRUCTOR WAGES	2,366	2,867.60	3,681.39	3,929	3,929	1,257.81	(2,671)	
100-11-109-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	578.05	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			2,366	3,445.65	3,681.39	3,929	3,929	1,257.81	(2,671)	
OTHER PAYROLL EXPENSE										
100-11-109-11-6901	0000	SOCIAL SECURITY	181	263.61	281.71	301	301	96.24	(205)	
100-11-109-11-6902	0000	WORKERS' COMPENSATION INS	9	15.10	17.31	18	18	5.89	(12)	
100-11-109-11-6903	0000	STATE WORKERS BENEFIT FUND	1	1.47	1.75	1	1	0.58	(0)	
100-11-109-11-6904	0000	UNEMPLOYMENT INSURANCE	50	79.27	84.68	90	90	28.93	(61)	
100-11-109-11-6905	0000	PERS	84	484.57	409.27	542	542	209.18	(333)	
100-11-109-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	8	8	0.00	(8)	
100-11-109-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
TOTAL OTHER PAYROLL EXPENSE			325	844.02	794.72	989	989	340.82	(648)	
TOTAL PERSONNEL SERVICES			2,691	4,289.67	4,476.11	4,918	4,918	1,598.63	(3,319)	
MATERIALS & SERVICES										
100-11-109-11-7211	0000	PCC CONTRACT EXPENSE	360	218.26	280.21	0	0	0.00	0	
100-11-109-11-7510	0000	POSTAGE	18	15.71	0.00	0	0	0.00	0	
100-11-109-11-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0	
100-11-109-11-8006	0000	INSTRUCTIONAL SUPPLIES	240	275.00	3,016.93	1,452	1,452	0.00	(1,452)	
TOTAL MATERIAL & SERVICES			618	508.97	3,297.14	1,452	1,452	0.00	(1,452)	
TOTAL FIRST AID & CPR			3,310	4,798.64	7,773.25	6,370	6,370	1,598.63	(4,771)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
EARLY COLLEGE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-11-110-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	0	0	0.00	0	
100-11-110-11-6421	0000	PART TIME INSTRUCTOR WAGES	0	8,372.09	7,870.73	8,390	8,390	2,815.56	(5,574)	
100-11-110-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	2,450.92	4,063.15	1,776	1,776	1,111.00	(665)	
100-11-110-11-6442	0000	SPECIAL PROJECT WAGES	0	360.70	0.00	361	361	0.00	(361)	
TOTAL SALARY EXPENSE			0	11,183.71	11,933.88	10,527	10,527	3,926.56	(6,600)	
OTHER PAYROLL EXPENSE										
100-11-110-11-6901	0000	SOCIAL SECURITY	0	855.60	898.87	805	805	300.35	(505)	
100-11-110-11-6902	0000	WORKERS' COMPENSATION INS	0	49.17	55.95	49	49	18.40	(31)	
100-11-110-11-6903	0000	STATE WORKERS BENEFIT FUND	0	3.52	4.02	4	4	1.85	(2)	
100-11-110-11-6904	0000	UNEMPLOYMENT INSURANCE	0	220.14	236.73	242	242	90.30	(152)	
100-11-110-11-6905	0000	PERS	0	1,308.23	1,741.62	2,214	2,214	563.10	(1,651)	
100-11-110-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	22	22	0.00	(22)	
100-11-110-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	0.00	(43)	
TOTAL OTHER PAYROLL EXPENSE			0	2,436.66	2,995.98	3,379	3,379	974.00	(2,405)	
TOTAL PERSONNEL SERVICES			0	13,620.37	14,929.86	13,906	13,906	4,900.56	(9,005)	
MATERIALS & SERVICES										
100-11-110-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	0	0.00	0.00	0	0	0.00	0	
100-11-110-11-7211	0000	PCC CONTRACT EXPENSE	0	637.21	599.03	0	0	0.00	0	
100-11-110-11-7510	0000	POSTAGE	0	8.93	0.00	0	0	0.00	0	
100-11-110-11-7521	0000	SHIPPING & FREIGHT	0	0.00	95.76	0	0	0.00	0	
100-11-110-11-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0	
100-11-110-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	104.80	(287.05)	105	0	0.00	0	
100-11-110-11-8205	0000	EMPLOYEE TRAVEL	0	0.00	28.25	0	0	0.00	0	
100-11-110-11-8509	0000	FOOD & REFRESHMENTS	0	52.35	391.04	52	283	282.16	(1)	
TOTAL MATERIAL & SERVICES			0	803.29	827.03	157	283	282.16	(1)	
TOTAL EARLY COLLEGE			0	14,423.66	15,756.89	14,063	14,189	5,182.72	(9,006)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
COMPUTER APPLICATIONS/OFFICE SYSTEMS										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-121-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	0	0.00	0.00	0	0	0.00	0	
100-12-121-11-6421	0000	PART TIME INSTRUCTOR WAGES	51,184	63,357.38	56,818.10	63,355	63,355	26,328.35	(37,027)	
100-12-121-51-6421	0000	PART TIME INSTRUCTOR WAGES	2,133	2,133.45	2,301.42	0	0	0.00	0	
100-12-121-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	1,646	940.95	1,968.98	4,261	4,261	2,130.48	(2,131)	
100-12-121-11-6442	0000	SPECIAL PROJECT WAGES	455	2,561.48	1,060.67	5,196	5,196	4,149.45	(1,047)	
TOTAL SALARY EXPENSE			55,418	68,993.26	62,149.17	72,812	72,812	32,608.28	(40,204)	
OTHER PAYROLL EXPENSE										
100-12-121-11-6901	0000	SOCIAL SECURITY	4,076	5,114.88	4,578.38	5,570	5,570	2,494.68	(3,075)	
100-12-121-51-6901	0000	SOCIAL SECURITY	163	163.26	176.10	0	0	0.00	0	
100-12-121-11-6902	0000	WORKERS' COMPENSATION INS	196	292.96	280.69	342	342	274.80	(67)	
100-12-121-51-6902	0000	WORKERS' COMPENSATION INS	8	9.38	10.80	0	0	0.00	0	
100-12-121-11-6903	0000	STATE WORKERS BENEFIT FUND	19	26.21	24.61	82	82	13.94	(68)	
100-12-121-51-6903	0000	STATE WORKERS BENEFIT FUND	1	0.80	1.55	0	0	0.00	0	
100-12-121-11-6904	0000	UNEMPLOYMENT INSURANCE	1,147	1,537.84	1,376.54	1,002	1,002	750.04	(252)	
100-12-121-51-6904	0000	UNEMPLOYMENT INSURANCE	49	49.08	52.95	0	0	0.00	0	
100-12-121-11-6905	0000	PERS	3,280	5,190.57	4,333.22	15,312	15,312	2,809.19	(12,503)	
100-12-121-51-6905	0000	PERS	0	0.00	0.00	0	0	0.00	0	
100-12-121-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	153	153	0.00	(153)	
100-12-121-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	0.00	(43)	
100-12-121-11-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			8,939	12,384.98	10,834.84	22,504	22,504	6,342.65	(16,161)	
TOTAL PERSONNEL SERVICES			64,357	81,378.24	72,984.01	95,316	95,316	38,950.93	(56,365)	
MATERIALS & SERVICES										
100-12-121-11-7211	0000	PCC CONTRACT EXPENSE	7,791	4,822.15	4,324.42	0	0	0.00	0	
100-12-121-51-7211	0000	PCC CONTRACT EXPENSE	325	162.39	175.17	0	0	0.00	0	
100-12-121-11-7510	0000	POSTAGE	0	2.55	2.26	0	0	0.00	0	
100-12-121-11-7521	0000	SHIPPING & FREIGHT	17	0.00	0.00	17	17	0.00	(17)	
100-12-121-11-7601	0000	PRINTING & DUPLICATING	102	251.00	64.20	0	0	0.00	0	
100-12-121-51-7601	0000	PRINTING & DUPLICATING	0	314.63	32.84	0	0	0.00	0	
100-12-121-11-8006	0000	INSTRUCTIONAL SUPPLIES	312	0.00	38.00	312	367	366.63	(0)	
100-12-121-51-8006	0000	INSTRUCTIONAL SUPPLIES	14	170.00	0.00	0	0	0.00	0	
100-12-121-11-8201	0000	CONFERENCE FEES	0	59.00	649.00	0	0	0.00	0	
100-12-121-51-8201	0000	CONFERENCE FEES	0	0.00	0.00	59	59	0.00	(59)	
100-12-121-11-8205	0000	EMPLOYEE TRAVEL	0	0.00	25.99	700	519	212.40	(307)	
TOTAL MATERIAL & SERVICES			8,564	5,781.72	5,311.88	1,088	962	579.03	(383)	
TOTAL COMPUTER APPLICATIONS/OFC SYST			72,920	87,159.96	78,295.89	96,404	96,278	39,529.96	(56,748)	0.8%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
COMPUTER SCIENCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-122-11-6421	0000	PART TIME INSTRUCTOR WAGES	12,957	6,478.56	6,591.60	6,840	6,840	3,353.40	(3,487)	
100-12-122-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	0.00	3,500	3,500	0.00	(3,500)	
TOTAL SALARY EXPENSE			12,957	6,478.56	6,591.60	10,340	10,340	3,353.40	(6,987)	
OTHER PAYROLL EXPENSE										
100-12-122-11-6901	0000	SOCIAL SECURITY	991	495.62	504.25	791	791	256.53	(534)	
100-12-122-11-6902	0000	WORKERS' COMPENSATION INS	48	28.44	38.70	49	49	207.69	159	
100-12-122-11-6903	0000	STATE WORKERS BENEFIT FUND	4	2.04	2.22	32	32	1.20	(31)	
100-12-122-11-6904	0000	UNEMPLOYMENT INSURANCE	272	149.00	151.61	238	238	77.13	(161)	
100-12-122-11-6905	0000	PERS	0	0.00	0.00	736	736	0.00	(736)	
100-12-122-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	22	22	0.00	(22)	
100-12-122-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	0.00	(43)	
TOTAL OTHER PAYROLL EXPENSE			1,315	675.10	696.78	1,911	1,911	542.55	(1,368)	
TOTAL PERSONNEL SERVICES			14,272	7,153.66	7,288.38	12,251	12,251	3,895.95	(8,355)	
MATERIALS & SERVICES										
100-12-122-11-7211	0000	PCC CONTRACT EXPENSE	1,972	493.08	501.66	0	0	0.00	0	
100-12-122-11-7213	0000	SOFTWARE & LICENSES	0	0.00	0.00	0	0	0.00	0	
100-12-122-11-7510	0000	POSTAGE	0	0.00	0.00	0	0	0.00	0	
100-12-122-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	0.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			1,972	493.08	501.66	0	0	0.00	0	
TOTAL COMPUTER SCIENCE			16,244	7,646.74	7,790.04	12,251	12,251	3,895.95	(8,355)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
EMERGENCY MEDICAL TECHNICIAN PROGRAM										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-125-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	0	0	0.00	0	
100-12-125-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	0	0	0.00	0	
100-12-125-11-6421	0000	PART TIME INSTRUCTOR WAGES	919	0.00	0.00	0	0	0.00	0	
100-12-125-51-6421	0000	PART TIME INSTRUCTOR WAGES	15,520	19,482.69	13,804.66	18,890	18,890	6,747.82	(12,142)	
100-12-125-11-6442	0000	SPECIAL PROJECT WAGES	7,528	8,678.80	9,270.82	16,281	16,281	3,376.15	(12,905)	
100-12-125-51-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			23,968	28,161.49	23,075.48	35,171	35,171	10,123.97	(25,047)	
OTHER PAYROLL EXPENSE										
100-12-125-11-6901	0000	SOCIAL SECURITY	646	703.14	687.17	1,245	1,245	258.22	(987)	
100-12-125-51-6901	0000	SOCIAL SECURITY	1,187	1,451.15	1,069.08	1,445	1,445	516.23	(929)	
100-12-125-11-6902	0000	WORKERS' COMPENSATION INS	31	40.26	42.56	77	77	15.79	(61)	
100-12-125-51-6902	0000	WORKERS' COMPENSATION INS	57	83.19	65.48	89	89	31.65	(57)	
100-12-125-11-6903	0000	STATE WORKERS BENEFIT FUND	4	4.35	5.21	12	12	1.89	(10)	
100-12-125-51-6903	0000	STATE WORKERS BENEFIT FUND	6	7.41	5.65	7	7	3.03	(4)	
100-12-125-11-6904	0000	UNEMPLOYMENT INSURANCE	185	211.48	206.57	374	374	77.63	(296)	
100-12-125-51-6904	0000	UNEMPLOYMENT INSURANCE	335	436.25	321.45	434	434	155.20	(279)	
100-12-125-11-6905	0000	PERS	967	1,273.18	942.41	3,424	3,424	560.60	(2,863)	
100-12-125-51-6905	0000	PERS	1,725	2,638.23	2,234.32	2,102	2,102	1,077.48	(1,025)	
100-12-125-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	34	34	0.00	(34)	
100-12-125-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	40	40	0.00	(40)	
100-12-125-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-12-125-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-12-125-11-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			5,145	6,848.64	5,579.90	9,341	9,341	2,697.72	(6,643)	
TOTAL PERSONNEL SERVICES			29,112	35,010.13	28,655.38	44,512	44,512	12,821.69	(31,690)	
MATERIALS & SERVICES										
100-12-125-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	582	712.99	760.00	713	713	540.00	(173)	
100-12-125-51-7211	0000	PCC CONTRACT EXPENSE	2,363	1,482.82	1,050.66	0	0	0.00	0	
100-12-125-11-7510	0000	POSTAGE	6	23.40	16.78	0	0	0.00	0	
100-12-125-51-7510	0000	POSTAGE	2	2.24	0.00	0	0	0.00	0	
100-12-125-11-7521	0000	SHIPPING & FREIGHT	0	0.00	0.00	0	0	0.00	0	
100-12-125-11-7601	0000	PRINTING & DUPLICATING	371	607.22	200.64	0	0	0.00	0	
100-12-125-51-8006	0000	INSTRUCTIONAL SUPPLIES	1,700	2,518.83	695.14	1,328	1,328	1,162.23	(166)	
100-12-125-11-8201	0000	CONFERENCE FEES	0	0.00	0.00	0	0	0.00	0	
100-12-125-51-8201	0000	CONFERENCE FEES	0	0.00	0.00	350	350	0.00	(350)	
100-12-125-11-8205	0000	EMPLOYEE TRAVEL	337	139.86	286.47	337	337	71.19	(266)	
100-12-125-11-8509	0000	FOOD & REFRESHMENTS	109	114.32	182.64	114	114	0.00	(114)	
100-12-125-51-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	937	68.80	285.74	437	437	0.00	(437)	
TOTAL MATERIAL & SERVICES			6,679	5,670.48	3,478.07	3,279	3,279	1,773.42	(1,506)	
TOTAL EMT PROGRAM			35,791	40,680.61	32,133.45	47,791	47,791	14,595.11	(33,196)	0.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
NURSING										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-127-11-6105	0000	DIRECTOR SALARIES	72,764	74,946.96	76,258.90	79,518	79,518	39,755.52	(39,762)	
100-12-127-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	0	0	622.14	622	
100-12-127-11-6301	0000	FULL TIME CLASSIFIED WAGES	11,502	0.00	24,161.42	27,810	27,810	13,853.25	(13,957)	
100-12-127-11-6302	0000	PART TIME CLASSIFIED WAGES	8,941	20,193.24	0.00	0	0	813.02	813	
100-12-127-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	218,318	252,262.57	268,256.64	283,891	283,891	94,623.00	(189,268)	
100-12-127-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	3,250.05	0.00	0	0	0.00	0	
100-12-127-11-6403	0000	FTF OVERLOAD PAY	6,665	0.00	0.00	3,500	3,500	0.00	(3,500)	
100-12-127-11-6421	0000	PART TIME INSTRUCTOR WAGES	78,062	65,848.11	79,488.60	89,961	89,961	31,232.77	(58,728)	
100-12-127-11-6442	0000	SPECIAL PROJECT WAGES	20,768	14,717.60	16,050.51	17,320	17,320	11,217.35	(6,103)	
100-12-127-11-6701	0000	STUDENT WAGES	0	86.03	183.21	250	250	9.45	(241)	
100-12-127-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	196.02	784.08	196	196	395.59	200	
TOTAL SALARY EXPENSE			417,022	431,500.58	465,183.36	502,446	502,446	192,522.09	(309,924)	
OTHER PAYROLL EXPENSE										
100-12-127-11-6901	0000	SOCIAL SECURITY	31,142	32,158.70	34,556.01	38,154	38,154	14,397.11	(23,757)	
100-12-127-11-6902	0000	WORKERS' COMPENSATION INS	1,531	1,910.55	2,181.29	2,344	2,344	903.69	(1,440)	
100-12-127-11-6903	0000	STATE WORKERS BENEFIT FUND	163	169.37	192.64	230	230	94.61	(135)	
100-12-127-11-6904	0000	UNEMPLOYMENT INSURANCE	6,178	7,529.09	7,390.68	7,318	7,318	1,285.25	(6,033)	
100-12-127-11-6905	0000	PERS	45,294	58,730.65	63,345.53	94,823	94,823	27,098.94	(67,724)	
100-12-127-11-6906	0000	DISABILITY INSURANCE	588	668.40	773.67	1,047	1,047	339.10	(708)	
100-12-127-11-6907	0000	LIFE INSURANCE	72	84.36	99.76	171	171	43.12	(128)	
100-12-127-11-6908	0000	HEALTH INSURANCE	68,485	79,230.46	86,542.44	86,686	86,686	33,702.68	(52,983)	
TOTAL OTHER PAYROLL EXPENSE			153,453	180,481.58	195,082.02	230,773	230,773	77,864.50	(152,909)	
TOTAL PERSONNEL SERVICES			570,475	611,982.16	660,265.38	733,219	733,219	270,386.59	(462,832)	
MATERIALS & SERVICES										
100-12-127-11-7111	0000	LEGAL NOTICE ADVERTISING	0	0.00	193.43	0	0	0.00	0	
100-12-127-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	8,566	11,013.49	16,898.78	26,480	25,860	10,371.20	(15,489)	
100-12-127-11-7211	0000	PCC CONTRACT EXPENSE	46,130	24,458.78	26,466.89	0	0	0.00	0	
100-12-127-11-7213	0000	SOFTWARE & LICENSES	350	349.75	0.00	350	350	174.87	(525)	
100-12-127-11-7510	0000	POSTAGE	153	178.97	174.01	0	0	0.00	0	
100-12-127-11-7521	0000	SHIPPING & FREIGHT	0	19.09	189.95	19	461	314.11	(147)	
100-12-127-11-7601	0000	PRINTING & DUPLICATING	4,026	4,872.09	5,488.32	0	0	0.00	0	
100-12-127-11-7901	0000	SUBSCRIPTIONS	2,904	2,324.12	5,686.00	4,400	4,698	4,698.00	0	
100-12-127-11-8006	0000	INSTRUCTIONAL SUPPLIES	7,394	5,482.60	10,909.44	9,000	11,144	9,137.44	(2,007)	
100-12-127-11-8009	0000	OFFICE SUPPLIES	2,196	4,598.81	2,908.17	3,000	3,000	999.00	(2,001)	
100-12-127-11-8101	0000	CELLULAR TELECOMMUNICATIONS	160	150.00	50.00	175	175	0.00	(175)	
100-12-127-11-8201	0000	CONFERENCE FEES	75	1,360.90	884.93	5,450	5,450	1,253.96	(4,196)	
100-12-127-11-8205	0000	EMPLOYEE TRAVEL	1,224	1,861.94	2,361.40	3,000	3,000	384.42	(2,616)	
100-12-127-11-8508	0000	EQUIPMENT REPAIR	832	3,257.00	182.50	3,257	3,257	175.00	(3,082)	
100-12-127-11-8509	0000	FOOD & REFRESHMENTS	0	0.00	1,446.08	250	250	77.45	(173)	
100-12-127-11-8512	0000	GIFTS EXPENSE	457	502.50	335.00	700	700	0.00	(700)	
100-12-127-11-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	1,500	1,500	549.00	(951)	
100-12-127-11-8516	0000	MEMBERSHIP FEES & DUES	110	115.00	115.00	115	120	120.00	0	
100-12-127-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	613	0.00	1,565.45	8,700	6,431	4,816.19	(1,615)	
TOTAL MATERIAL & SERVICES			75,190	60,545.04	75,855.35	66,396	66,396	32,720.90	(33,675)	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL NURSING			645,665	672,527.20	736,120.73	799,615	799,615	303,107.49	(496,508)	6.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
OTHER PROFESSIONAL TECHNICAL										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-128-11-6421	0000	PART TIME INSTRUCTOR WAGES	15,716	10,449.20	12,591.06	14,217	14,217	9,021.86	(5,195)	
100-12-128-51-6421	0000	PART TIME INSTRUCTOR WAGES	13,273	18,617.28	17,769.07	16,619	16,619	3,317.10	(13,302)	
100-12-128-11-6441	0000	CURRICULUM DEVELOPMENT	0	3,067.31	0.00	3,067	3,067	0.00	(3,067)	
100-12-128-11-6442	0000	SPECIAL PROJECT WAGES	0	0.00	21.28	0	0	54.13	54	
100-12-128-51-6442	0000	SPECIAL PROJECT WAGES	0	104.55	63.84	0	0	703.64	704	
TOTAL SALARY EXPENSE			28,989	32,238.34	30,445.25	33,903	33,903	13,096.73	(20,806)	
OTHER PAYROLL EXPENSE										
100-12-128-11-6901	0000	SOCIAL SECURITY	1,202	1,034.03	964.84	1,322	1,322	694.32	(628)	
100-12-128-51-6901	0000	SOCIAL SECURITY	1,015	1,432.22	1,364.23	1,271	1,271	307.59	(963)	
100-12-128-11-6902	0000	WORKERS' COMPENSATION INS	58	59.30	59.12	81	81	42.54	(38)	
100-12-128-51-6902	0000	WORKERS' COMPENSATION INS	49	82.24	83.66	78	78	18.86	(59)	
100-12-128-11-6903	0000	STATE WORKERS BENEFIT FUND	4	3.89	3.64	9	9	3.09	(6)	
100-12-128-51-6903	0000	STATE WORKERS BENEFIT FUND	5	6.48	6.16	7	7	1.63	(5)	
100-12-128-11-6904	0000	UNEMPLOYMENT INSURANCE	342	310.90	290.08	398	398	208.76	(189)	
100-12-128-51-6904	0000	UNEMPLOYMENT INSURANCE	284	430.59	410.18	382	382	92.49	(290)	
100-12-128-11-6905	0000	PERS	920	1,652.60	1,843.02	3,635	3,635	1,336.89	(2,298)	
100-12-128-51-6905	0000	PERS	1,117	2,086.10	2,680.45	3,495	3,495	615.12	(2,880)	
100-12-128-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	36	36	0.00	(36)	
100-12-128-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	35	35	0.00	(35)	
100-12-128-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-12-128-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
TOTAL OTHER PAYROLL EXPENSE			4,995	7,098.35	7,705.38	10,792	10,792	3,321.29	(7,471)	
TOTAL PERSONNEL SERVICES			33,985	39,336.69	38,150.63	44,695	44,695	16,418.02	(28,277)	
MATERIALS & SERVICES										
100-12-128-11-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	275.00	0	0	0.00	0	
100-12-128-11-7211	0000	PCC CONTRACT EXPENSE	2,392	795.28	958.30	0	0	0.00	0	
100-12-128-51-7211	0000	PCC CONTRACT EXPENSE	2,020	1,416.96	1,352.40	0	0	0.00	0	
100-12-128-11-7510	0000	POSTAGE	1	0.45	31.54	0	0	0.00	0	
100-12-128-11-7521	0000	SHIPPING & FREIGHT	0	14.27	0.00	14	14	0.00	(14)	
100-12-128-11-7601	0000	PRINTING & DUPLICATING	80	118.66	78.16	0	0	0.00	0	
100-12-128-51-7702	0000	FACILITY LEASE	2,400	2,700.00	2,700.00	2,700	2,700	0.00	(2,700)	
100-12-128-11-8006	0000	INSTRUCTIONAL SUPPLIES	452	621.05	185.05	621	623	622.09	(1)	
100-12-128-11-8201	0000	CONFERENCE FEES	0	0.00	75.00	0	0	0.00	0	
100-12-128-11-8205	0000	EMPLOYEE TRAVEL	0	0.00	611.87	350	348	0.00	(348)	
100-12-128-11-8509	0000	FOOD & REFRESHMENTS	0	0.00	199.95	0	0	0.00	0	
100-12-128-11-8527	0000	COMMUNITY ACTIVITIES & EVENTS	0	0.00	15,060.25	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			7,346	5,666.67	21,527.52	3,685	3,685	622.09	(3,063)	
TOTAL OTHER PROFESSIONAL TECHNICAL			41,331	45,003.36	59,678.15	48,380	48,380	17,040.11	(31,340)	0.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PRE-COLLEGE MATH										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-129-11-6421	0000	PART TIME INSTRUCTOR WAGES	64,687	64,734.47	68,210.71	66,124	66,124	31,924.76	(34,199)	
100-12-129-51-6421	0000	PART TIME INSTRUCTOR WAGES	36,297	41,463.48	47,823.31	41,936	41,936	11,321.56	(30,614)	
100-12-129-11-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	86.60	87	
TOTAL SALARY EXPENSE			100,984	106,197.95	116,034.02	108,060	108,060	43,332.92	(64,727)	
OTHER PAYROLL EXPENSE										
100-12-129-11-6901	0000	SOCIAL SECURITY	4,941	4,952.36	5,218.25	5,058	5,058	2,448.92	(2,609)	
100-12-129-51-6901	0000	SOCIAL SECURITY	2,777	3,172.18	3,658.72	3,208	3,208	866.18	(2,342)	
100-12-129-11-6902	0000	WORKERS' COMPENSATION INS	238	283.69	319.96	311	311	150.04	(161)	
100-12-129-51-6902	0000	WORKERS' COMPENSATION INS	133	182.10	224.38	197	197	53.07	(144)	
100-12-129-11-6903	0000	STATE WORKERS BENEFIT FUND	19	20.36	17.98	25	25	11.61	(13)	
100-12-129-51-6903	0000	STATE WORKERS BENEFIT FUND	12	14.42	16.60	16	16	5.11	(11)	
100-12-129-11-6904	0000	UNEMPLOYMENT INSURANCE	1,310	1,489.00	1,568.93	1,246	1,246	736.29	(510)	
100-12-129-51-6904	0000	UNEMPLOYMENT INSURANCE	782	952.46	1,100.00	965	965	260.43	(705)	
100-12-129-11-6905	0000	PERS	5,180	10,531.30	6,118.89	11,820	11,820	4,160.50	(7,660)	
100-12-129-51-6905	0000	PERS	4,525	5,187.96	6,130.43	7,496	7,496	1,821.81	(5,674)	
100-12-129-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	139	139	0.00	(139)	
100-12-129-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	88	88	0.00	(88)	
100-12-129-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-12-129-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
TOTAL OTHER PAYROLL EXPENSE			19,918	26,785.83	24,374.14	30,627	30,627	10,513.96	(20,113)	
TOTAL PERSONNEL SERVICES			120,902	132,983.78	140,408.16	138,687	138,687	53,846.88	(84,840)	
MATERIALS & SERVICES										
100-12-129-11-7211	0000	PCC CONTRACT EXPENSE	10,386	4,926.93	5,191.52	0	0	0.00	0	
100-12-129-51-7211	0000	PCC CONTRACT EXPENSE	4,986	3,155.79	3,639.82	0	0	0.00	0	
100-12-129-11-7510	0000	POSTAGE	0	0.00	0.00	0	0	0.00	0	
100-12-129-11-7601	0000	PRINTING & DUPLICATING	1,637	927.76	606.32	0	0	0.00	0	
100-12-129-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	0.00	28.95	0	0	29.00	29	
100-12-129-51-8006	0000	INSTRUCTIONAL SUPPLIES	2	0.00	0.00	2	2	30.00	28	
100-12-129-11-8201	0000	CONFERENCE FEES	0	118.00	0.00	118	118	0.00	(118)	
100-12-129-11-8205	0000	EMPLOYEE TRAVEL	474	0.00	0.00	474	474	0.00	(474)	
TOTAL MATERIAL & SERVICES			17,485	9,128.48	9,466.61	594	594	59.00	(535)	
TOTAL PRE-COLLEGE MATH			138,387	142,112.26	149,874.77	139,281	139,281	53,905.88	(85,375)	1.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
RENEWABLE ENERGY										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-130-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	4,088.16	11,729.90	23,204	23,204	3,863.74	(19,340)	
100-12-130-11-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	17,460.06	27,810	27,810	12,719.01	(15,091)	
100-12-130-11-6302	0000	PART TIME CLASSIFIED WAGES	0	2,805.94	3,812.10	4,141	4,141	0.00	(4,141)	
100-12-130-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	51,430	39,685.19	91,130.72	104,604	104,604	36,262.64	(68,341)	
100-12-130-11-6403	0000	FTF OVERLOAD PAY	0	0.00	2,749.18	0	0	0.00	0	
100-12-130-11-6421	0000	PART TIME INSTRUCTOR WAGES	38,297	21,860.25	12,426.64	16,703	16,703	0.00	(16,703)	
100-12-130-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	1,183.98	4,362.00	1,184	1,184	2,858.96	1,675	
100-12-130-11-6442	0000	SPECIAL PROJECT WAGES	0	0.00	169.13	0	0	0.00	0	
100-12-130-11-6701	0000	STUDENT WAGES	0	985.80	1,741.50	2,400	2,400	1,341.90	(1,058)	
100-12-130-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0.00	135.00	0	0	62.35	62	
TOTAL SALARY EXPENSE			89,726	70,609.32	145,716.23	180,046	180,046	57,108.60	(122,937)	
OTHER PAYROLL EXPENSE										
100-12-130-11-6901	0000	SOCIAL SECURITY	6,266	4,955.72	10,678.47	13,773	13,773	4,172.32	(9,601)	
100-12-130-11-6902	0000	WORKERS' COMPENSATION INS	329	327.65	683.63	846	846	267.38	(579)	
100-12-130-11-6903	0000	STATE WORKERS BENEFIT FUND	31	29.24	73.13	125	125	34.58	(90)	
100-12-130-11-6904	0000	UNEMPLOYMENT INSURANCE	1,371	1,384.29	2,606.75	3,304	3,304	382.84	(2,921)	
100-12-130-11-6905	0000	PERS	8,543	9,290.26	17,056.40	37,359	37,359	8,653.77	(28,705)	
100-12-130-11-6906	0000	DISABILITY INSURANCE	103	79.32	259.58	378	378	115.29	(263)	
100-12-130-11-6907	0000	LIFE INSURANCE	11	11.02	40.99	114	114	18.66	(95)	
100-12-130-11-6908	0000	HEALTH INSURANCE	15,604	13,249.41	41,880.43	49,337	49,337	15,945.44	(33,392)	
TOTAL OTHER PAYROLL EXPENSE			32,258	29,326.91	73,279.38	105,236	105,236	29,590.28	(75,646)	
TOTAL PERSONNEL SERVICES			121,984	99,936.23	218,995.61	285,282	285,282	86,698.88	(198,583)	
MATERIALS & SERVICES										
100-12-130-11-7113	0000	PROCUREMENT ADVERTISING	0	0.00	0.00	0	0	0.00	0	
100-12-130-11-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	35.00	618.02	35	35	0.00	(35)	
100-12-130-11-7210	0000	OTHER CONTRACTED SERVICES	2,888	3,738.00	199.00	3,738	2,399	900.00	(1,499)	
100-12-130-11-7211	0000	PCC CONTRACT EXPENSE	13,658	4,684.22	7,943.96	0	0	0.00	0	
100-12-130-11-7213	0000	SOFTWARE & LICENSES	0	275.90	0.00	276	276	0.00	(276)	
100-12-130-11-7510	0000	POSTAGE	325	167.95	75.67	0	0	0.00	0	
100-12-130-11-7521	0000	SHIPPING & FREIGHT	0	281.87	36.13	282	282	0.00	(282)	
100-12-130-11-7601	0000	PRINTING & DUPLICATING	1,992	1,958.52	1,564.32	0	0	0.00	0	
100-12-130-11-7614	0000	PROGRAM MARKETING PRINTING	0	0.00	0.00	500	500	0.00	(500)	
100-12-130-11-7901	0000	SUBSCRIPTIONS	81	38.95	0.00	81	81	0.00	(81)	
100-12-130-11-8006	0000	INSTRUCTIONAL SUPPLIES	1,229	2,084.24	9,221.61	2,084	2,423	2,771.94	349	
100-12-130-11-8201	0000	CONFERENCE FEES	136	0.00	347.73	136	136	114.00	(22)	
100-12-130-11-8202	0000	FIELD TRIP EXPENSE	0	2,030.00	933.90	2,030	2,030	987.34	(1,043)	
100-12-130-11-8205	0000	EMPLOYEE TRAVEL	46	255.32	1,117.94	255	255	195.49	(60)	
100-12-130-11-8508	0000	EQUIPMENT REPAIR	0	804.01	186.77	804	804	313.00	(491)	
100-12-130-11-8509	0000	FOOD & REFRESHMENTS	450	791.98	620.62	792	792	155.45	(637)	
100-12-130-11-8516	0000	MEMBERSHIP FEES & DUES	0	100.00	500.00	100	100	100.00	0	
100-12-130-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	192.83	0	1,000	1,000.00	0	
TOTAL MATERIAL & SERVICES			20,834	17,245.96	23,558.50	11,113	11,113	6,537.22	(4,576)	
TOTAL RENEWABLE ENERGY			142,819	117,182.19	242,554.11	296,395	296,395	93,236.10	(203,159)	2.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MEDICAL ASSISTING										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-131-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	57,851	57,851.40	60,924.12	64,159	64,159	21,386.64	(42,772)	
100-12-131-11-6403	0000	FTF OVERLOAD PAY	0	0.00	0.00	5,702	5,702	0.00	(5,702)	
100-12-131-11-6421	0000	PART TIME INSTRUCTOR WAGES	6,288	4,262.89	13,760.93	10,656	10,656	1,065.24	(9,591)	
100-12-131-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	2,707.33	0	0	0.00	0	
100-12-131-11-6442	0000	SPECIAL PROJECT WAGES	0	0.00	2,384.24	1,083	1,083	361.76	(721)	
TOTAL SALARY EXPENSE			64,140	62,114.29	79,776.62	81,600	81,600	22,813.64	(58,786)	
OTHER PAYROLL EXPENSE										
100-12-131-11-6901	0000	SOCIAL SECURITY	4,719	4,587.78	6,102.93	6,242	6,242	1,745.25	(4,497)	
100-12-131-11-6902	0000	WORKERS' COMPENSATION INS	236	276.65	374.11	384	384	106.88	(277)	
100-12-131-11-6903	0000	STATE WORKERS BENEFIT FUND	19	18.39	24.40	27	27	8.46	(19)	
100-12-131-11-6904	0000	UNEMPLOYMENT INSURANCE	881	857.05	1,197.21	1,185	1,185	24.50	(1,161)	
100-12-131-11-6905	0000	PERS	7,318	8,452.08	9,032.55	14,692	14,692	3,203.53	(11,488)	
100-12-131-11-6906	0000	DISABILITY INSURANCE	116	115.68	127.92	171	171	49.61	(121)	
100-12-131-11-6907	0000	LIFE INSURANCE	14	13.68	14.28	71	71	5.48	(66)	
100-12-131-11-6908	0000	HEALTH INSURANCE	15,614	13,679.76	9,021.00	9,021	9,021	3,235.88	(5,785)	
TOTAL OTHER PAYROLL EXPENSE			28,917	28,001.07	25,894.40	31,793	31,793	8,379.59	(23,413)	
TOTAL PERSONNEL SERVICES			93,057	90,115.36	105,671.02	113,393	113,393	31,193.23	(82,200)	
MATERIALS & SERVICES										
100-12-131-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	341	1,144.00	1,382.00	1,360	1,360	0.00	(1,360)	
100-12-131-11-7211	0000	PCC CONTRACT EXPENSE	9,763	4,727.50	5,684.26	0	0	0.00	0	
100-12-131-11-7213	0000	SOFTWARE & LICENSES	458	0.00	0.00	458	458	0.00	(458)	
100-12-131-11-7510	0000	POSTAGE	1	7.90	10.07	0	0	0.00	0	
100-12-131-11-7521	0000	SHIPPING & FREIGHT	0	0.00	22.25	0	184	261.04	77	
100-12-131-11-7601	0000	PRINTING & DUPLICATING	1,631	1,735.28	2,129.00	0	0	0.00	0	
100-12-131-11-8006	0000	INSTRUCTIONAL SUPPLIES	3,297	4,483.48	5,616.61	5,200	5,295	6,315.46	1,020	
100-12-131-11-8201	0000	CONFERENCE FEES	0	950.00	0.00	1,200	1,190	0.00	(1,190)	
100-12-131-11-8205	0000	EMPLOYEE TRAVEL	160	410.18	825.10	410	410	54.55	(355)	
100-12-131-11-8508	0000	EQUIPMENT REPAIR	0	0.00	0.00	0	178	178.00	0	
100-12-131-11-8509	0000	FOOD & REFRESHMENTS	93	150.15	158.20	455	455	91.90	(363)	
100-12-131-11-8512	0000	GIFTS EXPENSE	232	198.90	180.56	250	250	0.00	(250)	
100-12-131-11-8516	0000	MEMBERSHIP FEES & DUES	1,785	1,615.00	1,545.00	1,785	1,785	1,545.00	(240)	
100-12-131-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	305.00	1,200	753	0.00	(753)	
TOTAL MATERIAL & SERVICES			17,760	15,422.39	17,858.05	12,318	12,318	8,445.95	(3,872)	
TOTAL MEDICAL ASSISTING			110,817	105,537.75	123,529.07	125,711	125,711	39,639.18	(86,072)	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MEDICAL TERMINOLOGY										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-133-11-6421	0000	PART TIME INSTRUCTOR WAGES	13,873	16,740.28	15,372.40	25,038	25,038	5,333.16	(19,705)	
100-12-133-11-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			13,873	16,740.28	15,372.40	25,038	25,038	5,333.16	(19,705)	
OTHER PAYROLL EXPENSE										
100-12-133-11-6901	0000	SOCIAL SECURITY	1,061	1,280.66	1,175.99	1,915	1,915	408.01	(1,507)	
100-12-133-11-6902	0000	WORKERS' COMPENSATION INS	51	73.41	72.09	118	118	24.99	(93)	
100-12-133-11-6903	0000	STATE WORKERS BENEFIT FUND	4	5.56	4.33	8	8	1.69	(6)	
100-12-133-11-6904	0000	UNEMPLOYMENT INSURANCE	291	385.04	353.57	576	576	122.67	(453)	
100-12-133-11-6905	0000	PERS	1,755	2,445.79	2,245.92	4,593	4,593	785.57	(3,807)	
100-12-133-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	53	53	0.00	(53)	
100-12-133-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
TOTAL OTHER PAYROLL EXPENSE			3,163	4,190.46	3,851.90	7,292	7,292	1,342.93	(5,949)	
TOTAL PERSONNEL SERVICES			17,036	20,930.74	19,224.30	32,330	32,330	6,676.09	(25,654)	
MATERIALS & SERVICES										
100-12-133-11-7211	0000	PCC CONTRACT EXPENSE	2,112	1,274.10	1,169.99	0	0	0.00	0	
100-12-133-11-7510	0000	POSTAGE	0	0.00	0.00	0	0	0.00	0	
100-12-133-11-8201	0000	CONFERENCE FEES	0	0.00	0.00	350	350	0.00	(350)	
TOTAL MATERIAL & SERVICES			2,112	1,274.10	1,169.99	350	350	0.00	(350)	
TOTAL MEDICAL TERMINOLOGY			19,148	22,204.84	20,394.29	32,680	32,680	6,676.09	(26,004)	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CERTIFIED NURSING ASSISTANT/CERTIFIED MEDICATION AIDE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-141-11-6421	0000	PART TIME INSTRUCTOR WAGES	15,633	32,154.52	26,997.86	35,401	35,401	10,292.92	(25,108)	
100-12-141-11-6442	0000	SPECIAL PROJECT WAGES	8,735	13,628.12	18,369.42	18,619	18,619	6,826.34	(11,793)	
TOTAL SALARY EXPENSE			63,621	45,782.64	45,367.28	54,020	54,020	17,119.26	(36,901)	
OTHER PAYROLL EXPENSE										
100-12-141-11-6901	0000	SOCIAL SECURITY	4,867	3,502.47	3,461.42	4,133	4,133	1,309.61	(2,823)	
100-12-141-11-6902	0000	WORKERS' COMPENSATION INS	234	200.55	212.75	254	254	80.21	(174)	
100-12-141-11-6903	0000	STATE WORKERS BENEFIT FUND	24	21.41	22.64	30	30	9.22	(21)	
100-12-141-11-6904	0000	UNEMPLOYMENT INSURANCE	934	1,053.05	1,010.58	1,213	1,213	393.74	(819)	
100-12-141-11-6905	0000	PERS	5,898	4,697.29	3,447.43	11,360	11,360	1,813.28	(9,547)	
100-12-141-11-6906	0000	DISABILITY INSURANCE	56	0.00	0.00	113	113	0.00	(113)	
100-12-141-11-6907	0000	LIFE INSURANCE	25	0.00	0.00	29	29	0.00	(29)	
100-12-141-11-6908	0000	HEALTH INSURANCE	1,887	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			13,924	9,474.77	8,154.82	17,132	17,132	3,606.06	(13,526)	
TOTAL PERSONNEL SERVICES			77,545	55,257.41	53,522.10	71,152	71,152	20,725.32	(50,427)	
MATERIALS & SERVICES										
100-12-141-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	2,208	1,492.00	1,373.00	2,660	2,536	1,049.00	(1,487)	
100-12-141-11-7211	0000	PCC CONTRACT EXPENSE	8,355	2,447.27	2,054.79	0	0	0.00	0	
100-12-141-11-7510	0000	POSTAGE	6	43.83	17.19	0	0	0.00	0	
100-12-141-11-7521	0000	SHIPPING & FREIGHT	9	0.00	173.95	9	133	132.11	(1)	
100-12-141-11-7601	0000	PRINTING & DUPLICATING	1,315	773.54	184.72	0	0	0.00	0	
100-12-141-11-8006	0000	INSTRUCTIONAL SUPPLIES	1,620	1,427.13	2,793.16	2,000	1,650	1,507.38	(143)	
100-12-141-11-8009	0000	OFFICE SUPPLIES	0	0.00	95.00	0	0	0.00	0	
100-12-141-11-8201	0000	CONFERENCE FEES	0	169.00	325.00	1,050	941	0.00	(941)	
100-12-141-11-8205	0000	EMPLOYEE TRAVEL	0	0.00	109.61	0	109	108.48	(1)	
100-12-141-11-8508	0000	EQUIPMENT REPAIR	0	0.00	142.50	200	200	0.00	(200)	
100-12-141-11-8517	0000	MISC FEES & DUES	125	130.00	215.00	130	130	75.00	(55)	
100-12-141-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	824.48	0	350	350.00	0	
100-12-141-11-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	0.00	5,500.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			13,638	6,482.77	13,808.40	6,049	6,049	3,221.97	(2,827)	
TOTAL CNA/CMA			91,183	61,740.18	67,330.50	77,201	77,201	23,947.29	(53,254)	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
SMALL BUSINESS DEVELOPMENT CENTER										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-142-11-6105	0000	DIRECTOR SALARIES	13,002	12,206.79	18,098.88	26,514	26,514	4,549.14	(21,965)	
100-12-142-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	221	486.90	7,626.78	22,506	22,506	8,645.18	(13,861)	
100-12-142-11-6301	0000	FULL TIME CLASSIFIED WAGES	12,889	13,130.69	10,815.19	13,905	13,905	6,952.39	(6,953)	
100-12-142-11-6302	0000	PART TIME CLASSIFIED WAGES	0	0.00	1,052.42	0	0	0.00	0	
100-12-142-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	496.00	744.00	496	496	371.00	(125)	
TOTAL SALARY EXPENSE			26,112	26,320.38	38,337.27	63,421	63,421	20,517.71	(42,903)	
OTHER PAYROLL EXPENSE										
100-12-142-11-6901	0000	SOCIAL SECURITY	1,998	2,013.21	2,921.24	4,814	4,814	1,500.89	(3,313)	
100-12-142-11-6902	0000	WORKERS' COMPENSATION INS	95	114.42	175.53	296	296	90.19	(206)	
100-12-142-11-6903	0000	STATE WORKERS BENEFIT FUND	17	18.10	25.47	46	46	18.59	(27)	
