

COLUMBIA GORGE COMMUNITY COLLEGE											
CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)											
ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT											
ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX											
	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
<b>FUND</b>											
100	GENERAL FUND	GF				110		XXXXX	Y	Y	
	<b>SPECIAL REVENUE FUNDS - INSTRUCTION</b>										
	<b>GENERAL ACADEMIC INSTRUCTION</b>										
200	RESERVE FOR FUTURE USE										
201	DISTANCE LEARNING INCENTIVE GRANT		WOLFF			120		10100	N	N	
202	MEYER MEMORIAL TRUST GRANT		SPATZ			120		10100	N	N	
	<b>PROFESSIONAL TECHNICAL EDUCATION</b>										
210	CARL D PERKINS GRANT	CARL PERKINS	KRAMER			120		10200	Y	Y	
211	NURSING FUND	NURSING	MMS			120		10200	N	N	
212	DOL NURSING GRANT	DOL NURSING	MMS			120		10200	N	N	
213	DOE NURSE TRAINING GRANT	DOE NURSING	MMS			120		10200	N	N	
214	WIND TURBINE MAINTENANCE TECHNICIAN TRAINING CONTRACT		WOLFF			120		10200	N	N	
215	GOVERNOR'S STRATEGIC TRAINING FUND GRANT		WOLFF			120		10200	N	N	
216	HEALTH OCCUPATIONS CUSTOMIZED TRAINING		JEPSON			120		10200	Y	Y	
217	CARL D PERKINS RESERVE FUND		KRAMER			120		10200	Y	N	
218	DOL CBJT RET GRANT		KRAMER			120		10200	Y	N	
219	FACT NEEDS ASSESSMENT	FACT NEEDS ASSESS	KRAMER			120		10200	N	N	
220	LOCALLY DEVELOPED TECHNICAL SKILL ASSESSMENT GRANT		KRAMER			120		10200	N	N	
221	US DEPT OF ENERGY (EARMARK) GRANT		KRAMER			120		10200	Y	Y	
222	US DOL WIA SEC. 171 (EARMARK) GRANT		KRAMER			120		10200	Y	Y	
223	US DOL STATE ENERGY SECTOR PARTNERSHIP GRANT		BURD			120		10200	Y	Y	
	<b>PROFESSIONAL TECHNICAL EDUCATION - SBDC</b>										
225	CUSTOMIZED TRAINING	CUSTOMIZED TRAINING	BURD			120		10200	Y	Y	
226	CORPS OF ENGINEERS	CORP OF ENGINEERS	BURD			120		10200	N	N	
227	SBDC PROGRAM INCOME	SBDC PROG INCOME	MERRILL			120		10200	Y	Y	
228	US SBA SBDC GRANT	FED SBA SBDC GR	MERRILL			120		10200	Y	Y	
229	OREGON SBDC GRANT	STATE SBDC GR	MERRILL			120		10200	Y	Y	
230	FUNDAMENTALS OF CAREGIVING	FUND OF CAREGVNG	BURD			120		10200	Y	Y	
231	OREGON INVESTMENT BOARD SBDC GRANT	OIB SBDC GRANT	MERRILL			120		10200	N	N	
232	MID-COLUMBIA ECONOMIC DEVELOPMENT DISTRT	MID-COLUMBIA EDD	MERRILL			120		10200	Y	Y	
233	US COMMERCE .....								Hold	Hold	
	<b>DEVELOPMENTAL EDUCATION - FEDERAL SOURCES</b>										
240	TITLE II AEFLA COMPREHENSIVE GRANT	TITLE II AEFLA COMPR	MASON			120		10300	Y	Y	
241	ACCOUNTABILITY GRANT	ACCOUNTABILITY GRNT	MASON			120		10300	Y	Y	
242	PROGRAM IMPROVEMENT GRANT	PROG IMPRV GRANT	MASON			120		10300	Y	Y	
243	TUTORING GRANT	TUTORING GRANT	MASON			120		10300	Y	Y	
244	ENGLISH LANGUAGE CIVICS GRANT	EL CIVICS GRANT	MASON			120		10300	Y	Y	
245	OREGON PATHWAYS FOR ADULT BASIC SKILLS (OPABS) GRANT	OPABS GRANT	MASON			120		10300	N	N	

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246	LEARNING STANDARDS PILOT	LEARNING STANDARDS F	MASON			120		10300	Y	N	
	<b>DEVELOPMENTAL EDUCATION - LOCAL SOURCES</b>										
250	BASIC SKILLS CONTRACTS	BASIC SKILLS CNTRCT	MASON			120		10300	N	N	
251	GORGE LITERACY	GORGE LITERACY	MASON/DAHL			120		10300	Y	Y	
252	TANF LIFE SKILLS CONTRACT	TANF LIFE SKILLS	MASON			120		10300	N	N	
253	TITLE II PROGRAM INCOME FUND		MASON			120		10300	N	Y	
257	WASCO COUNTY COMMISSION FOR CHILDREN AND FAMILIES	WASCO COUNTY COMM	PATTEN			120		10300	N	Y	
	<b>OTHER REIMBURSEABLE INSTRUCTION</b>										
260	RESERVED FOR FUTURE USE										
	<b>NON REIMBURSABLE INSTRUCTION</b>										
265	NON REIMBURSABLE COMMUNITY EDUCATION	COMM ED - NONREIMB	BURD			120		10500	Y	Y	
266	ELDERHOSTEL PROGRAM	ELDERHOSTEL	BURD			120		10500	Y	Y	
	<b>SPECIAL REVENUE FUNDS - ACADEMIC SUPPORT</b>										
255	US DEPARTMENT OF LABOR CASE GRANT		KRAMER			120		20600	Y	Y	
	<b>SPECIAL REVENUE FUNDS - STUDENT SERVICES</b>										
267	GREEN LABOR MARKET INFORMATION IMPLEMENTATION GRANT		BURD			120		30300	N	N	
268	CAREER READINESS CERTIFICATE IMPLEMENTATION GRANT		BURD			120		30300	N	N	
269	OSAC PROGRAM	OSAC PROGRAM	CARTER			120		30400	Y	Y	
270	INCENTIVE GRANT 2007-09 CAREER PATHWAYS		CARTER			120		30300	N	N	
270	INCENTIVE GRANT 2009-11 CAREER PATHWAYS		CARTER			120		30300	N	N	
270	CAREER PATHWAYS INNOVATION FUND		MASON			120		30300	Y	Y	
271	INCENTIVE GRANT - CAREER TRANSITIONS PATHWAY		CARTER			120		30300	N	N	
272	INCENTIVE GRANT - CAREER FOCUS PUBLICATION (2006-07)		CARTER			120		30300	N	N	
272	FIRST YEAR PERSISTENCE DEVELOPMENT PROJECT		UFFORD			120		30300	Y	N	
273	INCENTIVE GRANT		CARTER			120		30300	N	N	
274	INCENTIVE GRANT 2005-07		CARTER			120		30300	N	N	
	<b>SPECIAL REVENUE FUNDS - PUBLIC SERVICE</b>										
275	OREGON CHILD CARE RESOURCE & REFERRAL NETWORK	OCCR&R NETWORK	PATTEN			120		40000	N	N	
275	OREGON CHILD CARE DIVISION		PATTEN			120		40000	Y	Y	
276	CHILD CARE RESOURCE & REFERRAL	CCR&R	PATTEN			120		40000	Y	Y	
277	DHS INTEGRATED CHILD CARE GRANT	DHS INTEG CHILD CARE	PATTEN			120		40000	Y	Y	
278	CO-CURRICULAR ACTIVITIES FUND		LEWIS			120		40000	Y	Y	
279	REGIONAL WORKFORCE BOARD SERVICES	REG WFB SERVICES	SPATZ			120		40000	N	N	
280	WASCO COUNTY INTER-GOVERNMENTAL AGREEMENT	WASCO INTERGOV AGR	SPATZ			120		40000	N	N	
281	OREGON CAREER PATHWAYS	OR CAREER PATHWAYS	MADURO			120		40000	N	N	
282	WASCO COUNTY CHILD CARE DEVELOPMENT BLOCK GRANT	WASCO CCD BLOCK GRN	LUSK			120		40000	N	N	
283	CAREER PATHWAYS PROGRAM INCOME	CAREER PATHWAYS PRG	MADURO			120		40000	Y	Y	
284	PATHWAYS INITIATIVE STATEWIDE DIRECTOR GRANT		MADURO			120		40000	Y	Y	
286	PATHWAYS INITIATIVE PROJECTS & TA GRANT		MADURO			120		40000	Y	Y	

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287	MANUFACTURING CAREER PATHWAYS TA GRANT		MADURO			120		40000	N	N	
287	OR CC GREEN INITIATIVE GRANT		MADURO			120		40000	N	N	
288	OR COUNCIL FOR HUMANITIES GRANT		LEWIS			120		40000	Y	Y	
289	HOOD RIVER COUNTY CHILD CARE DEVELOPMENT BLOCK GRANT	HR CCD BLOCK GRANT	LUSK			120		40000	N	N	
290	INFANT/TODDLER PROJECT ARRA GRANT		PATTEN			120		40000	N	N	
291	PATHWAYS GREEN LMI		MADURO			120		40000	Y	N	
292	TA COMPLETION INNOVATION CHALLENGE APPLICATION GRANT		MADURO			120		40000	N	N	
293	GORGE GRAVITY GAMES PROJECT FUND		KRAMER			120		40000	Y	N	
	<b>SPECIAL REVENUE FUNDS - INSTITUTIONAL SUPPORT</b>										