100-12-142-11-6904	0000	UNEMPLOYMENT INSURANCE	432	404.78	693.42	1,447	1,447	392.18	(1,055)	
100-12-142-11-6905	0000	PERS	3,187	3,904.33	4,027.14	13,233	13,233	2,292.68	(10,940)	
100-12-142-11-6906	0000	DISABILITY INSURANCE	41	50.99	59.37	132	132	29.62	(102)	
100-12-142-11-6907	0000	LIFE INSURANCE	5	9.52	10.05	43	43	5.46	(38)	
100-12-142-11-6908	0000	HEALTH INSURANCE	5,585	5,773.31	6,376.43	10,299	10,299	2,689.82	(7,609)	
TOTAL OTHER PAYROLL EXPENSE			11,360	12,288.66	14,288.65	30,310	30,310	7,019.43	(23,291)	
TOTAL PERSONNEL SERVICES			37,472	38,609.04	52,625.92	93,731	93,731	27,537.14	(66,194)	
MATERIALS & SERVICES										
100-12-142-11-7210	0000	OTHER CONTRACTED SERVICES	2,560	30.00	470.00	2,560	2,520	0.00	(2,520)	
100-12-142-11-7213	0000	SOFTWARE & LICENSES	0	0.00	0.00	0	0	0.00	0	
100-12-142-11-7303	0000	EMPLOYEE TRAINING COSTS	564	0.00	535.80	564	564	0.00	(564)	
100-12-142-11-7510	0000	POSTAGE	391	343.61	583.70	0	0	0.00	0	
100-12-142-11-7601	0000	PRINTING & DUPLICATING	787	512.74	379.56	0	0	0.00	0	
100-12-142-11-7901	0000	SUBSCRIPTIONS	127	381.84	224.99	382	382	152.00	(230)	
100-12-142-11-8006	0000	INSTRUCTIONAL SUPPLIES	24	633.65	448.13	634	1,215	884.90	(330)	
100-12-142-11-8009	0000	OFFICE SUPPLIES	744	1,479.78	1,390.89	1,480	1,229	423.63	(805)	
100-12-142-11-8011	0000	REFERENCE MATERIALS	0	0.00	205.00	0	0	0.00	0	
100-12-142-11-8201	0000	CONFERENCE FEES	0	0.00	484.00	0	0	0.00	0	
100-12-142-11-8205	0000	EMPLOYEE TRAVEL	2,006	2,742.63	1,918.92	2,743	2,743	2,196.81	(546)	
100-12-142-11-8504	0000	CURRICULUM ACQUISITION	378	239.25	795.12	378	38	0.00	(38)	
100-12-142-11-8508	0000	EQUIPMENT REPAIR	9	1,071.53	0.00	1,072	1,072	0.00	(1,072)	
100-12-142-11-8509	0000	FOOD & REFRESHMENTS	240	66.02	984.35	240	250	235.25	(15)	
100-12-142-11-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	1,005	63.99	26.87	1,005	1,005	0.00	(1,005)	
TOTAL MATERIAL & SERVICES			8,833	7,565.04	8,447.33	11,058	11,018	3,892.59	(7,125)	
TOTAL SMALL BUS DEVELOPMENT CTR			46,305	46,174.08	61,073.25	104,789	104,749	31,429.73	(73,319)	0.8%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
SMALL BUSINESS MANAGEMENT										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-12-143-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	20,128	21,278.86	24,323.36	23,878	23,878	11,420.91	(12,457)	
100-12-143-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	266	394.77	540.00	395	395	282.70	(112)	
TOTAL SALARY EXPENSE			20,393	21,673.63	24,863.36	24,273	24,273	11,703.61	(12,569)	
OTHER PAYROLL EXPENSE										
100-12-143-11-6901	0000	SOCIAL SECURITY	1,560	1,658.04	1,902.05	1,827	1,827	895.32	(932)	
100-12-143-11-6902	0000	WORKERS' COMPENSATION INS	75	94.91	116.59	112	112	54.83	(57)	
100-12-143-11-6903	0000	STATE WORKERS BENEFIT FUND	13	13.38	15.50	1	1	8.22	7	
100-12-143-11-6904	0000	UNEMPLOYMENT INSURANCE	428	498.51	571.86	549	549	269.18	(280)	
100-12-143-11-6905	0000	PERS	2,580	2,112.51	3,632.54	5,022	5,022	1,723.92	(3,298)	
100-12-143-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	50	50	0.00	(50)	
100-12-143-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
TOTAL OTHER PAYROLL EXPENSE			4,656	4,377.35	6,238.54	7,575	7,575	2,951.47	(4,624)	
TOTAL PERSONNEL SERVICES			25,049	26,050.98	31,101.90	31,848	31,848	14,655.08	(17,193)	
MATERIALS & SERVICES										
100-12-143-11-7213	0000	SOFTWARE & LICENSES	610	0.00	0.00	610	1,995	1,995.00	0	
100-12-143-11-7303	0000	EMPLOYEE TRAINING COSTS	0	100.00	0.00	100	100	0.00	(100)	
100-12-143-11-7510	0000	POSTAGE	0	0.00	2.13	0	0	0.00	0	
100-12-143-11-7601	0000	PRINTING & DUPLICATING	307	522.98	298.32	0	0	0.00	0	
100-12-143-11-7901	0000	SUBSCRIPTIONS	110	125.00	104.00	125	125	0.00	(125)	
100-12-143-11-8006	0000	INSTRUCTIONAL SUPPLIES	2,209	(85.03)	3,289.35	2,209	824	109.95	(714)	
100-12-143-11-8009	0000	OFFICE SUPPLIES	4	483.96	249.99	484	484	0.00	(484)	
100-12-143-11-8201	0000	CONFERENCE FEES	0	650.00	0.00	650	650	75.00	(575)	
100-12-143-11-8205	0000	EMPLOYEE TRAVEL	226	2,080.51	1,789.04	2,081	2,081	52.47	(2,029)	
TOTAL MATERIAL & SERVICES			3,523	3,877.42	5,732.83	6,259	6,259	2,232.42	(4,027)	
TOTAL SMALL BUSINESS MANAGEMENT			28,572	29,928.40	36,834.73	38,107	38,107	16,887.50	(21,220)	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PRE COLLEGE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-13-161-11-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	9,150	3,160.65	11,275.84	10,100	10,100	992.03	(9,108)	
100-13-161-11-6301	0000	FULL TIME CLASSIFIED WAGES	38,542	38,937.60	39,499.20	40,560	40,560	20,030.40	(20,530)	
100-13-161-11-6302	0000	PART TIME CLASSIFIED WAGES	206	8,887.39	11,512.00	8,835	8,835	7,048.56	(1,786)	
100-13-161-51-6302	0000	PART TIME CLASSIFIED WAGES	9,725	11,581.52	13,524.03	11,543	11,543	7,134.17	(4,409)	
100-13-161-11-6421	0000	PART TIME INSTRUCTOR WAGES	13,369	21,198.59	19,026.37	21,120	21,120	8,213.09	(12,907)	
100-13-161-51-6421	0000	PART TIME INSTRUCTOR WAGES	37,601	30,284.19	41,376.05	44,160	44,160	18,351.87	(25,808)	
100-13-161-11-6442	0000	SPECIAL PROJECT WAGES	1,715	1,735.58	1,511.19	1,516	1,516	2,723.18	1,207	
100-13-161-51-6442	0000	SPECIAL PROJECT WAGES	230	1,442.81	1,403.33	1,516	1,516	21.28	(1,495)	
TOTAL SALARY EXPENSE			110,539	117,228.33	139,128.01	139,350	139,350	64,514.58	(74,835)	
OTHER PAYROLL EXPENSE										
100-13-161-11-6901	0000	SOCIAL SECURITY	4,646	5,463.36	6,100.10	6,284	6,284	2,899.38	(3,385)	
100-13-161-51-6901	0000	SOCIAL SECURITY	3,586	3,184.85	4,076.37	4,377	4,377	1,843.47	(2,534)	
100-13-161-11-6902	0000	WORKERS' COMPENSATION INS	231	319.69	388.55	386	386	182.80	(203)	
100-13-161-51-6902	0000	WORKERS' COMPENSATION INS	174	189.48	263.93	269	269	119.45	(150)	
100-13-161-11-6903	0000	STATE WORKERS BENEFIT FUND	36	45.59	53.33	53	53	27.42	(26)	
100-13-161-51-6903	0000	STATE WORKERS BENEFIT FUND	22	22.01	29.50	58	58	14.63	(43)	
100-13-161-11-6904	0000	UNEMPLOYMENT INSURANCE	1,194	1,538.96	1,757.54	1,741	1,741	758.60	(982)	
100-13-161-51-6904	0000	UNEMPLOYMENT INSURANCE	988	991.60	1,294.91	1,085	1,085	586.58	(498)	
100-13-161-11-6905	0000	PERS	7,852	10,158.12	12,758.81	6,441	6,441	5,747.25	(694)	
100-13-161-51-6905	0000	PERS	5,699	6,964.17	6,850.08	9,625	9,625	4,171.25	(5,454)	
100-13-161-11-6906	0000	DISABILITY INSURANCE	77	77.88	82.58	173	173	45.85	(127)	
100-13-161-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	120	120	1.77	(118)	
100-13-161-11-6907	0000	LIFE INSURANCE	14	13.68	14.24	72	72	7.92	(64)	
100-13-161-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	0.21	(43)	
100-13-161-11-6908	0000	HEALTH INSURANCE	14,368	15,989.22	17,132.69	17,448	17,448	6,881.11	(10,567)	
100-13-161-51-6908	0000	HEALTH INSURANCE	538	1,676.44	2,476.78	3,192	3,192	1,194.64	(1,997)	
TOTAL OTHER PAYROLL EXPENSE			39,425	46,635.05	53,279.41	51,367	51,367	24,482.33	(26,885)	
TOTAL PERSONNEL SERVICES			149,964	163,863.38	192,407.42	190,717	190,717	88,996.91	(101,720)	
MATERIALS & SERVICES										
100-13-161-11-7211	0000	PCC CONTRACT EXPENSE	1,810	1,613.42	1,497.29	0	0	0.00	0	
100-13-161-51-7211	0000	PCC CONTRACT EXPENSE	5,949	2,304.91	3,149.14	0	0	0.00	0	
100-13-161-11-7510	0000	POSTAGE	351	344.06	151.73	0	0	0.00	0	
100-13-161-51-7510	0000	POSTAGE	16	6.29	2.30	0	0	0.00	0	
100-13-161-11-7601	0000	PRINTING & DUPLICATING	3,124	1,898.35	1,436.28	0	0	0.00	0	
100-13-161-51-7601	0000	PRINTING & DUPLICATING	0	1,053.38	1,232.84	0	0	0.00	0	
100-13-161-11-8006	0000	INSTRUCTIONAL SUPPLIES	2,621	3,001.08	2,333.82	2,500	2,470	2,238.97	(231)	
100-13-161-51-8006	0000	INSTRUCTIONAL SUPPLIES	0	624.03	83.96	250	172	0.00	(172)	
100-13-161-11-8009	0000	OFFICE SUPPLIES	682	304.73	381.13	400	250	0.00	(250)	
100-13-161-11-8201	0000	CONFERENCE FEES	0	0.00	960.56	350	176	0.00	(176)	
100-13-161-11-8205	0000	EMPLOYEE TRAVEL	103	405.15	0.00	150	150	0.00	(150)	
100-13-161-51-8205	0000	EMPLOYEE TRAVEL	99	0.00	0.00	99	643	642.97	(0)	
100-13-161-11-8509	0000	FOOD & REFRESHMENTS	16	47.30	10.79	47	47	106.10	59	
100-13-161-11-8516	0000	MEMBERSHIP FEES & DUES	60	70.00	0.00	70	100	100.00	0	
TOTAL MATERIAL & SERVICES			14,830	11,672.70	11,239.84	3,866	4,008	3,088.04	(920)	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL PRE COLLEGE			164,794	175,536.08	203,647.26	194,583	194,725	92,084.95	(102,640)	1.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ENGLISH SPEAKERS OF OTHER LANGUAGES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-13-162-11-6302	0000	PART TIME CLASSIFIED WAGES	1,810	2,501.86	3,532.61	2,494	2,494	1,135.19	(1,359)	
100-13-162-51-6302	0000	PART TIME CLASSIFIED WAGES	2,813	3,090.48	2,521.01	3,064	3,064	803.88	(2,260)	
100-13-162-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	0	0.00	0.00	0	0	5,299.76	5,300	
100-13-162-11-6421	0000	PART TIME INSTRUCTOR WAGES	9,090	6,991.56	9,610.66	13,630	13,630	6,334.30	(7,296)	
100-13-162-51-6421	0000	PART TIME INSTRUCTOR WAGES	12,719	9,908.04	14,025.13	14,570	14,570	5,380.56	(9,189)	
100-13-162-11-6442	0000	SPECIAL PROJECT WAGES	7,611	4,862.29	6,851.39	2,548	2,548	1,315.04	(1,233)	
TOTAL SALARY EXPENSE			34,479	27,354.23	36,540.80	36,306	36,306	20,268.73	(16,037)	
OTHER PAYROLL EXPENSE										
100-13-162-11-6901	0000	SOCIAL SECURITY	1,416	1,115.08	1,658.92	1,428	1,428	1,068.11	(360)	
100-13-162-51-6901	0000	SOCIAL SECURITY	1,222	994.44	1,265.78	1,349	1,349	473.10	(876)	
100-13-162-11-6902	0000	WORKERS' COMPENSATION INS	68	45.79	93.94	88	88	66.02	(22)	
100-13-162-51-6902	0000	WORKERS' COMPENSATION INS	59	56.95	77.59	83	83	28.97	(54)	
100-13-162-11-6903	0000	STATE WORKERS BENEFIT FUND	7	6.47	9.36	9	9	5.43	(4)	
100-13-162-51-6903	0000	STATE WORKERS BENEFIT FUND	7	6.60	7.26	9	9	3.15	(6)	
100-13-162-11-6904	0000	UNEMPLOYMENT INSURANCE	399	330.23	496.91	429	429	323.95	(105)	
100-13-162-51-6904	0000	UNEMPLOYMENT INSURANCE	339	298.99	380.58	406	406	142.23	(264)	
100-13-162-11-6905	0000	PERS	1,780	1,363.98	1,456.35	2,880	2,880	2,050.55	(829)	
100-13-162-51-6905	0000	PERS	938	1,505.41	485.41	547	547	407.20	(140)	
100-13-162-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	39	39	7.67	(31)	
100-13-162-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	37	37	0.00	(37)	
100-13-162-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	43	43	1.04	(42)	
100-13-162-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.00	(29)	
100-13-162-11-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	785.47	785	
TOTAL OTHER PAYROLL EXPENSE			6,236	5,723.94	5,932.10	7,376	7,376	5,362.89	(2,013)	
TOTAL PERSONNEL SERVICES			40,715	33,078.17	42,472.90	43,682	43,682	25,631.62	(18,050)	
MATERIALS & SERVICES										
100-13-162-11-7211	0000	PCC CONTRACT EXPENSE	1,384	532.13	784.59	0	0	0.00	0	
100-13-162-51-7211	0000	PCC CONTRACT EXPENSE	1,936	754.10	1,237.99	0	0	0.00	0	
100-13-162-11-7211	0000	SOFTWARE & LICENSES	0	890.45	0.00	0	0	0.00	0	
100-13-162-11-7510	0000	POSTAGE	84	124.37	0.00	0	0	0.00	0	
100-13-162-51-7510	0000	POSTAGE	1	0.00	0.00	0	0	0.00	0	
100-13-162-11-7521	0000	SHIPPING & FREIGHT	0	0.00	0.00	0	0	14.01	14	
100-13-162-11-7601	0000	PRINTING & DUPLICATING	2,587	786.52	538.84	0	0	0.00	0	
100-13-162-51-7601	0000	PRINTING & DUPLICATING	397	1,375.71	1,695.52	0	0	0.00	0	
100-13-162-11-7702	0000	FACILITY LEASE	0	0.00	0.00	0	0	0.00	0	
100-13-162-11-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	0	0	0.00	0	
100-13-162-11-8006	0000	INSTRUCTIONAL SUPPLIES	2,474	1,351.17	0.00	2,474	2,474	1,710.03	(764)	
100-13-162-51-8006	0000	INSTRUCTIONAL SUPPLIES	0	12.00	0.00	12	12	0.00	(12)	
100-13-162-11-8201	0000	CONFERENCE FEES	305	0.00	150.00	305	305	0.00	(305)	
100-13-162-11-8205	0000	EMPLOYEE TRAVEL	210	247.53	96.13	248	248	14.13	(234)	
TOTAL MATERIAL & SERVICES			9,378	6,073.98	4,503.07	3,039	3,039	1,738.17	(1,301)	
TOTAL ESOL			50,093	39,152.15	46,975.97	46,721	46,721	27,369.79	(19,351)	0.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
POST SECONDARY REMEDIAL										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-13-163-11-6401	0000	FULL TIME INSTRUCTOR SALARIES	59,876	59,876.28	63,056.40	106,099	106,099	38,651.50	(67,448)	
100-13-163-11-6402	0000	FTF EXTRA CONTRACT DAYS PAY	0	0.00	166.33	0	0	0.00	0	
100-13-163-11-6421	0000	PART TIME INSTRUCTOR WAGES	16,656	16,139.14	19,824.40	0	0	11,654.31	11,654	
100-13-163-51-6421	0000	PART TIME INSTRUCTOR WAGES	9,513	9,896.38	7,809.29	3,626	3,626	0.00	(3,626)	
100-13-163-11-6441	0000	CURRICULUM DEVELOPMENT	0	0.00	1,770.12	0	0	0.00	0	
100-13-163-51-6441	0000	CURRICULUM DEVELOPMENT	0	0.00	0.00	1,650	1,650	0.00	(1,650)	
100-13-163-11-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	2,194.32	2,194	
100-13-163-51-6442	0000	SPECIAL PROJECT WAGES	0	0.00	910.79	1,624	1,624	0.00	(1,624)	
TOTAL SALARY EXPENSE			86,045	85,911.80	93,537.33	112,999	112,999	52,500.13	(60,499)	
OTHER PAYROLL EXPENSE										
100-13-163-11-6901	0000	SOCIAL SECURITY	5,654	5,651.60	6,401.25	8,367	8,367	3,951.28	(4,416)	
100-13-163-51-6901	0000	SOCIAL SECURITY	728	757.18	597.45	277	277	0.00	(277)	
100-13-163-11-6902	0000	WORKERS' COMPENSATION INS	280	337.71	402.03	514	514	246.11	(268)	
100-13-163-51-6902	0000	WORKERS' COMPENSATION INS	35	43.55	36.65	17	17	0.00	(17)	
100-13-163-11-6903	0000	STATE WORKERS BENEFIT FUND	22	21.48	20.34	99	99	19.94	(79)	
100-13-163-51-6903	0000	STATE WORKERS BENEFIT FUND	2	2.49	2.71	1	1	0.00	(1)	
100-13-163-11-6904	0000	UNEMPLOYMENT INSURANCE	1,089	1,130.29	1,301.46	1,644	1,644	652.71	(991)	
100-13-163-51-6904	0000	UNEMPLOYMENT INSURANCE	203	227.69	179.65	83	83	0.00	(83)	
100-13-163-11-6905	0000	PERS	8,901	10,977.36	12,834.34	22,313	22,313	7,879.73	(14,433)	
100-13-163-51-6905	0000	PERS	(27)	775.33	1,143.16	0	0	0.00	0	
100-13-163-11-6906	0000	DISABILITY INSURANCE	120	119.76	131.86	230	230	87.71	(142)	
100-13-163-51-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	8	8	0.00	(8)	
100-13-163-11-6907	0000	LIFE INSURANCE	14	13.68	14.22	57	57	11.05	(46)	
100-13-163-51-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-13-163-11-6908	0000	HEALTH INSURANCE	15,614	13,679.76	13,097.29	36,529	36,529	8,025.13	(28,504)	
TOTAL OTHER PAYROLL EXPENSE			32,635	33,737.88	36,162.41	70,153	70,153	20,873.66	(49,279)	
TOTAL PERSONNEL SERVICES			118,680	119,649.68	129,699.74	183,152	183,152	73,373.79	(109,778)	
MATERIALS & SERVICES										
100-13-163-11-7211	0000	PCC CONTRACT EXPENSE	11,741	5,785.53	6,320.73	0	0	0.00	0	
100-13-163-51-7211	0000	PCC CONTRACT EXPENSE	1,448	753.22	594.36	0	0	0.00	0	
100-13-163-11-7510	0000	POSTAGE	0	4.69	0.00	0	0	0.00	0	
100-13-163-11-7601	0000	PRINTING & DUPLICATING	1,935	481.18	770.56	0	0	0.00	0	
100-13-163-51-7601	0000	PRINTING & DUPLICATING	0	1,192.19	452.88	0	0	0.00	0	
100-13-163-11-8006	0000	INSTRUCTIONAL SUPPLIES	0	62.00	174.64	300	300	0.00	(300)	
100-13-163-11-8201	0000	CONFERENCE FEES	0	0.00	350.00	0	0	0.00	0	
100-13-163-11-8205	0000	EMPLOYEE TRAVEL	2,171	612.72	281.81	700	700	767.95	68	
TOTAL MATERIAL & SERVICES			17,295	8,891.53	8,944.98	1,000	1,000	767.95	(232)	
TOTAL POST SECONDARY REMEDIAL			135,975	128,541.21	138,644.72	184,152	184,152	74,141.74	(110,010)	1.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ADULT CONTINUING EDUCATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-14-171-11-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	5,304	16,362.48	22,507.56	23,182	23,182	11,591.28	(11,591)	
100-14-171-11-6302	0000	PART TIME CLASSIFIED WAGES	83	0.00	0.00	0	0	0.00	0	
100-14-171-11-6421	0000	PART TIME INSTRUCTOR WAGES	8,563	8,269.92	12,352.70	9,643	9,643	3,620.30	(6,023)	
100-14-171-11-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	63	202.46	269.89	202	202	221.79	20	
TOTAL SALARY EXPENSE			14,012	24,834.86	35,130.15	33,027	33,027	15,433.37	(17,594)	
OTHER PAYROLL EXPENSE										
100-14-171-11-6901	0000	SOCIAL SECURITY	1,072	1,900.08	2,687.41	2,511	2,511	1,269.57	(1,241)	
100-14-171-11-6902	0000	WORKERS' COMPENSATION INS	52	108.96	164.78	154	154	79.56	(74)	
100-14-171-11-6903	0000	STATE WORKERS BENEFIT FUND	9	15.20	20.82	23	23	10.17	(13)	
100-14-171-11-6904	0000	UNEMPLOYMENT INSURANCE	308	506.98	671.14	755	755	213.45	(542)	
100-14-171-11-6905	0000	PERS	645	2,695.15	3,825.59	6,903	6,903	2,135.84	(4,767)	
100-14-171-11-6906	0000	DISABILITY INSURANCE	11	32.94	46.86	69	69	26.26	(43)	
100-14-171-11-6907	0000	LIFE INSURANCE	2	5.21	7.12	43	43	3.94	(39)	
100-14-171-11-6908	0000	HEALTH INSURANCE	1,033	2,761.11	3,781.76	3,813	3,813	3,105.05	(708)	
TOTAL OTHER PAYROLL EXPENSE			3,130	8,025.63	11,205.48	14,271	14,271	6,843.84	(7,427)	
TOTAL PERSONNEL SERVICES			17,142	32,860.49	46,335.63	47,298	47,298	22,277.21	(25,021)	
MATERIALS & SERVICES										
100-14-171-11-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	7,323	2,686.00	5,352.29	7,323	7,288	184.00	(7,104)	
100-14-171-11-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	0	0	0.00	0	
100-14-171-11-7510	0000	POSTAGE	15	19.76	117.07	0	0	0.00	0	
100-14-171-11-7601	0000	PRINTING & DUPLICATING	226	215.33	63.36	0	0	0.00	0	
100-14-171-51-7601	0000	PRINTING & DUPLICATING	0	6.35	0.00	0	0	0.00	0	
100-14-171-11-8006	0000	INSTRUCTIONAL SUPPLIES	497	1,509.93	710.58	1,510	1,510	62.34	(1,448)	
100-14-171-51-8006	0000	INSTRUCTIONAL SUPPLIES	0	0.00	0.00	6	6	0.00	(6)	
100-14-171-11-8201	0000	CONFERENCE FEES	65	250.00	558.62	250	250	0.00	(250)	
100-14-171-11-8205	0000	EMPLOYEE TRAVEL	209	751.88	552.43	752	752	167.08	(585)	
100-14-171-11-8509	0000	FOOD & REFRESHMENTS	87	0.00	0.00	87	87	75.77	(11)	
100-14-171-11-8516	0000	MEMBERSHIP FEES & DUES	150	150.00	0.00	150	185	185.00	0	
TOTAL MATERIAL & SERVICES			8,572	5,589.25	7,354.35	10,078	10,078	674.19	(9,404)	
TOTAL ADULT CONTINUING EDUCATION			25,715	38,449.74	53,689.98	57,376	57,376	22,951.40	(34,425)	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
HEALTH AND SAFETY ADULT EDUCATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-14-172-11-6302	0000	PART TIME CLASSIFIED WAGES	0	0.00	0.00	0	0	0.00	0	
100-14-172-11-6421	0000	PART TIME INSTRUCTOR WAGES	5,667	9,996.20	5,884.64	10,284	10,284	5,500.38	(4,784)	
TOTAL SALARY EXPENSE			5,667	9,996.20	5,884.64	10,284	10,284	5,500.38	(4,784)	
OTHER PAYROLL EXPENSE										
100-14-172-11-6901	0000	SOCIAL SECURITY	433	764.71	450.21	787	787	420.79	(366)	
100-14-172-11-6902	0000	WORKERS' COMPENSATION INS	21	43.85	27.64	48	48	25.78	(22)	
100-14-172-11-6903	0000	STATE WORKERS BENEFIT FUND	4	6.11	4.10	8	8	3.50	(5)	
100-14-172-11-6904	0000	UNEMPLOYMENT INSURANCE	120	229.91	135.34	237	237	126.52	(110)	
100-14-172-11-6905	0000	PERS	0	99.31	(287.17)	0	0	0.00	0	
100-14-172-11-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	22	22	0.00	(22)	
100-14-172-11-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-14-172-11-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			578	1,143.89	330.12	1,116	1,116	576.59	(539)	
TOTAL PERSONNEL SERVICES			6,245	11,140.09	6,214.76	11,400	11,400	6,076.97	(5,323)	
MATERIALS & SERVICES										
100-14-172-11-7510	0000	POSTAGE	158	230.66	183.06	0	0	0.00	0	
100-14-172-11-7521	0000	SHIPPING & FREIGHT	153	190.80	27.10	191	191	150.95	(40)	
100-14-172-11-7601	0000	PRINTING & DUPLICATING	216	267.22	74.88	0	0	0.00	0	
100-14-172-11-8006	0000	INSTRUCTIONAL SUPPLIES	4,766	8,320.01	9,128.78	10,500	10,500	8,018.96	(2,481)	
100-14-172-11-8201	0000	CONFERENCE FEES	0	40.00	0.00	150	150	0.00	(150)	
100-14-172-11-8205	0000	EMPLOYEE TRAVEL	0	249.28	0.00	300	300	0.00	(300)	
TOTAL MATERIAL & SERVICES			5,294	9,297.97	9,413.82	11,141	11,141	8,169.91	(2,971)	
TOTAL HEALTH & SAFETY ADULT EDUCATION			11,538	20,438.06	15,628.58	22,541	22,541	14,246.88	(8,294)	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
INSTRUCTIONAL ADMINISTRATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-20-201-00-6102	0000	DEAN SALARIES	90,804	90,804.00	79,114.56	76,047	76,047	34,687.23	(41,360)	
100-20-201-00-6105	0000	DIRECTOR SALARIES	132,561	137,064.24	144,563.52	147,840	147,840	62,220.23	(85,620)	
100-20-201-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	42,431	46,405.36	49,188.96	50,665	50,665	25,332.48	(25,333)	
100-20-201-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	40,177	40,965.00	41,681.94	42,194	42,194	21,730.02	(20,464)	
100-20-201-00-6301	0000	FULL TIME CLASSIFIED WAGES	29,120	31,382.38	25,338.54	27,810	27,810	15,248.12	(12,562)	
100-20-201-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,329	1,379.88	1,126.56	2,400	2,400	736.82	(1,663)	
TOTAL SALARY EXPENSE			336,439	348,000.86	341,014.08	346,956	346,956	159,954.90	(187,001)	
OTHER PAYROLL EXPENSE										
100-20-201-00-6901	0000	SOCIAL SECURITY	25,284	26,117.68	25,196.48	27,272	27,272	12,000.38	(15,272)	
100-20-201-00-6902	0000	WORKERS' COMPENSATION INS	1,236	1,524.47	1,609.29	1,676	1,676	749.43	(927)	
100-20-201-00-6903	0000	STATE WORKERS BENEFIT FUND	149	152.30	160.85	185	185	82.64	(102)	
100-20-201-00-6904	0000	UNEMPLOYMENT INSURANCE	4,220	4,563.37	4,494.72	4,616	4,616	1,288.33	(3,328)	
100-20-201-00-6905	0000	PERS	40,591	54,650.70	53,287.55	74,972	74,972	24,110.68	(50,861)	
100-20-201-00-6906	0000	DISABILITY INSURANCE	672	688.92	678.11	749	749	312.94	(436)	
100-20-201-00-6907	0000	LIFE INSURANCE	82	83.22	83.89	100	100	41.60	(58)	
100-20-201-00-6908	0000	HEALTH INSURANCE	62,638	65,191.27	75,525.49	78,475	78,475	29,526.54	(48,948)	
TOTAL OTHER PAYROLL EXPENSE			134,870	152,971.93	161,036.38	188,045	188,045	68,112.54	(119,932)	
TOTAL PERSONNEL SERVICES			471,310	500,972.79	502,050.46	535,001	535,001	228,067.44	(306,934)	
MATERIALS & SERVICES										
100-20-201-00-7210	0000	OTHER CONTRACTED SERVICES	0	57.48	57.48	7,000	5,999	0.00	(5,999)	
100-20-201-00-7510	0000	POSTAGE	247	160.75	155.90	0	0	0.00	0	
100-20-201-00-7521	0000	SHIPPING & FREIGHT	0	20.29	0.00	0	0	8.37	8	
100-20-201-00-7601	0000	PRINTING & DUPLICATING	1,068	1,502.43	496.04	0	0	0.00	0	
100-20-201-00-7901	0000	SUBSCRIPTIONS	518	553.00	590.07	500	1,432	1,448.94	17	
100-20-201-00-8009	0000	OFFICE SUPPLIES	4,590	4,075.80	8,222.06	3,840	3,758	1,022.78	(2,735)	
100-20-201-00-8011	0000	REFERENCE MATERIALS	0	0.00	90.00	0	0	0.00	0	
100-20-201-00-8101	0000	CELLULAR TELECOMMUNICATIONS		0.00	1,022.55	0	164	163.62	(0)	
100-20-201-00-8201	0000	CONFERENCE FEES	912	3,490.89	1,916.89	3,491	3,491	3,021.25	(470)	
100-20-201-00-8205	0000	EMPLOYEE TRAVEL	6,997	13,161.20	7,983.13	14,610	12,524	6,954.57	(5,569)	
100-20-201-00-8509	0000	FOOD & REFRESHMENTS	51	199.54	932.13	200	208	207.87	(0)	
100-20-201-00-8516	0000	MEMBERSHIP FEES & DUES	500	550.00	772.20	1,380	1,420	1,420.00	0	
TOTAL MATERIAL & SERVICES			14,882	23,771.38	22,238.45	31,021	28,996	14,247.40	(14,749)	
TOTAL INSTRUCTIONAL ADMINISTRATION			486,192	524,744.17	524,288.91	566,022	563,997	242,314.84	(321,682)	4.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DISTANCE EDUCATION & INSTRUCTIONAL TECHNOLOGY										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-20-203-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	52,185.00	53,751	53,751	26,875.50	(26,876)	
100-20-203-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	39,139	39,138.96	0.00	0	0	0.00	0	
100-20-203-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	24,023	14,000.03	21,027.11	24,023	24,023	21,853.69	(2,169)	
100-20-203-00-6442	0000	SPECIAL PROJECT WAGES	303	7,527.60	9,363.20	7,528	7,528	0.00	(7,528)	
TOTAL SALARY EXPENSE			63,465	60,666.59	82,575.31	85,302	85,302	48,729.19	(36,573)	
OTHER PAYROLL EXPENSE										
100-20-203-00-6901	0000	SOCIAL SECURITY	4,854	4,627.01	6,139.67	4,112	4,112	3,623.17	(489)	
100-20-203-00-6902	0000	WORKERS' COMPENSATION INS	233	265.66	386.91	253	253	236.82	(16)	
100-20-203-00-6903	0000	STATE WORKERS BENEFIT FUND	29	27.98	42.20	34	34	23.66	(10)	
100-20-203-00-6904	0000	UNEMPLOYMENT INSURANCE	1,166	1,237.94	1,385.89	784	784	592.09	(192)	
100-20-203-00-6905	0000	PERS	6,479	8,689.95	11,982.43	11,304	11,304	6,830.99	(4,473)	
100-20-203-00-6906	0000	DISABILITY INSURANCE	6	8.70	108.77	113	113	64.25	(49)	
100-20-203-00-6907	0000	LIFE INSURANCE	1	1.14	14.18	14	14	8.32	(6)	
100-20-203-00-6908	0000	HEALTH INSURANCE	467	1,139.98	13,328.90	13,152	13,152	7,007.74	(6,144)	
TOTAL OTHER PAYROLL EXPENSE			13,235	15,998.36	33,388.95	29,766	29,766	18,387.04	(11,379)	
TOTAL PERSONNEL SERVICES			76,700	76,664.95	115,964.26	115,068	115,068	67,116.23	(47,952)	
MATERIALS & SERVICES										
100-20-203-00-7210	0000	OTHER CONTRACTED SERVICES	3,386	6,219.00	7,171.00	8,484	8,484	3,115.18	(5,369)	
100-20-203-00-7213	0000	SOFTWARE & LICENSES	50	455.86	89.97	456	456	0.00	(456)	
100-20-203-00-7510	0000	POSTAGE	2	15.61	28.05	0	0	0.00	0	
100-20-203-00-7521	0000	SHIPPING & FREIGHT	0	0.00	14.61	0	0	0.00	0	
100-20-203-00-7601	0000	PRINTING & DUPLICATING	1	28.27	62.82	0	0	0.00	0	
100-20-203-00-8006	0000	INSTRUCTIONAL SUPPLIES	140	165.90	186.35	166	166	47.95	(118)	
100-20-203-00-8201	0000	CONFERENCE FEES	420	80.28	2,655.02	3,600	3,600	3,471.57	(128)	
100-20-203-00-8205	0000	EMPLOYEE TRAVEL	1,859	2,260.82	6,852.96	9,000	9,000	7,165.03	(1,835)	
100-20-203-00-8508	0000	EQUIPMENT REPAIR	0	0.00	0.00	0	0	0.00	0	
100-20-203-00-8509	0000	FOOD & REFRESHMENTS	61	75.55	182.60	76	76	58.75	(17)	
100-20-203-00-8516	0000	MEMBERSHIP FEES & DUES	450	2,316.00	(966.00)	2,516	2,516	0.00	(2,516)	
100-20-203-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	320	477.74	1,349.92	478	478	159.95	(318)	
TOTAL MATERIAL & SERVICES			6,689	12,095.03	17,627.30	24,776	24,776	14,018.43	(10,758)	
TOTAL DISTANCE EDUCATION & INSTR TECH			83,389	88,759.98	133,591.56	139,844	139,844	81,134.66	(58,709)	1.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
INSTRUCTIONAL STAFF DEVELOPMENT										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-20-204-00-6442	0000	SPECIAL PROJECT WAGES	12,315	15,010.41	14,667.24	16,238	16,238	8,564.41	(7,674)	
TOTAL SALARY EXPENSE			12,315	15,010.41	14,667.24	16,238	16,238	8,564.41	(7,674)	
OTHER PAYROLL EXPENSE										
100-20-204-00-6901	0000	SOCIAL SECURITY	941	1,147.73	1,118.72	2,551	2,551	653.63	(1,897)	
100-20-204-00-6902	0000	WORKERS' COMPENSATION INS	45	65.46	67.98	157	157	39.93	(117)	
100-20-204-00-6903	0000	STATE WORKERS BENEFIT FUND	6	7.45	5.10	22	22	3.50	(19)	
100-20-204-00-6904	0000	UNEMPLOYMENT INSURANCE	257	340.16	334.56	767	767	193.93	(573)	
100-20-204-00-6905	0000	PERS	870	1,365.26	1,374.58	7,012	7,012	746.31	(6,266)	
100-20-204-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.16	70	70	0.46	(70)	
100-20-204-00-6907	0000	LIFE INSURANCE	0	0.00	0.04	43	43	0.06	(43)	
100-20-204-00-6908	0000	HEALTH INSURANCE	0	0.00	36.71	0	0	31.70	32	
TOTAL OTHER PAYROLL EXPENSE			2,119	2,926.06	2,937.85	10,622	10,622	1,669.52	(8,952)	
TOTAL PERSONNEL SERVICES			14,434	17,936.47	17,605.09	26,860	26,860	10,233.93	(16,626)	
MATERIALS & SERVICES										
100-20-204-00-7210	0000	OTHER CONTRACTED SERVICES	265	0.00	725.00	265	1,337	1,337.00	0	
100-20-204-00-7702	0000	FACILITY LEASE	0	75.00	0.00	0	0	0.00	0	
100-20-204-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	62.00	71.49	62	62	0.00	(62)	
100-20-204-00-8011	0000	REFERENCE MATERIALS	0	0.00	0.00	0	0	0.00	0	
100-20-204-00-8201	0000	CONFERENCE FEES	677	149.00	0.00	677	1,460	871.82	(588)	
100-20-204-00-8204	0000	NON-EMPLOYEE TRAVEL	0	0.00	884.16	250	250	172.89	(77)	
100-20-204-00-8205	0000	EMPLOYEE TRAVEL	1,226	119.88	29.38	1,226	1,396	612.24	(784)	
100-20-204-00-8509	0000	FOOD & REFRESHMENTS	3,049	2,771.09	3,554.54	3,049	3,049	1,550.74	(1,498)	
TOTAL MATERIAL & SERVICES			5,217	3,176.97	5,264.57	5,529	7,554	4,544.69	(3,009)	
TOTAL INSTR STAFF DEVELOPMENT			19,651	21,113.44	22,869.66	32,389	34,414	14,778.62	(19,635)	0.3%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
LIBRARY										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-20-221-00-6105	0000	DIRECTOR SALARIES	54,280	64,650.00	0.00	66,590	66,590	22,834.90	(43,755)	
100-20-221-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	25,221	14,330.77	37,698.96	38,830	38,830	19,414.98	(19,415)	
100-20-221-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	263	0.00	0.00	0	0	0.00	0	
100-20-221-00-6301	0000	FULL TIME CLASSIFIED WAGES	57,695	49,178.03	35,463.96	36,026	36,026	17,986.80	(18,039)	
100-20-221-00-6302	0000	PART TIME CLASSIFIED WAGES	0	0.00	13,443.43	8,282	8,282	3,108.53	(5,173)	
100-20-221-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			137,458	128,158.80	86,606.35	149,728	149,728	63,345.21	(86,383)	
OTHER PAYROLL EXPENSE										
100-20-221-00-6901	0000	SOCIAL SECURITY	10,316	9,369.36	6,421.27	11,454	11,454	4,575.27	(6,879)	
100-20-221-00-6902	0000	WORKERS' COMPENSATION INS	505	561.51	406.09	704	704	296.68	(407)	
100-20-221-00-6903	0000	STATE WORKERS BENEFIT FUND	85	78.04	67.49	109	109	44.87	(64)	
100-20-221-00-6904	0000	UNEMPLOYMENT INSURANCE	2,038	2,823.41	1,885.26	2,543	2,543	1,323.90	(1,219)	
100-20-221-00-6905	0000	PERS	16,187	15,334.91	11,677.93	31,488	31,488	6,308.89	(25,179)	
100-20-221-00-6906	0000	DISABILITY INSURANCE	211	258.01	152.30	314	314	138.47	(176)	
100-20-221-00-6907	0000	LIFE INSURANCE	40	41.04	28.36	57	57	23.07	(34)	
100-20-221-00-6908	0000	HEALTH INSURANCE	31,673	37,687.46	24,357.16	41,143	41,143	21,115.24	(20,028)	
TOTAL OTHER PAYROLL EXPENSE			61,056	66,153.74	44,995.86	87,812	87,812	33,826.39	(53,986)	
TOTAL PERSONNEL SERVICES			198,514	194,312.54	131,602.21	237,540	237,540	97,171.60	(140,368)	
MATERIALS & SERVICES										
100-20-221-00-7208	0000	LIBRARY AUTOMATED SERVICES	11,345	7,667.29	7,651.97	8,500	8,500	4,080.00	(4,420)	
100-20-221-00-7209	0000	MAINTENANCE CONTRACTS	1,441	1,523.00	1,523.00	1,575	1,575	1,560.00	(15)	
100-20-221-00-7210	0000	OTHER CONTRACTED SERVICES	0	3,000.00	0.00	2,000	1,780	175.17	(1,605)	
100-20-221-00-7510	0000	POSTAGE	855	840.01	667.00	0	0	0.00	0	
100-20-221-00-7523	0000	INTERLIBRARY LOAN DELIVERY	6,639	6,911.48	6,879.94	7,091	7,245	6,637.07	(608)	
100-20-221-00-7601	0000	PRINTING & DUPLICATING	85	4,206.04	3,796.49	4,206	4,206	2,186.97	(2,019)	
100-20-221-00-7901	0000	SUBSCRIPTIONS	10,439	7,897.31	4,450.37	10,439	6,790	4,587.41	(2,203)	
100-20-221-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	27,904	26,396.46	31,810.86	35,015	34,837	20,915.75	(13,921)	
100-20-221-00-8007	0000	LIBR AUDIOVISUAL MATERIALS	2,074	5,309.34	5,433.67	4,809	4,809	2,754.48	(2,055)	
100-20-221-00-8008	0000	LIBR ELECTRONIC MATERIALS	106	138.17	3.99	250	250	0.00	(250)	
100-20-221-00-8009	0000	OFFICE SUPPLIES	5,732	3,486.20	4,309.80	3,732	3,654	1,022.56	(2,631)	
100-20-221-00-8201	0000	CONFERENCE FEES	400	410.00	425.00	500	710	709.94	(0)	
100-20-221-00-8205	0000	EMPLOYEE TRAVEL	711	1,657.28	1,421.11	2,000	2,552	2,406.62	(145)	
100-20-221-00-8509	0000	FOOD & REFRESHMENTS	215	13.50	65.00	215	215	56.88	(158)	
100-20-221-00-8516	0000	MEMBERSHIP FEES & DUES	75	179.00	279.00	179	198	0.00	(198)	
100-20-221-00-8801	0000	FURNITURE <\$5000	0	0.00	0.00	0	0	0.00	0	
100-20-221-00-8802	0000	INFO TECH EQUIPMENT <\$5000	0	709.21	1,356.31	709	685	0.00	(685)	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL MATERIAL & SERVICES			68,021	70,344.29	70,073.51	77,781	78,006	47,092.85	(30,913)	
CAPITAL OUTLAY										
100-20-221-00-9591	0000	LIBR PRINT COLLECTION	3,982	11,416.31	11,847.79	11,416	11,191	6,081.47	(5,110)	
TOTAL CAPITAL OUTLAY			3,982	11,416.31	11,847.79	11,416	11,191	6,081.47	(5,110)	
TOTAL LIBRARY			270,517	276,073.14	213,523.51	326,737	326,737	150,345.92	(176,391)	2.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
REGISTRATION & ADMISSIONS										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-301-00-6102	0000	DEAN SALARIES	88,159	90,804.00	65,950.71	71,681	71,681	24,890.92	(46,790)	
100-30-301-00-6105	0000	DIRECTOR SALARIES	0	0.00	0.00	0	0	1,063.23	1,063	
100-30-301-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	10,798	10,798	0.00	(10,798)	
100-30-301-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	37,489	38,613.96	39,771.96	40,955	40,955	20,482.50	(20,473)	
100-30-301-00-6301	0000	FULL TIME CLASSIFIED WAGES	60,395	87,977.66	90,023.33	99,117	99,117	53,406.89	(45,710)	
100-30-301-00-6302	0000	PART TIME CLASSIFIED WAGES	15,567	1,866.51	0.00	12,667	12,667	0.00	(12,667)	
100-30-301-00-6303	0000	CLASSIFIED OVERTIME	0	100.01	0.00	0	0	0.00	0	
100-30-301-00-6701	0000	STUDENT WAGES	0	0.00	0.00	0	0	4.73	5	
100-30-301-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	988	939.96	1,199.88	988	988	323.04	(665)	
TOTAL SALARY EXPENSE			202,598	220,302.10	196,945.88	236,206	236,206	100,171.31	(136,035)	
OTHER PAYROLL EXPENSE										
100-30-301-00-6901	0000	SOCIAL SECURITY	14,998	16,192.58	14,586.96	17,994	17,994	7,455.30	(10,539)	
100-30-301-00-6902	0000	WORKERS' COMPENSATION INS	745	965.24	923.44	1,106	1,106	469.30	(637)	
100-30-301-00-6903	0000	STATE WORKERS BENEFIT FUND	118	123.78	129.43	205	205	75.44	(130)	
100-30-301-00-6904	0000	UNEMPLOYMENT INSURANCE	3,398	3,570.71	3,718.77	4,362	4,362	1,544.06	(2,818)	
100-30-301-00-6905	0000	PERS	24,590	18,837.40	30,548.63	49,466	49,466	12,705.45	(36,761)	
100-30-301-00-6906	0000	DISABILITY INSURANCE	370	422.05	408.07	494	494	222.10	(272)	
100-30-301-00-6907	0000	LIFE INSURANCE	55	68.40	70.90	114	114	41.70	(72)	
100-30-301-00-6908	0000	HEALTH INSURANCE	54,930	65,497.41	57,797.42	87,511	87,511	26,124.69	(61,386)	
TOTAL OTHER PAYROLL EXPENSE			99,204	105,677.57	108,183.62	161,252	161,252	48,638.04	(112,614)	
TOTAL PERSONNEL SERVICES			301,802	325,979.67	305,129.50	397,458	397,458	148,809.35	(248,649)	
MATERIALS & SERVICES										
100-30-301-00-7213	0000	SOFTWARE & LICENSES	210	0.00	0.00	210	1,001	1,017.43	16	
100-30-301-00-7510	0000	POSTAGE	725	861.95	1,303.17	0	161	160.42	(1)	
100-30-301-00-7601	0000	PRINTING & DUPLICATING	2,273	1,927.62	976.38	0	0	0.00	0	
100-30-301-00-8009	0000	OFFICE SUPPLIES	2,583	3,127.93	4,458.34	5,000	4,997	769.40	(4,228)	
100-30-301-00-8012	0000	TESTING SUPPLIES	11,977	5,052.00	5,912.46	10,077	10,016	5,430.00	(4,586)	
100-30-301-00-8201	0000	CONFERENCE FEES	0	550.00	86.50	1,880	1,880	805.84	(1,074)	
100-30-301-00-8205	0000	EMPLOYEE TRAVEL	1,011	2,851.89	3,971.34	9,500	8,274	3,857.33	(4,417)	
100-30-301-00-8505	0000	DIVERSITY COMMITTEE	0	0.00	123.96	0	0	0.00	0	
100-30-301-00-8509	0000	FOOD & REFRESHMENTS	232	43.10	486.01	232	255	288.30	33	
100-30-301-00-8516	0000	MEMBERSHIP FEES & DUES	125	0.00	400.00	400	400	188.64	(211)	
100-30-301-00-8517	0000	MISC FEES & DUES	900	0.00	0.00	500	477	250.00	(227)	
100-30-301-00-8802	0000	INFO TECH EQUIP <\$5000	0	0.00	1,577.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			20,035	14,414.49	19,295.16	27,799	27,461	12,767.36	(14,694)	
TOTAL REGISTRATION & ADMISSIONS			321,837	340,394.16	324,424.66	425,257	424,919	161,576.71	(263,342)	3.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ADVISING										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-302-00-6105	0000	DIRECTOR SALARIES	46,699	55,767.96	49,548.96	51,043	51,043	25,517.52	(25,525)	
100-30-302-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	71,017	81,261.00	72,039.19	120,037	120,037	50,011.26	(70,026)	
100-30-302-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	42,088	38,532.33	42,987.42	47,463	47,463	23,021.51	(24,441)	
100-30-302-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	563.97	0.00	564	564	0.00	(564)	
TOTAL SALARY EXPENSE			159,804	176,125.26	164,575.57	219,107	219,107	98,550.29	(120,557)	
OTHER PAYROLL EXPENSE										
100-30-302-00-6901	0000	SOCIAL SECURITY	11,675	12,938.93	11,561.57	16,719	16,719	7,016.88	(9,702)	
100-30-302-00-6902	0000	WORKERS' COMPENSATION INS	587	771.57	780.99	1,027	1,027	461.63	(565)	
100-30-302-00-6903	0000	STATE WORKERS BENEFIT FUND	90	95.44	100.77	176	176	68.77	(107)	
100-30-302-00-6904	0000	UNEMPLOYMENT INSURANCE	2,725	3,015.82	3,198.41	4,229	4,229	1,422.52	(2,806)	
100-30-302-00-6905	0000	PERS	19,498	26,611.48	25,312.07	45,960	45,960	15,238.51	(30,721)	
100-30-302-00-6906	0000	DISABILITY INSURANCE	251	276.67	258.84	459	459	172.01	(287)	
100-30-302-00-6907	0000	LIFE INSURANCE	39	41.04	41.40	86	86	27.69	(58)	
100-30-302-00-6908	0000	HEALTH INSURANCE	42,809	40,764.02	35,157.05	46,333	46,333	17,241.45	(29,092)	
TOTAL OTHER PAYROLL EXPENSE			77,674	84,514.97	76,411.10	114,989	114,989	41,649.46	(73,340)	
TOTAL PERSONNEL SERVICES			237,477	260,640.23	240,986.67	334,096	334,096	140,199.75	(193,896)	
MATERIALS & SERVICES										
100-30-302-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	239	0.00	0.00	500	434	0.00	(434)	
100-30-302-00-7510	0000	POSTAGE	171	172.14	152.04	100	100	0.00	(100)	
100-30-302-00-7601	0000	PRINTING & DUPLICATING	8,187	419.79	1,561.91	6,500	5,375	3,021.44	(2,354)	
100-30-302-00-8009	0000	OFFICE SUPPLIES	4,435	1,002.91	893.73	1,200	1,197	16.50	(1,181)	
100-30-302-00-8201	0000	CONFERENCE FEES	1,472	580.00	2,627.40	3,500	3,542	3,370.47	(172)	
100-30-302-00-8205	0000	EMPLOYEE TRAVEL	3,224	6,780.52	5,881.80	6,000	6,027	5,906.29	(121)	
100-30-302-00-8501	0000	ADA COMPLIANCE M&S	2,203	1,424.98	0.00	0	0	0.00	0	
100-30-302-00-8509	0000	FOOD & REFRESHMENTS	60	209.80	94.18	210	210	180.71	(29)	
100-30-302-00-8516	0000	MEMBERSHIP FEES & DUES	75	150.00	65.00	500	500	65.00	(435)	
100-30-302-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	174.67	5,232.47	8,712	8,712	4,400.60	(4,311)	
TOTAL MATERIAL & SERVICES			20,064	10,914.81	16,508.53	27,222	26,097	16,961.01	(9,136)	
TOTAL ADVISING			257,542	271,555.04	257,495.20	361,318	360,193	157,160.76	(203,032)	2.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FINANCIAL AID ADMINISTRATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-303-00-6105	0000	DIRECTOR SALARIES	0	0.00	52,566.96	54,142	54,142	27,072.00	(27,070)	
100-30-303-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	45,015	46,365.00	0.00	0	0	0.00	0	
100-30-303-00-6301	0000	FULL TIME CLASSIFIED WAGES	29,958	46,278.65	65,904.11	89,996	89,996	47,808.41	(42,188)	
100-30-303-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			74,973	92,643.65	118,471.07	144,138	144,138	74,880.41	(69,258)	
OTHER PAYROLL EXPENSE										
100-30-303-00-6901	0000	SOCIAL SECURITY	5,728	7,009.30	8,785.71	11,027	11,027	5,464.66	(5,562)	
100-30-303-00-6902	0000	WORKERS' COMPENSATION INS	275	405.97	555.52	677	677	350.79	(326)	
100-30-303-00-6903	0000	STATE WORKERS BENEFIT FUND	51	62.83	79.06	129	129	56.15	(73)	
100-30-303-00-6904	0000	UNEMPLOYMENT INSURANCE	1,330	1,822.83	2,305.00	2,787	2,787	1,226.23	(1,561)	
100-30-303-00-6905	0000	PERS	9,196	14,168.86	18,181.26	30,312	30,312	11,544.25	(18,768)	
100-30-303-00-6906	0000	DISABILITY INSURANCE	150	185.82	246.42	303	303	170.35	(133)	
100-30-303-00-6907	0000	LIFE INSURANCE	27	33.58	42.54	57	57	31.45	(26)	
100-30-303-00-6908	0000	HEALTH INSURANCE	15,909	22,079.65	29,425.10	36,195	36,195	23,423.96	(12,771)	
TOTAL OTHER PAYROLL EXPENSE			32,667	45,768.84	59,620.61	81,487	81,487	42,267.84	(39,219)	
TOTAL PERSONNEL SERVICES			107,640	138,412.49	178,091.68	225,625	225,625	117,148.25	(108,477)	
MATERIALS & SERVICES										
100-30-303-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	621.40	0	0	47.65	48	
100-30-303-00-7210	0000	OTHER CONTRACTED SERVICES	0	51.87	5,047.88	5,055	5,028	0.00	(5,028)	
100-30-303-00-7510	0000	POSTAGE	512	762.88	601.25	0	0	0.00	0	
100-30-303-00-7521	0000	SHIPPING & FREIGHT	95	0.00	28.53	0	27	26.46	(1)	
100-30-303-00-7601	0000	PRINTING & DUPLICATING	959	1,079.34	1,298.69	300	300	195.00	(105)	
100-30-303-00-8009	0000	OFFICE SUPPLIES	794	697.41	781.03	700	700	23.96	(676)	
100-30-303-00-8201	0000	CONFERENCE FEES	689	955.00	1,195.00	955	955	500.00	(455)	
100-30-303-00-8205	0000	EMPLOYEE TRAVEL	5,973	3,836.58	5,337.44	5,973	5,973	4,765.56	(1,207)	
100-30-303-00-8509	0000	FOOD & REFRESHMENTS	0	165.95	131.05	166	166	83.90	(82)	
100-30-303-00-8516	0000	MEMBERSHIP FEES & DUES	135	225.00	1,806.00	975	975	0.00	(975)	
TOTAL MATERIAL & SERVICES			9,156	7,774.03	16,848.27	14,124	14,124	5,642.53	(8,481)	
TOTAL FINANCIAL AID ADMINISTRATION			116,796	146,186.52	194,939.95	239,749	239,749	122,790.78	(116,958)	1.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CAREER SERVICES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-304-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	31,243	36,918.46	36,025.15	39,034	39,034	16,108.42	(22,926)	
TOTAL SALARY EXPENSE			31,243	36,918.46	36,025.15	39,034	39,034	16,108.42	(22,926)	
OTHER PAYROLL EXPENSE										
100-30-304-00-6901	0000	SOCIAL SECURITY	2,257	2,798.00	2,755.93	2,986	2,986	1,232.30	(1,754)	
100-30-304-00-6902	0000	WORKERS' COMPENSATION INS	115	161.72	168.93	183	183	75.48	(108)	
100-30-304-00-6903	0000	STATE WORKERS BENEFIT FUND	19	22.78	20.52	32	32	9.28	(23)	
100-30-304-00-6904	0000	UNEMPLOYMENT INSURANCE	579	756.84	725.72	784	784	370.49	(414)	
100-30-304-00-6905	0000	PERS	3,952	5,393.76	5,263.30	8,209	8,209	1,713.17	(6,496)	
100-30-304-00-6906	0000	DISABILITY INSURANCE	62	73.99	79.18	82	82	21.46	(61)	
100-30-304-00-6907	0000	LIFE INSURANCE	12	13.68	14.18	14	14	3.75	(10)	
100-30-304-00-6908	0000	HEALTH INSURANCE	12,181	2,407.48	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			19,177	11,628.25	9,027.76	12,290	12,290	3,425.93	(8,864)	
TOTAL PERSONNEL SERVICES			50,420	48,546.71	45,052.91	51,324	51,324	19,534.35	(31,790)	
MATERIALS & SERVICES										
100-30-304-00-7213	0000	SOFTWARE & LICENSES	2,031	2,388.00	2,362.50	3,050	3,276	3,275.63	(0)	
100-30-304-00-7510	0000	POSTAGE	43	0.00	0.46	0	0	0.00	0	
100-30-304-00-7601	0000	PRINTING & DUPLICATING	402	566.58	276.68	400	400	0.00	(400)	
100-30-304-00-7901	0000	SUBSCRIPTIONS	79	79.00	0.00	79	79	0.00	(79)	
100-30-304-00-8009	0000	OFFICE SUPPLIES	146	165.76	235.00	166	166	0.00	(166)	
100-30-304-00-8011	0000	REFERENCE MATERIALS	46	175.02	142.93	175	175	95.95	(79)	
100-30-304-00-8201	0000	CONFERENCE FEES	0	60.00	199.99	600	1,495	1,495.00	0	
100-30-304-00-8205	0000	EMPLOYEE TRAVEL	0	230.43	707.10	1,200	740	739.26	(1)	
100-30-304-00-8509	0000	FOOD & REFRESHMENTS	0	81.75	0.00	150	150	0.00	(150)	
100-30-304-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	0	0	0.00	0	
100-30-304-00-8516	0000	MEMBERSHIP FEES & DUES	130	0.00	85.00	130	130	65.00	(65)	
TOTAL MATERIAL & SERVICES			2,877	3,746.54	4,009.66	5,950	6,611	5,670.84	(940)	
TOTAL CAREER SERVICES			53,296	52,293.25	49,062.57	57,274	57,935	25,205.19	(32,730)	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STUDENT RECOGNITION										
MATERIALS & SERVICES										
100-30-305-00-7510	0000	POSTAGE	293	204.25	415.48	271	271	0.00	(271)	
100-30-305-00-7521	0000	SHIPPING & FREIGHT	0	271.34	88.75	0	0	0.00	0	
100-30-305-00-7601	0000	PRINTING & DUPLICATING	2,606	1,163.34	1,534.56	1,606	1,606	0.00	(1,606)	
100-30-305-00-8009	0000	OFFICE SUPPLIES	1,273	0.00	0.00	673	673	0.00	(673)	
100-30-305-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	0	0	0.00	0	
100-30-305-00-8503	0000	GRADUATION EXPENDITURES	2,164	4,064.23	4,522.21	5,745	5,745	0.00	(5,745)	
100-30-305-00-8509	0000	FOOD & REFRESHMENTS	559	239.90	211.70	900	900	0.00	(900)	
100-30-305-00-8523	0000	STUDENT ACTIVITIES & EVENTS	860	933.89	871.71	934	934	0.00	(934)	
TOTAL MATERIAL & SERVICES			7,754	6,876.95	7,644.41	10,129	10,129	0.00	(10,129)	
TOTAL STUDENT RECOGNITION			7,754	6,876.95	7,644.41	10,129	10,129	0.00	(10,129)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ADA SERVICES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-306-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	5,000	5,000	2,499.66	(2,500)	
TOTAL SALARY EXPENSE			0	0.00	0.00	5,000	5,000	2,499.66	(2,500)	
OTHER PAYROLL EXPENSE										
100-30-306-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	382	382	185.24	(197)	
100-30-306-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	24	24	11.74	(12)	
100-30-306-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	4	4	1.09	(3)	
100-30-306-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	115	115	57.51	(57)	
100-30-306-00-6905	0000	PERS	0	0.00	0.00	1,051	1,051	368.21	(683)	
100-30-306-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	11	11	0.00	(11)	
100-30-306-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-30-306-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	303	303	15.27	(288)	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	1,904	1,904	639.06	(1,265)	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	6,904	6,904	3,138.72	(3,765)	
MATERIALS & SERVICES										
100-30-306-00-8201	0000	CONFERENCE FEES	0	0.00	235.00	300	300	0.00	(300)	
100-30-306-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	504.99	400	400	0.00	(400)	
100-30-306-00-8501	0000	ADA COMPLIANCE M&S	0	0.00	25,341.99	19,500	19,500	7,980.50	(11,520)	
TOTAL MATERIAL & SERVICES			0	0.00	26,081.98	20,200	20,200	7,980.50	(12,220)	
TOTAL ADA SERVICES			0	0.00	26,081.98	27,104	27,104	11,119.22	(15,985)	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FOUNDATIONS OF EXCELLENCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-310-00-6442	0000	SPECIAL PROJECT WAGES	0	1,484.65	0.00	1,732	1,732	651.68	(1,080)	
TOTAL SALARY EXPENSE			0	1,484.65	0.00	1,732	1,732	651.68	(1,080)	
OTHER PAYROLL EXPENSE										
100-30-310-00-6901	0000	SOCIAL SECURITY	0	113.43	0.00	133	133	47.16	(86)	
100-30-310-00-6902	0000	WORKERS' COMPENSATION INS	0	6.44	0.00	8	8	3.05	(5)	
100-30-310-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.46	0.00	1	1	0.34	(1)	
100-30-310-00-6904	0000	UNEMPLOYMENT INSURANCE	0	34.09	0.00	40	40	8.01	(32)	
100-30-310-00-6905	0000	PERS	0	132.64	0.00	364	364	106.70	(257)	
100-30-310-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	4	4	0.00	(4)	
100-30-310-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
100-30-310-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	11.32	11	
TOTAL OTHER PAYROLL EXPENSE			0	287.06	0.00	564	564	176.58	(387)	
TOTAL PERSONNEL SERVICES			0	1,771.71	0.00	2,296	2,296	828.26	(1,468)	
MATERIALS & SERVICES										
100-30-310-00-7210	0000	OTHER CONTRACTED SERVICES	0	8,000.00	18,400.00	47,500	48,399	48,399.00	0	
100-30-310-00-7601	0000	PRINTING & DUPLICATING	0	0.00	663.57	0	0	0.00	0	
100-30-310-00-8201	0000	CONFERENCE FEES	0	950.03	672.43	3,000	3,000	0.00	(3,000)	
100-30-310-00-8205	0000	EMPLOYEE TRAVEL	0	4,990.50	898.92	13,000	12,858	7,114.02	(19,972)	
100-30-310-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	549.38	0.00	15,000	15,000	0.00	(15,000)	
TOTAL MATERIAL & SERVICES			0	14,489.91	20,634.92	78,500	79,257	41,284.98	(37,972)	
TOTAL FOUNDATIONS OF EXCELLENCE			0	16,261.62	20,634.92	80,796	81,553	42,113.24	(39,440)	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ACHIEVING THE DREAM INITIATIVE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-311-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	1,084.36			0.00	0	
TOTAL SALARY EXPENSE			0	0.00	1,084.36	0	0	0.00	0	
OTHER PAYROLL EXPENSE										
100-30-311-00-6901	0000	SOCIAL SECURITY	0	0.00	82.96	0	0	0.00	0	
100-30-311-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	5.10	0	0	0.00	0	
100-30-311-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.48	0	0	0.00	0	
100-30-311-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	24.96	0	0	0.00	0	
100-30-311-00-6905	0000	PERS	0	0.00	158.43	0	0	0.00	0	
100-30-311-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	0	0	0.00	0	
100-30-311-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	0	0	0.00	0	
100-30-311-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	271.93	0	0	0.00	0	
TOTAL PERSONNEL SERVICES			0	0.00	1,356.29	0	0	0.00	0	
MATERIALS & SERVICES										
100-30-311-00-8201	0000	CONFERENCE FEES	0	0.00	2,250.00	0	0	0.00	0	
100-30-311-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	7,516.51				0	
100-30-311-00-8517	0000	MISCELLANEOUS FEES	0	0.00	30,540.05				0	
TOTAL MATERIAL & SERVICES			0	0.00	40,306.56	0	0	0.00	0	
TOTAL ACHIEVING THE DREAM INITIATIVE			0	0.00	41,662.85	0	0	0.00	0	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STRATEGIC ENROLLMENT MANAGEMENT										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-312-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	0.00	0	
TOTAL SALARY EXPENSE			0	0.00	0.00	0	0	0.00	0	
OTHER PAYROLL EXPENSE										
100-30-312-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	0	0	0.00	0	
100-30-312-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	0	0	0.00	0	
100-30-312-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	0	0	0.00	0	
100-30-312-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0	0	0.00	0	
100-30-312-00-6905	0000	PERS	0	0.00	0.00	0	0	0.00	0	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	0	0	0.00	0	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	0	0	0.00	0	
MATERIALS & SERVICES										
100-30-312-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	54.74	0	0	0.00	0	
100-30-312-00-8201	0000	CONFERENCE FEES	0	0.00	1,864.00	0	0	0.00	0	
100-30-312-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	1,851.44	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			0	0.00	3,770.18	0	0	0.00	0	
TOTAL STRATEGIC ENROLLMENT MGMT			0	0.00	3,770.18	0	0	0.00	0	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GED TESTING										
MATERIALS & SERVICES										
100-30-321-00-7510	0000	POSTAGE	50	83.47	81.34	0	0	0.00	0	
100-30-321-00-7521	0000	SHIPPING & FREIGHT	342	316.77	463.46	0	183	207.96	25	
100-30-321-00-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0	
100-30-321-00-8012	0000	TESTING SUPPLIES	3,135	3,735.00	2,326.79	3,735	3,633	847.00	(2,786)	
100-30-321-00-8205	0000	EMPLOYEE TRAVEL	961	1,050.06	1,358.73	1,050	1,050	817.87	(232)	
100-30-321-00-8517	0000	MISC FEES & DUES	4,865	5,942.00	7,426.00	5,942	5,922	4,351.17	(1,571)	
TOTAL MATERIAL & SERVICES			9,353	11,127.30	11,656.32	10,727	10,788	6,224.00	(4,564)	
TOTAL GED TESTING			9,353	11,127.30	11,656.32	10,727	10,788	6,224.00	(4,564)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STUDENT GOVERNMENT										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-331-00-6701	0000	STUDENT WAGES	10,260	7,095.23	9,404.46	11,151	11,151	3,853.28	(7,298)	
TOTAL SALARY EXPENSE			10,260	7,095.23	9,404.46	11,151	11,151	3,853.28	(7,298)	
OTHER PAYROLL EXPENSE										
100-30-331-00-6901	0000	SOCIAL SECURITY	(1,184)	45.98	143.52	853	853	72.65	(780)	
100-30-331-00-6902	0000	WORKERS' COMPENSATION INS	37	31.21	44.08	52	52	18.03	(34)	
100-30-331-00-6903	0000	STATE WORKERS BENEFIT FUND	16	10.77	14.61	19	19	6.85	(12)	
100-30-331-00-6904	0000	UNEMPLOYMENT INSURANCE	(51)	64.78	111.78	256	256	49.45	(207)	
TOTAL OTHER PAYROLL EXPENSE			(1,183)	152.74	313.99	1,180	1,180	146.98	(1,033)	
TOTAL PERSONNEL SERVICES			9,078	7,247.97	9,718.45	12,331	12,331	4,000.26	(8,331)	
MATERIALS & SERVICES										
100-30-331-00-7510	0000	POSTAGE	3	33.70	40.47	0	0	0.00	0	
100-30-331-00-7601	0000	PRINTING & DUPLICATING	220	146.62	46.96	0	0	0.00	0	
100-30-331-00-8009	0000	OFFICE SUPPLIES	572	265.33	274.64	400	400	194.58	(205)	
100-30-331-00-8201	0000	CONFERENCE FEES	1,310	905.02	1,150.64	1,310	1,310	0.00	(1,310)	
100-30-331-00-8205	0000	EMPLOYEE TRAVEL	377	358.41	734.88	350	350	0.00	(350)	
100-30-331-00-8206	0000	STUDENT TRAVEL	2,244	1,345.46	3,362.78	1,000	1,000	119.78	(880)	
100-30-331-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	0	0	0.00	0	
100-30-331-00-8516	0000	MEMBERSHIP FEES & DUES	0	252.27	274.00	250	250	0.00	(250)	
100-30-331-00-8523	0000	STUDENT ACTIVITIES & EVENTS	2,099	2,594.16	2,809.94	4,400	4,400	1,647.10	(2,753)	
TOTAL MATERIAL & SERVICES			6,826	5,900.97	8,694.31	7,710	7,710	1,961.46	(5,749)	
TOTAL STUDENT GOVERNMENT			15,904	13,148.94	18,412.76	20,041	20,041	5,961.72	(14,079)	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PHI THETA KAPPA										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-30-332-00-6701	0000	STUDENT WAGES	641	483.60	1,559.25	1,607	1,607	845.79	(761)	
TOTAL SALARY EXPENSE			641	483.60	1,559.25	1,607	1,607	845.79	(761)	
OTHER PAYROLL EXPENSE										
100-30-332-00-6901	0000	SOCIAL SECURITY	(41)	0.00	19.59	123	123	0.00	(123)	
100-30-332-00-6902	0000	WORKERS' COMPENSATION INS	3	0.97	7.30	7	7	3.96	(3)	
100-30-332-00-6903	0000	STATE WORKERS BENEFIT FUND	1	0.32	2.49	2	2	1.47	(1)	
100-30-332-00-6904	0000	UNEMPLOYMENT INSURANCE	3	0.00	27.85	36	36	19.45	(17)	
TOTAL OTHER PAYROLL EXPENSE			(34)	1.29	57.23	168	168	24.88	(143)	
TOTAL PERSONNEL SERVICES			607	484.89	1,616.48	1,775	1,775	870.67	(904)	
MATERIALS & SERVICES										
100-30-332-00-7510	0000	POSTAGE	261	178.46	240.78	0	0	0.00	0	
100-30-332-00-7601	0000	PRINTING & DUPLICATING	23	81.44	19.84	0	0	0.00	0	
100-30-332-00-8009	0000	OFFICE SUPPLIES	486	181.88	226.18	486	486	182.66	(303)	
100-30-332-00-8201	0000	CONFERENCE FEES	1,152	1,170.94	1,609.68	1,174	1,174	400.00	(774)	
100-30-332-00-8205	0000	EMPLOYEE TRAVEL	989	979.87	1,295.21	989	989	147.52	(841)	
100-30-332-00-8206	0000	STUDENT TRAVEL	1,491	1,253.70	3,469.31	1,500	1,500	196.09	(1,304)	
100-30-332-00-8516	0000	MEMBERSHIP FEES & DUES	6	0.00	0.00	0	0	0.00	0	
100-30-332-00-8523	0000	STUDENT ACTIVITIES & EVENTS	1,469	1,340.47	1,674.56	1,031	1,031	309.09	(722)	
TOTAL MATERIAL & SERVICES			5,877	5,186.76	8,535.56	5,180	5,180	1,235.36	(3,945)	
TOTAL PHI THETA KAPPA			6,484	5,671.65	10,152.04	6,955	6,955	2,106.03	(4,849)	0.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GOVERNING BOARD										
MATERIALS & SERVICES										
100-50-501-00-7111	0000	LEGAL NOTICE ADVERTISING	2,651	1,315.01	2,256.39	1,315	1,315	1,083.23	(232)	
100-50-501-00-7210	0000	OTHER CONTRACTED SERVICES	1,800	100.00	0.00	2,000	2,000	0.00	(2,000)	
100-50-501-00-7510	0000	POSTAGE	245	253.39	239.79	0	0	0.00	0	
100-50-501-00-7601	0000	PRINTING & DUPLICATING	824	551.29	182.64	0	0	0.00	0	
100-50-501-00-8009	0000	OFFICE SUPPLIES	63	1,104.09	1,031.46	500	500	0.00	(500)	
100-50-501-00-8201	0000	CONFERENCE FEES	2,852	3,561.00	3,851.45	7,100	7,100	4,372.00	(2,728)	
100-50-501-00-8203	0000	BOARD TRAVEL	8,785	9,999.46	11,732.98	16,334	16,334	5,875.86	(10,458)	
100-50-501-00-8509	0000	FOOD & REFRESHMENTS	3,640	3,690.36	4,143.48	4,900	4,900	2,486.35	(2,414)	
100-50-501-00-8512	0000	GIFTS EXPENSE	546	306.32	0.00	500	500	0.00	(500)	
100-50-501-00-8515	0000	MEETING & CONFERENCE EXPENSE	493	139.10	207.88	500	500	32.00	(468)	
100-50-501-00-8516	0000	MEMBERSHIP FEES & DUES	21,490	21,790.00	23,377.00	24,078	24,078	24,064.00	(14)	
100-50-501-00-8517	0000	MISCELLANEOUS FEES	655	455.27	644.55	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			44,045	43,265.29	47,667.62	57,227	57,227	37,913.44	(19,314)	
TOTAL GOVERNING BOARD			44,045	43,265.29	47,667.62	57,227	57,227	37,913.44	(19,314)	0.5%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PRESIDENT'S OFFICE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-502-00-6101	0000	PRESIDENT SALARY	140,000	140,000.04	153,533.34	175,000	175,000	87,499.98	(87,500)	
100-50-502-00-6105	0000	DIRECTOR SALARIES	0	0.00	0.00	52,567	52,567	21,902.90	(30,664)	
100-50-502-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	28,693.48	51,284	51,284	26,423.19	(24,861)	
100-50-502-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	44,171.08	45,402	45,402	3,679.24	(41,723)	
100-50-502-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	35,647	46,511.04	19,961.25	0	0	0.00	0	
100-50-502-00-6301	0000	FULL TIME CLASSIFIED WAGES	23,380	20,685.93	25,724.49	24,773	24,773	13,904.82	(10,868)	
100-50-502-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	8,385	8,997.08	9,985.33	11,994	11,994	4,597.85	(7,396)	
100-50-502-00-6802	0000	EMPLOYER PAID 403B	8,100	8,100.00	8,100.00	8,100	8,100	4,725.00	(3,375)	
TOTAL SALARY EXPENSE			215,512	224,294.09	290,168.97	369,120	369,120	162,732.98	(206,387)	
OTHER PAYROLL EXPENSE										
100-50-502-00-6901	0000	SOCIAL SECURITY	12,282	13,712.71	18,927.91	19,757	19,757	7,852.55	(11,904)	
100-50-502-00-6902	0000	WORKERS' COMPENSATION INS	762	947.62	1,322.57	1,471	1,471	740.35	(731)	
100-50-502-00-6903	0000	STATE WORKERS BENEFIT FUND	78	73.63	92.76	141	141	63.23	(78)	
100-50-502-00-6904	0000	UNEMPLOYMENT INSURANCE	1,914	2,104.65	2,701.64	3,149	3,149	1,122.97	(2,026)	
100-50-502-00-6905	0000	PERS	24,048	31,339.27	36,951.24	65,822	65,822	21,188.03	(44,634)	
100-50-502-00-6906	0000	DISABILITY INSURANCE	398	415.77	457.59	657	657	327.63	(329)	
100-50-502-00-6907	0000	LIFE INSURANCE	41	39.38	42.54	71	71	33.14	(38)	
100-50-502-00-6908	0000	HEALTH INSURANCE	28,838	26,598.78	28,836.86	50,225	50,225	18,764.44	(31,461)	
100-50-502-00-6951	0000	PERS BENEFIT EQUALIZATION FUND	557	870.00	1,078.80	870	870	0.00	(870)	
100-50-502-00-6953	0000	OTHER EMPL BENEFITS-PRESIDENT	7,845	7,844.76	7,844.76	7,845	7,845	4,576.11	(3,269)	
TOTAL OTHER PAYROLL EXPENSE			76,762	83,946.57	98,256.67	150,008	150,008	54,668.45	(95,340)	
TOTAL PERSONNEL SERVICES			292,274	308,240.66	388,425.64	519,128	519,128	217,401.43	(301,727)	
MATERIALS & SERVICES										
100-50-502-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	8,700	6,219.63	6,980.40	6,220	6,220	4,018.79	(2,201)	
100-50-502-00-7210	0000	OTHER CONTRACTED SERVICES	29,590	13,065.80	13,751.62	50,000	48,768	17,392.85	(31,375)	
100-50-502-00-7213	0000	SOFTWARE & LICENSES	761	318.79	49.99	1,761	1,625	328.94	(1,296)	
100-50-502-00-7510	0000	POSTAGE	1,084	147.76	174.09	0	0	0.00	0	
100-50-502-00-7521	0000	SHIPPING & FREIGHT	690	307.67	260.88	500	500	21.25	(479)	
100-50-502-00-7601	0000	PRINTING & DUPLICATING	874	224.79	364.74	0	0	0.00	0	
100-50-502-00-7631	0000	COLLEGE MARKETING PRINTING	1,412	0.00	1,004.34	0	0	0.00	0	
100-50-502-00-7901	0000	SUBSCRIPTIONS	429	499.00	204.00	499	309	308.94	(0)	
100-50-502-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	759	917.33	1,205.98	1,000	1,830	1,672.02	(158)	
100-50-502-00-8009	0000	OFFICE SUPPLIES	5,563	7,065.05	7,374.01	7,000	7,000	964.99	(6,035)	
100-50-502-00-8011	0000	REFERENCE MATERIALS	4,462	559.75	2,695.45	2,000	2,000	37.51	(1,962)	
100-50-502-00-8201	0000	CONFERENCE FEES	2,240	4,495.99	4,106.50	5,220	5,220	3,847.88	(1,372)	
100-50-502-00-8205	0000	EMPLOYEE TRAVEL	27,968	26,002.15	35,141.02	40,750	40,750	20,744.99	(20,005)	
100-50-502-00-8507	0000	ENTERTAINMENT COSTS	0	118.26	0.00	0	0	0.00	0	
100-50-502-00-8508	0000	EQUIPMENT REPAIR	0	20.00	0.00	20	248	248.00	0	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
100-50-502-00-8509	0000	FOOD & REFRESHMENTS	4,791	7,770.86	10,224.33	8,857	8,857	7,635.94	(1,221)	
100-50-502-00-8512	0000	GIFTS EXPENSE	678	281.62	653.20	500	500	183.43	(317)	
100-50-502-00-8515	0000	MEETING & CONFERENCE EXPENSE	1,330	1,730.00	3,552.83	1,740	1,740	1,357.45	(383)	
100-50-502-00-8516	0000	MEMBERSHIP FEES & DUES	10,110	9,851.50	10,678.50	10,700	10,699	10,758.74	60	
100-50-502-00-8517	0000	MISCELLANEOUS FEES	0	40.00	0.00	0	0	0.00	0	
100-50-502-00-8555	0000	PRES DISCRETION ACC	0	0.00	0.00	100,000	100,000	0.00	(100,000)	
100-50-502-00-8802	0000	INFO TECH EQUIPMENT <\$5000	2,441	3,017.65	2,134.40	3,018	3,018	2,807.35	(211)	
100-50-502-00-8805	0000	OTHER MINOR EQUIPMENT	459	1,321.52	1,084.06	1,322	1,322	60.00	(1,262)	
TOTAL MATERIAL & SERVICES			104,340	83,975.12	101,640.34	241,107	240,606	72,389.07	(168,217)	
TOTAL PRESIDENT'S OFFICE			396,615	392,215.78	490,065.98	760,235	759,734	289,790.50	(469,944)	6.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PUBLIC INFORMATION & COMMUNICATIONS										
PERSONNEL SERVICES										
TOTAL PERSONNEL SERVICES			0	0.00	0.00	0	0	0.00	0	
MATERIALS & SERVICES										
100-50-503-00-7101	0000	INSTITUTIONAL ADVERTISING	10,871	29,057.40	32,306.14	52,240	52,240	31,363.00	(20,877)	
100-50-503-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	55.88	4,100.00	11,750	11,750	3,467.69	(8,282)	
100-50-503-00-7115	0000	STUDENT SERVICES ADVERTISING	1,430	0.00	120.05	1,430	1,430	0.00	(1,430)	
100-50-503-00-7210	0000	OTHER CONTRACTED SERVICES	0	5,220.00	355.00	14,000	14,000	250.00	(13,750)	
100-50-503-00-7213	0000	SOFTWARE & LICENSES	0	130.70	0.00	131	149	149.00	0	
100-50-503-00-7510	0000	POSTAGE	9,554	8,573.46	8,650.00	9,554	9,554	4,200.00	(5,354)	
100-50-503-00-7601	0000	PRINTING & DUPLICATING	356	0.00	0.00	356	896	856.75	(39)	
100-50-503-00-7611	0000	CATALOG PRINTING	4,780	4,850.00	4,850.00	4,850	5,680	5,680.00	0	
100-50-503-00-7613	0000	COURSE SCHEDULE PRINTING	23,320	23,320.00	22,650.50	23,320	22,490	11,660.00	(10,830)	
100-50-503-00-7615	0000	STUDENT INFORMATION PRINTING	0	0.00	0.00	0	0	0.00	0	
100-50-503-00-7631	0000	COLLEGE MARKETING PRINTING	0	0.00	12,832.21	0	0	0.00	0	
100-50-503-00-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	175	175	20.40	(155)	
100-50-503-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	0.00	0.00	260	242	24.95	(217)	
100-50-503-00-8009	0000	OFFICE SUPPLIES	339	356.12	14.97	2,600	2,561	2,148.93	(412)	
100-50-503-00-8201	0000	CONFERENCE FEES	0	0.00	0.00	1,000	1,000	234.00	(766)	
100-50-503-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	2,000	2,000	1,047.85	(952)	
100-50-503-00-8509	0000	FOOD & REFRESHMENTS	0	312.05	0.00	1,000	1,000	10.55	(989)	
100-50-503-00-8815	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	500	500	75.00	(425)	
100-50-503-00-8516	0000	MEMBERSHIP FEES & DUES	0	0.00	800.00	2,475	2,475	1,085.00	(1,390)	
TOTAL MATERIAL & SERVICES			50,650	71,875.61	86,678.87	127,641	128,142	62,273.12	(65,869)	
TOTAL PUBLIC INFORMATION & COMMUNICA			50,650	71,875.61	86,678.87	127,641	128,142	62,273.12	(65,869)	1.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ELECTIONS										
MATERIALS & SERVICES										
100-50-504-00-7205	0000	COUNTY ELECTION EXPENSE	3,940	0.00	5,192.98	0	0	0.00	0	
100-50-504-00-7210	0000	OTHER CONTRACTED SERVICES	0	15,705.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			3,940	15,705.00	5,192.98	0	0	0.00	0	
TOTAL ELECTIONS			3,940	15,705.00	5,192.98	0	0	0.00	0	0.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ACCREDITATION										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-505-00-6442	0000	SPECIAL PROJECT WAGES	955	0.00	0.00	1,083	1,083	0.00	(1,083)	
TOTAL SALARY EXPENSE			955	0.00	0.00	1,083	1,083	0.00	(1,083)	
OTHER PAYROLL EXPENSE										
100-50-505-00-6901	0000	SOCIAL SECURITY	73	0.00	0.00	83	83	0.00	(83)	
100-50-505-00-6902	0000	WORKERS' COMPENSATION INS	3	0.00	0.00	5	5	0.00	(5)	
100-50-505-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	1	1	0.00	(1)	
100-50-505-00-6904	0000	UNEMPLOYMENT INSURANCE	22	0.00	0.00	25	25	0.00	(25)	
100-50-505-00-6905	0000	PERS	65	0.00	0.00	228	228	0.00	(228)	
100-50-505-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	2	2	0.00	(2)	
100-50-505-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	(14)	
TOTAL OTHER PAYROLL EXPENSE			164	0.00	0.00	358	358	0.00	(358)	
TOTAL PERSONNEL SERVICES			1,119	0.00	0.00	1,441	1,441	0.00	(1,441)	
MATERIALS & SERVICES										
100-50-505-00-7111	0000	LEGAL NOTICE ADVERTISING	317	0.00	360.00	317	317	0.00	(317)	
100-50-505-00-7210	0000	OTHER CONTRACTED SERVICES	872	2,481.55	509.10	0	0	0.00	0	
100-50-505-00-7510	0000	POSTAGE	134	0.00	94.16	0	0	0.00	0	
100-50-505-00-7601	0000	PRINTING & DUPLICATING	13	0.00	883.71	0	0	0.00	0	
100-50-505-00-8009	0000	OFFICE SUPPLIES	238	0.00	689.52	238	238	0.00	(238)	
100-50-505-00-8201	0000	CONFERENCE FEES	957	1,328.81	2,950.00	1,500	0	0.00	0	
100-50-505-00-8204	0000	NON-EMPLOYEE TRAVEL	235	0.00	308.90	235	235	0.00	(235)	
100-50-505-00-8205	0000	EMPLOYEE TRAVEL	2,730	2,709.65	1,512.30	2,730	1,617	431.98	(1,185)	
100-50-505-00-8509	0000	FOOD & REFRESHMENTS	2,018	0.00	1,644.98	0	0	0.00	0	
100-50-505-00-8512	0000	GIFTS EXPENSE	83	0.00	47.92	0	0	0.00	0	
100-50-505-00-8516	0000	MEMBERSHIP FEES & DUES	0	0.00	0.00	7,000	9,613	9,613.00	0	
100-50-505-00-8517	0000	MISC FEES & DUES	15,114	5,626.00	17,177.00	10,000	10,000	9,896.33	(104)	
TOTAL MATERIAL & SERVICES			22,712	12,146.01	26,177.59	22,020	22,020	19,941.31	(2,079)	
TOTAL ACCREDITATION			23,831	12,146.01	26,177.59	23,461	23,461	19,941.31	(3,520)	0.2%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
BUSINESS OFFICE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-511-00-6103	0000	CHIEF FINANCIAL OFFICER SALARY	90,804	90,804.00	120,069.47	61,000	61,000	31,230.33	(29,770)	
100-50-511-00-6105	0000	DIRECTOR SALARIES	0	0.00	0.00	52,567	52,567	0.00	(52,567)	
100-50-511-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	118,113	108,288.38	105,353.35	38,830	38,830	31,349.53	(7,480)	
100-50-511-00-6301	0000	FULL TIME CLASSIFIED WAGES	67,309	97,672.47	126,538.20	98,328	98,328	44,986.54	(53,341)	
100-50-511-00-6303	0000	CLASSIFIED OVERTIME	602	351.00	0.00	351	351	0.00	(351)	
100-50-511-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,278	1,182.35	246.96	1,182	1,182	402.95	(779)	
TOTAL SALARY EXPENSE			278,105	298,298.20	352,207.98	252,258	252,258	107,969.35	(144,289)	
OTHER PAYROLL EXPENSE										
100-50-511-00-6901	0000	SOCIAL SECURITY	20,531	22,230.65	24,919.47	19,180	19,180	7,927.31	(11,253)	
100-50-511-00-6902	0000	WORKERS' COMPENSATION INS	1,021	1,307.36	1,662.40	1,178	1,178	505.86	(672)	
100-50-511-00-6903	0000	STATE WORKERS BENEFIT FUND	154	709.78	189.00	206	206	82.71	(123)	
100-50-511-00-6904	0000	UNEMPLOYMENT INSURANCE	4,052	4,945.19	5,234.92	4,495	4,495	1,753.87	(2,741)	
100-50-511-00-6905	0000	PERS	33,913	42,613.70	54,380.50	52,727	52,727	15,903.90	(36,823)	
100-50-511-00-6906	0000	DISABILITY INSURANCE	544	600.63	588.82	527	527	254.17	(273)	
100-50-511-00-6907	0000	LIFE INSURANCE	80	93.48	119.42	86	86	45.34	(41)	
100-50-511-00-6908	0000	HEALTH INSURANCE	74,720	75,069.47	85,528.27	90,195	90,195	34,527.05	(55,668)	
TOTAL OTHER PAYROLL EXPENSE			135,016	147,570.26	172,622.80	168,594	168,594	61,000.21	(107,594)	
TOTAL PERSONNEL SERVICES			413,121	445,868.46	524,830.78	420,852	420,852	168,969.56	(251,882)	
MATERIALS & SERVICES										
100-50-511-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	0.00	0.00	0	0	0.00	0	
100-50-511-00-7209	0000	MAINTENANCE CONTRACTS	4,560	4,560.00	4,560.00	4,560	4,560	1,332.00	(3,228)	
100-50-511-00-7210	0000	OTHER CONTRACTED SERVICES	6,523	4,252.14	31,327.49	6,523	6,523	1,770.48	(4,753)	
100-50-511-00-7213	0000	SOFTWARE & LICENSES	2,298	2,292.95	2,343.50	2,298	2,298	399.00	(1,899)	
100-50-511-00-7214	0000	BOND PAYING AGENT FEES	425	425.00	425.00	425	425	0.00	(425)	
100-50-511-00-7510	0000	POSTAGE	5,522	5,238.27	5,039.38	12,000	11,842	6,120.01	(5,722)	
100-50-511-00-7511	0000	POSTAGE TO BE ALLOCATED	0	0.00	0.00	0	0	2,445.63	2,446	
100-50-511-00-7521	0000	SHIPPING & FREIGHT	185	43.16	147.01	185	185	73.90	(111)	
100-50-511-00-7601	0000	PRINTING & DUPLICATING	2,436	3,492.26	13,560.46	0	0	15,499.76	15,500	
100-50-511-00-7602	0000	PRINTING TO BE ALLOCATED	0	0.00	0.00	0	0	5,003.39	5,003	
100-50-511-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	400	330.00	0.00	330	330	0.00	(330)	
100-50-511-00-8009	0000	OFFICE SUPPLIES	5,333	5,099.28	6,223.67	35,000	35,000	14,501.32	(20,499)	
100-50-511-00-8201	0000	CONFERENCE FEES	575	1,924.96	0.00	1,925	1,925	398.00	(1,527)	
100-50-511-00-8205	0000	EMPLOYEE TRAVEL	5,640	5,404.22	1,775.07	5,640	5,640	1,481.32	(4,159)	
100-50-511-00-8502	0000	FINANCIAL SERVICES FEES	11,835	11,463.34	26,492.83	11,835	11,835	8,266.92	(3,568)	
100-50-511-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	289.00	100	100	72.60	(27)	
100-50-511-00-8516	0000	MEMBERSHIP FEES & DUES	2,415	2,824.00	1,000.00	2,824	2,824	1,631.00	(1,193)	
100-50-511-00-8517	0000	MISC FEES	149	302.50	177.50	303	303	24.00	(279)	
100-50-511-00-8521	0000	RETURNED CHECK CHARGES	0	0.00	0.00	0	0	0.00	0	
100-50-511-00-8526	0000	FINANCE CHARGE	0	0.00	29.37	0	0	0.00	0	
100-50-511-00-8801	0000	FURNITURE <\$5000	0	7,817.59	0.00	3,909	3,909	0.00	(3,909)	
TOTAL MATERIAL & SERVICES			48,297	55,469.67	93,390.28	87,857	87,699	59,019.33	(28,680)	
TOTAL BUSINESS OFFICE			461,418	501,338.13	618,221.06	508,709	508,551	227,988.89	(280,562)	4.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
INSURANCE/LEGAL/AUDIT										
MATERIALS & SERVICES										
100-50-512-00-7202	0000	AUDIT	33,603	34,673.45	42,222.00	70,000	61,836	60,000.00	(1,836)	
100-50-512-00-7207	0000	LEGAL	38,386	41,051.91	19,702.69	41,052	41,052	28,281.05	(12,771)	
100-50-512-00-7401	0000	FIDELITY BOND INSURANCE	2,484	2,484.00	1,420.00	2,484	2,484	1,416.39	(1,068)	
100-50-512-00-7402	0000	LIABILITY INSURANCE	13,994	13,975.00	16,249.87	20,000	20,000	18,849.16	(1,151)	
100-50-512-00-7403	0000	PROPERTY INSURANCE	34,263	25,887.00	28,295.13	45,000	53,164	53,028.45	(136)	
100-50-512-00-7404	0000	STUDENT OR VOLUNTEER WCOMP PREMIUM	562	752.61	740.60	753	753	0.00	(753)	
TOTAL MATERIAL & SERVICES			123,292	118,823.97	108,630.29	179,289	179,289	161,575.05	(17,714)	
TOTAL INSURANCE/LEGAL/AUDIT			123,292	118,823.97	108,630.29	179,289	179,289	161,575.05	(17,714)	1.4%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
HUMAN RESOURCES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-521-00-6104	0000	EXECUTIVE DIRECTOR SALARY	88,159	90,804.00	92,393.00	96,334	96,334	48,166.98	(48,167)	
100-50-521-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	94,204	94,204	24,594.48	(69,610)	
100-50-521-00-6201	0000	FULL TIME CONFIDENTIAL WAGES	26,404	29,594.04	31,776.69	37,489	37,489	18,744.48	(18,745)	
100-50-521-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	0.00	32,386	32,386	10,617.88	(21,768)	
100-50-521-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,185	1,227.96	1,559.95	1,227	1,227	618.18	(609)	
TOTAL SALARY EXPENSE			115,748	121,626.00	125,729.64	261,640	261,640	102,742.00	(158,898)	
OTHER PAYROLL EXPENSE										
100-50-521-00-6901	0000	SOCIAL SECURITY	8,549	8,888.69	9,106.23	20,015	20,015	7,490.02	(12,525)	
100-50-521-00-6902	0000	WORKERS' COMPENSATION INS	425	532.79	589.56	1,230	1,230	481.32	(749)	
100-50-521-00-6903	0000	STATE WORKERS BENEFIT FUND	48	50.12	53.12	172	172	53.20	(119)	
100-50-521-00-6904	0000	UNEMPLOYMENT INSURANCE	1,293	1,440.22	1,515.17	3,882	3,882	855.73	(3,026)	
100-50-521-00-6905	0000	PERS	13,689	19,300.80	19,990.91	55,023	55,023	14,964.14	(40,059)	
100-50-521-00-6906	0000	DISABILITY INSURANCE	234	240.87	257.45	549	549	232.35	(317)	
100-50-521-00-6907	0000	LIFE INSURANCE	27	27.36	27.17	71	71	29.69	(41)	
100-50-521-00-6908	0000	HEALTH INSURANCE	28,902	27,179.11	33,763.69	75,835	75,835	25,529.54	(50,305)	
100-50-521-00-6955	0000	PT FACULTY INSURANCE FUND	22,000	25,300.00	27,200.00	29,233	29,233	29,233.00	0	
TOTAL OTHER PAYROLL EXPENSE			75,167	82,959.96	92,503.30	186,010	186,010	78,868.99	(107,141)	
TOTAL PERSONNEL SERVICES			190,915	204,585.96	218,232.94	447,650	447,650	181,610.99	(266,039)	
MATERIALS & SERVICES										
100-50-521-00-7112	0000	PERSONNEL RECRUITMENT ADVERTISING	8,944	17,050.13	20,481.88	17,050	17,050	9,241.20	(7,809)	
100-50-521-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	17,972	17,972	8,620.80	(9,351)	
100-50-521-00-7301	0000	EMPLOYEE MORALE HEALTH & WELFARE	6,210	5,763.04	6,617.76	7,952	7,952	3,833.84	(4,118)	
100-50-521-00-7303	0000	EMPLOYEE TRAINING COSTS	0	0.00	1,292.92	2,150	1,642	0.00	(1,642)	
100-50-521-00-7304	0000	LABOR RELATIONS COSTS	0	0.00	0.00	560	560	0.00	(560)	
100-50-521-00-7305	0000	PERSONNEL RECRUITMENT EXPENSE	630	250.00	50.00	0	0	0.00	0	
100-50-521-00-7510	0000	POSTAGE	89	231.27	124.69	0	0	0.00	0	
100-50-521-00-7521	0000	SHIPPING & FREIGHT	0	0.00	20.94	0	0	0.00	0	
100-50-521-00-7601	0000	PRINTING & DUPLICATING	366	161.59	65.40	0	0	0.00	0	
100-50-521-00-7901	0000	SUBSCRIPTIONS	56	511.80	758.41	512	1,363	1,213.00	(150)	
100-50-521-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	368	169.78	84.94	287	287	81.85	(205)	
100-50-521-00-8009	0000	OFFICE SUPPLIES	1,094	3,274.26	2,087.49	5,150	5,150	2,321.76	(2,828)	
100-50-521-00-8011	0000	REFERENCE MATERIALS	1,193	953.49	929.10	1,609	3,173	3,172.17	(1)	
100-50-521-00-8201	0000	CONFERENCE FEES	250	95.00	1,285.00	8,312	6,405	1,143.00	(5,262)	
100-50-521-00-8205	0000	EMPLOYEE TRAVEL	1,580	1,175.63	2,951.84	6,747	6,747	2,400.92	(4,346)	
100-50-521-00-8301	0000	TUITION REIMBURSEMENTS	500	500.00	0.00	25,000	25,000	1,084.00	(23,916)	
100-50-521-00-8302	0000	CREDIT TUITION WAIVERS-CL/CONF	11,996	18,816.00	15,847.00	18,816	18,816	8,217.00	(10,599)	
100-50-521-00-8303	0000	CREDIT TUITION WAIVERS-FACULTY	4,114	5,462.00	8,487.00	6,104	6,104	6,170.00	66	
100-50-521-00-8304	0000	CREDIT TUITION WAIVERS-MGMT	5,037	5,371.00	9,839.00	8,129	8,129	4,806.00	(3,323)	
100-50-521-00-8305	0000	NONCREDIT TUITION WAIVERS-CL/CONF	954	0.00	89.00	954	954	0.00	(954)	
100-50-521-00-8306	0000	NONCREDIT TUITION WAIVERS-FACULTY	762	60.00	129.00	762	762	801.00	39	
100-50-521-00-8307	0000	NONCREDIT TUITION WAIVERS-MGMT	1,106	30.00	0.00	1,106	1,106	89.00	(1,017)	
100-50-521-00-8509	0000	FOOD & REFRESHMENTS	1,559	2,301.37	1,759.42	3,262	3,262	1,667.03	(1,595)	
100-50-521-00-8516	0000	MEMBERSHIP FEES & DUES	1,720	794.00	3,927.85	3,044	3,044	1,724.40	(1,320)	
TOTAL MATERIAL & SERVICES			48,527	62,970.36	76,828.64	135,478	135,478	56,586.97	(78,891)	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL HUMAN RESOURCES			239,442	267,556.32	295,061.58	583,128	583,128	238,197.96	(344,930)	4.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
RESOURCE DEVELOPMENT										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-531-00-6104	0000	EXECUTIVE DIRECTOR SALARY	73,832	76,047.00	78,327.96	83,098	83,098	41,548.98	(41,549)	
100-50-531-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	39,995	43,940.13	41,533.35	47,531	47,531	23,035.08	(24,496)	
100-50-531-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	1,764.60	0	0	0.00	0	
100-50-531-00-6301	0000	FULL TIME CLASSIFIED WAGES	12,889	13,130.81	10,815.21	13,905	13,905	6,952.43	(6,953)	
100-50-531-00-6302	0000	PART TIME CLASSIFIED WAGES	0	0.00	1,052.42	0	0	0.00	0	
100-50-531-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	1,211	972.87	1,218.31	1,211	1,211	584.66	(626)	
TOTAL SALARY EXPENSE			127,927	134,090.81	134,711.85	145,745	145,745	72,121.15	(73,624)	
OTHER PAYROLL EXPENSE										
100-50-531-00-6901	0000	SOCIAL SECURITY	9,429	9,858.70	10,071.94	11,057	11,057	5,356.64	(5,700)	
100-50-531-00-6902	0000	WORKERS' COMPENSATION INS	470	587.51	635.17	679	679	337.95	(341)	
100-50-531-00-6903	0000	STATE WORKERS BENEFIT FUND	62	64.79	66.44	60	60	41.32	(19)	
100-50-531-00-6904	0000	UNEMPLOYMENT INSURANCE	1,703	1,882.59	1,898.45	2,197	2,197	648.86	(1,548)	
100-50-531-00-6905	0000	PERS	15,928	20,229.01	16,673.70	30,396	30,396	10,624.18	(19,772)	
100-50-531-00-6906	0000	DISABILITY INSURANCE	254	267.32	265.24	304	304	162.16	(142)	
100-50-531-00-6907	0000	LIFE INSURANCE	34	35.39	34.71	57	57	21.32	(36)	
100-50-531-00-6908	0000	HEALTH INSURANCE	32,437	34,078.14	30,129.23	51,892	51,892	16,830.51	(35,061)	
TOTAL OTHER PAYROLL EXPENSE			60,317	67,003.45	59,774.88	96,642	96,642	34,022.94	(62,619)	
TOTAL PERSONNEL SERVICES			188,244	201,094.26	194,486.73	242,387	242,387	106,144.09	(136,243)	
MATERIALS & SERVICES										
100-50-531-00-7101	0000	INSTITUTIONAL ADVERTISING	533	1,572.00	1,392.50	500	1,044	1,044.00	0	
100-50-531-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	0.00	0.00	0	525	689.20	164	
100-50-531-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	241.50	0	0	0.00	0	
100-50-531-00-7210	0000	OTHER CONTRACTED SERVICES	29,645	36,625.54	34,267.56	45,000	92,327	61,187.37	(31,140)	
100-50-531-00-7213	0000	SOFTWARE & LICENSES	1,060	850.00	849.51	1,000	1,000	581.50	(419)	
100-50-531-00-7510	0000	POSTAGE	1,094	1,125.25	1,555.40	1,500	1,500	518.64	(981)	
100-50-531-00-7521	0000	SHIPPING & FREIGHT	0	10.62	10.94	11	11	0.00	(11)	
100-50-531-00-7601	0000	PRINTING & DUPLICATING	4,374	2,842.70	6,012.13	300	3,372	3,371.14	(1)	
100-50-531-00-7631	0000	COLLEGE MARKETING PRINTING	0	0.00	305.00	0	0	0.00	0	
100-50-531-00-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	200	249	249.00	0	
100-50-531-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	135.96	494.79	136	87	0.00	(87)	
100-50-531-00-8009	0000	OFFICE SUPPLIES	1,226	2,656.41	4,426.65	3,200	3,200	777.21	(2,423)	
100-50-531-00-8011	0000	REFERENCE MATERIALS	44	0.00	0.00	0	0	0.00	0	
100-50-531-00-8101	0000	CELLULAR TELECOMMUNICATIONS	0	0.00	0.00	0	300	299.99	(0)	
100-50-531-00-8201	0000	CONFERENCE FEES	2,250	925.00	775.53	3,500	2,288	1,159.18	(1,129)	
100-50-531-00-8205	0000	EMPLOYEE TRAVEL	9,530	10,561.26	6,030.89	11,800	9,215	2,580.23	(6,635)	
100-50-531-00-8206	0000	STUDENT TRAVEL	0	0.00	74.37	0	0	0.00	0	
100-50-531-00-8509	0000	FOOD & REFRESHMENTS	1,145	3,751.74	2,822.39	3,000	3,000	2,448.72	(551)	
100-50-531-00-8512	0000	GIFTS EXPENSE	278	1,325.64	1,122.92	5,800	5,800	490.59	(5,309)	
100-50-531-00-8515	0000	MEETING & CONFERENCE EXPENSE	111	206.10	751.90	2,000	2,000	475.58	(1,524)	
100-50-531-00-8516	0000	MEMBERSHIP FEES & DUES	1,799	2,775.00	2,725.00	650	2,719	2,959.00	240	
100-50-531-00-8801	0000	FURNITURE <\$5000	0	1,430.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			53,090	66,793.22	63,858.98	78,597	128,637	78,831.35	(49,806)	
TOTAL RESOURCE DEVELOPMENT			241,334	267,887.48	258,345.71	320,984	371,024	184,975.44	(186,049)	2.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
INFORMATION TECHNOLOGY SERVICES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-50-541-00-6104	0000	EXECUTIVE DIRECTOR SALARIES	76,047	78,327.96	80,678.04	85,591	85,591	42,795.48	(42,796)	
100-50-541-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	47,756	42,427.99	41,195.04	45,015	45,015	22,507.42	(22,508)	
100-50-541-00-6301	0000	FULL TIME CLASSIFIED WAGES	96,425	87,404.89	114,942.04	129,982	129,982	60,221.75	(69,760)	
100-50-541-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	2,697	2,830.79	2,637.17	3,595	3,595	2,266.17	(1,329)	
TOTAL SALARY EXPENSE			222,925	210,991.63	239,452.29	264,183	264,183	127,790.82	(136,392)	
OTHER PAYROLL EXPENSE										
100-50-541-00-6901	0000	SOCIAL SECURITY	16,601	15,929.54	17,981.49	20,210	20,210	9,616.02	(10,594)	
100-50-541-00-6902	0000	WORKERS' COMPENSATION INS	819	924.42	1,132.80	1,242	1,242	598.89	(643)	
100-50-541-00-6903	0000	STATE WORKERS BENEFIT FUND	128	122.15	156.81	212	212	85.46	(127)	
100-50-541-00-6904	0000	UNEMPLOYMENT INSURANCE	3,590	3,547.79	4,239.00	4,583	4,583	1,702.36	(2,881)	
100-50-541-00-6905	0000	PERS	27,476	31,436.08	33,882.95	55,558	55,558	19,874.27	(35,684)	
100-50-541-00-6906	0000	DISABILITY INSURANCE	449	399.28	496.08	555	555	288.93	(266)	
100-50-541-00-6907	0000	LIFE INSURANCE	72	64.98	85.08	100	100	47.50	(53)	
100-50-541-00-6908	0000	HEALTH INSURANCE	56,754	44,906.18	60,488.30	63,104	63,104	30,102.34	(33,002)	
TOTAL OTHER PAYROLL EXPENSE			105,889	97,330.42	118,462.51	145,564	145,564	62,315.77	(83,248)	
TOTAL PERSONNEL SERVICES			328,814	308,322.05	357,914.80	409,747	409,747	190,106.59	(219,640)	
MATERIALS & SERVICES										
100-50-541-00-7113	0000	PROCUREMENT ADVERTISING	0	0.00	0.00	0	94	93.75	(0)	
100-50-541-00-7209	0000	MAINTENANCE CONTRACTS	6,428	7,806.46	6,920.12	6,814	6,814	4,317.00	(2,497)	
100-50-541-00-7210	0000	OTHER CONTRACTED SERVICES	5,975	22,742.36	30,866.79	33,263	33,263	7,929.30	(25,334)	
100-50-541-00-7213	0000	SOFTWARE & LICENSES	124,307	134,772.94	159,501.71	152,282	152,282	69,769.41	(82,513)	
100-50-541-00-7510	0000	POSTAGE	0	8.08	0.91	0	0	0.00	0	
100-50-541-00-7521	0000	SHIPPING & FREIGHT	785	70.01	0.00	427	427	18.04	(409)	
100-50-541-00-7601	0000	PRINTING & DUPLICATING	3	96.18	92.86	0	79	78.30	(1)	
100-50-541-00-8009	0000	OFFICE SUPPLIES	1,581	2,487.57	2,127.52	951	951	938.97	(12)	
100-50-541-00-8011	0000	REFERENCE MATERIALS	9	0.00	91.89	50	50	0.00	(50)	
100-50-541-00-8101	0000	CELLULAR TELECOMMUNICATIONS	715	0.00	0.00	0	0	0.00	0	
100-50-541-00-8103	0000	TELECOMMUNICATIONS SERVICES	117	117.00	58.50	117	117	117.00	0	
100-50-541-00-8201	0000	CONFERENCE FEES	2,813	0.00	3,263.01	3,200	3,200	0.00	(3,200)	
100-50-541-00-8205	0000	EMPLOYEE TRAVEL	2,738	1,338.40	2,320.17	4,009	4,009	804.52	(3,204)	
100-50-541-00-8508	0000	EQUIPMENT REPAIR	4,759	7,672.43	3,960.63	7,100	7,100	5,570.97	(1,529)	
100-50-541-00-8509	0000	FOOD & REFRESHMENTS	68	78.43	218.85	100	103	102.47	(1)	
100-50-541-00-8512	0000	GIFTS EXPENSE	0	0.00	0.00	0	0	0.00	0	
100-50-541-00-8516	0000	MEMBERSHIP FEES & DUES	400	300.00	300.00	400	400	300.00	(100)	
100-50-541-00-8802	0000	INFO TECH EQUIPMENT <\$5000	131,786	135,623.09	167,139.51	238,581	231,020	118,094.04	(112,926)	
TOTAL MATERIAL & SERVICES			282,483	313,112.95	376,862.47	447,294	439,909	208,133.77	(231,775)	
CAPITAL OUTLAY										
100-50-541-00-9572	0000	INFO TECH EQUIPMENT >\$5000	12,149	0.00	0.00	0	7,385	7,384.71	(0)	
TOTAL CAPITAL OUTLAY			12,149	0.00	0.00	0	7,385	7,384.71	(0)	
TOTAL INFORMATION TECHNOLOGY			623,447	621,435.00	734,777.27	857,041	857,041	405,625.07	(451,416)	6.8%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
COMMUNICATIONS										
MATERIALS & SERVICES										
100-50-551-00-7209	0000	MAINTENANCE CONTRACTS	5,942	4,761.97	4,819.27	5,817	5,817	2,630.78	(3,186)	
100-50-551-00-7210	0000	OTHER CONTRACTED SERVICES	2,048	3,445.00	460.00	4,060	4,060	2,643.00	(1,417)	
100-50-551-00-7213	0000	SOFTWARE & LICENSES	2,295	3,784.90	7,366.61	9,154	9,154	0.00	(9,154)	
100-50-551-00-8102	0000	INTERNET SERVICES	30,769	24,700.40	24,100.40	25,320	25,320	18,224.65	(7,095)	
100-50-551-00-8103	0000	TELECOMMUNICATIONS SERVICES	34,226	34,868.46	35,600.59	35,196	35,196	20,296.65	(14,899)	
100-50-551-00-8806	0000	TELECOMM EQUIP<\$5000	3,196	1,881.17	182.00	3,952	3,952	108.27	(3,844)	
TOTAL MATERIAL & SERVICES			78,476	73,441.90	72,528.87	83,499	83,499	43,903.35	(39,596)	
CAPITAL OUTLAY										
100-50-551-00-9576	0000	TELECOMM EQUIP>\$5000	0	0.00	0.00	0	0	0.00	0	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	0	0	0.00	0	
TOTAL COMMUNICATIONS			78,476	73,441.90	72,528.87	83,499	83,499	43,903.35	(39,596)	0.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FINANCIAL AID										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-60-601-00-6701	0000	STUDENT WAGES	0	2.31	0.20	40,000	40,000	7,285.98	(32,714)	
TOTAL SALARY EXPENSE			0	2.31	0.20	40,000	40,000	7,285.98	(32,714)	
OTHER PAYROLL EXPENSE										
100-60-601-00-6901	0000	SOCIAL SECURITY	0	45.53	242.20	3,060	3,060	16.43	(3,044)	
100-60-601-00-6902	0000	WORKERS' COMPENSATION INS	0	99.95	143.75	188	188	49.65	(138)	
100-60-601-00-6903	0000	STATE WORKERS BENEFIT FUND	0	34.72	48.37	34	34	18.53	(15)	
100-60-601-00-6904	0000	UNEMPLOYMENT INSURANCE	0	266.18	267.24	784	784	100.10	(684)	
TOTAL OTHER PAYROLL EXPENSE			0	446.38	701.56	4,066	4,066	184.71	(3,881)	
TOTAL PERSONNEL SERVICES			0	448.69	701.76	44,066	44,066	7,470.69	(36,595)	
MATERIALS & SERVICES										
100-60-601-00-7805	0000	SENIOR TUITION DISCOUNTS	1,959	2,951.50	1,341.00	2,952	2,952	2,092.00	(860)	
100-60-601-00-7806	0000	SPECIAL TUITION GRANTS	1,234	0.00	1,321.00	1,234	1,234	623.00	(611)	
100-60-601-00-7808	0000	PRE-COLLEGE GRANT AWARD	800	1,260.00	925.00	1,260	1,260	1,157.00	(103)	
100-60-601-00-7809	0000	ESOL GRANT AWARD	875	1,540.00	1,325.00	1,540	1,540	675.00	(865)	
100-60-601-00-7810	0000	FALLEN OREGON SOLDIER TUITION AWARD	0	3,360.00	7,031.00	12,816	12,816	2,136.00	(10,680)	
100-60-601-00-7812	0000	OREGON SENIOR OPTION	0	0.00	534.00	0	0	0.00	0	
100-60-601-00-7820	0000	INSTITUTIONAL GRANT AWARD	0	3,023.00	4,404.00	10,000	10,000	2,762.00	(7,238)	
100-60-601-00-7822	0000	GED COMPLETER AWARD	0	1,008.00	2,681.00	4,806	4,806	3,916.00	(890)	
TOTAL MATERIAL & SERVICES			11,440	13,142.50	19,562.00	34,608	34,608	13,361.00	(21,247)	
TOTAL FINANCIAL AID			11,440	13,591.19	20,263.76	78,674	78,674	20,831.69	(57,842)	0.6%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FACILITIES SERVICES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-70-701-00-6105	0000	DIRECTOR SALARIES	0	0.00	51,035.04	54,144	54,144	27,072.00	(27,072)	
100-70-701-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	123,844	127,886.04	81,525.48	41,195	41,195	43,105.02	1,910	
100-70-701-00-6302	0000	PART TIME CLASSIFIED WAGES	5,558	15,378.09	10,314.07	20,801	20,801	9,492.07	(11,309)	
100-70-701-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	2,428	2,173.64	2,629.01	2,428	2,428	1,043.98	(1,384)	
TOTAL SALARY EXPENSE			149,955	145,437.77	145,503.60	118,568	118,568	80,713.07	(37,855)	
OTHER PAYROLL EXPENSE										
100-70-701-00-6901	0000	SOCIAL SECURITY	10,760	10,451.14	10,646.26	8,885	8,885	5,923.59	(2,961)	
100-70-701-00-6902	0000	WORKERS' COMPENSATION INS	1,457	1,858.59	2,083.14	546	546	1,156.47	610	
100-70-701-00-6903	0000	STATE WORKERS BENEFIT FUND	100	90.85	91.70	69	69	55.59	(13)	
100-70-701-00-6904	0000	UNEMPLOYMENT INSURANCE	2,590	2,620.28	2,562.62	2,047	2,047	1,029.16	(1,018)	
100-70-701-00-6905	0000	PERS	18,167	23,407.34	22,599.30	24,424	24,424	13,246.38	(11,178)	
100-70-701-00-6906	0000	DISABILITY INSURANCE	278	256.67	278.32	244	244	159.10	(85)	
100-70-701-00-6907	0000	LIFE INSURANCE	48	41.04	42.54	43	43	23.58	(19)	
100-70-701-00-6908	0000	HEALTH INSURANCE	54,018	45,131.16	47,550.07	35,645	35,645	24,007.81	(11,637)	
TOTAL OTHER PAYROLL EXPENSE			87,418	83,857.07	85,853.95	71,903	71,903	45,601.68	(26,301)	
TOTAL PERSONNEL SERVICES			237,373	229,294.84	231,357.55	190,471	190,471	126,314.75	(64,156)	
MATERIALS & SERVICES										
100-70-701-00-7210	0000	OTHER CONTRACTED SERVICES	975	995.00	965.14	995	995	615.41	(380)	
100-70-701-00-7213	0000	SOFTWARE & LICENSES	1,943	1,942.50	2,200.00	5,910	5,910	3,995.00	(1,915)	
100-70-701-00-7510	0000	POSTAGE	57	11.18	37.09	0	0	0.00	0	
100-70-701-00-7521	0000	SHIPPING & FREIGHT	67	19.32	128.33	67	67	10.00	(57)	
100-70-701-00-7601	0000	PRINTING & DUPLICATING	322	579.80	609.32	580	580	873.72	294	
100-70-701-00-7901	0000	SUBSCRIPTIONS	0	1,009.88	1,275.88	1,300	1,300	769.93	(530)	
100-70-701-00-8009	0000	OFFICE SUPPLIES	3,565	2,939.09	2,945.09	2,965	2,965	1,075.44	(1,890)	
100-70-701-00-8101	0000	CELLULAR TELECOMMUNICATIONS	1,192	1,399.60	1,294.64	1,300	1,300	533.58	(766)	
100-70-701-00-8201	0000	CONFERENCE FEES	535	200.00	885.00	1,700	1,700	0.00	(1,700)	
100-70-701-00-8205	0000	EMPLOYEE TRAVEL	2,030	2,298.83	2,249.04	2,299	2,299	473.05	(1,826)	
100-70-701-00-8509	0000	FOOD & REFRESHMENTS	121	245.75	332.17	290	290	184.27	(106)	
100-70-701-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	192.70	0.00	193	193	0.00	(193)	
100-70-701-00-8516	0000	MEMBERSHIP FEES & DUES	286	336.00	336.00	400	400	35.00	(365)	
100-70-701-00-8518	0000	PERMITS & LICENSES	0	0.00	64.00	0	0	0.00	0	
100-70-701-00-8801	0000	FURNITURE <\$5000	793	2,334.44	7,906.41	10,000	10,000	1,660.08	(8,340)	
100-70-701-11-7210	0000	OTHER CONTRACTED SERVICES	0	69.59	243.70	70	70	0.00	(70)	
100-70-701-11-8013	0000	VEHICLE FUEL	1,498	1,852.50	1,599.79	2,160	2,160	895.63	(1,264)	
100-70-701-11-8405	0000	WASTE DISPOSAL SERVICES	8,622	8,639.76	8,764.50	8,640	8,983	5,177.43	(3,806)	
100-70-701-11-8518	0000	PERMITS & LICENSES	1,232	16.00	1,199.88	1,232	1,196	16.00	(1,180)	
100-70-701-11-8524	0000	VEHICLE OPERATION & MAINTENANCE	768	678.92	1,703.15	950	950	364.03	(586)	
100-70-701-51-8405	0000	WASTE DISPOSAL SERVICES	2,966	3,022.86	3,090.96	100	3,220	1,892.39	(1,328)	
100-70-701-51-8518	0000	PERMITS & LICENSES	197	99.00	197.12	197	181	0.00	(181)	
100-70-701-51-8805	0000	OTHER MINOR EQUIPMENT	0	0.00	1,604.39	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			27,167	28,882.72	39,631.60	41,348	44,759	18,570.96	(26,188)	
TOTAL FACILITIES SERVICES			264,540	258,177.56	270,989.15	231,819	235,230	144,885.71	(90,344)	1.8%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
BUILDING MAINTENANCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-70-702-11-6301	0000	FULL TIME CLASSIFIED WAGES	26,421	28,017.60	28,591.26	30,534	30,534	15,267.18	(15,267)	
100-70-702-11-6303	0000	CLASSIFIED OVERTIME	0	101.05	0.00	101	101	0.00	(101)	
TOTAL SALARY EXPENSE			26,421	28,118.65	28,591.26	30,635	30,635	15,267.18	(15,368)	
OTHER PAYROLL EXPENSE										
100-70-702-11-6901	0000	SOCIAL SECURITY	2,021	2,151.08	2,187.23	2,336	2,336	1,167.95	(1,168)	
100-70-702-11-6902	0000	WORKERS' COMPENSATION INS	97	123.17	383.64	1,209	1,209	633.96	(575)	
100-70-702-11-6903	0000	STATE WORKERS BENEFIT FUND	25	25.67	25.83	34	34	13.52	(20)	
100-70-702-11-6904	0000	UNEMPLOYMENT INSURANCE	555	646.73	657.60	702	702	351.14	(351)	
100-70-702-11-6905	0000	PERS	3,342	4,108.09	4,177.16	6,421	6,421	2,248.86	(4,172)	
100-70-702-11-6906	0000	DISABILITY INSURANCE	53	54.50	59.34	64	64	34.60	(29)	
100-70-702-11-6907	0000	LIFE INSURANCE	14	13.68	14.18	14	14	7.86	(6)	
100-70-702-11-6908	0000	HEALTH INSURANCE	7,608	8,465.18	8,981.34	9,061	9,061	4,754.78	(4,306)	
TOTAL OTHER PAYROLL EXPENSE			13,715	15,588.10	16,486.32	19,841	19,841	9,212.67	(10,628)	
TOTAL PERSONNEL SERVICES			40,136	43,706.75	45,077.58	50,476	50,476	24,479.85	(25,996)	
MATERIALS & SERVICES										
100-70-702-11-7209	0000	MAINTENANCE CONTRACTS	9,330	11,517.20	19,588.85	18,628	18,628	16,347.38	(2,281)	
100-70-702-11-7210	0000	OTHER CONTRACTED SERVICES	28,802	26,870.06	30,580.73	21,689	21,668	11,645.23	(10,023)	
100-70-702-51-7210	0000	OTHER CONTRACTED SERVICES	4,696	6,409.57	4,740.60	6,410	6,410	4,193.07	(2,217)	
100-70-702-11-7212	0000	SERVICE CONTRACTS	3,797	5,282.00	11,282.00	10,497	10,497	1,911.70	(8,585)	
100-70-702-51-7212	0000	SERVICE CONTRACTS	0	0.00	0.00	0	0	0.00	0	
100-70-702-11-7521	0000	SHIPPING & FREIGHT	228	106.21	170.78	228	282	281.93	(0)	
100-70-702-11-7701	0000	EQUIPMENT LEASE	332	0.00	0.00	0	0	0.00	0	
100-70-702-11-8001	0000	BUILDING MAINTENANCE SUPPLIES	12,382	12,683.95	13,801.81	14,791	14,791	9,140.35	(5,651)	
100-70-702-11-8511	0000	FURNITURE REPAIR	0	0.00	0.00	0	0	0.00	0	
100-70-702-11-8522	0000	SIGNAGE	133	421.33	3,107.29	421	388	387.38	(1)	
100-70-702-11-8801	0000	FURNITURE <\$5000	957	25,999.98	4,494.66	12,000	12,000	5,308.04	(6,692)	
100-70-702-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	1,000	460.00	2,595.29	5,284	5,284	1,715.83	(3,568)	
100-70-702-11-8807	0000	TOOLS <\$5000	226	568.47	570.94	568	568	404.44	(164)	
TOTAL MATERIAL & SERVICES			61,883	90,318.77	90,932.95	90,516	90,516	51,335.35	(39,181)	
TOTAL BUILDING MAINTENANCE			102,020	134,025.52	136,010.53	140,992	140,992	75,815.20	(65,177)	1.1%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GROUNDS MAINTENANCE										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-70-703-11-6301	0000	FULL TIME CLASSIFIED WAGES	54,828	59,796.21	49,834.04	58,076	58,076	28,672.86	(29,403)	
100-70-703-11-6303	0000	CLASSIFIED OVERTIME	0	51.28	0.00	51	51	0.00	(51)	
TOTAL SALARY EXPENSE			54,828	59,847.49	49,834.04	58,127	58,127	28,672.86	(29,454)	
OTHER PAYROLL EXPENSE										
100-70-703-11-6901	0000	SOCIAL SECURITY	4,195	4,578.34	3,676.25	4,443	4,443	2,088.18	(2,355)	
100-70-703-11-6902	0000	WORKERS' COMPENSATION INS	1,515	2,124.90	1,645.69	2,300	2,300	1,191.68	(1,108)	
100-70-703-11-6903	0000	STATE WORKERS BENEFIT FUND	51	52.46	46.15	69	69	29.82	(39)	
100-70-703-11-6904	0000	UNEMPLOYMENT INSURANCE	1,153	1,376.50	1,151.66	1,336	1,336	660.05	(676)	
100-70-703-11-6905	0000	PERS	6,937	8,340.08	4,729.75	12,213	12,213	4,227.22	(7,986)	
100-70-703-11-6906	0000	DISABILITY INSURANCE	110	121.38	105.93	122	122	64.12	(58)	
100-70-703-11-6907	0000	LIFE INSURANCE	27	29.64	25.98	29	29	15.72	(13)	
100-70-703-11-6908	0000	HEALTH INSURANCE	15,967	18,390.16	21,810.36	26,205	26,205	13,635.00	(12,570)	
TOTAL OTHER PAYROLL EXPENSE			29,955	35,013.46	33,191.77	46,717	46,717	21,911.79	(24,805)	
TOTAL PERSONNEL SERVICES			84,783	94,860.95	83,025.81	104,844	104,844	50,584.65	(54,259)	
MATERIALS & SERVICES										
100-70-703-11-7210	0000	OTHER CONTRACTED SERVICES	49	0.00	550.00	49	49	0.00	(49)	
100-70-703-11-7210	0000	OTHER CONTRACTED SERVICES	878	1,120.00	225.00	2,360	2,360	0.00	(2,360)	
100-70-703-11-7701	0000	EQUIPMENT LEASE	40	10.18	202.30	293	293	0.00	(293)	
100-70-703-11-8004	0000	EQUIPMENT FUEL	1,530	1,454.30	2,457.17	2,178	2,117	1,244.23	(873)	
100-70-703-11-8005	0000	GROUNDS MAINTENANCE SUPPLIES	2,544	3,493.66	3,494.42	3,494	3,494	984.61	(2,509)	
100-70-703-11-8508	0000	EQUIPMENT REPAIR	709	900.00	1,253.11	900	2,195	2,194.86	(0)	
100-70-703-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	642	762.88	622.08	763	763	125.05	(638)	
100-70-703-11-8807	0000	TOOLS <\$5000	0	0.00	54.99	780	780	84.50	(696)	
TOTAL MATERIAL & SERVICES			6,392	7,741.02	8,859.07	10,817	12,051	4,633.25	(7,418)	
TOTAL GROUNDS MAINTENANCE			91,175	102,601.97	91,884.88	115,661	116,895	55,217.90	(61,677)	0.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CUSTODIAL SERVICES										
PERSONNEL SERVICES										
SALARY EXPENSE										
100-70-704-11-6301	0000	FULL TIME CLASSIFIED WAGES	151,043	147,712.90	153,533.03	181,265	181,265	82,614.26	(98,651)	
100-70-704-11-6303	0000	CLASSIFIED OVERTIME	151	175.54	129.72	176	176	0.00	(176)	
TOTAL SALARY EXPENSE			151,194	147,888.44	153,662.75	181,441	181,441	82,614.26	(98,827)	
OTHER PAYROLL EXPENSE										
100-70-704-11-6901	0000	SOCIAL SECURITY	10,841	10,692.05	11,377.45	13,867	13,867	6,085.39	(7,782)	
100-70-704-11-6902	0000	WORKERS' COMPENSATION INS	3,544	3,882.93	4,975.08	7,178	7,178	3,112.34	(4,066)	
100-70-704-11-6903	0000	STATE WORKERS BENEFIT FUND	133	129.84	136.59	240	240	81.91	(158)	
100-70-704-11-6904	0000	UNEMPLOYMENT INSURANCE	3,175	3,401.63	3,534.24	4,169	4,169	1,900.12	(2,269)	
100-70-704-11-6905	0000	PERS	18,669	22,461.25	23,076.74	38,120	38,120	12,601.34	(25,519)	
100-70-704-11-6906	0000	DISABILITY INSURANCE	311	288.26	342.47	381	381	186.60	(194)	
100-70-704-11-6907	0000	LIFE INSURANCE	75	70.69	77.94	100	100	43.20	(57)	
100-70-704-11-6908	0000	HEALTH INSURANCE	71,044	68,179.93	62,397.41	75,342	75,342	34,049.57	(41,292)	
TOTAL OTHER PAYROLL EXPENSE			107,793	109,106.58	105,917.92	139,397	139,397	58,060.47	(81,337)	
TOTAL PERSONNEL SERVICES			258,987	256,995.02	259,580.67	320,838	320,838	140,674.73	(180,163)	
MATERIALS & SERVICES										
100-70-704-11-8002	0000	CLEANING SUPPLIES	8,986	8,000.00	10,396.31	10,109	10,109	4,675.13	(5,434)	
100-70-704-11-8003	0000	CUSTODIAL DISPOSABLES	9,928	10,999.98	6,026.06	11,000	11,000	3,324.89	(7,675)	
100-70-704-11-8508	0000	EQUIPMENT REPAIR	59	95.13	13.68	264	264	226.41	(38)	
100-70-704-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	0	490.17	1,062.42	1,160	1,160	381.92	(778)	
100-70-704-11-8807	0000	TOOLS <\$5000	0	569.25	0.00	569	569	0.00	(569)	
100-70-704-11-9575	0000	OTHER EQUIPMENT >\$5000	0	0.00	8,337.93	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			18,973	20,154.53	25,836.40	23,102	23,102	8,608.35	(14,494)	
TOTAL CUSTODIAL SERVICES			277,960	277,149.55	285,417.07	343,940	343,940	149,283.08	(194,657)	2.7%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
UTILITIES										
MATERIALS & SERVICES										
100-70-705-11-8401	0000	UTILITIES/ELECTRIC	125,581	124,215.86	120,258.27	131,860	131,517	77,432.51	(54,084)	
100-70-705-11-8402	0000	UTILITIES/NATURAL GAS	18,429	13,956.09	11,009.34	17,429	17,429	10,147.53	(7,281)	
100-70-705-11-8404	0000	UTILITIES/WATER & SEWER	23,192	28,093.25	29,038.62	36,588	35,354	18,534.68	(16,819)	
100-70-705-51-8401	0000	UTILITIES/ELECTRIC	29,387	35,922.83	35,929.96	41,479	41,479	25,398.49	(16,081)	
100-70-705-51-8402	0000	UTILITIES/NATURAL GAS	4,393	1,413.32	843.45	4,393	1,325	735.92	(589)	
100-70-705-51-8404	0000	UTILITIES/WATER & SEWER	7,521	5,356.89	6,286.55	8,650	8,650	6,782.99	(1,867)	
TOTAL MATERIAL & SERVICES			208,503	208,958.24	203,366.19	240,399	235,754	139,032.12	(96,722)	
TOTAL UTILITIES			208,503	208,958.24	203,366.19	240,399	235,754	139,032.12	(96,722)	1.9%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PLANT IMPROVEMENTS & EQUIPMENT										
MATERIALS & SERVICES										
100-70-706-11-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	0	0	0.00	0	
100-70-706-11-8805	0000	OTHER MINOR EQUIPMENT <\$5000	0	0.00	0.00	0	0	0.00	0	
TOTAL MATERIAL & SERVICES			0	0.00	0.00	0	0	0.00	0	
CAPITAL OUTLAY										
100-70-706-11-9552	0000	CONSTRUCTION & BUILDING IMPROVEMENTS	0	0.00	0.00	0	0	0.00	0	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	0	0	0.00	0	
TOTAL PLANT IMPROVEMENTS & EQUIPMENT			0	0.00	0.00	0	0	0.00	0	0.0%
CONTINGENCY										
100-90-911-00-9801	0000	CONTINGENCY	0	0.00	0.00	750,000	700,000	0.00	(700,000)	
TOTAL CONTINGENCY			0	0.00	0.00	750,000	700,000	0.00	(700,000)	6.0%
DEBT SERVICE										
100-00-921-00-9731	0000	STATE ENERGY LOAN PRINCIPAL PMT	0	0.00	0.00	0	0	0.00	0	
100-00-921-00-9771	0000	STATE ENERGY LOAN INTEREST	0	0.00	0.00	0	0	0.00	0	
100-00-921-00-9775	0000	HOOD RIVER PROP PRINCIPAL PMT	0	0.00	0.00	76,000	76,000	0.00	(76,000)	
100-00-921-00-9776	0000	HOOD RIVER PROP INT EXP	0	0.00	0.00	37,927	37,927	17,302.87	(20,624)	
TOTAL DEBT SERVICE			0	0.00	0.00	113,927	113,927	17,302.87	(96,624)	0.9%
TRANSFERS										
100-00-931-00-9902	0000	TRANSFER TO CHILD CARE RES	0	0.00	0.00	0	0	0.00	0	
100-00-931-00-9903	0000	TRANSFER TO WORKFORCE COMMITTEE	0	0.00	0.00	0	0	0.00	0	
100-00-931-00-9904	0000	TRANSFER TO RESERVE FUND-FACILITIES	0	140,000.00	0.00	133,395	133,395	0.00	(133,395)	
100-00-931-00-9905	0000	TRANSFER TO DEBT SERVICE DISTRICT GO B	0	0.00	0.00	0	0	0.00	0	
100-00-931-00-9906	0000	TRANSFER TO CO-CURRICULAR ACTIV FUND	1,000	0.00	1,042.08	12,500	12,500	0.00	(12,500)	
100-00-931-00-9907	0000	TRANSFER TO RESERVE FUND-GENERAL OPE	2,313,224	731,107.00	0.00	850,000	850,000	0.00	(850,000)	
100-00-931-00-9908	0000	TRANSFER TO CAPITAL PROJECTS	0	0.00	0.00	0	0	0.00	0	
100-00-931-00-9909	0000	TRANSFER TO GORGE SCHOLARS	0	0.00	0.00	80,000	80,000	7,565.00	(72,435)	
100-00-931-00-9910	0000	TRANSFER TO FEDERAL STUDENT AID	0	20,464.15	25,036.05	25,000	25,000	5,012.53	(19,987)	
100-00-931-00-9911	0000	TRANSFER TO INSTRUCTIONAL EQUIP RESER	0	0.00	0.00	25,000	25,000	0.00	(25,000)	
TOTAL TRANSFERS			2,314,224	891,571.15	26,078.13	1,125,895	1,125,895	12,577.53	(1,113,317)	9.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GENERAL FUND EXPENDITURES & TRANSFERS										
PERSONNEL SERVICES										
SALARIES & WAGES			4,415,975	4,605,116.46	4,936,591.91	5,592,261	5,592,261	2,387,094.92	(3,205,166)	44.6%
OTHER PAYROLL EXPENSE			1,753,116	1,952,313.88	2,094,342.28	2,790,554	2,790,554	1,041,078.12	(1,749,476)	22.3%
TOTAL PERSONNEL SERVICES			6,169,091	6,557,430.34	7,030,934.19	8,382,815	8,382,815	3,428,173.04	(4,954,642)	66.9%
MATERIALS & SERVICES			1,825,722	1,830,868.91	2,154,974.82	2,532,683	2,575,523	1,349,491.55	(1,226,031)	20.2%
PRIOR YEAR AUDIT ADJUSTMENT TO EXP (EST SAVINGS)			0	0.00	0.00	0	0	0.00	0	-3.0%
CAPITAL OUTLAY			16,131	11,416.31	11,847.79	11,416	18,576	13,466.18	(5,110)	0.1%
DEBT SERVICE			0	0.00	0.00	113,927	113,927	17,302.87	(96,624)	0.9%
TRANSFERS TO SPECIAL FUNDS			2,314,224	891,571.15	26,078.13	1,125,895	1,125,895	12,577.53	(1,113,317)	9.0%
CONTINGENCIES			0	0.00	0.00	750,000	700,000	0.00	(700,000)	6.0%
TOTAL GENERAL FUND EXPENDITURES			10,325,169	9,291,286.71	9,223,834.93	12,916,736	12,916,736	4,821,011.17	(8,095,725)	100.0%

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
US ED TITLE III GRANT										
RESOURCES										
103-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00		
103-00-000-00-4028	0000	US ED TITLE III	160,700	396,544.13	457,475.17	400,000	400,000	31,604.54	368,395.46	
TOTAL RESOURCES			160,700	396,544.13	457,475.17	400,000	400,000	31,604.54	368,395.46	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
103-00-000-00-6105	0000	DIRECTOR SALARIES	0	0.00	45,585.12	40,238	40,238	24,454.29	15,783.71	
103-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	22,816	99,402.70	72,152.85	61,896	61,896	29,713.55	32,182.45	
103-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	634	19,338.72	19,415.00	15,000	15,000	9,998.76	5,001.24	
103-00-000-00-6301	0000	FT CLASSIFIED WAGES	0	13,928.66	22,634.36	19,065	19,065	15,249.00	3,816.00	
103-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	417	904.53	792.96	905	905	374.73	530.27	
TOTAL SALARY EXPENSE			23,866	133,574.61	160,580.29	137,104	137,104	79,790.33	57,313.67	
OTHER PAYROLL EXPENSE										
103-00-000-00-6901	0000	SOCIAL SECURITY	1,826	10,219.98	11,983.15	10,488	10,488	5,873.26	4,614.74	
103-00-000-00-6902	0000	WORKERS' COMPENSATION INS	88	585.74	752.21	548	548	373.70	174.30	
103-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	14	92.47	103.79	192	192	59.95	132.05	
103-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	549	2,869.57	3,259.55	3,153	3,153	1,402.23	1,750.77	
103-00-000-00-6905	0000	PERS	1,857	13,559.47	23,077.71	22,307	22,307	8,116.17	14,190.83	
103-00-000-00-6906	0000	DISABILITY INSURANCE	47	236.25	282.40	162	162	158.21	3.79	
103-00-000-00-6907	0000	LIFE INSURANCE	8	44.53	50.38	68	68	26.16	41.84	
103-00-000-00-6908	0000	HEALTH INSURANCE	4,690	24,544.86	35,198.43	42,871	42,871	18,913.74	23,957.26	
TOTAL OTHER PAYROLL EXPENSE			9,079	52,152.87	74,707.62	79,789	79,789	34,923.42	44,865.58	
TOTAL PERSONNEL SERVICES			32,945	185,727.48	235,287.91	216,893	216,893	114,713.75	102,179.25	
MATERIALS & SERVICES										
103-00-000-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	0	314.50	0.00	500	457	0.00	457.00	
103-00-000-00-7209	0000	MAINTENANCE CONTRACTS	0	0.00	0.00	0	0	0.00	0.00	
103-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	15,251	48,322.50	57,380.00	28,604	16,595	21,392.44	4,797.44	
103-00-000-00-7213	0000	SOFTWARE & LICENSES	20,173	32,371.34	64,409.20	5,000	14,778	14,777.50	0.50	
103-00-000-00-7510	0000	POSTAGE	27	341.73	264.16	500	500	112.67	387.33	
103-00-000-00-7521	0000	SHIPPING & FREIGHT	24	0.00	0.00	24	24	0.00	24.00	
103-00-000-00-7601	0000	PRINTING & DUPLICATING	16	644.42	1,267.96	1,000	651	658.71	7.71	
103-00-000-00-7631	0000	COLLEGE MARKETING PRINTING	0	459.85	0.00	460	460	0.00	460.00	
103-00-000-00-7901	0000	SUBSCRIPTIONS	0	333.00	267.00	333	333	226.00	107.00	
103-00-000-00-8009	0000	OFFICE SUPPLIES	25	485.26	1,172.62	3,500	3,388	2,833.77	554.23	
103-00-000-00-8011	0000	REFERENCE MATERIALS	148	650.06	16.98	650	405	40.00	365.00	
103-00-000-00-8201	0000	CONFERENCE FEES	1,645	2,424.00	3,333.32	3,000	3,000	2,012.66	987.34	
103-00-000-00-8205	0000	EMPLOYEE TRAVEL	4,791	11,377.82	10,781.21	14,656	14,656	7,474.12	7,181.88	
103-00-000-00-8209	0000	FOOD & REFRESHMENTS	0	526.26	0.00	1,000	1,188	1,187.59	0.41	
103-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	72.44	1,290.48	1,517	1,517	290.00	1,227.00	
103-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	270	1,424.00	1,568.00	2,000	2,000	275.00	1,725.00	
103-00-000-00-8550	0000	PASS THROUGH PAYMENT	0	40,000.00	0.00	40,000	58,449	58,449.00	0.00	
103-00-000-00-8801	0000	FURNITURE <\$5000	871	0.00	0.00	2,000	2,000	0.00	2,000.00	
103-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	84,513	70,164.20	66,212.96	75,363	59,706	9,937.24	49,768.76	
103-00-000-00-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	905.27	30.05	3,000	3,000	0.00	3,000.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL MATERIAL & SERVICES			127,755	210,816.65	207,993.94	183,107	183,107	119,666.70	63,440.30	
CAPITAL OUTLAY										
103-00-000-00-9572	0000	INFO TECH EQUIPMENT >\$5000	0	0.00	14,193.32	0	0	0.00	0.00	
103-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	0.00	0.00	0	0	0.00	0.00	
TOTAL CAPITAL OUTLAY			0	0.00	14,193.32	0	0	0.00	0.00	
TOTAL EXPENDITURES			160,700	396,544.13	457,475.17	400,000	400,000	234,380.45	165,619.55	
103-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	(0)	0.00	(0.00)	0	0	202,775.91	202,775.91	
TOTAL REQUIREMENTS			160,700	396,544.13	457,475.17	400,000	400,000	31,604.54	368,395.46	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CARL D. PERKINS TITLE I										
RESOURCES										
210-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
210-00-000-00-4001	0000	CARL D PERKINS TITLE I	50,305	22,279.48	31,275.46	66,156	66,156	0.00	66,156.00	
210-00-000-00-4001	1010	CARL D PERKINS TITLE I (Project A)	13,257	43,876.39	30,233.47	0	0	47,174.67	47,174.67	
TOTAL RESOURCES			63,562	66,155.87	61,508.93	66,156	66,156	47,174.67	18,981.33	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
210-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	25,902	9,424.74	26,882.28	8,961	8,961	0.00	8,961.00	
210-00-000-00-6107	1010	FT PROFESSIONAL SUPPORT SALARIES	0	28,274.22	8,960.76	0	0	0.00	0.00	
210-00-000-00-6441	1010	CURRICULUM DEVELOPMENT WAGES	2,007	1,399.49	0.00	0	0	0.00	0.00	
210-00-000-00-6442	0000	SPECIAL PROJECT WAGES	3,241	0.00	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			33,555	39,098.45	35,843.04	8,961	8,961	0.00	8,961.00	
OTHER PAYROLL EXPENSE										
210-00-000-00-6901	0000	SOCIAL SECURITY	2,229	720.99	1,874.80	686	686	0.00	686.00	
210-00-000-00-6901	1010	SOCIAL SECURITY	337	2,270.05	663.84	0	0	0.00	0.00	
210-00-000-00-6902	0000	WORKERS' COMPENSATION INS	107	40.03	126.09	42	42	0.00	42.00	
210-00-000-00-6902	1010	WORKERS' COMPENSATION INS	16	131.26	42.03	0	0	0.00	0.00	
210-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	21	6.66	18.77	26	26	0.00	26.00	
210-00-000-00-6903	1010	STATE WORKERS BENEFIT FUND	2	19.50	5.71	0	0	0.00	0.00	
210-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	636	216.77	531.55	206	206	0.00	206.00	
210-00-000-00-6904	1010	UNEMPLOYMENT INSURANCE	68	570.95	206.10	0	0	0.00	0.00	
210-00-000-00-6905	0000	PERS	2,883	1,376.94	3,927.51	1,885	1,885	0.00	1,885.00	
210-00-000-00-6905	1010	PERS	534	4,335.29	1,309.17	0	0	0.00	0.00	
210-00-000-00-6906	0000	DISABILITY INSURANCE	55	18.84	56.43	19	19	0.00	19.00	
210-00-000-00-6906	1010	DISABILITY INSURANCE	6	56.21	18.21	0	0	0.00	0.00	
210-00-000-00-6907	0000	LIFE INSURANCE	10	3.42	10.71	14	14	0.00	14.00	
210-00-000-00-6907	1010	LIFE INSURANCE	(1)	10.26	3.47	0	0	0.00	0.00	
210-00-000-00-6908	0000	HEALTH INSURANCE	5,904	1,916.16	6,241.32	2,082	2,082	0.00	2,082.00	
210-00-000-00-6908	1010	HEALTH INSURANCE	20	5,437.62	2,425.98	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			12,830	17,130.95	17,461.69	4,960	4,960	0.00	4,960.00	
TOTAL PERSONNEL SERVICES			46,385	56,229.40	53,304.73	13,921	13,921	0.00	13,921.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MATERIALS & SERVICES										
210-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	250.80	1,206.74	0	59	0.00	59.00	
210-00-000-00-7114	1010	PROGRAM ADVERTISING & PROMOTIONS	0	37.95	430.75	0	0	0.00	0.00	
210-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	0	1,150.00	0.00	0	0	0.00	0.00	
210-00-000-00-7206	1010	INSTRUCTIONAL CONTRACTED SERVICES	7,169	0.00	0.00	10,000	0	0.00	0.00	
210-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	3,544	4,286.00	0.00	0	0	0.00	0.00	
210-00-000-00-7210	1010	OTHER CONTRACTED SERVICES	0	300.00	0.00	13,708	0	0.00	0.00	
210-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	3.44	0	0	0.48	0.48	
210-00-000-00-7601	1010	PRINTING & DUPLICATING	0	1.76	0.64	0	0	1.68	1.68	
210-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	0	0.00	0.00	0	458	0.00	458.00	
210-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	1,968	2,678.47	1,545.11	0	884	923.76	39.76	
210-00-000-00-8006	1010	INSTRUCTIONAL SUPPLIES	0	643.33	1,218.82	13,334	11,696	11,348.28	347.72	
210-00-000-00-8201	0000	CONFERENCE FEES	193	0.00	50.00	193	193	0.00	193.00	
210-00-000-00-8201	1010	CONFERENCE FEES	0	0.00	1,094.88	0	0	0.00	0.00	
210-00-000-00-8205	0000	EMPLOYEE TRAVEL	2,673	0.00	2,486.21	0	21	0.00	21.00	
210-00-000-00-8205	1010	EMPLOYEE TRAVEL	504	388.50	167.61	15,000	2,707	0.00	2,707.00	
210-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	189.66	0.00	0	1,095	0.00	1,095.00	
TOTAL MATERIAL & SERVICES			17,178	9,926.47	8,204.20	52,235	17,113	12,274.20	4,838.80	
CAPITAL OUTLAY										
210-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	0.00	0.00	0	0	0.00	0.00	
210-00-000-00-9573	1010	INSTRUCTIONAL EQUIPMENT >\$5000	0	0.00	0.00	0	35,122	35,873.87	751.87	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	0	35,122	35,873.87	751.87	
TRANSFERS										
210-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			63,562	66,155.87	61,508.93	66,156	66,156	48,148.07	18,007.93	
210-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	973.40	973.40	
TOTAL REQUIREMENTS			63,562	66,155.87	61,508.93	66,156	66,156	47,174.67	18,981.33	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
HEALTH OCCUPATIONS CUSTOMIZED TRAINING										
RESOURCES										
216-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	3,895	2,603.10	6,414.43	6,414	6,414	8,264.00	1,850.00	
216-00-000-00-4559	0000	TESTING FEES	300	500.00	85.00	500	500	310.00	190.00	
216-00-000-00-4703	0000	CUSTOMIZED TRAINING REVENUE	2,779	7,138.00	3,247.20	12,000	12,000	518.40	11,481.60	
TOTAL RESOURCES			6,974	10,241.10	9,746.63	18,914	18,914	9,092.40	9,821.60	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
216-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	220	0.00	0.00	220	7,659	0.00	7,659.00	
216-00-000-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	0.00	0	0	2,054.58	2,054.58	
216-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			220	0.00	0.00	220	7,659	2,054.58	5,604.42	
OTHER PAYROLL EXPENSE										
216-00-000-00-6901	0000	SOCIAL SECURITY	17	0.00	0.00	17	589	157.20	431.80	
216-00-000-00-6902	0000	WORKERS' COMPENSATION INS	1	0.00	0.00	1	83	9.64	73.36	
216-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	0	0	0.86	0.86	
216-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	5	0.00	0.00	5	176	47.27	128.73	
216-00-000-00-6905	0000	PERS	0	0.00	0.00	0	0	302.64	302.64	
TOTAL OTHER PAYROLL EXPENSE			22	0.00	0.00	23	848	517.61	330.39	
TOTAL PERSONNEL SERVICES			242	0.00	0.00	243	8,507	2,572.19	5,934.81	
MATERIALS & SERVICES										
216-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	0	279.00	217.00	7,495	7,495	0.00	7,495.00	
216-00-000-00-7521	0000	SHIPPING & FREIGHT	15	41.75	0.00	42	42	0.00	42.00	
216-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	2,992	1,778.56	1,196.70	9,406	1,142	986.70	155.30	
216-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	77.70	68.93	78	78	0.00	78.00	
216-00-000-00-8509	0000	FOOD & REFRESHMENTS	106	149.66	0.00	150	150	0.00	150.00	
TOTAL MATERIAL & SERVICES			3,114	2,326.67	1,482.63	17,171	8,907	986.70	7,920.30	
TRANSFERS										
216-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	1,015	1,500.00	0.00	1,500	1,500	0.00	1,500.00	
TOTAL TRANSFERS			1,015	1,500.00	0.00	1,500	1,500	0.00	1,500.00	
TOTAL EXPENDITURES			4,371	3,826.67	1,482.63	18,914	18,914	3,558.89	15,355.11	
216-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	2,603	6,414.43	8,264.00	0	0	5,533.51	5,533.51	
TOTAL REQUIREMENTS			6,974	10,241.10	9,746.63	18,914	18,914	9,092.40	9,821.60	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CARL D PERKINS RESERVE FUND										
RESOURCES										
217-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
217-00-000-00-4001	0000	CARL D PERKINS TITLE I	27,805	9,526.99	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			39,483	9,526.99	0.00	0	0	0.00	0.00	
REQUIREMENTS										
MATERIALS & SERVICES										
217-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	5,666	3,115.00	0.00	0	0	0.00	0.00	
217-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	100	176.53	0.00	0	0	0.00	0.00	
217-00-000-00-7213	0000	SOFTWARE & LICENSES	0	108.99	0.00	0	0	0.00	0.00	
217-00-000-00-7510	0000	POSTAGE	0	283.51	0.00	0	0	0.00	0.00	
217-00-000-00-7601	0000	PRINTING & DUPLICATING	268	286.88	0.00	0	0	0.00	0.00	
217-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	1,513	2,166.31	0.00	0	0	0.00	0.00	
217-00-000-00-8205	0000	EMPLOYEE TRAVEL	10,013	2,898.89	0.00	0	0	0.00	0.00	
217-00-000-00-8509	0000	FOOD & REFRESHMENTS	1,401	490.88	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			30,547	9,526.99	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			39,483	9,526.99	0.00	0	0	0.00	0.00	
217-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			39,483	9,526.99	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
US DOL CBJT RENEWABLE ENERGY TECHNOLOGY GRANT										
RESOURCES										
218-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
218-00-000-00-4053	0000	US DOL CBJT GRANT	357,334	395,314.95	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			357,334	395,314.95	0.00	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
218-00-000-00-6107	1002	FT PROFESSIONAL SUPPORT SALARIES	53,023	44,610.18	0.00	0	0	0.00	0.00	
218-00-000-00-6301	1002	FULL TIME CLASSIFIED WAGES	25,053	13,343.22	0.00	0	0	0.00	0.00	
218-00-000-00-6302	1002	PART TIME CLASSIFIED WAGES	20,213	19,227.47	0.00	0	0	0.00	0.00	
218-00-000-00-6401	1002	FULL TIME INSTRUCTOR SALARIES	86,231	58,757.33	0.00	0	0	0.00	0.00	
218-00-000-00-6421	1002	PART TIME INSTRUCTOR SALARIES	9,126	6,619.80	0.00	0	0	0.00	0.00	
218-00-000-00-6701	1002	STUDENT WAGES	3,969	3,078.45	0.00	0	0	0.00	0.00	
218-00-000-00-6801	1002	EMPLOYEE TAXABLE ALLOWANCE	253	202.48	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			197,867	145,838.93	0.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
218-00-000-00-6901	1002	SOCIAL SECURITY	13,889	10,921.00	0.00	0	0	0.00	0.00	
218-00-000-00-6902	1002	WORKERS' COMPENSATION INS	727	625.26	0.00	0	0	0.00	0.00	
218-00-000-00-6903	1002	STATE WORKERS BENEFIT FUND	126	93.49	0.00	0	0	0.00	0.00	
218-00-000-00-6904	1002	UNEMPLOYMENT INSURANCE	3,458	2,349.91	0.00	0	0	0.00	0.00	
218-00-000-00-6905	1002	PERS	21,566	19,015.24	0.00	0	0	0.00	0.00	
218-00-000-00-6906	1002	DISABILITY INSURANCE	329	226.72	0.00	0	0	0.00	0.00	
218-00-000-00-6907	1002	LIFE INSURANCE	59	39.62	0.00	0	0	0.00	0.00	
218-00-000-00-6908	1002	HEALTH INSURANCE	40,021	29,225.32	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			80,174	62,496.56	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			278,041	208,335.49	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
218-00-000-00-7213	1002	SOFTWARE & LICENSES	(160)	9,237.47	0.00	0	0	0.00	0.00	
218-00-000-00-7510	1002	POSTAGE	0	452.01	0.00	0	0	0.00	0.00	
218-00-000-00-7521	1002	SHIPPING & FREIGHT	25	9.74	0.00	0	0	0.00	0.00	
218-00-000-00-7601	1002	PRINTING & DUPLICATING	1,882	473.60	0.00	0	0	0.00	0.00	
218-00-000-00-8006	1002	INSTRUCTIONAL SUPPLIES	58,861	31,215.90	0.00	0	0	0.00	0.00	
218-00-000-00-8201	1002	CONFERENCE FEES	1,614	2,536.98	0.00	0	0	0.00	0.00	
218-00-000-00-8205	1002	EMPLOYEE TRAVEL	2,440	3,042.00	0.00	0	0	0.00	0.00	
218-00-000-00-8803	1002	INSTRUCTIONAL EQUIPMENT <\$5000	12,156	4,987.09	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			79,292	51,954.79	0.00	0	0	0.00	0.00	
CAPITAL OUTLAY										
218-00-000-00-9573	1002	INSTRUCTIONAL EQUIPMENT >\$5000	0	135,024.67	0.00	0	0	0.00	0.00	
TOTAL CAPITAL OUTLAY			0	135,024.67	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			357,334	395,314.95	0.00	0	0	0.00	0.00	
218-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	(0)	(0.00)	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			357,334	395,314.95	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
US DEPARTMENT OF ENERGY GRANT										
RESOURCES										
221-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-4035	0000	DEPARTMENT OF ENERGY	185,678	50,898.68	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			185,678	50,898.68	0.00	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
221-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			0	0.00	0.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
221-00-000-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6905	0000	PERS	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
221-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
221-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	38,678	8,328.10	0.00	0	0	0.00	0.00	
221-00-000-00-7901	0000	SUBSCRIPTIONS	0	99.00	0.00	0	0	0.00	0.00	
221-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	41,875.49	0.00	0	0	0.00	0.00	
221-00-000-00-8009	0000	OFFICE SUPPLIES	0	596.09	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			38,678	50,898.68	0.00	0	0	0.00	0.00	
CAPITAL OUTLAY										
221-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	147,000	0.00	0.00	0	0	0.00	0.00	
TOTAL CAPITAL OUTLAY			147,000	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			185,678	50,898.68	0.00	0	0	0.00	0.00	
221-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			185,678	50,898.68	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
US DEPARTMENT OF LABOR WIA SECTION 171 GRANT										
RESOURCES										
222-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
222-00-000-00-4059	0000	US DOL WIA SECTION 171	0	263,223.98	85,981.93	0	0	0.00	0.00	
TOTAL RESOURCES			0	263,223.98	85,981.93	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
222-00-000-00-6401	0000	FULL TIME INSTRUCTOR SALARIES	0	25,714.80	11,674.00	0	0	0.00	0.00	
222-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	3,742.86	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			0	29,457.66	11,674.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
222-00-000-00-6901	0000	SOCIAL SECURITY	0	2,156.27	893.00	0	0	0.00	0.00	
222-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	130.83	58.00	0	0	0.00	0.00	
222-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	8.48	4.54	0	0	0.00	0.00	
222-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	379.52	103.60	0	0	0.00	0.00	
222-00-000-00-6905	0000	PERS	0	4,792.76	2,065.86	0	0	0.00	0.00	
222-00-000-00-6906	0000	DISABILITY INSURANCE	0	51.46	23.00	0	0	0.00	0.00	
222-00-000-00-6907	0000	LIFE INSURANCE	0	6.84	3.00	0	0	0.00	0.00	
222-00-000-00-6908	0000	HEALTH INSURANCE	0	8,106.70	4,002.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	15,632.86	7,153.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			0	45,090.52	18,827.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
222-00-000-00-7113	0000	PROCUREMENT ADVERTISING	0	3,134.13	0.00	0	0	0.00	0.00	
222-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	8,562.93	4,713.55	0	0	0.00	0.00	
222-00-000-00-7510	0000	POSTAGE	0	41.04	32.30	0	0	0.00	0.00	
222-00-000-00-7521	0000	SHIPPING & FREIGHT	0	0.00	500.00	0	0	0.00	0.00	
222-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	310.74	19,348.08	0	0	0.00	0.00	
222-00-000-00-8201	0000	CONFERENCE FEES	0	2,241.91	0.00	0	0	0.00	0.00	
222-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	3,342.71	561.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			0	17,633.46	25,154.93	0	0	0.00	0.00	
CAPITAL OUTLAY										
222-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	200,500.00	42,000.00	0	0	0.00	0.00	
TOTAL CAPITAL OUTLAY			0	200,500.00	42,000.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	263,223.98	85,981.93	0	0	0.00	0.00	
222-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			0	263,223.98	85,981.93	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
US DEPARTMENT OF LABOR STATE ENERGY SECTOR PARTNERSHIP GRANT										
RESOURCES										
223-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
223-00-000-00-4058	0000	US DOL 17.275 ARRA	18,610	29,176.56	39,237.61	0	0	0.00	0.00	
TOTAL RESOURCES			18,610	29,176.56	39,237.61	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
223-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	11,280	10,899.48	10,777.54	0	0	0.00	0.00	
223-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	4,630.13	6,232.02	0	0	0.00	0.00	
223-00-000-00-6442	0000	SPECIAL PROJECT WAGES	724	1,967.20	812.82	0	0	0.00	0.00	
223-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	135	134.99	134.99	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			12,138	17,631.80	17,957.37	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
223-00-000-00-6901	0000	SOCIAL SECURITY	929	1,348.73	1,410.10	0	0	0.00	0.00	
223-00-000-00-6902	0000	WORKERS' COMPENSATION INS	45	77.16	86.32	0	0	0.00	0.00	
223-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	7	8.31	9.06	0	0	0.00	0.00	
223-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	203	341.19	355.53	0	0	0.00	0.00	
223-00-000-00-6905	0000	PERS	1,462	2,646.55	2,314.37	0	0	0.00	0.00	
223-00-000-00-6906	0000	DISABILITY INSURANCE	23	21.89	23.48	0	0	0.00	0.00	
223-00-000-00-6907	0000	LIFE INSURANCE	4	3.43	3.49	0	0	0.00	0.00	
223-00-000-00-6908	0000	HEALTH INSURANCE	2,138	1,854.80	1,890.90	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			4,810	6,302.06	6,093.25	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			16,948	23,933.86	24,050.62	0	0	0.00	0.00	
MATERIALS & SERVICES										
223-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	335	0.00	3,080.00	0	0	0.00	0.00	
223-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	7,500.00	0	0	0.00	0.00	
223-00-000-00-7510	0000	POSTAGE	2	0.00	0.51	0	0	0.00	0.00	
223-00-000-00-8205	0000	EMPLOYEE TRAVEL	1,109	278.31	2,055.61	0	0	0.00	0.00	
223-00-000-00-8513	0000	INDIRECT COST EXPENSE	0	4,964.39	2,550.87	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			1,662	5,242.70	15,186.99	0	0	0.00	0.00	
TOTAL EXPENDITURES			18,610	29,176.56	39,237.61	0	0	0.00	0.00	
223-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			18,610	29,176.56	39,237.61	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CUSTOMIZED TRAINING										
RESOURCES										
225-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	67,827	49,630.61	35,859.98	35,860	35,860	52,877.74	17,017.74	
225-00-000-00-4552	0000	APPLICATION FEES	420	0.00	0.00	420	420	0.00	420.00	
225-00-000-00-4559	0000	TESTING FEES	1,500	1,500.00	500.00	1,500	1,500	0.00	1,500.00	
225-00-000-00-4703	0000	CUSTOMIZED TRAINING REVENUE	41,343	35,196.00	88,543.00	150,000	150,000	55,357.00	94,643.00	
225-00-000-00-4716	0000	SHIPPING REVENUE	96	77.00	30.00	96	96	0.00	96.00	
TOTAL RESOURCES			111,186	86,403.61	124,932.98	187,876	187,876	108,234.74	79,641.26	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
225-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	4,715	1,944.63	1,812.97	4,715	4,715	1,282.66	3,432.34	
225-00-000-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	1,321	167.28	146.37	1,321	1,321	0.00	1,321.00	
225-00-000-00-6442	0000	SPECIAL PROJECT WAGES	3,806	31.37	510.72	3,806	3,806	425.60	3,380.40	
225-00-000-00-6701	0000	STUDENT WAGES	285	0.00	0.00	285	285	0.00	285.00	
TOTAL SALARY EXPENSE			10,127	2,143.28	2,470.06	10,127	10,127	1,708.26	8,418.74	
OTHER PAYROLL EXPENSE										
225-00-000-00-6901	0000	SOCIAL SECURITY	699	163.92	188.95	699	699	130.72	568.28	
225-00-000-00-6902	0000	WORKERS' COMPENSATION INS	37	9.39	11.58	37	37	8.02	28.98	
225-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	5	1.10	1.30	5	5	1.90	3.10	
225-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	187	49.27	56.80	187	187	39.31	147.69	
225-00-000-00-6905	0000	PERS	441	0.00	0.00	989	989	251.64	737.36	
225-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	10	10	3.26	6.74	
225-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.90	13.10	
225-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	542.17	542.17	
TOTAL OTHER PAYROLL EXPENSE			1,369	223.68	258.63	1,941	1,941	977.92	963.08	
TOTAL PERSONNEL SERVICES			11,496	2,366.96	2,728.69	12,068	12,068	2,686.18	9,381.82	
MATERIALS & SERVICES										
225-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	17,852	30,339.96	63,375.57	138,350	136,804	31,120.00	105,684.00	
225-00-000-00-7213	0000	SOFTWARE & LICENSES	0	2,800.00	1,400.00	2,800	2,800	0.00	2,800.00	
225-00-000-00-7510	0000	POSTAGE	105	5.68	13.02	105	105	0.00	105.00	
225-00-000-00-7521	0000	SHIPPING & FREIGHT	57	8.67	0.00	57	57	0.00	57.00	
225-00-000-00-7601	0000	PRINTING & DUPLICATING	664	72.60	126.64	664	664	0.00	664.00	
225-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	0	0.00	0.00	0	0	0.00	0.00	
225-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	2,142	1,787.55	3,333.62	7,142	7,142	1,144.41	5,997.59	
225-00-000-00-8009	0000	OFFICE SUPPLIES	0	0.00	22.98	0	0	0.00	0.00	
225-00-000-00-8201	0000	CONFERENCE FEES	180	603.98	19.27	604	604	0.00	604.00	
225-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	463	0.00	0.00	0	0	0.00	0.00	
225-00-000-00-8205	0000	EMPLOYEE TRAVEL	780	730.23	890.85	780	2,326	2,325.18	0.82	
225-00-000-00-8504	0000	CURRICULUM ACQUISITION	0	0.00	0.00	0	0	0.00	0.00	
225-00-000-00-8509	0000	FOOD & REFRESHMENTS	305	22.00	144.60	305	305	0.00	305.00	
225-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	0	0	0.00	0.00	
225-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	0	0.00	0.00	15,000	15,000	0.00	15,000.00	
225-00-000-00-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	6,806.00	0.00	10,000	10,000	0.00	10,000.00	
TOTAL MATERIAL & SERVICES			22,548	43,176.67	69,326.55	175,807	175,807	34,589.59	141,217.41	
TRANSFERS										

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
225-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	27,511	5,000.00	0.00	1	1	0.00	1.00	
		TOTAL TRANSFERS	27,511	5,000.00	0.00	1	1	0.00	1.00	
		TOTAL EXPENDITURES	61,556	50,543.63	72,055.24	187,876	187,876	37,275.77	150,600.23	
225-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	49,631	35,859.98	52,877.74	0	0	70,958.97	70,958.97	
		TOTAL REQUIREMENTS	111,186	86,403.61	124,932.98	187,876	187,876	108,234.74	79,641.26	
		TOTAL RESOURCES LESS REQUIREMENTS	0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
SBDC PROGRAM INCOME										
RESOURCES										
227-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	3,552	2,498.97	9,773.47	9,773	9,773	7,055.50	2,717.50	
227-00-000-00-4411	0000	NON-CREDIT TUITION	5,084	6,360.00	3,961.00	6,360	6,360	9,808.00	3,448.00	
227-00-000-00-4501	0000	INSTRUCTIONAL FEES	1,560	1,240.00	1,212.58	1,560	1,560	589.08	970.92	
227-00-000-00-4502	0000	MATERIALS FEES	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-4705	0000	KITCHEN USE FEE	2,233	8,088.50	8,538.75	8,089	8,089	5,140.75	2,948.25	
TOTAL RESOURCES			12,428	18,187.47	23,485.80	25,782	25,782	22,593.33	3,188.67	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
227-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	3,251	3,018.89	2,307.93	3,251	3,251	3,494.79	243.79	
227-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	252	0.00	0.00	252	252	0.00	252.00	
TOTAL SALARY EXPENSE			3,503	3,018.89	2,307.93	3,503	3,503	3,494.79	8.21	
OTHER PAYROLL EXPENSE										
227-00-000-00-6901	0000	SOCIAL SECURITY	268	230.95	176.62	268	268	267.40	0.60	
227-00-000-00-6902	0000	WORKERS' COMPENSATION INS	13	13.19	12.13	13	13	18.12	5.12	
227-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	2	1.85	1.41	2	2	2.32	0.32	
227-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	72	69.41	53.11	72	72	80.39	8.39	
TOTAL OTHER PAYROLL EXPENSE			355	315.40	243.27	355	355	368.23	13.23	
TOTAL PERSONNEL SERVICES			3,858	3,334.29	2,551.20	3,858	3,858	3,863.02	5.02	
MATERIALS & SERVICES										
227-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	1,050	0.00	0.00	3,000	3,000	0.00	3,000.00	
227-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	3,600	3,600.00	0.00	8,600	8,600	0.00	8,600.00	
227-00-000-00-7213	0000	SOFTWARE & LICENSES	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-7510	0000	POSTAGE	1	0.00	2.30	1	1	0.00	1.00	
227-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-7702	0000	FACILITY LEASE	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-7802	0000	GRANT SCHOLARSHIPS	800	0.00	1,200.00	800	800	1,000.00	200.00	
227-00-000-00-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	444	0.00	555.35	1,000	1,000	0.00	1,000.00	
227-00-000-00-8009	0000	OFFICE SUPPLIES	0	0.00	0.00	0	0	0.00	0.00	
227-00-000-00-8011	0000	REFERENCE MATERIALS	0	0.00	249.65	0	0	0.00	0.00	
227-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	122.61	1,000	1,000	0.00	1,000.00	
227-00-000-00-8508	0000	EQUIPMENT REPAIR	0	475.00	2,431.21	1,000	1,000	0.00	1,000.00	
227-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	0	0.00	0.00	1,500	1,500	0.00	1,500.00	
227-00-000-00-8518	0000	PERMITS & LICENSES	(3)	0.00	0.00	17	17	0.00	17.00	
227-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	6	0.00	0.00	6	6	0.00	6.00	
227-00-000-00-8803	0000	INSTRUCTIONAL EQUIPMENT <\$5000	0	0.00	8,308.80	0	0	0.00	0.00	
227-00-000-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	172	1,004.71	1,009.18	5,000	5,000	4,312.59	687.41	
TOTAL MATERIAL & SERVICES			6,071	5,079.71	13,879.10	21,924	21,924	5,312.59	16,611.41	
TOTAL EXPENDITURES			9,929	8,414.00	16,430.30	25,782	25,782	9,175.61	16,606.39	
227-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	2,499	9,773.47	7,055.50	0	0	13,417.72	13,417.72	
TOTAL REQUIREMENTS			12,428	18,187.47	23,485.80	25,782	25,782	22,593.33	3,188.67	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FEDERAL SBA SBDC GRANT										
RESOURCES										
228-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
228-00-000-00-4081	0000	US SBA SBDC GRANT	35,304	35,249.99	37,948.67	42,204	42,204	26,151.59	16,052.41	
TOTAL RESOURCES			35,304	35,249.99	37,948.67	42,204	42,204	26,151.59	16,052.41	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
228-00-000-00-6105	0000	DIRECTOR SALARIES	22,337	21,834.89	21,572.40	20,163	20,163	18,634.25	1,528.75	
228-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	4,426.92	5,487.44	4,427	4,427	861.41	3,565.59	
228-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	145.23	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			22,337	26,407.04	27,059.84	24,590	24,590	19,495.66	5,094.34	
OTHER PAYROLL EXPENSE										
228-00-000-00-6901	0000	SOCIAL SECURITY	1,708	2,020.09	2,063.28	1,890	1,890	1,560.46	329.54	
228-00-000-00-6902	0000	WORKERS' COMPENSATION INS	82	116.09	126.47	116	116	95.56	20.44	
228-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	10	12.52	12.44	13	13	6.09	6.91	
228-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	286	383.22	400.13	383	383	123.78	259.22	
228-00-000-00-6905	0000	PERS	2,690	3,559.10	3,509.76	3,559	3,559	2,711.00	848.00	
228-00-000-00-6906	0000	DISABILITY INSURANCE	56	43.83	44.90	44	44	26.75	17.25	
228-00-000-00-6907	0000	LIFE INSURANCE	10	4.99	5.02	10	10	3.19	6.81	
228-00-000-00-6908	0000	HEALTH INSURANCE	3,124	2,703.11	2,674.02	3,124	3,124	1,926.35	1,197.65	
TOTAL OTHER PAYROLL EXPENSE			7,967	8,842.95	8,836.02	9,139	9,139	6,453.18	2,685.82	
TOTAL PERSONNEL SERVICES			30,304	35,249.99	35,895.86	33,729	33,729	25,948.84	7,780.16	
MATERIALS & SERVICES										
228-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	2,052.81	900	900	202.75	697.25	
228-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	5,000	0.00	0.00	7,575	7,575	0.00	7,575.00	
TOTAL MATERIAL & SERVICES			5,000	0.00	2,052.81	8,475	8,475	202.75	8,272.25	
TOTAL EXPENDITURES			35,304	35,249.99	37,948.67	42,204	42,204	26,151.59	16,052.41	
228-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	(0.00)	0	0	0.00	0.00	
TOTAL REQUIREMENTS			35,304	35,249.99	37,948.67	42,204	42,204	26,151.59	16,052.41	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STATE SBDC GRANT										
RESOURCES										
229-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
229-00-000-00-4081	0000	US SBA SBDC	0	0.00	0.00	0	0	0.00	0.00	
229-00-000-00-4154	0000	OR SBDC	29,769	34,804.00	34,804.00	40,804	40,804	14,301.37	26,502.63	
TOTAL RESOURCES			29,769	34,804.00	34,804.00	40,804	40,804	14,301.37	26,502.63	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
229-00-000-00-6105	0000	DIRECTOR SALARIES	21,962	25,122.29	21,267.72	16,067	16,067	10,701.24	5,365.76	
229-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	0.00	4,849.35	12,123	12,123	0.00	12,123.00	
229-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	0.00	0	0	0.00	0.00	
229-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	0.00	0.00	
229-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			21,962	25,122.29	26,117.07	28,190	28,190	10,701.24	17,488.76	
OTHER PAYROLL EXPENSE										
229-00-000-00-6901	0000	SOCIAL SECURITY	1,681	1,921.98	2,016.11	2,157	2,157	818.68	1,338.32	
229-00-000-00-6902	0000	WORKERS' COMPENSATION INS	81	110.41	123.56	133	133	50.17	82.83	
229-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	10	11.37	12.16	18	18	4.81	13.19	
229-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	281	404.40	389.00	648	648	29.15	618.85	
229-00-000-00-6905	0000	PERS	2,637	4,087.42	3,460.32	5,929	5,929	1,779.64	4,149.36	
229-00-000-00-6906	0000	DISABILITY INSURANCE	44	50.44	44.40	59	59	16.26	42.74	
229-00-000-00-6907	0000	LIFE INSURANCE	5	5.89	5.00	43	43	1.80	41.20	
229-00-000-00-6908	0000	HEALTH INSURANCE	3,068	3,089.80	2,636.38	3,627	3,627	899.62	2,727.38	
TOTAL OTHER PAYROLL EXPENSE			7,807	9,681.71	8,686.93	12,614	12,614	3,600.13	9,013.87	
TOTAL PERSONNEL SERVICES			29,769	34,804.00	34,804.00	40,804	40,804	14,301.37	26,502.63	
TOTAL EXPENDITURES			29,769	34,804.00	34,804.00	40,804	40,804	14,301.37	26,502.63	
229-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			29,769	34,804.00	34,804.00	40,804	40,804	14,301.37	26,502.63	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FUNDAMENTALS OF CAREGIVING										
RESOURCES										
230-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	1,642	318.75	3,991.67	3,992	3,992	3,990.58	1.42	
230-00-000-00-4703	0000	CUSTOMIZED TRAINING REVENUE	21,864	10,784.00	0.00	21,864	21,864	0.00	21,864.00	
TOTAL RESOURCES			23,506	11,102.75	3,991.67	25,856	25,856	3,990.58	21,865.42	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
230-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	8,017	3,708.23	0.00	8,017	8,017	0.00	8,017.00	
TOTAL SALARY EXPENSE			8,017	3,708.23	0.00	8,017	8,017	0.00	8,017.00	
OTHER PAYROLL EXPENSE										
230-00-000-00-6901	0000	SOCIAL SECURITY	613	283.68	0.00	613	613	0.00	613.00	
230-00-000-00-6902	0000	WORKERS' COMPENSATION INS	29	16.28	0.00	38	38	0.00	38.00	
230-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	5	2.20	0.00	5	5	0.00	5.00	
230-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	166	85.30	0.00	184	184	0.00	184.00	
230-00-000-00-6905	0000	PERS	616	599.51	0.00	1,685	1,685	0.00	1,685.00	
230-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	17	17	0.00	17.00	
230-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	14.00	
TOTAL OTHER PAYROLL EXPENSE			1,430	986.97	0.00	2,556	2,556	0.00	2,556.00	
TOTAL PERSONNEL SERVICES			9,447	4,695.20	0.00	10,573	10,573	0.00	10,573.00	
MATERIALS & SERVICES										
230-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	120	0.00	0.00	12,000	12,000	0.00	12,000.00	
230-00-000-00-7510	0000	POSTAGE	13	4.96	1.09	13	13	0.00	13.00	
230-00-000-00-7521	0000	SHIPPING & FREIGHT	7	0.00	0.00	7	7	0.00	7.00	
230-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	147	10.50	0.00	500	500	0.00	500.00	
230-00-000-00-8201	0000	CONFERENCE FEES	0	100.00	0.00	262	262	0.00	262.00	
230-00-000-00-8205	0000	EMPLOYEE TRAVEL	969	300.42	0.00	1,500	1,500	0.00	1,500.00	
230-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	0	0.00	0.00	1,000	1,000	0.00	1,000.00	
TOTAL MATERIAL & SERVICES			1,257	415.88	1.09	15,282	15,282	0.00	15,282.00	
TRANSFERS										
230-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	12,483	2,000.00	0.00	1	1	0.00	1.00	
TOTAL TRANSFERS			12,483	2,000.00	0.00	1	1	0.00	1.00	
TOTAL EXPENDITURES			23,187	7,111.08	1.09	25,856	25,856	0.00	25,856.00	
230-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	319	3,991.67	3,990.58	0	0	3,990.58	3,990.58	
TOTAL REQUIREMENTS			23,506	11,102.75	3,991.67	25,856	25,856	3,990.58	21,865.42	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MID-COLUMBIA ECONOMIC DEVELOPMENT DISTRICT										
RESOURCES										
232-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
232-00-000-00-4314	0000	KLICKITAT-SKAMANIA LOAN FUND	1,876	2,619.34	86.20	0	0	0.00	0.00	
232-00-000-00-4315	0000	KLICKITAT MICROENTERPRISE PROJECT	3,959	4,682.78	6,562.90	0	0	0.00	0.00	
TOTAL RESOURCES			5,836	7,302.12	6,649.10	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
232-00-000-00-6108	1010	PT PROFESSIONAL SUPPORT SALARIES-PRJ /	1,555	2,193.31	78.02	0	0	0.00	0.00	
232-00-000-00-6108	1011	PT PROFESSIONAL SUPPORT SALARIES-PRJ I	2,232	3,354.20	5,641.45	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			3,787	5,547.51	5,719.47	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
232-00-000-00-6901	1010	SOCIAL SECURITY	119	167.80	5.97	0	0	0.00	0.00	
232-00-000-00-6901	1011	SOCIAL SECURITY	171	256.62	431.66	0	0	0.00	0.00	
232-00-000-00-6902	1010	WORKERS' COMPENSATION INS	6	9.59	0.37	0	0	0.00	0.00	
232-00-000-00-6902	1011	WORKERS' COMPENSATION INS	8	14.74	28.63	0	0	0.00	0.00	
232-00-000-00-6903	1010	STATE WORKERS BENEFIT FUND	1	1.42	0.05	0	0	0.00	0.00	
232-00-000-00-6903	1011	STATE WORKERS BENEFIT FUND	2	2.05	3.59	0	0	0.00	0.00	
232-00-000-00-6904	1010	UNEMPLOYMENT INSURANCE	36	50.45	1.79	0	0	0.00	0.00	
232-00-000-00-6904	1011	UNEMPLOYMENT INSURANCE	51	77.17	129.80	0	0	0.00	0.00	
232-00-000-00-6905	1010	PERS	0	0.00	0.00	0	0	0.00	0.00	
232-00-000-00-6905	1011	PERS	0	0.00	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			393	579.84	601.86	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			4,180	6,127.35	6,321.33	0	0	0.00	0.00	
MATERIALS & SERVICES										
232-00-000-00-7510	1011	POSTAGE	0	146.26	0.00	0	0	0.00	0.00	
232-00-000-00-8006	1010	INSTRUCTIONAL SUPPLIES	0	14.99	0.00	0	0	0.00	0.00	
232-00-000-00-8006	1011	INSTRUCTIONAL SUPPLIES	1,198	744.17	0.00	0	0	0.00	0.00	
232-00-000-00-8205	1010	EMPLOYEE TRAVEL	160	35.52	0.00	0	0	0.00	0.00	
232-00-000-00-8205	1011	EMPLOYEE TRAVEL	297	233.83	327.77	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			1,655	1,174.77	327.77	0	0	0.00	0.00	
TOTAL EXPENDITURES			5,836	7,302.12	6,649.10	0	0	0.00	0.00	
232-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			5,836	7,302.12	6,649.10	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TITLE II AEFLA COMP GRANT										
RESOURCES										
240-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
240-00-000-00-4021	0000	US ED WIA TITLE II AEFLA COMPR 84.002	83,571	104,231.00	82,617.00	81,164	81,164	23,452.95	57,711.05	
TOTAL RESOURCES			83,571	104,231.00	82,617.00	81,164	81,164	23,452.95	57,711.05	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
240-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	5,748.30	0.00	0	0	0.00	0.00	
240-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	68,755	79,614.48	68,300.73	64,500	64,500	19,318.69	45,181.31	
240-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	491.39	339.76	491	491	0.00	491.00	
TOTAL SALARY EXPENSE			71,983	85,854.17	68,640.49	64,991	64,991	19,318.69	45,672.31	
OTHER PAYROLL EXPENSE										
240-00-000-00-6901	0000	SOCIAL SECURITY	5,521	6,567.47	5,248.03	4,930	4,930	1,476.68	3,453.32	
240-00-000-00-6902	0000	WORKERS' COMPENSATION INS	265	380.75	322.90	303	303	90.42	212.58	
240-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	26	31.12	24.18	22	22	7.54	14.46	
240-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	1,559	1,974.42	1,577.84	784	784	444.30	339.70	
240-00-000-00-6905	0000	PERS	4,154	9,423.07	6,203.56	9,423	9,423	2,024.48	7,398.52	
240-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	135	135	0.88	134.12	
240-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.11	13.89	
240-00-000-00-6908	0000	HEALTH INSURANCE	62	0.00	0.00	62	62	89.85	27.85	
TOTAL OTHER PAYROLL EXPENSE			11,588	18,376.83	13,376.51	15,673	15,673	4,134.26	11,538.74	
TOTAL PERSONNEL SERVICES			83,571	104,231.00	82,017.00	80,664	80,664	23,452.95	57,211.05	
MATERIALS & SERVICES										
240-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	600.00	500	500	0.00	500.00	
TOTAL MATERIAL & SERVICES			0	0.00	600.00	500	500	0.00	500.00	
TOTAL EXPENDITURES			83,571	104,231.00	82,617.00	81,164	81,164	23,452.95	57,711.05	
240-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			83,571	104,231.00	82,617.00	81,164	81,164	23,452.95	57,711.05	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ACCOUNTABILITY GRANT										
RESOURCES										
241-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
241-00-000-00-4022	0000	US ED ACCOUNTABILITY	11,024	12,000.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			11,024	12,000.00	0.00	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
241-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	3,395	2,938.24	0.00	0	0	0.00	0.00	
241-00-000-00-6442	0000	SPECIAL PROJECT WAGES	3,257	3,856.45	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			6,652	6,794.69	0.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
241-00-000-00-6901	0000	SOCIAL SECURITY	500	505.04	0.00	0	0	0.00	0.00	
241-00-000-00-6902	0000	WORKERS' COMPENSATION INS	24	30.63	0.00	0	0	0.00	0.00	
241-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	5	4.57	0.00	0	0	0.00	0.00	
241-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	130	156.36	0.00	0	0	0.00	0.00	
241-00-000-00-6905	0000	PERS	702	745.82	0.00	0	0	0.00	0.00	
241-00-000-00-6908	0000	HEALTH INSURANCE	1	193.89	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			1,361	1,636.31	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			8,013	8,431.00	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
241-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	1,510	3,305.84	0.00	0	0	0.00	0.00	
241-00-000-00-8201	0000	CONFERENCE FEES	90	90.01	0.00	0	0	0.00	0.00	
241-00-000-00-8205	0000	EMPLOYEE TRAVEL	611	173.15	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			3,011	3,569.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			11,024	12,000.00	0.00	0	0	0.00	0.00	
241-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			11,024	12,000.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PROGRAM IMPROVEMENT GRANT										
RESOURCES										
242-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
242-00-000-00-4026	0000	US ED PROGRAM IMPROVEMENT	5,000	8,000.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			5,000	8,000.00	0.00	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
242-00-000-00-6442	0000	SPECIAL PROJECT WAGES	2,632	4,165.84	0.00	0	0		0.00	
TOTAL SALARY EXPENSE			4,110	4,165.84	0.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
242-00-000-00-6901	0000	SOCIAL SECURITY	313	318.64	0.00	0	0	0.00	0.00	
242-00-000-00-6902	0000	WORKERS' COMPENSATION INS	15	18.16	0.00	0	0	0.00	0.00	
242-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	1	2.00	0.00	0	0	0.00	0.00	
242-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	87	93.91	0.00	0	0	0.00	0.00	
242-00-000-00-6905	0000	PERS	473	401.45	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			890	834.16	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			5,000	5,000.00	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
242-00-000-00-7802	0000	GRANT SCHOLARSHIPS	0	640.00	0.00	0	0	0.00	0.00	
242-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	2,360.00	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			0	3,000.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			5,000	8,000.00	0.00	0	0	0.00	0.00	
242-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			5,000	8,000.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TUTORING GRANT										
RESOURCES										
243-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
243-00-000-00-4025	0000	US ED OUTREACH TUTORING	14,972	20,000.00	12,679.26	14,972	14,972	9,154.39	5,817.61	
TOTAL RESOURCES			14,972	20,000.00	12,679.26	14,972	14,972	9,154.39	5,817.61	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
243-00-000-00-6108	0000	PT PROFESSIONAL SUPPORT SALARIES	0	515.85	0.00	0	0	2,944.74	2,944.74	
243-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	10,548	11,088.44	6,266.58	9,600	9,600	3,453.00	6,147.00	
TOTAL SALARY EXPENSE			10,548	11,604.29	6,266.58	9,600	9,600	6,397.74	3,202.26	
OTHER PAYROLL EXPENSE										
243-00-000-00-6901	0000	SOCIAL SECURITY	791	831.41	413.40	734	734	432.77	301.23	
243-00-000-00-6902	0000	WORKERS' COMPENSATION INS	39	51.11	29.38	48	48	30.01	17.99	
243-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	10	10.91	6.05	5	5	6.53	1.53	
243-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	221	266.82	144.12	221	221	147.18	73.82	
243-00-000-00-6905	0000	PERS	1,267	1,879.40	1,019.58	1,562	1,562	1,008.02	553.98	
243-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	1.08	0	0	0.00	0.00	
243-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.24	0	0	0.00	0.00	
243-00-000-00-6908	0000	HEALTH INSURANCE	1,182	2,036.06	1,294.90	1,830	1,830	567.38	1,262.62	
TOTAL OTHER PAYROLL EXPENSE			3,510	5,075.71	2,908.75	4,400	4,400	2,191.89	2,208.11	
TOTAL PERSONNEL SERVICES			14,058	16,680.00	9,175.33	14,000	14,000	8,589.63	5,410.37	
MATERIALS & SERVICES										
243-00-000-00-7206	0000	OTHER CONTRACTED SERVICES	0	1,800.00	0.00	0	0	0.00	0.00	
243-00-000-00-7510	0000	POSTAGE	0	7.40	0.00	0	0	52.84	52.84	
243-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	181.00	181.00	
243-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	514	974.73	3,359.08	444	294	174.60	119.40	
243-00-000-00-8205	0000	EMPLOYEE TRAVEL	250	329.19	96.34	329	329	94.92	234.08	
243-00-000-00-8509	0000	FOOD & REFRESHMENTS	150	109.68	48.51	100	250	250.00	0.00	
243-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	0	99.00	0.00	99	99	0.00	99.00	
TOTAL MATERIAL & SERVICES			914	3,320.00	3,503.93	972	972	753.36	218.64	
TOTAL EXPENDITURES			14,972	20,000.00	12,679.26	14,972	14,972	9,342.99	5,629.01	
243-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	188.60	188.60	
TOTAL REQUIREMENTS			14,972	20,000.00	12,679.26	14,972	14,972	9,154.39	5,817.61	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ENGLISH LANGUAGE CIVICS GRANT										
RESOURCES										
244-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
244-00-000-00-4023	0000	US ED EL CIVICS	30,721	32,046.00	31,595.00	30,882	30,882	11,853.79	19,028.21	
TOTAL RESOURCES			30,721	32,046.00	31,595.00	30,882	30,882	11,853.79	19,028.21	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
244-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	20,592	23,788.20	22,272.24	21,575	21,575	8,872.55	12,702.45	
244-00-000-00-6442	0000	SPECIAL PROJECT WAGES	1,806	648.21	2,138.43	1,000	1,000	453.91	546.09	
TOTAL SALARY EXPENSE			22,399	24,436.41	24,410.67	22,575	22,575	9,326.46	13,248.54	
OTHER PAYROLL EXPENSE										
244-00-000-00-6901	0000	SOCIAL SECURITY	1,728	1,869.37	1,738.19	1,726	1,726	712.90	1,013.10	
244-00-000-00-6902	0000	WORKERS' COMPENSATION INS	83	107.06	114.38	106	106	43.66	62.34	
244-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	7	7.81	8.12	8	8	3.51	4.49	
244-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	484	562.01	524.39	519	519	214.46	304.54	
244-00-000-00-6905	0000	PERS	2,486	2,796.34	2,782.25	2,796	2,796	531.86	2,264.14	
244-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	47	47	0.39	46.61	
244-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	29	29	0.06	28.94	
244-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	40.90	40.90	
TOTAL OTHER PAYROLL EXPENSE			4,789	5,342.59	5,167.33	5,231	5,231	1,547.74	3,683.26	
TOTAL PERSONNEL SERVICES			27,188	29,779.00	29,578.00	27,806	27,806	10,874.20	16,931.80	
MATERIALS & SERVICES										
244-00-000-00-7213	0000	SOFTWARE & LICENSES	0	789.65	0.00				0.00	
244-00-000-00-7510	0000	POSTAGE	0	1.68	135.93	0	0	0.00	0.00	
244-00-000-00-7601	0000	PRINTING & DUPLICATING	0	233.44	135.52	0	0	0.00	0.00	
244-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	2,858	978.05	1,071.28	2,400	2,400	1,531.12	868.88	
244-00-000-00-8201	0000	CONFERENCE FEES	95	0.00	0.00	95	95	0.00	95.00	
244-00-000-00-8205	0000	EMPLOYEE TRAVEL	554	264.18	674.27	554	554	0.00	554.00	
244-00-000-00-8509	0000	FOOD & REFRESHMENTS	27	0.00	0.00	27	27	0.00	27.00	
TOTAL MATERIAL & SERVICES			3,533	2,267.00	2,017.00	3,076	3,076	1,531.12	1,544.88	
TOTAL EXPENDITURES			30,721	32,046.00	31,595.00	30,882	30,882	12,405.32	18,476.68	
244-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	551.53	551.53	
TOTAL REQUIREMENTS			30,721	32,046.00	31,595.00	30,882	30,882	11,853.79	19,028.21	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
LEARNING STANDARDS GRANT										
RESOURCES										
246-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
246-00-000-00-4027	0000	US ED STATE LEADERSHIP 84.002	0	0.00	2,400.00	0	0	0.00	0.00	
246-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	0	4,347.17	0.00	0	6,318	0.00	6,318.00	
TOTAL RESOURCES			0	4,347.17	2,400.00	0	6,318	0.00	6,318.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
246-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	418.20	0.00	0	0	0.00	0.00	
246-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	2,258.29	1,862.00	0	2,550	0.00	2,550.00	
TOTAL SALARY EXPENSE			0	2,676.49	1,862.00	0	2,550	0.00	2,550.00	
OTHER PAYROLL EXPENSE										
246-00-000-00-6901	0000	SOCIAL SECURITY	0	204.74	142.49	0	193	0.00	193.00	
246-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	11.76	8.75	0	10	0.00	10.00	
246-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.97	0.78	0	1	0.00	1.00	
246-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	61.56	42.84	0	58	0.00	58.00	
246-00-000-00-6905	0000	PERS	0	336.04	185.00	0	320	0.00	320.00	
246-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	375	0.00	375.00	
TOTAL OTHER PAYROLL EXPENSE			0	615.07	379.86	0	957	0.00	957.00	
TOTAL PERSONNEL SERVICES			0	3,291.56	2,241.86	0	3,507	0.00	3,507.00	
MATERIALS & SERVICES										
246-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	1,055.61	158.14	0	2,811	0.00	2,811.00	
TOTAL MATERIAL & SERVICES			0	1,055.61	158.14	0	2,811	0.00	2,811.00	
TOTAL EXPENDITURES			0	4,347.17	2,400.00	0	6,318	0.00	6,318.00	
246-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			0	4,347.17	2,400.00	0	6,318	0.00	6,318.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GORGE LITERACY										
RESOURCES										
251-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	285	140.19	0.00	0	0	34.39	34.39	
251-00-000-00-4652	0000	RESTRICTED GIFTS	330	1,535.00	178.00	1,535	1,535	0.00	1,535.00	
TOTAL RESOURCES			615	1,675.19	178.00	1,535	1,535	34.39	1,500.61	
REQUIREMENTS										
MATERIALS & SERVICES										
251-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	1,500.00	0.00	0	0	0.00	0.00	
251-00-000-00-7510	0000	POSTAGE	71	19.68	57.13	100	100	0.00	100.00	
251-00-000-00-7601	0000	PRINTING & DUPLICATING	238	148.00	86.48	300	300	0.00	300.00	
251-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	165	7.51	0.00	1,135	1,039	0.00	1,039.00	
251-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	0	96	0.00	96.00	
251-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			475	1,675.19	143.61	1,535	1,535	0.00	1,535.00	
TOTAL EXPENDITURES			475	1,675.19	143.61	1,535	1,535	0.00	1,535.00	
251-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	140	0.00	34.39	0	0	34.39	34.39	
TOTAL REQUIREMENTS			615	1,675.19	178.00	1,535	1,535	34.39	1,500.61	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TITLE II PROGRAM INCOME FUND										
RESOURCES										
253-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	13,308.43	13,308.43	
253-00-000-00-4414	0000	GED TUITION	0	0.00	835.00	3,000	3,000	2,210.00	790.00	
253-00-000-00-4415	0000	ESOL TUITION	0	0.00	9,370.00	10,000	10,000	4,335.00	5,665.00	
253-00-000-00-4418	0000	PRE COLLEGE TUITION	0	0.00	4,555.00	5,000	5,000	2,675.00	2,325.00	
TOTAL RESOURCES			0	0.00	14,760.00	18,000	18,000	22,528.43	4,528.43	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
253-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	0.00	0.00	3,000	3,000	0.00	3,000.00	
253-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	0.00	0	0	3,075.85	3,075.85	
TOTAL SALARY EXPENSE			0	0.00	0	3,000	3,000	3,075.85	75.85	
OTHER PAYROLL EXPENSE										
253-00-000-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	230	230	235.41	5.41	
253-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	12	12	14.47	2.47	
253-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	4	4	1.59	2.41	
253-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	69	69	70.79	1.79	
253-00-000-00-6905	0000	PERS	0	0.00	0.00	488	488	290.44	197.56	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	803	803	612.70	190.30	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	3,803	3,803	3,688.55	114.45	
MATERIALS & SERVICES										
253-00-000-00-7521	0000	SHIPPING & FREIGHT	0	0.00	0.00	0	14	13.96	0.04	
253-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	0.00	897.92	12,697	12,267	8,575.35	3,691.65	
253-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	1,103.99	1,500	1,500	1,237.53	262.47	
253-00-000-00-8301	0000	TUITION REIMBURSEMENTS	0	0.00	0.00	0	416	416.00	0.00	
TOTAL MATERIAL & SERVICES			0	0.00	2,001.91	14,197	14,197	10,242.84	3,954.16	
TOTAL EXPENDITURES			0	0.00	2,001.91	18,000	18,000	13,931.39	4,068.61	
253-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	12,758.09	0	0	8,597.04	8,597.04	
TOTAL REQUIREMENTS			0	0.00	14,760.00	18,000	18,000	22,528.43	4,528.43	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CASE GRANT										
RESOURCES										
255-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
255-00-000-00-4060	0000	US DOL TAACCT GRANT 17.282	0	28,286.80	92,503.84	108,084	108,084	63,051.46	45,032.54	
TOTAL RESOURCES			0	28,286.80	92,503.84	108,084	108,084	63,051.46	45,032.54	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
255-00-000-00-6107	0000	FULL TIME PROFESSIONAL SUPPORT SALARIE	0	16,264.10	36,600.96	37,699	37,699	36,575.72	1,123.28	
255-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	0.00	11,234.40	0	0	825.77	825.77	
255-00-000-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	1,543.38	1,543.38	1,400	1,400	0.00	1,400.00	
255-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	781.00	456.28	0	0	634.24	634.24	
TOTAL SALARY EXPENSE			0	18,588.48	49,835.02	39,099	39,099	38,035.73	1,063.27	
OTHER PAYROLL EXPENSE										
255-00-000-00-6901	0000	SOCIAL SECURITY	0	1,422.02	3,812.44	2,991	2,991	2,967.23	23.77	
255-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	81.66	233.68	184	184	185.40	1.40	
255-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	13.50	32.66	29	29	25.17	3.83	
255-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	427.54	1,092.29	817	817	641.76	175.24	
255-00-000-00-6905	0000	PERS	0	251.11	6,972.86	8,223	8,223	5,758.78	2,464.22	
255-00-000-00-6906	0000	DISABILITY INSURANCE	0	35.70	76.30	82	82	82.71	0.71	
255-00-000-00-6907	0000	LIFE INSURANCE	0	6.84	14.18	29	29	14.33	14.67	
255-00-000-00-6908	0000	HEALTH INSURANCE	0	3,625.08	7,563.76	7,626	7,626	8,445.28	819.28	
TOTAL OTHER PAYROLL EXPENSE			0	5,863.45	19,798.17	19,981	19,981	18,120.66	1,860.34	
TOTAL PERSONNEL SERVICES			0	24,451.93	69,633.19	59,080	59,080	56,156.39	2,923.61	
MATERIALS & SERVICES										
255-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	0.00	0	0	59.00	59.00	
255-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	8,000.00	0	0	0.00	0.00	
255-00-000-00-7510	0000	POSTAGE	0	0.00	58.36	0	0	0.00	0.00	
255-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.49	67.20	0	0	2.52	2.52	
255-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	0	0.00	0.00	0	0	458.00	458.00	
255-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	568.00	5,525.01	30,658	30,658	182.59	30,475.41	
255-00-000-00-8009	0000	OFFICE SUPPLIES	0	214.46	185.19	214	214	0.00	214.00	
255-00-000-00-8201	0000	CONFERENCE FEES	0	125.00	469.90	125	125	0.00	125.00	
255-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	832.09	1,503.82	7,000	7,000	572.96	6,427.04	
255-00-000-00-8206	0000	STUDENT TRAVEL	0	0.00	0.00	0	0	0.00	0.00	
255-00-000-00-8513	0000	INDIRECT COST EXPENSE	0	2,094.83	7,061.17	9,007	9,007	4,461.58	4,545.42	
255-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	0.00	0.00	0	0	1,094.28	1,094.28	
255-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	0	0.00	0.00	2,000	2,000	0.00	2,000.00	
TOTAL MATERIAL & SERVICES			0	3,834.87	22,870.65	49,004	49,004	6,830.93	42,173.07	
TOTAL EXPENDITURES			0	28,286.80	92,503.84	108,084	108,084	62,987.32	45,096.68	
255-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	64.14	64.14	
TOTAL REQUIREMENTS			0	28,286.80	92,503.84	108,084	108,084	63,051.46	45,032.54	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
WASCO CO COMMISSION FOR CHILDREN & FAMILIES										
RESOURCES										
257-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
257-00-000-00-4048	0000	WASCO CO COMM GRANT	0	0.00	15,624.00	0	0	0.00	0.00	
TOTAL RESOURCES			0	0.00	15,624.00	0	0	0.00	0.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
257-00-000-00-6107	0000	FULL TIME PROFESSIONAL SUPPORT SALARIE	0	0.00	3,608.27	0	0	0.00	0.00	
257-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	479.90	0	0	0.00	0.00	
257-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	0	0.00	5,433.80	0	0	0.00	0.00	
257-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	0.00	44.70	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			0	0.00	9,566.67	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
257-00-000-00-6901	0000	SOCIAL SECURITY	0	0.00	732.35	0	0	0.00	0.00	
257-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	45.00	0	0	0.00	0.00	
257-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	10.09	0	0	0.00	0.00	
257-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	184.38	0	0	0.00	0.00	
257-00-000-00-6905	0000	PERS	0	0.00	713.15	0	0	0.00	0.00	
257-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	8.63	0	0	0.00	0.00	
257-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	1.46	0	0	0.00	0.00	
257-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	838.28	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	2,533.34	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			0	0.00	12,100.01	0	0	0.00	0.00	
MATERIALS & SERVICES										
257-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	306.27	0	0	0.00	0.00	
257-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	0	0	0.00	0.00	
257-00-000-00-7510	0000	POSTAGE	0	0.00	0.46	0	0	0.00	0.00	
257-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	8.40	0	0	0.00	0.00	
257-00-000-00-8009	0000	OFFICE SUPPLIES	0	0.00	2,449.99	0	0	0.00	0.00	
257-00-000-00-8011	0000	REFERENCE MATERIALS	0	0.00	98.63	0	0	0.00	0.00	
257-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	130.53	0	0	0.00	0.00	
257-00-000-00-8507	0000	ENTERTAINMENT COSTS	0	0.00	(76.52)	0	0	0.00	0.00	
257-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	606.23	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			0	0.00	3,523.99	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	0.00	15,624.00	0	0	0.00	0.00	
257-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			0	0.00	15,624.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
NON-REIMBURSABLE COMMUNITY EDUCATION										
RESOURCES										
265-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	5,346	4,977.55	4,632.69	4,633	4,633	11,917.55	7,284.55	
265-00-000-00-4411	0000	NON-CREDIT TUITION	5,370	6,098.00	11,511.00	6,098	6,098	4,755.00	1,343.00	
265-00-000-00-4501	0000	INSTRUCTIONAL FEES	1,095	1,880.00	905.00	1,880	1,880	570.00	1,310.00	
TOTAL RESOURCES			11,811	12,955.55	17,048.69	12,611	12,611	17,242.55	4,631.55	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
265-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	2,300	3,178.34	1,697.08	3,178	3,178	433.01	2,744.99	
TOTAL SALARY EXPENSE			2,300	3,178.34	1,697.08	3,178	3,178	433.01	2,744.99	
OTHER PAYROLL EXPENSE										
265-00-000-00-6901	0000	SOCIAL SECURITY	176	243.15	129.81	243	243	33.13	209.87	
265-00-000-00-6902	0000	WORKERS' COMPENSATION INS	8	13.95	7.96	15	15	2.03	12.97	
265-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	2	2.13	1.19	2	2	0.32	1.68	
265-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	50	73.10	39.03	73	73	9.96	63.04	
265-00-000-00-6905	0000	PERS	136	183.71	203.41	665	665	0.00	665.00	
265-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	7	7	0.00	7.00	
265-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	14	14	0.00	14.00	
TOTAL OTHER PAYROLL EXPENSE			371	516.04	381.40	1,019	1,019	45.44	973.56	
TOTAL PERSONNEL SERVICES			2,672	3,694.38	2,078.48	4,197	4,197	478.45	3,718.55	
MATERIALS & SERVICES										
265-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	790	1,290.00	1,844.00	2,500	2,500	1,030.00	1,470.00	
265-00-000-00-7702	0000	FACILITY LEASE	762	930.00	945.00	1,500	1,500	330.00	1,170.00	
265-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	110	1,158.31	0.00	2,000	2,000	11.90	1,988.10	
265-00-000-00-8201	0000	CONFERENCE FEES	0	150.00	0.00	500	500	0.00	500.00	
265-00-000-00-8202	0000	FIELD TRIP EXPENSE	0	0.00	0.00	1,000	1,000	0.00	1,000.00	
265-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	100.17	263.66	913	913	0.00	913.00	
265-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			1,662	3,628.48	3,052.66	8,413	8,413	1,371.90	7,041.10	
TRANSFERS										
265-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	2,500	1,000.00	0.00	1	1	0.00	1.00	
TOTAL TRANSFERS			2,500	1,000.00	0.00	1	1	0.00	1.00	
TOTAL EXPENDITURES			6,833	8,322.86	5,131.14	12,611	12,611	1,850.35	10,760.65	
265-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	4,978	4,632.69	11,917.55	0	0	15,392.20	15,392.20	
TOTAL REQUIREMENTS			11,811	12,955.55	17,048.69	12,611	12,611	17,242.55	4,631.55	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ELDERHOSTEL										
RESOURCES										
266-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	4,956	5,141.85	5,056.89	5,057	5,057	7,299.75	2,242.75	
266-00-000-00-4411	0000	NON-CREDIT TUITION	30,375	31,649.64	21,028.18	35,035	35,035	7,206.05	27,828.95	
TOTAL RESOURCES			35,331	36,791.49	26,085.07	40,092	40,092	14,505.80	25,586.20	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
266-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	836	0.00	680.96	1,083	1,083	0.00	1,083.00	
TOTAL SALARY EXPENSE			836	0.00	680.96	1,083	1,083	0.00	1,083.00	
OTHER PAYROLL EXPENSE										
266-00-000-00-6901	0000	SOCIAL SECURITY	64	0.00	52.09	83	83	0.00	83.00	
266-00-000-00-6902	0000	WORKERS' COMPENSATION INS	3	0.00	3.19	5	5	0.00	5.00	
266-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	1	0.00	0.53	1	1	0.00	1.00	
266-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	19	0.00	15.66	25	25	0.00	25.00	
266-00-000-00-6905	0000	PERS	0	0.00	0.00	228	228	0.00	228.00	
266-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	2	2	0.00	2.00	
266-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	13	13	0.00	13.00	
TOTAL OTHER PAYROLL EXPENSE			87	0.00	71.47	357	357	0.00	357.00	
TOTAL PERSONNEL SERVICES			923	0.00	752.43	1,440	1,440	0.00	1,440.00	
MATERIALS & SERVICES										
266-00-000-00-7206	0000	INSTRUCTIONAL CONTRACTED SERVICES	2,607	360.00	0.00	2,607	2,607	0.00	2,607.00	
266-00-000-00-7510	0000	POSTAGE	25	33.70	10.30	34	34	0.00	34.00	
266-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0.00	
266-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	17	15.00	0.00	17	17	11.01	5.99	
266-00-000-00-8201	0000	CONFERENCE FEES	0	125.00	0.00	125	125	0.00	125.00	
266-00-000-00-8202	0000	FIELD TRIP EXPENSE	13,234	19,167.58	10,777.02	24,000	24,000	4,189.22	19,810.78	
266-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	0	278.61	0.00	0	0	0.00	0.00	
266-00-000-00-8205	0000	EMPLOYEE TRAVEL	133	392.81	0.00	393	393	0.00	393.00	
266-00-000-00-8509	0000	FOOD & REFRESHMENTS	11,250	9,361.90	7,245.57	11,475	11,475	2,377.92	9,097.08	
TOTAL MATERIAL & SERVICES			27,266	29,734.60	18,032.89	38,651	38,651	6,578.15	32,072.85	
TRANSFERS										
266-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	2,000	2,000.00	0.00	1	1	0.00	1.00	
TOTAL TRANSFERS			2,000	2,000.00	0.00	1	1	0.00	1.00	
TOTAL EXPENDITURES			30,189	31,734.60	18,785.32	40,092	40,092	6,578.15	33,513.85	
266-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	5,142	5,056.89	7,299.75	0	0	7,927.65	7,927.65	
TOTAL REQUIREMENTS			35,331	36,791.49	26,085.07	40,092	40,092	14,505.80	25,586.20	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
OREGON STUDENT ASSISTANCE COMMISSION (OSAC) PROGRAM										
RESOURCES										
269-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	20.39	20.39	
269-00-000-00-4161	0000	OSAC PROGRAM	1,600	1,450.00	1,200.00	1,450	1,450	1,000.00	450.00	
TOTAL RESOURCES			1,600	1,450.00	1,200.00	1,450	1,450	1,020.39	429.61	
REQUIREMENTS										
MATERIALS & SERVICES										
269-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	554	609.00	1,027.50	609	609	575.00	34.00	
269-00-000-00-7510	0000	POSTAGE	40	37.93	41.57	38	38	0.00	38.00	
269-00-000-00-8009	0000	OFFICE SUPPLIES	878	644.83	16.32	645	645	0.00	645.00	
269-00-000-00-8509	0000	FOOD & REFRESHMENTS	128	158.24	94.22	158	158	0.00	158.00	
TOTAL MATERIAL & SERVICES			1,600	1,450.00	1,179.61	1,450	1,450	575.00	875.00	
TOTAL EXPENDITURES			1,600	1,450.00	1,179.61	1,450	1,450	575.00	875.00	
269-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	20.39	0	0	445.39	445.39	
TOTAL REQUIREMENTS			1,600	1,450.00	1,200.00	1,450	1,450	1,020.39	429.61	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CAREER PATHWAYS INNOVATION FUND										
(CAREER PATHWAYS 2009-2011 (FY 2009-11))										
RESOURCES										
270-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	17,203.76	17,203.76	
270-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	27,719	945.79	23,157.49	13,478	13,478	4,559.96	8,918.04	
TOTAL RESOURCES			30,608	945.79	23,157.49	13,478	13,478	21,763.72	8,285.72	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
270-00-000-00-6105	0000	DIRECTOR SALARIES	7,445	349.80	0.00	0	0	0.00	0.00	
270-00-000-00-6302	0000	PT CLASSIFIED WAGES	0	0.00	877.70	0	0	0.00	0.00	
270-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	0	0.00	2,093.82	0	0	0.00	0.00	
270-00-000-00-6441	0000	CURRICULUM DEVELOPMENT WAGES	0	0.00	1,771.80	2,400	2,400	0.00	2,400.00	
270-00-000-00-6442	0000	SPECIAL PROJECT WAGES	0	0.00	212.80	700	700	0.00	700.00	
TOTAL SALARY EXPENSE			11,908	349.80	4,956.12	3,100	3,100	0.00	3,100.00	
OTHER PAYROLL EXPENSE										
270-00-000-00-6901	0000	SOCIAL SECURITY	868	26.76	379.20	237	237	0.00	237.00	
270-00-000-00-6902	0000	WORKERS' COMPENSATION INS	43	1.50	23.29	12	12	0.00	12.00	
270-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	6	0.14	2.47	4	4	0.00	4.00	
270-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	221	3.56	114.04	71	71	0.00	71.00	
270-00-000-00-6905	0000	PERS	1,459	56.91	186.60	504	504	0.00	504.00	
270-00-000-00-6906	0000	DISABILITY INSURANCE	24	0.72	0.00	0	0	0.00	0.00	
270-00-000-00-6908	0000	HEALTH INSURANCE	3,719	0.00	0.00	3,800	3,800	0.00	3,800.00	
TOTAL OTHER PAYROLL EXPENSE			6,345	89.59	705.60	4,628	4,628	0.00	4,628.00	
TOTAL PERSONNEL SERVICES			18,253	439.39	5,661.72	7,728	7,728	0.00	7,728.00	
MATERIALS & SERVICES										
270-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	1,716	1,716	0.00	1,716.00	
270-00-000-00-7510	0000	POSTAGE	16	0.00	4.13	16	16	0.00	16.00	
270-00-000-00-7601	0000	PRINTING & DUPLICATING	1,537	0.00	84.04	100	100	0.16	99.84	
270-00-000-00-7802	0000	GRANT SCHOLARSHIPS	0	0.00	15,903.35	0	0	4,559.80	4,559.80	
270-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	92.60	81.25	350	350	0.00	350.00	
270-00-000-00-8201	0000	CONFERENCE FEES	208	239.99	115.01	240	240	0.00	240.00	
270-00-000-00-8205	0000	EMPLOYEE TRAVEL	989	128.77	676.58	989	989	0.00	989.00	
270-00-000-00-8509	0000	FOOD & REFRESHMENTS	337	0.00	427.65	337	337	0.00	337.00	
270-00-000-00-8513	0000	INDIRECT COST EXPENSE	2,002	45.04	203.60	2,002	2,002	0.00	2,002.00	
TOTAL MATERIAL & SERVICES			12,355	506.40	17,495.61	5,750	5,750	4,559.96	1,190.04	
TOTAL EXPENDITURES			30,608	945.79	23,157.33	13,478	13,478	4,559.96	8,918.04	
270-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.16	0	0	17,203.76	17,203.76	
TOTAL REQUIREMENTS			30,608	945.79	23,157.49	13,478	13,478	21,763.72	8,285.72	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FIRST YEAR PERSISTENCE DEVELOPMENT PROJECT										
(INCENTIVE GRANT-CAREER FOCUS PUBLICATION 2006-07)										
RESOURCES										
272-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
272-00-000-00-4001	0000	CARL D PERKINS TITLE I	0	9,342.00	0.00	0	0	0.00	0.00	
272-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	0	5,658.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			0	15,000.00	0.00	0	0	0.00	0.00	
REQUIREMENTS										
MATERIALS & SERVICES										
272-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	808.82	0.00	0	0	0.00	0.00	
272-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	602.36	0.00	0	0	0.00	0.00	
272-00-000-00-7213	0000	SOFTWARE & LICENSES	0	2,250.00	0.00	0	0	0.00	0.00	
272-00-000-00-7510	0000	POSTAGE	0	256.08	0.00	0	0	0.00	0.00	
272-00-000-00-7601	0000	PRINTING & DUPLICATING	0	499.66	0.00	0	0	0.00	0.00	
272-00-000-00-8009	0000	OFFICE SUPPLIES	0	1,515.96	0.00	0	0	0.00	0.00	
272-00-000-00-8201	0000	CONFERENCE FEES	0	1,089.97	0.00	0	0	0.00	0.00	
272-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	2,705.37	0.00	0	0	0.00	0.00	
272-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	5,271.78	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			0	15,000.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	15,000.00	0.00	0	0	0.00	0.00	
272-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			0	15,000.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
OREGON CHILD CARE DIVISION EFFECTIVE 7/1/2011										
(OREGON CHILD CARE RESOURCE & REFERRAL NETWORK PRIOR TO 7/1/2011)										
RESOURCES										
275-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
275-00-000-00-4045	0000	US DHHS CCD BLOCK GRANT 93.575	104,869	110,097.68	146,564.53	111,091	112,800	51,789.00	61,011.00	
275-00-000-00-4045	1012	US DHHS CCD BLOCK GRANT 93.575-PROJ C	0	0.00	0.00	0	5,386	0.00	5,386.00	
275-00-000-00-4045	1014	US DHHS CCD BLOCK GRANT 93.575-QRIS PRI	0	0.00	0.00	0	20,000	0.00	20,000.00	
275-00-000-00-4305	0000	OREGON CHILD CARE RES & REFERRAL NET	0	0.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			104,869	110,097.68	146,564.53	111,091	138,186	51,789.00	86,397.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
275-00-000-00-6105	0000	DIRECTOR SALARIES	0	0.00	0.00	43,171	40,323	21,058.32	19,264.68	
275-00-000-00-6105	1014	DIRECTOR SALARIES-QRIS PROJECT	0	0.00	0.00	0	1,534	0.00	1,534.00	
275-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	36,250	32,947.96	31,254.76	0	0	0.00	0.00	
275-00-000-00-6107	1010	FT PROFESSIONAL SUPPORT SALARIES-PRO.	0	0.00	0.00	0	0	0.00	0.00	
275-00-000-00-6107	1012	FT PROFESSIONAL SUPPORT SALARIES-PRO.	0	327.98	0.00	0	0	0.00	0.00	
275-00-000-00-6107	1013	FT PROFESSIONAL SUPPORT SALARIES-PRO.	0	0.00	1,740.76	0	0	0.00	0.00	
275-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	6,447.56	0	14,677	0.00	14,677.00	
275-00-000-00-6301	1010	FULL TIME CLASSIFIED WAGES-PROJ A	0	0.00	0.00	0	0	0.00	0.00	
275-00-000-00-6301	1013	FULL TIME CLASSIFIED WAGES-PROJ D	0	0.00	8,344.86	0	0	0.00	0.00	
275-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	9,201	25,502.95	16,436.50	25,151	10,682	11,801.28	1,119.28	
275-00-000-00-6302	1010	PART TIME CLASSIFIED WAGES -PROJ A	5,625	0.00	0.00	0	0	0.00	0.00	
275-00-000-00-6302	1013	PART TIME CLASSIFIED WAGES -PROJ D	0	0.00	1,268.08	0	0	0.00	0.00	
275-00-000-00-6302	1014	PART TIME CLASSIFIED WAGES -QRIS PROJE	0	0.00	0.00	0	8,280	0.00	8,280.00	
275-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	2,208	1,965.54	1,697.59	1,775	2,998	689.84	2,308.16	
275-00-000-00-6421	1010	PART TIME INSTRUCTOR WAGES-PROJ A	0	543.66	0.00	0	0	0.00	0.00	
275-00-000-00-6421	1013	PART TIME INSTRUCTOR WAGES-PROJ D	0	0.00	787.36	0	0	0.00	0.00	
275-00-000-00-6421	1014	PART TIME INSTRUCTOR WAGES-QRIS PROJE	0	0.00	0.00	0	554	0.00	554.00	
275-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	692.77	747.84	699	819	406.59	412.41	
275-00-000-00-6801	1012	EMPLOYEE TAXABLE ALLOWANCE-PROJ C	0	6.15	0.00	0	0	0.00	0.00	
275-00-000-00-6801	1013	EMPLOYEE TAXABLE ALLOWANCE-PROJ D	0	0.00	4.65	0	0	0.00	0.00	
275-00-000-00-6801	1014	EMPLOYEE TAXABLE ALLOWANCE-QRIS PRO.	0	0.00	0.00	0	31	0.00	31.00	
TOTAL SALARY EXPENSE			53,284	61,987.01	68,729.96	70,796	79,898	33,956.03	45,941.97	
OTHER PAYROLL EXPENSE										
275-00-000-00-6901	0000	SOCIAL SECURITY	3,641	4,663.21	4,268.15	2,060	5,411	2,460.61	2,950.39	
275-00-000-00-6901	1010	SOCIAL SECURITY-PROJ A	431	41.60	0.00	0	0	0.00	0.00	
275-00-000-00-6901	1012	SOCIAL SECURITY-PROJ C	0	25.51	0.00	0	0	0.00	0.00	
275-00-000-00-6901	1013	SOCIAL SECURITY-PROJ D	0	0.00	832.97	0	0	0.00	0.00	
275-00-000-00-6901	1014	SOCIAL SECURITY-QRIS PROJECT	0	0.00	0.00	0	814	0.00	814.00	
275-00-000-00-6902	0000	WORKERS' COMPENSATION INS	174	267.87	264.99	329	333	159.07	173.93	
275-00-000-00-6902	1010	WORKERS' COMPENSATION INS-PROJ A	22	2.34	0.00	0	0	0.00	0.00	
275-00-000-00-6902	1012	WORKERS' COMPENSATION INS-PROJ C	0	1.51	0.00	0	0	0.00	0.00	
275-00-000-00-6902	1013	WORKERS' COMPENSATION INS-PROJ D	0	0.00	116.53	0	0	0.00	0.00	
275-00-000-00-6902	1014	WORKERS' COMPENSATION INS-QRIS PROJE	0	0.00	0.00	0	50	0.00	50.00	
275-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	29	48.23	54.65	64	42	26.63	15.37	
275-00-000-00-6903	1010	STATE WORKERS BENEFIT FUND-PROJ A	5	0.37	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
275-00-000-00-6903	1012	STATE WORKERS BENEFIT FUND-PROJ C	0	0.24	0.00	0	0	0.00	0.00	
275-00-000-00-6903	1013	STATE WORKERS BENEFIT FUND-PROJ D	0	0.00	23.59	0	0	0.00	0.00	
275-00-000-00-6903	1014	STATE WORKERS BENEFIT FUND-QRIS PROJE	0	0.00	0.00	0	6	0.00	6.00	
275-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	852	1,243.14	1,221.32	1,403	1,595	530.19	1,064.81	
275-00-000-00-6904	1010	UNEMPLOYMENT INSURANCE-PROJ A	128	12.51	0.00	0	0	0.00	0.00	
275-00-000-00-6904	1012	UNEMPLOYMENT INSURANCE-PROJ C	0	7.73	0.00	0	0	0.00	0.00	
275-00-000-00-6904	1013	UNEMPLOYMENT INSURANCE-PROJ D	0	0.00	322.95	0	0	0.00	0.00	
275-00-000-00-6904	1014	UNEMPLOYMENT INSURANCE-QRIS PROJECT	0	0.00	0.00	0	240	0.00	240.00	
275-00-000-00-6905	0000	PERS	5,400	8,592.25	8,852.28	11,504	11,756	5,123.04	6,632.96	
275-00-000-00-6905	1010	PERS-PROJ A	676	88.46	0.00	0	0	0.00	0.00	
275-00-000-00-6905	1012	PERS-PROJ C	0	54.38	0.00	0	0	0.00	0.00	
275-00-000-00-6905	1013	PERS-PROJ D	0	0.00	1,742.72	0	0	0.00	0.00	
275-00-000-00-6905	1014	PERS-QRIS PROJECT	0	0.00	0.00	0	1,768	0.00	1,768.00	
275-00-000-00-6906	0000	DISABILITY INSURANCE	55	66.24	79.43	147	160	47.70	112.30	
275-00-000-00-6906	1012	DISABILITY INSURANCE-PROJ C	0	0.71	0.00	0	0	0.00	0.00	
275-00-000-00-6906	1013	DISABILITY INSURANCE-PROJ D	0	0.00	17.84	0	0	0.00	0.00	
275-00-000-00-6906	1014	DISABILITY INSURANCE-QRIS PROJECT	0	0.00	0.00	0	24	0.00	24.00	
275-00-000-00-6907	0000	LIFE INSURANCE	9	10.92	67.67	57	21	6.64	14.36	
275-00-000-00-6907	1012	LIFE INSURANCE-PROJ C	0	0.12	0.00	0	0	0.00	0.00	
275-00-000-00-6907	1013	LIFE INSURANCE-PROJ D	0	0.00	111.08	0	0	0.00	0.00	
275-00-000-00-6907	1014	LIFE INSURANCE-QRIS PROJECT	0	0.00	0.00	0	3	0.00	3.00	
275-00-000-00-6908	0000	HEALTH INSURANCE	7,175	9,321.18	9,250.95	10,644	11,411	5,476.21	5,934.79	
275-00-000-00-6908	1012	HEALTH INSURANCE-PROJ C	0	62.00	0.00	0	0	0.00	0.00	
275-00-000-00-6908	1013	HEALTH INSURANCE-PROJ D	0	0.00	2,459.61	0	0	0.00	0.00	
275-00-000-00-6908	1014	HEALTH INSURANCE-QRIS PROJECT	0	0.00	0.00	0	1,716	0.00	1,716.00	
TOTAL OTHER PAYROLL EXPENSE			19,427	24,510.52	29,686.73	26,208	35,350	13,830.09	21,519.91	
TOTAL PERSONNEL SERVICES			72,711	86,497.53	98,416.69	97,004	115,248	47,786.12	67,461.88	
MATERIALS & SERVICES										
275-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	533	713.25	524.00	713	0	175.00	175.00	
275-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	16,153	745.00	2,433.00	2,000	1,700	0.00	1,700.00	
275-00-000-00-7210	1013	OTHER CONTRACTED SERVICES-PROJ D	0	0.00	635.00	0	0	0.00	0.00	
275-00-000-00-7210	1014	OTHER CONTRACTED SERVICES-QRIS PROJE	0	0.00	0.00	0	350	0.00	350.00	
275-00-000-00-7213	0000	SOFTWARE & LICENSES	0	0.00	21.28	0	0	0.00	0.00	
275-00-000-00-7303	0000	EMPLOYEE TRAINING COSTS	157	389.00	0.00	389	1,469	345.00	1,124.00	
275-00-000-00-7510	0000	POSTAGE	458	503.71	480.74	504	690	171.13	518.87	
275-00-000-00-7510	1014	POSTAGE-QRIS PROJECT	0	0.00	0.00	0	50	0.00	50.00	
275-00-000-00-7601	0000	PRINTING & DUPLICATING	484	1,430.60	676.08	431	1,865	211.80	1,653.20	
275-00-000-00-7601	1014	PRINTING & DUPLICATING-QRIS PROJECT	0	0.00	0.00	0	300	0.00	300.00	
275-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	0	0.00	0.00	100	0	0.00	0.00	
275-00-000-00-7802	0000	GRANT SCHOLARSHIPS	170	0.00	0.00	75	335	0.00	335.00	
275-00-000-00-7802	1012	GRANT SCHOLARSHIPS-PROJ C	0	50.00	436.00	0	0	130.00	130.00	
275-00-000-00-7802	1014	GRANT SCHOLARSHIPS-QRIS PROJECT	0	0.00	0.00	0	180	0.00	180.00	
275-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	375	500.07	299.37	400	175	84.36	90.64	
275-00-000-00-8006	1010	INSTRUCTIONAL SUPPLIES-PROJ A	0	59.60	0.00	0	0	0.00	0.00	
275-00-000-00-8006	1013	INSTRUCTIONAL SUPPLIES-PROJ D	0	0.00	641.50	0	0	0.00	0.00	
275-00-000-00-8009	0000	OFFICE SUPPLIES	554	1,300.99	1,990.26	600	2,220	83.73	2,136.27	
275-00-000-00-8009	1013	OFFICE SUPPLIES-PROJ D	0	0.00	366.00	0	0	0.00	0.00	
275-00-000-00-8009	1014	OFFICE SUPPLIES-QRIS PROJECT	0	0.00	0.00	0	1,100	0.00	1,100.00	
275-00-000-00-8011	0000	REFERENCE MATERIALS	0	337.64	435.44	337	0	22.02	22.02	
275-00-000-00-8201	0000	CONFERENCE FEES	0	974.02	0.00	500	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
275-00-000-00-8205	0000	EMPLOYEE TRAVEL	1,285	4,682.25	3,834.21	3,000	2,195	2,373.86	178.86	
275-00-000-00-8205	1010	EMPLOYEE TRAVEL-PROJ A	39	79.92	0.00	0	0	0.00	0.00	
275-00-000-00-8205	1013	EMPLOYEE TRAVEL-PROJ D	0	0.00	27.12	0	0	0.00	0.00	
275-00-000-00-8205	1014	EMPLOYEE TRAVEL-QRIS PROJECT	0	0.00	0.00	0	2,500	0.00	2,500.00	
275-00-000-00-8301	1013	TUITION REIMBURSEMENTS-PROJ D	0	0.00	1,372.00	0	0	0.00	0.00	
275-00-000-00-8508	0000	EQUIPMENT REPAIR	0	0.00	0.00	0	255	0.00	255.00	
275-00-000-00-8509	0000	FOOD & REFRESHMENTS	465	817.24	1,042.32	500	0	268.70	268.70	
275-00-000-00-8509	1010	FOOD & REFRESHMENTS-PROJ A	0	75.25	0.00	0	0	0.00	0.00	
275-00-000-00-8509	1013	FOOD & REFRESHMENTS-PROJ D	0	0.00	599.00	0	0	0.00	0.00	
275-00-000-00-8509	1014	FOOD & REFRESHMENTS-QRIS PROJECT	0	0.00	0.00	0	500	0.00	500.00	
275-00-000-00-8513	0000	INDIRECT COST EXPENSE	8,758	5,542.52	5,968.19	1	1,000	511.00	489.00	
275-00-000-00-8513	1010	INDIRECT COST EXPENSE-PROJ A	776	52.48	21.19	3,302	0	0.00	0.00	
275-00-000-00-8513	1012	INDIRECT COST EXPENSE-PROJ C	0	56.72	61.52	0	0	0.00	0.00	
275-00-000-00-8513	1013	INDIRECT COST EXPENSE-PROJ D	0	0.00	2,000.00	0	0	0.00	0.00	
275-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	0.00	0	0	0.00	0.00	
275-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	395	674.27	699.27	535	668	228.60	439.40	
275-00-000-00-8519	0000	PROGRAM PARTICIPANT EXPENSE	173	752.53	4,029.90	400	0	19.95	19.95	
275-00-000-00-8519	1010	PROGRAM PARTICIPANT EXPENSE-PROJ A	0	356.16	0.00	0	0	0.00	0.00	
275-00-000-00-8519	1012	PROGRAM PARTICIPANT EXPENSE-PROJ C	0	421.00	1,250.00	0	5,386	225.00	5,161.00	
275-00-000-00-8519	1013	PROGRAM PARTICIPANT EXPENSE-PROJ D	0	0.00	1,149.44	0	0	0.00	0.00	
275-00-000-00-8801	0000	FURNITURE <\$5,000	1,040	2,322.78	6,615.43	300	0	0.00	0.00	
275-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5,000	345	663.15	10,539.58	0	0	0.00	0.00	
275-00-000-00-8804	0000	OFFICE EQUIPMENT <\$5,000	0	0.00	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			32,158	23,600.15	48,147.84	14,087	22,938	4,850.15	18,087.85	
TOTAL EXPENDITURES			104,869	110,097.68	146,564.53	111,091	138,186	52,636.27	85,549.73	
275-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	847.27	847.27	
TOTAL REQUIREMENTS			104,869	110,097.68	146,564.53	111,091	138,186	51,789.00	86,397.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CHILD CARE RESOURCE & REFERRAL										
RESOURCES										
276-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	253	1,649.25	5,211.67	5,212	5,212	8,253.73	3,041.73	
276-00-000-00-4411	0000	NON-CREDIT TUITION	1,320	3,870.00	5,045.00	1,500	1,500	2,022.00	522.00	
276-00-000-00-4554	0000	FOOD HANDLER CERT TEST FEE	50	30.00	80.00	250	250	20.00	230.00	
276-00-000-00-4564	0000	READ AND REFLECT FEE	0	0.00	105.00	0	0	0.00	0.00	
276-00-000-00-4621	0000	OTHER NONOPERATING REVENUE	0	0.00	90.90	500	500	434.68	65.32	
TOTAL RESOURCES			1,743	5,549.25	10,532.57	7,462	7,462	10,730.41	3,268.41	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
276-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	0	0.00	0.00	500	500	0.00	500.00	
TOTAL SALARY EXPENSE			0	0.00	0.00	500	500	0.00	500.00	
OTHER PAYROLL EXPENSE										
276-00-000-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	38	38	0.00	38.00	
276-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	2	2	0.00	2.00	
276-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	1	1	0.00	1.00	
276-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	12	12	0.00	12.00	
276-00-000-00-6905	0000	PERS	0	0.00	0.00	81	81	0.00	81.00	
276-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	1	1	0.00	1.00	
276-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
276-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	135	135	0.00	135.00	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	635	635	0.00	635.00	
MATERIALS & SERVICES										
276-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	6.00	0	0	0.00	0.00	
276-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	0.00	0.00	4,000	4,000	0.00	4,000.00	
276-00-000-00-7510	0000	POSTAGE	5	1.68	19.80	435	435	0.00	435.00	
276-00-000-00-7802	0000	GRANT SCHOLARSHIPS	0	0.00	0.00	0	0	0.00	0.00	
276-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	35.56	9.60	1,477	1,477	27.84	1,504.84	
276-00-000-00-8009	0000	OFFICE SUPPLIES	17	0.00	436.20	0	0	0.00	0.00	
276-00-000-00-8201	0000	CONFERENCE FEES	0	0.00	174.00	0	0	0.00	0.00	
276-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	27.12	0	0	0.00	0.00	
276-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	272.40	244.14	0	0	0.00	0.00	
276-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	0	0.00	9.98	315	315	0.00	315.00	
276-00-000-00-8519	0000	PROGRAM PARTICIPANT EXPENSE	0	27.94	1,352.00	600	600	10.00	590.00	
TOTAL MATERIAL & SERVICES			94	337.58	2,278.84	6,827	6,827	17.84	6,844.84	
TOTAL EXPENDITURES			94	337.58	2,278.84	7,462	7,462	17.84	7,479.84	
276-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	1,649	5,211.67	8,253.73	0	0	10,748.25	10,748.25	
TOTAL REQUIREMENTS			1,743	5,549.25	10,532.57	7,462	7,462	10,730.41	3,268.41	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DEPT OF HUMAN SERVICES INTEGRATED CHILD CARE GRANT										
RESOURCES										
277-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
277-00-000-00-4047	0000	US DHHS CHILD CARE & DEVELOPMENT 93.59	23,694	24,748.99	21,258.41	23,694	23,694	8,539.00	15,155.00	
TOTAL RESOURCES			23,694	24,748.99	21,258.41	23,694	23,694	8,539.00	15,155.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
277-00-000-00-6105	0000	DIRECTOR SALARIES	0	0.00	0.00	7,864	7,864	3,716.16	4,147.84	
277-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	6,281	4,277.10	2,609.55	0	0	0.00	0.00	
277-00-000-00-6107	1011	FT PROFESSIONAL SUPPORT SALARIES	1,679	3,642.00	3,217.68	0	0	0.00	0.00	
277-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	0	0.00	2,569.28	0	0	0.00	0.00	
277-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	3,192	4,914.73	3,728.32	5,520	5,520	1,978.19	3,541.81	
277-00-000-00-6421	0000	PART TIME INSTRUCTOR WAGES	427	0.00	0.00	389	389	0.00	389.00	
277-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	0	39.95	55.26	0	0	71.77	71.77	
277-00-000-00-6801	1011	EMPLOYEE TAXABLE ALLOWANCE	0	33.80	69.18	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			11,579	12,907.58	12,249.27	13,773	13,773	5,766.12	8,006.88	
OTHER PAYROLL EXPENSE										
277-00-000-00-6901	0000	SOCIAL SECURITY	756	704.84	679.29	1,053	1,053	416.85	636.15	
277-00-000-00-6901	1011	SOCIAL SECURITY	128	280.01	250.56	0	0	0.00	0.00	
277-00-000-00-6902	0000	WORKERS' COMPENSATION INS	36	40.49	41.99	64	64	27.02	36.98	
277-00-000-00-6902	1011	WORKERS' COMPENSATION INS	7	16.17	15.49	0	0	0.00	0.00	
277-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	7	8.17	7.48	41	41	4.53	36.47	
277-00-000-00-6903	1011	STATE WORKERS BENEFIT FUND	1	2.31	1.81	0	0	0.00	0.00	
277-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	172	195.93	186.87	316	316	88.34	227.66	
277-00-000-00-6904	1011	UNEMPLOYMENT INSURANCE	39	65.33	55.28	0	0	0.00	0.00	
277-00-000-00-6905	0000	PERS	1,163	1,071.79	1,418.99	2,200	2,200	875.09	1,324.91	
277-00-000-00-6905	1011	PERS	202	598.07	534.80	0	0	0.00	0.00	
277-00-000-00-6906	0000	DISABILITY INSURANCE	9	8.42	12.42	28	28	8.44	19.56	
277-00-000-00-6906	1011	DISABILITY INSURANCE	3	7.27	6.73	0	0	0.00	0.00	
277-00-000-00-6907	0000	LIFE INSURANCE	1	1.39	2.42	57	57	1.22	55.78	
277-00-000-00-6907	1011	LIFE INSURANCE	1	1.25	1.10	0	0	0.00	0.00	
277-00-000-00-6908	0000	HEALTH INSURANCE	1,400	1,075.74	1,603.65	2,336	2,336	968.65	1,367.35	
277-00-000-00-6908	1011	HEALTH INSURANCE	353	694.73	611.61	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			4,276	4,771.91	5,430.49	6,095	6,095	2,390.14	3,704.86	
TOTAL PERSONNEL SERVICES			15,855	17,679.49	17,679.76	19,868	19,868	8,156.26	11,711.74	
MATERIALS & SERVICES										
277-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	1,470	139.75	0.00	470	470	0.00	470.00	
277-00-000-00-7303	0000	EMPLOYEE TRAINING COSTS	140	85.00	0.00	140	140	0.00	140.00	
277-00-000-00-7510	0000	POSTAGE	193	309.43	82.32	309	309	73.52	235.48	
277-00-000-00-7601	0000	PRINTING & DUPLICATING	51	479.76	87.34	480	480	21.72	458.28	
277-00-000-00-7802	0000	GRANT SCHOLARSHIPS	0	90.00	135.00	90	90	70.00	20.00	
277-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	234	568.87	0.00	369	369	11.20	357.80	
277-00-000-00-8009	0000	OFFICE SUPPLIES	1,522	450.00	295.91	522	522	0.00	522.00	
277-00-000-00-8011	0000	REFERENCE MATERIALS	449	222.08	0.00	449	449	19.95	429.05	
277-00-000-00-8205	0000	EMPLOYEE TRAVEL	796	1,800.83	437.79	582	582	321.84	260.16	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
277-00-000-00-8509	0000	FOOD & REFRESHMENTS	251	75.00	86.14	250	250	0.00	250.00	
277-00-000-00-8513	0000	INDIRECT COST EXPENSE	1,913	1,703.04	2,251.04	1	1	0.00	1.00	
277-00-000-00-8513	1011	INDIRECT COST EXPENSE	241	528.74	0.00	0	0	0.00	0.00	
277-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	164	0.00	0.00	164	164	0.00	164.00	
277-00-000-00-8519	0000	PROGRAM PARTICIPANT EXPENSE	417	617.00	203.11	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			7,840	7,069.50	3,578.65	3,826	3,826	518.23	3,307.77	
TOTAL EXPENDITURES			23,694	24,748.99	21,258.41	23,694	23,694	8,674.49	15,019.51	
277-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	135.49	135.49	
TOTAL REQUIREMENTS			23,694	24,748.99	21,258.41	23,694	23,694	8,539.00	15,155.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CO-CURRICULAR ACTIVITIES FUND										
RESOURCES										
278-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	424.32	197.75	198	198	0.00	198.00	
278-00-000-00-4311	0000	HOOD RIVER CULTURAL TRUST	0	0.00	500.00	0	0	0.00	0.00	
278-00-000-00-4312	0000	WASCO CO CULTURAL TRUST	500	500.00	500.00	0	0	0.00	0.00	
278-00-000-00-4652	0000	RESTRICTED GIFTS	100	2,235.00	100.00	2,735	2,735	0.00	2,735.00	
278-00-000-00-4710	0000	TICKET SALES	302	529.00	178.00	565	565	0.00	565.00	
278-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	1,000	0.00	1,042.08	5,000	5,000	0.00	5,000.00	
278-00-000-00-4901	4004	TRANSFER FROM GENERAL FUND-SOCCER	0	0.00	0.00	7,500	7,500	0.00	7,500.00	
TOTAL RESOURCES			1,902	3,688.32	2,517.83	15,998	15,998	0.00	15,998.00	
REQUIREMENTS										
PERSONNEL SERVICES										
TOTAL PERSONNEL SERVICES			0	0.00	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
278-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	9	70.15	0.00	0	0	0.00	0.00	
278-00-000-00-7114	4004	PROGRAM ADVERTISING & PROMOTIONS-SOC	0	0.00	0.00	150	150	0.00	150.00	
278-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	471.74	50.00	4,900	4,900	1,155.00	3,745.00	
278-00-000-00-7210	4001	OTHER CONTRACTED SERVICES-HUMANITIES	0	0.00	0.00	1,500	1,500	0.00	1,500.00	
278-00-000-00-7510	0000	POSTAGE	19	101.58	22.66	100	100	1.52	98.48	
278-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	22.08	0	0	0.00	0.00	
278-00-000-00-7601	4004	PRINTING & DUPLICATING-SOCCER	0	0.00	0.00	900	900	0.00	900.00	
278-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	243	85.80	396.80	300	300	0.00	300.00	
278-00-000-00-7702	0000	FACILITY LEASE EXPENSE	250	650.00	571.00	0	0	0.00	0.00	
278-00-000-00-7702	4001	FACILITY LEASE EXPENSE-HUMANITIES SERIE	0	0.00	0.00	900	900	0.00	900.00	
278-00-000-00-8006	0000	INSTRUCTIONAL SUPPLIES	0	561.51	102.50	0	0	0.00	0.00	
278-00-000-00-8006	4002	INSTRUCTIONAL SUPPLIES-ART SHOWS	0	0.00	0.00	500	500	0.00	500.00	
278-00-000-00-8006	4004	INSTRUCTIONAL SUPPLIES-SOCCER	0	0.00	0.00	2,100	0	0.00	0.00	
278-00-000-00-8009	0000	OFFICE SUPPLIES	0	0.00	0.00	0	0	0.00	0.00	
278-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	0	1,454.50	792.72	3,000	3,000	62.54	2,937.46	
278-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	46.62	422.62	245	245	0.00	245.00	
278-00-000-00-8509	0000	FOOD & REFRESHMENTS	956	48.67	137.45	0	0	0.00	0.00	
278-00-000-00-8509	4003	FOOD & REFRESHMENTS-SCIENCE SUMMIT/O	0	0.00	0.00	553	553	0.00	553.00	
278-00-000-00-8509	4004	FOOD & REFRESHMENTS-SOCCER	0	0.00	0.00	850	790	364.00	426.00	
278-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	0	0.00	0.00	0	2,160	0.00	2,160.00	
278-00-000-00-8516	4004	MEMBERSHIP FEES & DUES-SOCCER	0	0.00	0.00	0	0	2,710.00	2,710.00	
TOTAL MATERIAL & SERVICES			1,478	3,490.57	2,517.83	15,998	15,998	4,293.06	11,704.94	
TOTAL EXPENDITURES			1,478	3,490.57	2,517.83	15,998	15,998	4,293.06	11,704.94	
278-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	424	197.75	0.00	0	0	4,293.06	4,293.06	
TOTAL REQUIREMENTS			1,902	3,688.32	2,517.83	15,998	15,998	0.00	15,998.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CAREER PATHWAYS PROGRAM INCOME FUND										
RESOURCES										
283-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	1,641.00	70.23	70	70	70.23	0.23	
283-00-000-00-4714	0000	PROGRAM INCOME	1,641	0.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			1,641	1,641.00	70.23	70	70	70.23	0.23	
REQUIREMENTS										
MATERIALS & SERVICES										
283-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	445.50	0.00	0	0	0.00	0.00	
283-00-000-00-7601	0000	PRINTING & DUPLICATING	0	0.00	0.00	0	0	0.00	0.00	
283-00-000-00-8011	0000	REFERENCE MATERIALS	0	252.67	0.00	0	0	0.00	0.00	
283-00-000-00-8201	0000	CONFERENCE FEES	0	645.00	0.00	0	0	0.00	0.00	
283-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	227.60	0.00	70	70	0.00	70.00	
TOTAL MATERIAL & SERVICES			0	1,570.77	0.00	70	70	0.00	70.00	
TOTAL EXPENDITURES			0	1,570.77	0.00	70	70	0.00	70.00	
283-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	1,641	70.23	70.23	0	0	70.23	70.23	
TOTAL REQUIREMENTS			1,641	1,641.00	70.23	70	70	70.23	0.23	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PATHWAYS INITIATIVE STATE-WIDE DIRECTOR GRANT										
RESOURCES										
284-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
284-00-000-00-4055	0000	US DOL WIA ADULT PROGRAM 17.258 ARRA	140,882	0.00	0.00	50,000	0	0.00	0.00	
284-00-000-00-4056	0000	US DOL WIA DISLOCATED WORKERS 17.260 A	11,204	0.00	0.00	50,000	0	0.00	0.00	
284-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	0	149,998.63	162,920.75	60,000	161,489	84,538.20	76,950.80	
TOTAL RESOURCES			152,086	149,998.63	162,920.75	160,000	161,489	84,538.20	76,950.80	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
284-00-000-00-6105	0000	DIRECTOR SALARIES	70,911	70,911.36	70,911.39	74,947	81,054	40,527.00	40,527.00	
284-00-000-00-6801	0000	EMPLOYEE TAXABLE ALLOWANCE	822	858.88	1,120.92	822	994	517.42	476.58	
TOTAL SALARY EXPENSE			71,733	71,770.24	72,032.31	75,769	82,048	41,044.42	41,003.58	
OTHER PAYROLL EXPENSE										
284-00-000-00-6901	0000	SOCIAL SECURITY	5,316	5,324.07	5,338.96	5,796	6,101	3,051.28	3,049.72	
284-00-000-00-6902	0000	WORKERS' COMPENSATION INS	263	314.36	337.72	303	384	192.28	191.72	
284-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	24	22.91	24.28	106	30	14.44	15.56	
284-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	743	759.00	784.30	1,743	1,650	0.00	1,650.00	
284-00-000-00-6905	0000	PERS	8,616	11,677.05	11,719.65	12,328	13,648	6,825.69	6,822.31	
284-00-000-00-6906	0000	DISABILITY INSURANCE	141	141.84	147.74	150	187	91.84	95.16	
284-00-000-00-6907	0000	LIFE INSURANCE	14	13.68	14.18	14	22	7.86	14.14	
284-00-000-00-6908	0000	HEALTH INSURANCE	14,368	13,877.92	14,289.96	21,412	14,872	7,390.04	7,481.96	
TOTAL OTHER PAYROLL EXPENSE			29,486	32,130.83	32,656.79	41,852	36,894	17,573.43	19,320.57	
TOTAL PERSONNEL SERVICES			101,219	103,901.07	104,689.10	117,621	118,942	58,617.85	60,324.15	
MATERIALS & SERVICES										
284-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	285.00	0.00	0	0	0.00	0.00	
284-00-000-00-7510	0000	POSTAGE	54	177.86	53.37	200	200	39.55	160.45	
284-00-000-00-7521	0000	SHIPPING & FREIGHT	287	145.46	41.10	500	0	0.00	0.00	
284-00-000-00-7601	0000	PRINTING & DUPLICATING	2,977	1,596.48	10,219.81	1,000	300	27.16	272.84	
284-00-000-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	59.99	0.00	0	0	0.00	0.00	
284-00-000-00-8009	0000	OFFICE SUPPLIES	2,777	1,065.41	2,546.35	2,000	2,000	1,785.16	214.84	
284-00-000-00-8011	0000	REFERENCE MATERIALS	510	401.94	664.32	800	400	373.98	26.02	
284-00-000-00-8201	0000	CONFERENCE FEES	1,506	815.00	1,295.01	1,500	1,000	943.48	56.52	
284-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	1,386	75.60	592.55	2,000	500	0.00	500.00	
284-00-000-00-8205	0000	EMPLOYEE TRAVEL	16,161	17,172.71	15,318.25	10,679	12,000	8,896.68	3,103.32	
284-00-000-00-8513	0000	INDIRECT COST EXPENSE	19,565	19,565.04	20,410.58	20,800	21,064	11,026.72	10,037.28	
284-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	4,822	4,237.07	5,633.33	2,000	3,233	1,435.10	1,797.90	
284-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	560	500.00	535.00	650	350	500.00	150.00	
284-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	262	0.00	921.98	250	1,500	1,334.26	165.74	
TOTAL MATERIAL & SERVICES			50,867	46,097.56	58,231.65	42,379	42,547	26,362.09	16,184.91	
TOTAL EXPENDITURES			152,086	149,998.63	162,920.75	160,000	161,489	84,979.94	76,509.06	
284-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	(0)	0.00	(0.00)	0	0	441.74	441.74	
TOTAL REQUIREMENTS			152,086	149,998.63	162,920.75	160,000	161,489	84,538.20	76,950.80	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
INSURANCE FUND										
RESOURCES										
285-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	2,707	2,206.91	2,206.91	2,707	2,707	2,206.91	500.09	
285-00-000-00-4684	0000	INSURANCE PROCEEDS	908	0.00	0.00	908	908	0.00	908.00	
TOTAL RESOURCES			3,615	2,206.91	2,206.91	3,615	3,615	2,206.91	1,408.09	
REQUIREMENTS										
MATERIALS & SERVICES										
285-00-000-00-8508	0000	EQUIPMENT REPAIR	1,408	0.00	0.00	3,615	3,615	0.00	3,615.00	
TOTAL MATERIAL & SERVICES			1,408	0.00	0.00	3,615	3,615	0.00	3,615.00	
TOTAL EXPENDITURES			1,408	0.00	0.00	3,615	3,615	0.00	3,615.00	
285-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	2,207	2,206.91	2,206.91	0	0	2,206.91	2,206.91	
TOTAL REQUIREMENTS			3,615	2,206.91	2,206.91	3,615	3,615	2,206.91	1,408.09	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PATHWAYS INITIATIVE PROJECTS & TECHNICAL ASSISTANCE GRANT										
RESOURCES										
286-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
286-00-000-00-4162	0000	OCCWD STRATEGIC RESERVE FUND	41,005	32,537.49	33,190.00	40,003	32,890	4,005.31	28,884.69	
TOTAL RESOURCES			41,005	32,537.49	33,190.00	40,003	32,890	4,005.31	28,884.69	
REQUIREMENTS										
MATERIALS & SERVICES										
286-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	26,705	23,840.15	28,100.00	27,825	28,100	3,482.88	24,617.12	
286-00-000-00-7614	0000	PROGRAM MARKETING PRINTING	1,605	0.00	0.00	1,000	0	0.00	0.00	
286-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	690	0.00	0.00	500	500	0.00	500.00	
286-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	0	0	0.00	0.00	
286-00-000-00-8513	0000	INDIRECT COST EXPENSE	5,345	4,244.02	4,290.00	5,218	4,290	522.43	3,767.57	
286-00-000-00-8515	0000	MEETING & CONFERENCE EXPENSE	6,660	4,453.32	800.00	5,460	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			41,005	32,537.49	33,190.00	40,003	32,890	4,005.31	28,884.69	
TOTAL EXPENDITURES			41,005	32,537.49	33,190.00	40,003	32,890	4,005.31	28,884.69	
286-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			41,005	32,537.49	33,190.00	40,003	32,890	4,005.31	28,884.69	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
OREGON COUNCIL FOR THE HUMANITIES GRANT										
RESOURCES										
288-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-4015	0000	NATIONAL ENDOWMENT FOR THE HUMANITIE	3,000	2,000.00	2,500.00	2,500	2,500	0.00	2,500.00	
TOTAL RESOURCES			3,000	2,000.00	2,500.00	2,500	2,500	0.00	2,500.00	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
			0	0.00	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			0	0.00	0.00	0	0	0.00	0.00	
OTHER PAYROLL EXPENSE										
288-00-000-00-6901	0000	SOCIAL SECURITY	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6902	0000	WORKERS' COMPENSATION INS	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6905	0000	PERS	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6906	0000	DISABILITY INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6907	0000	LIFE INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-6908	0000	HEALTH INSURANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			0	0.00	0.00	0	0	0.00	0.00	
MATERIALS & SERVICES										
288-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	233	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	1,700	2,000.00	2,000.00	2,000	2,000	0.00	2,000.00	
288-00-000-00-7702	0000	FACILITY LEASE	300	0.00	0.00	0	0	0.00	0.00	
288-00-000-00-8204	0000	NON-EMPLOYEE TRAVEL	703	0.00	500.00	500	500	0.00	500.00	
288-00-000-00-8205	0000	EMPLOYEE TRAVEL	64	0.00	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			3,000	2,000.00	2,500.00	2,500	2,500	0.00	2,500.00	
CAPITAL OUTLAY										
EQUIPMENT										
			0	0.00	0.00	0	0	0.00	0.00	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	0	0	0.00	0.00	
TRANSFERS										
288-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			3,000	2,000.00	2,500.00	2,500	2,500	0.00	2,500.00	
288-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	(0)	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			3,000	2,000.00	2,500.00	2,500	2,500	0.00	2,500.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PATHWAYS GREEN LABOR MARKET INFORMATION										
RESOURCES										
291-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
291-00-000-00-4058	0000	US DOL 17.275 ARRA	77,618	15,520.83	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			77,618	15,520.83	0.00	0	0	0.00	0.00	
REQUIREMENTS										
MATERIALS & SERVICES										
291-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	68,100	14,109.85	0.00	0	0	0.00	0.00	
291-00-000-00-8513	0000	INDIRECT COST EXPENSE	7,056	1,410.98	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			77,618	15,520.83	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			77,618	15,520.83	0.00	0	0	0.00	0.00	
291-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			77,618	15,520.83	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
REGIONAL ACHIEVEMENT COLLABORATIVE FUND										
RESOURCES										
294-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
294-00-000-00-4159	0000	OREGON INVESTMENT BOARD	0	0.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			0	0.00	0.00	0	0	0.00	0.00	
REQUIREMENTS										
MATERIALS & SERVICES										
294-00-000-00-8009	0000	OFFICE SUPPLIES	0	0.00	0.00	0	0	0.00	0.00	
294-00-000-00-8205	0000	EMPLOYEE TRAVEL	0	0.00	0.00	0	0	0.00	0.00	
294-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	0.00	0	0	0.00	0.00	
294-00-000-00-8550	0000	PASS THROUGH PAYMENT	0	0.00	0.00	0	0	2,265.00	2,265.00	
TOTAL MATERIAL & SERVICES			0	0.00	0.00	0	0	2,265.00	2,265.00	
TRANSFERS										
294-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	0.00	0.00	0	0	2,265.00	2,265.00	
294-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	2,265.00	2,265.00	
TOTAL REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	
BUILDING LEASE FUND										
RESOURCES										
296-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	39,670	6,491.14	0.00	0	0	21,387.95	21,387.95	
296-00-000-00-4671	0000	LEASE REVENUE	151,781	154,846.03	160,559.29	154,846	154,846	108,345.78	46,500.22	
296-00-000-00-4671	9052	LEASE REVENUE-2013 HR PROPERTY PURCHA	0	0.00	0.00	18,000	18,000	4,200.00	13,800.00	
TOTAL RESOURCES			208,664	161,337.17	160,559.29	172,846	172,846	133,933.73	38,912.27	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
296-00-000-00-6301	0000	FULL TIME CLASSIFIED WAGES	14,903	15,129.04	9,172.80	16,006	16,006	7,662.30	8,343.70	
296-00-000-00-6303	0000	CLASSIFIED OVERTIME	0	48.92	0.00	49	49	0.00	49.00	
TOTAL SALARY EXPENSE			14,903	15,177.96	9,172.80	16,055	16,055	7,662.30	8,392.70	
OTHER PAYROLL EXPENSE										
296-00-000-00-6901	0000	SOCIAL SECURITY	1,054	1,066.18	642.66	1,224	1,224	532.23	691.77	
296-00-000-00-6902	0000	WORKERS' COMPENSATION INS	412	0.00	0.00	634	634	0.00	634.00	
296-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	14	12.44	7.19	34	34	6.90	27.10	
296-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	313	349.37	210.98	368	368	176.24	191.76	
296-00-000-00-6905	0000	PERS	1,790	2,471.11	1,492.42	3,366	3,366	1,274.25	2,091.75	
296-00-000-00-6906	0000	DISABILITY INSURANCE	30	30.21	32.67	34	34	18.16	15.84	
296-00-000-00-6907	0000	LIFE INSURANCE	7	6.83	7.14	14	14	3.96	10.04	
296-00-000-00-6908	0000	HEALTH INSURANCE	7,184	7,980.35	8,491.43	8,568	8,568	4,494.21	4,073.79	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
TOTAL OTHER PAYROLL EXPENSE			10,803	11,916.49	10,884.49	14,242	14,242	6,505.95	7,736.05	
TOTAL PERSONNEL SERVICES			25,706	27,094.45	20,057.29	30,297	30,297	14,168.25	16,128.75	
MATERIALS & SERVICES										
296-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	1,444	1,184.78	1,363.26	10,000	10,000	387.20	9,612.80	
296-00-000-00-7510	0000	POSTAGE	0	0.00	16.39	0	0	0.00	0.00	
296-00-000-00-8001	0000	BUILDING MAINTENANCE SUPPLIES	0	0.00	1,304.88	0	0	0.00	0.00	
296-00-000-00-8001	2900	BUILDING MAINTENANCE SUPPLIES-HR RENT/	0	0.00	0.00	2,000	2,000	0.00	2,000.00	
296-00-000-00-8002	0000	CLEANING SUPPLIES	256	117.34	1,393.54	256	147	116.75	30.25	
296-00-000-00-8002	2900	CLEANING SUPPLIES-HR RENTAL	0	0.00	0.00	500	500	0.00	500.00	
296-00-000-00-8003	0000	CUSTODIAL DISPOSABLES	0	0.00	1,190.60	0	109	103.17	5.83	
296-00-000-00-8003	2900	CUSTODIAL DISPOSABLES-HR RENTAL	0	0.00	0.00	1,000	1,000	0.00	1,000.00	
296-00-000-00-8401	0000	UTILITIES/ELECTRIC	11,320	11,285.04	10,721.74	12,453	12,453	7,822.77	4,630.23	
296-00-000-00-8402	0000	UTILITIES/NATURAL GAS	3,252	2,462.84	1,792.23	3,252	3,221	1,651.93	1,569.07	
296-00-000-00-8404	0000	UTILITIES/WATER & SEWER	2,510	3,045.50	3,111.41	3,046	3,077	1,969.98	1,107.02	
296-00-000-00-8404	2900	UTILITIES/WATER & SEWER-HR RENTAL	0	0.00	0.00	5,292	5,292	2,502.87	2,789.13	
TOTAL MATERIAL & SERVICES			18,782	18,095.50	20,894.05	37,799	37,799	14,554.67	23,244.33	
TRANSFERS										
296-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	157,685	116,147.22	98,220.00	104,750	104,750	0.00	104,750.00	
TOTAL TRANSFERS			157,685	116,147.22	98,220.00	104,750	104,750	0.00	104,750.00	
TOTAL EXPENDITURES			202,172	161,337.17	139,171.34	172,846	172,846	28,722.92	144,123.08	
296-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	6,491	0.00	21,387.95	0	0	105,210.81	105,210.81	
TOTAL REQUIREMENTS			208,664	161,337.17	160,559.29	172,846	172,846	133,933.73	38,912.27	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FOOD SERVICE										
RESOURCES										
297-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	17,525	9,552.13	8,387.56	8,388	8,388	7,619.18	768.82	
297-00-000-00-4624	0000	FOOD SERVICE CONTRACT REVENUE	4,839	3,931.73	(249.28)	4,839	4,839	837.69	4,001.31	
TOTAL RESOURCES			22,364	13,483.86	8,138.28	13,227	13,227	8,456.87	4,770.13	
REQUIREMENTS										
MATERIALS & SERVICES										
297-00-000-00-8002	0000	CLEANING SUPPLIES	294	308.30	356.60	331	331	179.80	151.20	
297-00-000-00-8508	0000	EQUIPMENT REPAIR	518	0.00	162.50	518	518	62.94	455.06	
TOTAL MATERIAL & SERVICES			812	308.30	519.10	849	849	242.74	606.26	
CAPITAL OUTLAY										
297-00-000-00-9575	0000	OTHER EQUIPMENT >\$5000	0	0.00	0.00	5,000	5,000	2,619.00	2,381.00	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	5,000	5,000	2,619.00	2,381.00	
TRANSFERS										
297-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	12,000	4,788.00	0.00	7,378	7,378	0.00	7,378.00	
TOTAL TRANSFERS			12,000	4,788.00	0.00	7,378	7,378	0.00	7,378.00	
TOTAL EXPENDITURES			12,812	5,096.30	519.10	13,227	13,227	2,861.74	10,365.26	
297-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	9,552	8,387.56	7,619.18	0	0	5,595.13	5,595.13	
TOTAL REQUIREMENTS			22,364	13,483.86	8,138.28	13,227	13,227	8,456.87	4,770.13	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CAPITAL PROJECTS FUND										
RESOURCES										
301-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	35,861	0.00	0.00	660,000	660,000	679,539.96	19,539.96	
301-00-000-00-4681	0000	OTHER FINANCING SOURCES	0	0.00	1,484,700.00	0	0	0.00	0.00	
TOTAL RESOURCES			164,830	0.00	1,484,700.00	660,000	660,000	679,539.96	19,539.96	
REQUIREMENTS										
MATERIALS & SERVICES										
301-00-000-00-7201	9052	ARCHITECTURAL & ENGINEERING-2013 HR PR	0	0.00	2,225.50	15,000	8,966	12,565.45	3,599.45	
301-00-000-00-7204	9052	ARBORIST-2013 HR PROPERTY PURCHASE	0	0.00	0.00	4,000	4,000	450.00	3,550.00	
301-00-000-00-7207	9052	LEGAL-2013 HR PROPERTY PURCHASE	0	0.00	0.00	2,500	2,500	0.00	2,500.00	
301-00-000-00-7210	9052	OTHER CONTRACTED SERVICES-2013 HR PRC	0	0.00	0.00	15,000	24,000	0.00	24,000.00	
301-00-000-00-7218	9052	HAZARDOUS MATERIAL ABATEMENT-2013 HR	0	0.00	2,425.00	35,000	32,182	0.00	32,182.00	
301-00-000-00-7219	9052	TESTING & INSPECTION-2013 HR PROPERTY F	0	0.00	0.00	10,000	10,000	0.00	10,000.00	
301-00-000-00-7221	9052	WETLANDS CONSULTING-2013 HR PROPERTY	0	0.00	0.00	5,000	5,000	0.00	5,000.00	
301-00-000-00-7403	9052	PROPERTY INSURANCE-2013 HR PROPERTY F	0	0.00	0.00	5,000	4,852	0.00	4,852.00	
301-00-000-00-8518	9052	PERMITS & LICENSES-2013 HR PROPERTY PU	0	0.00	0.00	5,000	5,000	0.00	5,000.00	
TOTAL MATERIAL & SERVICES			8,050	0.00	4,650.50	96,500	96,500	13,015.45	83,484.55	
CAPITAL OUTLAY										
301-00-000-00-9552	9052	CONSTRUCTION & BLDG IMPROVEMENTS-201	0	0.00	0.00	10,000	10,000	0.00	10,000.00	
301-00-000-00-9562	9052	LANDSCAPING-2013 HR PROPERTY PURCHAS	0	0.00	0.00	3,500	3,500	0.00	3,500.00	
301-00-000-00-9581	9052	LAND PURCHASE-2013 HR PROPERTY PURCH	0	0.00	800,509.54	550,000	550,000	0.00	550,000.00	
TOTAL CAPITAL OUTLAY			27,878	0.00	800,509.54	563,500	563,500	0.00	563,500.00	
DEBT SERVICE										
301-00-000-00-9702	0000	ARBITRAGE	128,901	0.00	0.00	0	0	0.00	0.00	
TOTAL DEBT SERVICE			128,901	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			164,830	0.00	805,160.04	660,000	660,000	13,015.45	646,984.55	
301-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	679,539.96	0	0	666,524.51	666,524.51	
TOTAL REQUIREMENTS			164,830	0.00	1,484,700.00	660,000	660,000	679,539.96	19,539.96	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STATE CAPITAL PROJECTS FUND										
RESOURCES										
302-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
302-00-000-00-4113	3100	ST LOTTERY FUNDS-NURSING	0	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
TOTAL RESOURCES			330,339	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
REQUIREMENTS										
MATERIALS & SERVICES										
302-00-000-00-8805	0000	OTHER MINOR EQUIPMENT <\$5000	3,996	0.00	0.00	0	0	0.00	0.00	
TOTAL MATERIALS & SERVICES			24,072	0.00	0.00	0	0	0.00	0.00	
CAPITAL OUTLAY										
302-00-000-00-9573	0000	INSTRUCTIONAL EQUIPMENT >\$5000	0	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
TOTAL CAPITAL OUTLAY			306,268	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
TOTAL EXPENDITURES			330,339	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
302-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			330,339	0.00	0.00	297,057	297,057	285,737.11	11,319.89	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DEBT SERVICE FUND - WASCO COUNTY G.O. BONDS										
RESOURCES										
401-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	116,142	88,965.56	71,289.79	71,290	71,290	105,317.88	34,027.88	
401-00-000-00-3000	0000	AUDIT ADJUSTMENT TO FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
401-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	677,943	703,205.75	772,545.35	0	0	0.00	0.00	
401-00-000-00-4202	0000	WASCO PRIOR YRS PROPERTY TAX	30,690	34,098.88	31,162.85	0	0	0.00	0.00	
401-00-000-00-4611	0000	INTEREST INVESTMENTS	2,064	2,089.49	2,504.79	0	0	0.00	0.00	
401-00-000-00-4612	0000	INTEREST TAXES	14	5.11	5.10	0	0	0.00	0.00	
TOTAL RESOURCES			828,016	828,364.79	877,507.88	71,290	71,290	105,317.88	34,027.88	
REQUIREMENTS										
DEBT SERVICE										
401-00-000-00-9712	0000	BOND PRINCIPAL PAYMENTS/GO 1998	650,000	695,000.00	740,000.00	0	0	0.00	0.00	
401-00-000-00-9752	0000	BOND INTEREST PAYMENTS/GO 1998	89,050	62,075.00	32,190.00	0	0	0.00	0.00	
TOTAL DEBT SERVICE			739,050	757,075.00	772,190.00	0	0	0.00	0.00	
TRANSFERS										
401-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			739,050	757,075.00	772,190.00	0	0	0.00	0.00	
401-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	88,966	71,289.79	105,317.88	71,290	71,290	105,317.88	34,027.88	
TOTAL REQUIREMENTS			828,016	828,364.79	877,507.88	71,290	71,290	105,317.88	34,027.88	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DEBT SERVICE FUND - DISTRICT G.O. BONDS										
RESOURCES										
402-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	218,175	153,083.08	103,191.79	103,506	103,506	177,255.54	73,749.54	
402-00-000-00-4201	0000	WASCO CURRENT PROPERTY TAX	614,985	639,875.18	666,621.17	675,116	675,116	595,340.64	79,775.36	
402-00-000-00-4202	0000	WASCO PRIOR YRS PROPERTY TAX	28,226	30,902.30	28,169.83	0	0	21,212.55	21,212.55	
402-00-000-00-4211	0000	HR CURRENT PROPERTY TAX	588,059	612,872.88	662,846.24	675,116	675,116	605,170.79	69,945.21	
402-00-000-00-4212	0000	HR PRIOR YRS PROPERTY TAX	15,567	18,132.79	24,056.48	0	0	8,297.92	8,297.92	
402-00-000-00-4213	0000	OTHER TAXES HOOD RIVER	2,289	3,968.10	3,262.87	0	0	2,243.85	2,243.85	
402-00-000-00-4611	0000	INTEREST INVESTMENTS	3,065	2,637.29	3,329.77	0	0	1,792.69	1,792.69	
402-00-000-00-4612	0000	INTEREST TAXES	194	162.45	214.90	0	0	58.06	58.06	
402-00-000-00-4681	0000	OTHER FINANCING SOURCE	0	14,915,553.05	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			1,471,614	16,377,187.12	1,491,693.05	1,453,738	1,453,738	1,411,372.04	42,365.96	
REQUIREMENTS										
DEBT SERVICE										
402-00-000-00-9701	0000	OTHER FINANCING USES	0	14,915,239.07	0.00	0	0	0.00	0.00	
402-00-000-00-9713	0000	BOND PRINCIPAL PAYMENTS/GO 2005	565,000	625,000.00	680,000.00	740,000	740,000	0.00	740,000.00	
402-00-000-00-9714	0000	BOND PRINCIPAL PAYMENTS/GO 2012	0	0.00	30,000.00	135,000	135,000	193,457.03	58,457.03	
402-00-000-00-9753	0000	BOND INTEREST PAYMENTS/GO 2005	753,531	733,756.26	88,906.26	63,406	63,406	31,682.52	31,723.48	
402-00-000-00-9754	0000	BOND INTEREST PAYMENTS/GO 2012	0	0.00	515,531.25	411,826	411,826	12,455.47	399,370.53	
TOTAL DEBT SERVICE			1,318,531	16,273,995.33	1,314,437.51	1,350,232	1,350,232	237,595.02	1,112,636.98	
TOTAL EXPENDITURES			1,318,531	16,273,995.33	1,314,437.51	1,350,232	1,350,232	237,595.02	1,112,636.98	
402-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	153,083	103,191.79	177,255.54	103,506	103,506	1,173,777.02	1,070,271.02	
TOTAL REQUIREMENTS			1,471,614	16,377,187.12	1,491,693.05	1,453,738	1,453,738	1,411,372.04	42,365.96	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DEBT SERVICE FUND - PENSION BONDS										
RESOURCES										
451-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	1,063,777	1,257,954.91	1,273,691.48	1,273,691	1,273,691	1,289,538.92	15,847.92	
451-00-000-00-4611	0000	INTEREST INVESTMENTS	210	16.94	14.84	0	0	3.90	3.90	
451-00-000-00-4681	0000	OTHER FINANCING SOURCE	426,688	263,439.13	273,552.10	272,721	272,721	134,515.39	138,205.61	
TOTAL RESOURCES			1,490,674	1,521,410.98	1,547,258.42	1,546,412	1,546,412	1,424,058.21	122,353.79	
REQUIREMENTS										
DEBT SERVICE										
451-00-000-00-9721	0000	BOND PRINCIPAL PAYMENTS/SERIES 2003	88,591	92,614.40	92,522.60	94,178	94,178	0.00	94,178.00	
451-00-000-00-9761	0000	BOND INTEREST PAYMENTS/SERIES 2003	144,128	155,105.10	165,196.90	178,541	178,541	0.00	178,541.00	
TOTAL DEBT SERVICE			232,720	247,719.50	257,719.50	272,719	272,719	0.00	272,719.00	
TRANSFERS										
451-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			232,720	247,719.50	257,719.50	272,719	272,719	0.00	272,719.00	
451-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	1,000,000	1,231,000.00	0.00	1,273,693	1,273,693	0.00	1,273,693.00	
451-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	257,955	42,691.48	1,289,538.92	0	0	1,424,058.21	1,424,058.21	
TOTAL REQUIREMENTS			1,490,674	1,521,410.98	1,547,258.42	1,546,412	1,546,412	1,424,058.21	122,353.79	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE										
(Established 7/1/2005. Board must review purpose every ten years)										
RESOURCES										
501-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	401,137	339,458.41	409,801.03	316,605	316,605	305,573.80	11,031.20	
501-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	0	140,000.00	0.00	133,395	133,395	0.00	133,395.00	
TOTAL RESOURCES			401,137	479,458.41	409,801.03	450,000	450,000	305,573.80	144,426.20	
REQUIREMENTS										
MATERIALS & SERVICES										
501-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	0	15,304.80	9,353.38	150,000	150,000	1,430.00	148,570.00	
501-00-000-00-8508	0000	EQUIPMENT REPAIR	0	2,200.00	0.00	0	0	0.00	0.00	
501-00-000-00-8801	0000	FURNITURE<\$5000	0	957.33	0.00	0	0	0.00	0.00	
501-00-000-00-8805	0000	OTHER MINOR EQUIPMENT<\$5000	0	0.00	3,244.04	0	0	2,600.00	2,600.00	
TOTAL MATERIALS & SERVICES			3,507	18,462.13	12,597.42	150,000	150,000	4,030.00	145,970.00	
CAPITAL OUTLAY										
501-00-000-00-9552	9001	CONSTRUCTION & BLDG IMPROVEMENTS	11,366	7,377.09	14,525.96	202,699	202,699	0.00	202,699.00	
501-00-000-00-9552	9002	CONSTRUCTION & BLDG IMPROVEMENTS	0	8,688.15	18,687.46	0	0	0.00	0.00	
501-00-000-00-9552	9003	CONSTRUCTION & BLDG IMPROVEMENTS	0	0.00	16,776.00	0	0	0.00	0.00	
501-00-000-00-9552	9004	CONSTRUCTION & BLDG IMPROVEMENTS	0	0.00	3,162.00	0	0	0.00	0.00	
501-00-000-00-9552	9031	CONSTRUCTION & BLDG IMPROVEMENTS	4,750	13,385.00	22,220.00	64,801	64,801	49,392.53	15,408.47	
501-00-000-00-9552	9051	CONSTRUCTION & BLDG IMPROVEMENTS	13,453	4,145.01	3,043.00	0	0	0.00	0.00	
501-00-000-00-9575	0000	OTHER EQUIPMENT >\$5000	24,675	17,600.00	13,215.39	32,500	32,500	3,046.20	29,453.80	
TOTAL CAPITAL OUTLAY			58,172	51,195.25	91,629.81	300,000	300,000	52,438.73	247,561.27	
TOTAL EXPENDITURES			61,679	69,657.38	104,227.23	450,000	450,000	56,468.73	393,531.27	
501-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	339,458	409,801.03	305,573.80	0	0	249,105.07	249,105.07	
TOTAL REQUIREMENTS			401,137	479,458.41	409,801.03	450,000	450,000	305,573.80	144,426.20	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
RESERVE FUND - GENERAL OPERATIONS										
(Established 7/1/2010. Board must review purpose every ten years)										
RESOURCES										
502-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	2,313,224.00	3,044,331.00	1,097,026	1,097,026	3,044,331.00	1,947,305.00	
502-00-000-00-4901	0000	TRANSFER FROM GENERAL FUND	2,313,224	731,107.00	0.00	850,000	850,000	0.00	850,000.00	
TOTAL RESOURCES			2,313,224	3,044,331.00	3,044,331.00	1,947,026	1,947,026	3,044,331.00	1,097,305.00	
REQUIREMENTS										
TRANSFERS										
502-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	0.00	0.00	0	0	0.00	0.00	
502-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	2,313,224	3,044,331.00	0.00	1,947,026	1,947,026	0.00	1,947,026.00	
502-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	3,044,331.00	0	0	3,044,331.00	3,044,331.00	
TOTAL REQUIREMENTS			2,313,224	3,044,331.00	3,044,331.00	1,947,026	1,947,026	3,044,331.00	1,097,305.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
COLLEGE BOOKSTORE										
RESOURCES										
601-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	264,081	278,194.84	270,216.90	270,217	270,217	296,194.95	25,977.95	
601-00-000-00-4491	0000	BANK CARD DISCOUNT FEES	(4,321)	(5,291.78)	(5,138.90)	(5,292)	(5,292)	2,991.43	2,300.57	
601-00-000-00-4801	0000	BOOKSTORE SALES	591,511	527,153.84	416,167.63	591,511	591,511	288,951.62	302,559.38	
601-00-000-00-4802	0000	BOOKSTORE CASH OVER/SHORT	4	0.03	0.00	0	0	74.58	74.58	
601-00-000-00-4803	0000	BOOKSTORE COMMISSIONS	1,343	805.88	0.00	0	0	0.00	0.00	
601-00-000-00-5001	0000	BOOKSTORE PURCHASES	(532,830)	(499,582.36)	(330,708.63)	(532,830)	(532,830)	197,669.40	335,160.60	
601-00-000-00-5002	0000	PUBLISHERS CREDIT	65,230	65,495.12	39,554.70	65,495	65,495	6,801.06	58,693.94	
TOTAL RESOURCES			385,018	366,775.57	390,091.70	389,101	389,101	391,212.22	2,111.22	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
601-00-000-00-6107	0000	FT PROFESSIONAL SUPPORT SALARIES	36,601	37,854.65	41,195.04	42,431	42,431	21,215.52	21,215.48	
601-00-000-00-6302	0000	PART TIME CLASSIFIED WAGES	11,941	17,470.53	17,303.04	24,138	24,138	11,446.79	12,691.21	
601-00-000-00-6701	0000	STUDENT WAGES	0	337.50	0.00	0	0	0.00	0.00	
TOTAL SALARY EXPENSE			48,542	55,662.68	58,498.08	66,569	66,569	32,662.31	33,906.69	
OTHER PAYROLL EXPENSE										
601-00-000-00-6901	0000	SOCIAL SECURITY	3,663	4,257.35	4,275.52	5,090	5,090	2,334.51	2,755.49	
601-00-000-00-6902	0000	WORKERS' COMPENSATION INS	178	243.82	274.35	311	311	153.17	157.83	
601-00-000-00-6903	0000	STATE WORKERS BENEFIT FUND	38	45.20	49.07	68	68	30.76	37.24	
601-00-000-00-6904	0000	UNEMPLOYMENT INSURANCE	926	1,280.22	1,170.77	1,338	1,338	573.83	764.17	
601-00-000-00-6905	0000	PERS	6,064	4,121.84	7,590.90	8,923	8,923	4,141.11	4,781.89	
601-00-000-00-6906	0000	DISABILITY INSURANCE	73	73.18	85.84	139	139	48.10	90.90	
601-00-000-00-6907	0000	LIFE INSURANCE	14	12.54	14.18	42	42	7.86	34.14	
601-00-000-00-6908	0000	HEALTH INSURANCE	8,844	6,730.52	7,751.99	8,270	8,270	3,695.66	4,574.34	
TOTAL OTHER PAYROLL EXPENSE			19,801	16,764.67	21,212.62	24,181	24,181	10,985.00	13,196.00	
TOTAL PERSONNEL SERVICES			68,343	72,427.35	79,710.70	90,750	90,750	43,647.31	47,102.69	
MATERIALS & SERVICES										
601-00-000-00-7102	0000	COLLEGE PROMOTIONAL MATERIALS	246	0.00	100.89	246	246	99.30	146.70	
601-00-000-00-7112	0000	PERSONNEL RECRUITMENT ADVERTISING	0	200.00	0.00	0	0	0.00	0.00	
601-00-000-00-7114	0000	PROGRAM ADVERTISING & PROMOTIONS	0	0.00	150.00	0	0	0.00	0.00	
601-00-000-00-7210	0000	OTHER CONTRACTED SERVICES	3,527	1,488.89	150.00	1,489	1,489	0.00	1,489.00	
601-00-000-00-7213	0000	SOFTWARE & LICENSES	750	828.08	750.00	828	828	0.00	828.00	
601-00-000-00-7510	0000	POSTAGE	2	49.77	59.12	0	4	10.40	6.40	
601-00-000-00-7521	0000	SHIPPING & FREIGHT	21,662	16,599.75	8,005.67	16,600	16,600	5,110.77	11,489.23	
601-00-000-00-7601	0000	PRINTING & DUPLICATING	133	241.23	160.93	0	0	0.00	0.00	
601-00-000-00-7901	0000	SUBSCRIPTIONS	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-7902	0000	ELECTRONIC SUBSCRIPTIONS	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-8009	0000	OFFICE SUPPLIES	1,845	918.61	2,233.52	1,845	1,845	391.60	1,453.40	
601-00-000-00-8011	0000	REFERENCE MATERIALS	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-8201	0000	CONFERENCE FEES	0	324.95	732.92	325	475	475.00	0.00	
601-00-000-00-8205	0000	EMPLOYEE TRAVEL	1,454	1,781.69	1,417.38	1,782	1,782	638.98	1,143.02	
601-00-000-00-8508	0000	EQUIPMENT REPAIR	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-8509	0000	FOOD & REFRESHMENTS	0	0.00	16.65	0	0	0.00	0.00	
601-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	600	300.00	300.00	600	600	0.00	600.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
601-00-000-00-8517	0000	MISCELLANEOUS FEES	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-8522	0000	SIGNAGE	0	263.00	0.00	0	0	0.00	0.00	
601-00-000-00-8801	0000	FURNITURE <\$5000	7,841	0.00	108.97	0	0	0.00	0.00	
601-00-000-00-8802	0000	INFO TECH EQUIPMENT <\$5000	38	1,135.35	0.00	1,135	981	0.00	981.00	
TOTAL MATERIAL & SERVICES			38,480	24,131.32	14,186.05	24,850	24,850	6,726.05	18,123.95	
CAPITAL OUTLAY										
601-00-000-00-9571	0000	FURNITURE >\$5000	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-9572	0000	INFO TECH EQUIPMENT >\$5000	0	0.00	0.00	0	0	0.00	0.00	
601-00-000-00-9975	0000	RESERVED FOR FUTURE EXPENDITURE	0	0.00	0.00	273,501	273,501	0.00	273,501.00	
TOTAL CAPITAL OUTLAY			0	0.00	0.00	273,501	273,501	0.00	273,501.00	
TRANSFERS										
601-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			106,823	96,558.67	93,896.75	389,101	389,101	50,373.36	338,727.64	
601-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	278,195	270,216.90	296,194.95	0	0	340,838.86	340,838.86	
TOTAL REQUIREMENTS			385,018	366,775.57	390,091.70	389,101	389,101	391,212.22	2,111.22	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
ENVIRONMENTAL CLUB FUND										
RESOURCES										
711-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	477	663.82	663.82	664	664	663.82	0.18	
711-00-000-00-4704	0000	FUNDRAISING REVENUE	242	0.00	0.00	500	500	0.00	500.00	
TOTAL RESOURCES			719	663.82	663.82	1,164	1,164	663.82	500.18	
REQUIREMENTS										
MATERIALS & SERVICES										
711-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	55	0.00	0.00	1,164	1,164	0.00	1,164.00	
TOTAL MATERIAL & SERVICES			55	0.00	0.00	1,164	1,164	0.00	1,164.00	
TOTAL EXPENDITURES			55	0.00	0.00	1,164	1,164	0.00	1,164.00	
711-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	664	663.82	663.82	0	0	663.82	663.82	
TOTAL REQUIREMENTS			719	663.82	663.82	1,164	1,164	663.82	500.18	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
PHI THETA KAPPA FUND										
RESOURCES										
712-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	1,907	2,883.98	1,269.07	1,269	1,269	2,063.66	794.66	
712-00-000-00-4622	0000	MEMBERSHIP DUES REVENUE	5,305	3,740.00	3,525.00	3,500	3,500	1,050.00	2,450.00	
712-00-000-00-4704	0000	FUNDRAISING REVENUE	3,006	4,190.07	1,995.59	5,000	5,000	674.25	4,325.75	
TOTAL RESOURCES			10,218	10,814.05	6,789.66	9,769	9,769	3,787.91	5,981.09	
REQUIREMENTS										
MATERIALS & SERVICES										
712-00-000-00-8201	0000	CONFERENCE FEES	200	0.00	0.00	1,100	1,100	0.00	1,100.00	
712-00-000-00-8206	0000	STUDENT TRAVEL	447	3,830.04	371.00	1,500	1,500	0.00	1,500.00	
712-00-000-00-8510	0000	FUNDRAISING COSTS	730	1,782.94	1,200.00	1,500	1,500	0.00	1,500.00	
712-00-000-00-8512	0000	GIFTS EXPENSE	1,306	407.00	0.00	2,000	2,000	0.00	2,000.00	
712-00-000-00-8516	0000	MEMBERSHIP FEES & DUES	4,350	3,525.00	3,155.00	2,500	2,500	715.00	1,785.00	
712-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	300	0.00	0.00	1,169	1,169	0.00	1,169.00	
TOTAL MATERIAL & SERVICES			7,334	9,544.98	4,726.00	9,769	9,769	715.00	9,054.00	
TOTAL EXPENDITURES			7,334	9,544.98	4,726.00	9,769	9,769	715.00	9,054.00	
712-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	2,884	1,269.07	2,063.66	0	0	3,072.91	3,072.91	
TOTAL REQUIREMENTS			10,218	10,814.05	6,789.66	9,769	9,769	3,787.91	5,981.09	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STUDENT COUNCIL FUND										
RESOURCES										
713-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	58	45.49	45.49	45	45	112.24	67.24	
713-00-000-00-4704	0000	FUNDRAISING REVENUE	29	0.00	666.25	1,000	1,000	0.00	1,000.00	
TOTAL RESOURCES			87	45.49	711.74	1,045	1,045	112.24	932.76	
REQUIREMENTS										
MATERIALS & SERVICES										
713-00-000-00-8206	0000	STUDENT TRAVEL	41	0.00	599.50	175	175	0.00	175.00	
713-00-000-00-8510	0000	FUNDRAISING COSTS	0	0.00	0.00	170	170	0.00	170.00	
713-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	0.00	0.00	700	700	0.00	700.00	
TOTAL MATERIAL & SERVICES			41	0.00	599.50	1,045	1,045	0.00	1,045.00	
TOTAL EXPENDITURES			41	0.00	599.50	1,045	1,045	0.00	1,045.00	
713-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	45	45.49	112.24	0	0	112.24	112.24	
TOTAL REQUIREMENTS			87	45.49	711.74	1,045	1,045	112.24	932.76	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
STUDENT NURSE ASSOCIATION FUND										
RESOURCES										
714-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	393	189.31	0.00	0	0	0.00	0.00	
714-00-000-00-4622	0000	MEMBERSHIP DUES REVENUE	0	0.00	0.00	500	500	0.00	500.00	
714-00-000-00-4704	0000	FUNDRAISING REVENUE	0	32.98	20.67	1,000	1,000	0.00	1,000.00	
TOTAL RESOURCES			393	222.29	20.67	1,500	1,500	0.00	1,500.00	
REQUIREMENTS										
MATERIALS & SERVICES										
714-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	204	222.29	20.67	1,500	1,500	0.00	1,500.00	
TOTAL MATERIAL & SERVICES			204	222.29	20.67	1,500	1,500	0.00	1,500.00	
TOTAL EXPENDITURES			204	222.29	20.67	1,500	1,500	0.00	1,500.00	
714-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	189	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			393	222.29	20.67	1,500	1,500	0.00	1,500.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
JAPANESE CLUB										
RESOURCES										
715-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	304	303.67	315.19	0	0	0.00	0.00	
715-00-000-00-4704	0000	FUNDRAISING REVENUE	91	25.50	0.00	0	0	0.00	0.00	
TOTAL RESOURCES			394	329.17	315.19	0	0	0.00	0.00	
REQUIREMENTS										
MATERIALS & SERVICES										
715-00-000-00-8510	0000	FUNDRAISING COSTS	0	0.00	315.19	0	0	0.00	0.00	
715-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	13.98	0.00	0	0	0.00	0.00	
TOTAL MATERIAL & SERVICES			91	13.98	315.19	0	0	0.00	0.00	
TOTAL EXPENDITURES			91	13.98	315.19	0	0	0.00	0.00	
715-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	304	315.19	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			394	329.17	315.19	0	0	0.00	0.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
DELTA ENERGY CLUB										
RESOURCES										
716-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	251.63	252	252	988.89	736.89	
716-00-000-00-4652	0000	RESTRICTED GIFTS	2,827	970.00	500.00	4,000	4,000	0.00	4,000.00	
716-00-000-00-4704	0000	FUNDRAISING REVENUE	0	123.50	949.50	2,000	2,000	0.00	2,000.00	
TOTAL RESOURCES			2,827	1,093.50	1,701.13	6,252	6,252	988.89	5,263.11	
REQUIREMENTS										
MATERIALS & SERVICES										
716-00-000-00-7510	0000	POSTAGE	3	0.00	0.00	0	0	0.00	0.00	
716-00-000-00-8201	0000	CONFERENCE FEES	1,650	0.00	0.00	1,000	1,000	0.00	1,000.00	
716-00-000-00-8206	0000	STUDENT TRAVEL	1,032	0.00	0.00	2,500	2,500	0.00	2,500.00	
716-00-000-00-8510	0000	FUNDRAISING COSTS	0	0.00	299.99	500	500	0.00	500.00	
716-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	142	841.87	412.25	2,252	2,252	169.47	2,082.53	
TOTAL MATERIAL & SERVICES			2,827	841.87	712.24	6,252	6,252	169.47	6,082.53	
TOTAL EXPENDITURES			2,827	841.87	712.24	6,252	6,252	169.47	6,082.53	
716-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	251.63	988.89	0	0	819.42	819.42	
TOTAL REQUIREMENTS			2,827	1,093.50	1,701.13	6,252	6,252	988.89	5,263.11	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
MULTICULTURAL CLUB										
RESOURCES										
717-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
717-00-000-00-4704	0000	FUNDRAISING REVENUE	0	0.00	0.00	2,000	2,000	0.00	2,000.00	
TOTAL RESOURCES			0	0.00	0.00	2,000	2,000	0.00	2,000.00	
REQUIREMENTS										
MATERIALS & SERVICES										
717-00-000-00-8523	0000	STUDENT ACTIVITIES & EVENTS	0	0.00	0.00	2,000	2,000	0.00	2,000.00	
TOTAL MATERIAL & SERVICES			0	0.00	0.00	2,000	2,000	0.00	2,000.00	
TOTAL EXPENDITURES			0	0.00	0.00	2,000	2,000	0.00	2,000.00	
717-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
TOTAL REQUIREMENTS			0	0.00	0.00	2,000	2,000	0.00	2,000.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
FEDERAL STUDENT AID FUND										
RESOURCES										
800-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	1.07	0	0	1.78	1.78	
800-00-000-00-4611	0000	INTEREST INVESTMENTS	0	1.07	0.71	0	0	0.59	0.59	
800-00-610-00-4070	0000	PELL GRANT RESOURCES	0	2,455,500.00	2,162,510.00	2,504,610	2,504,610	1,307,850.00	1,196,760.00	
800-00-610-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANC	0	3,900.00	3,365.00	9,549	9,549	0.00	9,549.00	
800-00-612-00-4071	0000	SEOG RESOURCES	0	44,531.00	52,125.00	56,429	56,429	23,250.00	33,179.00	
800-00-612-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANC	0	0.00	1,625.00	0	0	0.00	0.00	
800-00-612-00-4901	0000	TRANSFER FROM GENERAL FUND	0	14,844.00	17,375.00	15,000	15,000	4,100.00	10,900.00	
800-00-614-00-4072	0000	FWS PROGRAM RESOURCE	0	16,860.46	22,982.90	30,000	30,000	2,737.55	27,262.45	
800-00-614-00-4075	0000	FEDERAL ADMINISTRATIVE COST ALLOWANC	0	1,124.03	1,532.20	0	0	0.00	0.00	
800-00-614-00-4901	0000	TRANSFER FROM GENERAL FUND	0	5,620.15	7,661.05	10,000	10,000	912.53	9,087.47	
800-00-616-00-4073	0000	DIRECT LOAN RESOURCES - SUBSIDIZED	0	1,487,704.00	1,102,548.00	1,487,704	1,487,704	741,594.00	746,110.00	
800-00-616-00-4074	0000	DIRECT LOAN RESOURCES - UNSUBSIDIZED	0	1,696,905.00	1,255,843.00	1,696,905	1,696,905	367,409.00	1,329,496.00	
TOTAL RESOURCES			0	5,726,989.71	4,627,568.93	5,810,197	5,810,197	2,447,855.45	3,362,341.55	
REQUIREMENTS										
PERSONNEL SERVICES										
SALARY EXPENSE										
800-00-614-00-6702	0000	FWS AWARD WAGES	0	22,480.61	30,643.95	40,000	40,000	3,650.08	36,349.92	
TOTAL SALARY EXPENSE			0	22,480.61	30,643.95	40,000	40,000	3,650.08	36,349.92	
OTHER PAYROLL EXPENSE										
NA			0	0.00	0.00	0	0	0.00	0.00	
TOTAL OTHER PAYROLL EXPENSE			0	0.00	0.00	0	0	0.00	0.00	
TOTAL PERSONNEL SERVICES			0	22,480.61	30,643.95	40,000	40,000	3,650.08	36,349.92	
MATERIALS & SERVICES										
800-00-610-00-7850	0000	PELL GRANT AWARD	0	2,455,500.00	2,162,510.00	2,504,610	2,504,610	1,311,447.00	1,193,163.00	
800-00-610-00-8530	0000	ACA PAID TO COLLEGE - PELL	0	3,900.00	3,365.00	3,978	3,978	0.00	3,978.00	
800-00-612-00-7852	0000	SEOG AWARD	0	59,375.00	69,500.00	71,429	71,429	31,000.00	40,429.00	
800-00-612-00-8530	0000	ACA PAID TO COLLEGE - SEOG	0	0.00	1,625.00	3,571	3,571	0.00	3,571.00	
800-00-614-00-8530	0000	ACA PAID TO COLLEGE - FWS	0	1,124.03	1,532.20	2,000	2,000	0.00	2,000.00	
800-00-616-00-7870	0000	DIRECT LOAN - SUBSIDIZED	0	1,487,704.00	1,102,548.00	1,487,704	1,487,704	499,135.00	988,569.00	
800-00-616-00-7872	0000	DIRECT LOAN - UNSUBSIDIZED	0	1,696,905.00	1,255,843.00	1,696,905	1,696,905	602,360.00	1,094,545.00	
TOTAL MATERIAL & SERVICES			0	5,704,508.03	4,596,923.20	5,770,197	5,770,197	2,443,942.00	3,326,255.00	
TRANSFERS										
800-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	5,726,988.64	4,627,567.15	5,810,197	5,810,197	2,447,592.08	3,362,604.92	
800-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	1.07	1.78	0	0	263.37	263.37	
TOTAL REQUIREMENTS			0	5,726,989.71	4,627,568.93	5,810,197	5,810,197	2,447,855.45	3,362,341.55	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
OREGON STUDENT AID FUND										
RESOURCES										
801-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
801-00-000-00-4191	0000	OREGON OPPORTUNITY GRANT RESOURCES	0	30,000.00	147,550.00	280,000	280,000	106,520.00	173,480.00	
801-00-000-00-4192	0000	OSAC SCHOLARSHIP RESOURCES	0	9,810.00	1,834.00	9,810	9,810	5,334.00	4,476.00	
TOTAL RESOURCES			0	39,810.00	149,384.00	289,810	289,810	111,854.00	177,956.00	
REQUIREMENTS										
MATERIALS & SERVICES										
801-00-000-00-7884	0000	OREGON OPPORTUNITY GRANT AWARD	0	30,000.00	147,550.00	280,000	280,000	105,738.00	174,262.00	
801-00-000-00-7885	0000	OSAC SCHOLARSHIP AWARD	0	9,810.00	1,834.00	9,810	9,810	3,668.00	6,142.00	
TOTAL MATERIAL & SERVICES			0	39,810.00	149,384.00	289,810	289,810	109,406.00	180,404.00	
TOTAL EXPENDITURES			0	39,810.00	149,384.00	289,810	289,810	109,406.00	180,404.00	
801-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	2,448.00	2,448.00	
TOTAL REQUIREMENTS			0	39,810.00	149,384.00	289,810	289,810	111,854.00	177,956.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
CGCC FOUNDATION SCHOLARSHIP FUND										
RESOURCES										
802-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
802-00-000-00-4691	0000	FOUNDATION SCHOLARSHIP RESOURCES	0	119,798.00	109,685.00	119,798	119,798	0.00	119,798.00	
802-00-000-00-4692	0000	FOUNDATION LOAN RESOURCES	0	63.00	250.00	63	63	0.00	63.00	
TOTAL RESOURCES			0	119,861.00	109,935.00	119,861	119,861	0.00	119,861.00	
REQUIREMENTS										
MATERIALS & SERVICES										
802-00-000-00-7875	0000	FOUNDATION LOAD AWARD	0	63.00	250.00	63	63	1,000.00	937.00	
802-00-000-00-7880	0000	FOUNDATION SCHOLARSHIP AWARD	0	119,798.00	109,685.00	119,798	119,798	83,107.00	36,691.00	
TOTAL MATERIAL & SERVICES			0	119,861.00	109,935.00	119,861	119,861	84,107.00	35,754.00	
TOTAL EXPENDITURES			0	119,861.00	109,935.00	119,861	119,861	84,107.00	35,754.00	
802-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	84,107.00	84,107.00	
TOTAL REQUIREMENTS			0	119,861.00	109,935.00	119,861	119,861	0.00	119,861.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
THIRD PARTY SCHOLARSHIP & LOAN FUND										
RESOURCES										
803-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
803-00-000-00-4695	0000	THIRD PARTY SCHOLARSHIP RESOURCES	0	66,162.00	66,161.54	80,000	80,000	40,392.66	39,607.34	
803-00-000-00-4696	0000	CREDIT BASED EDUCATION LOAN RESOURCE	0	57,946.00	59,559.00	70,000	70,000	16,870.00	53,130.00	
TOTAL RESOURCES			0	124,108.00	125,720.54	150,000	150,000	57,262.66	92,737.34	
REQUIREMENTS										
MATERIALS & SERVICES										
803-00-000-00-7874	0000	CREDIT BASED EDUCATION LOAN	0	57,946.00	59,559.00	70,000	70,000	16,870.00	53,130.00	
803-00-000-00-7882	0000	THIRD PARTY SCHOLARSHIP AWARD	0	66,162.00	66,161.54	80,000	80,000	26,548.85	53,451.15	
TOTAL MATERIAL & SERVICES			0	124,108.00	125,720.54	150,000	150,000	43,418.85	106,581.15	
TOTAL EXPENDITURES			0	124,108.00	125,720.54	150,000	150,000	43,418.85	106,581.15	
803-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	13,843.81	13,843.81	
TOTAL REQUIREMENTS			0	124,108.00	125,720.54	150,000	150,000	57,262.66	92,737.34	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	

COLUMBIA GORGE COMMUNITY COLLEGE

Account Number	Prj	Description	Actual 2010-11	Audited 2011-12	Actual YTD 6/30/2013	Adopted 2013-14	Adjusted 2013-14	Actual YTD 1/31/2014	Variance 2013-14	% of T Bgt
GORGE SCHOLARS										
RESOURCES										
804-00-000-00-3000	0000	PRIOR YEAR FUND BALANCE	0	0.00	0.00	0	0	0.00	0.00	
804-00-000-00-4901	0000	TRANSER FROM GENERAL FUND	0	0.00	0.00	80,000	80,000	7,565.00	72,435.00	
TOTAL RESOURCES			0	0.00	0.00	80,000	80,000	7,565.00	72,435.00	
REQUIREMENTS										
MATERIALS & SERVICES										
804-00-000-00-8308	0000	GORGE SCHOLAR TUITION	0	0.00	0.00	80,000	80,000	12,460.00	67,540.00	
TOTAL MATERIAL & SERVICES			0	0.00	0.00	80,000	80,000	12,460.00	67,540.00	
TRANSFERS										
804-00-000-00-9901	0000	TRANSFER TO GENERAL FUND	0	0.00	0.00	0	0	0.00	0.00	
TOTAL TRANSFERS			0	0.00	0.00	0	0	0.00	0.00	
TOTAL EXPENDITURES			0	0.00	0.00	80,000	80,000	12,460.00	67,540.00	
804-00-000-00-3000	0000	UNAPPROPRIATED ENDING FUND BALANCE	0	0.00	0.00	0	0	4,895.00	4,895.00	
TOTAL REQUIREMENTS			0	0.00	0.00	80,000	80,000	7,565.00	72,435.00	
TOTAL RESOURCES LESS REQUIREMENTS			0	0.00	0.00	0	0	0.00	0.00	