103	US ED TITLE III	US ED TITLE III	CARTER			120		51200	Y	Y	
285	INSURANCE FUND	INSURANCE FUND	BUCHANAN			120		50700	Y	Y	
	<b>SPECIAL REVENUE FUNDS - PLANT OPERATION &amp; MAINTENANCE</b>										
294	TRI-COUNTY RECYCLING GRANT	TRI-COUNTY RECYCL GR	WARNER-ARENS			120		51100	N	N	
	<b>SPECIAL REVENUE FUNDS - NONOPERATING</b>										
295	RESIDENTIAL LEASE FUND	RESIDENTIAL LEASE	BUCHANAN			120		51200	N	N	
296	BUILDING LEASE FUND	BUILDING LEASE FUND	VANCLEAVE			120		51200	Y	Y	
297	FOOD SERVICE	FOOD SERVICE	VANCLEAVE			120		51200	Y	Y	
300	<b>CAPITAL PROJECTS</b>										
301	CAPITAL PROJECTS FUND	CAPITAL PROJECTS	VANCLEAVE			130		51100	N	MAYBE	
302	STATE CAPITAL PROJECTS FUND	ST CAPITAL PROJECTS	VANCLEAVE			130		51100	N	MAYBE	
303	RENEWABLE ENERGY LAB CAPITAL PROJECTS FUND		VANCLEAVE			130		51100	N	N	
304	DEFERRED MAINTENANCE CAPITAL PROJECTS FUND		VANCLEAVE			130		51100	N	N	
400	<b>DEBT SERVICE</b>										
401	DEBT SERVICE FUND WASCO GO BONDS	DS WASCO	BUCHANAN			140		50700	Y	Y	
402	DEBT SERVICE FUND DISTRICT GO BONDS	DS DISTRICT	BUCHANAN			140		50700	Y	Y	
451	DEBT SERVICE FUND PENSION BONDS	DS PENSION	BUCHANAN			140		50700	Y	Y	
	<b>RESERVE FUNDS</b>										
501	RESERVE FUND - FACILITIES & GROUNDS MAINTENANCE	RESERVE-FAC & GRND	VANCLEAVE			120		51100	Y	Y	
502	RESERVE FUND - GENERAL OPERATIONS	RESERVE-GEN OPER	BUCHANAN			120		51200	Y	Y	
	<b>ENTERPRISE</b>										
601	COLLEGE BOOKSTORE	BOOKSTORE	BUCHANAN			210		30600	Y	Y	
	<b>SPECIAL REVENUE FUNDS (FORMERLY FIDUCIARY FUNDS)</b>										
701	HOSPITALITY FUND	HOSPITALITY FUND	CARTER			120		50900	N	N	
711	ENVIRONMENTAL CLUB FIDUCIARY FUND	ENVIRONMENTAL FND	CARTER			120		30600	Y	Y	
712	PHI THETA KAPPA FIDUCIARY FUND	PTK FUND	UFFORD			120		30600	Y	Y	
713	STUDENT COUNCIL FIDUCIARY FUND	STUDENT CNCL FND	UFFORD			120		30600	Y	Y	
714	STUDENT NURSE ASSOCIATION FIDUCIARY FUND	STUDENT NURSE FND	JEPSON			120		30600	Y	Y	

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715	JAPANESE VISUAL CULTURE CLUB	JAPANESE VISUAL CULTURE CLUB	CARTER			120		30600	Y	Y	
716	DELTA ENERGY CLUB FIDUCIARY FUND	DELTA ENERGY CLUB FIDUCIARY FUND	CARTER			120		30600	Y	Y	
717	MULTICULTURAL CLUB FIDUCIARY FUND	MULTICULTURAL CLUB FIDUCIARY FUND	CARTER			120		30600	Y	Y	
<b>STUDENT AID</b>											
800	FEDERAL STUDENT AID	FEDERAL STUDENT AID	CARTER			120		30400	Y	Y	
801	OREGON STUDENT AID FUND	OREGON STUDENT AID FUND	CARTER			120		30400	Y	Y	
802	CGCC FOUNDATION SCHOLARSHIP FUND	CGCC FOUNDATION SCHOLARSHIP FUND	CARTER			120		30400	Y	Y	
803	THIRD PARTY SCHOLARSHIP AND LOAN FUND	THIRD PARTY SCHOLARSHIP AND LOAN FUND	CARTER			120		30400	Y	Y	
<b>FUNCTION</b>											
0	NA										
1	INSTRUCTION	IN							Y	Y	
2	ACADEMIC SUPPORT	AS							Y	Y	
3	STUDENT SERVICES	SS							Y	Y	
4	PUBLIC SERVICE	PS							Y	Y	
5	INSTITUTIONAL SUPPORT	IS							Y	Y	
6	FINANCIAL AID	FA							Y	Y	
7	PLANT OPERATION AND MAINTENANCE	PL							Y	Y	
8	PLANT IMPROVEMENTS	PI							Y	Y	
9	CONTINGENCIES AND RESERVES	CN							Y	Y	
T	TRANSFERS								N	N	
D	DEBT SERVICE								N	N	
<b>CATEGORY</b>											
0	NA								Y	Y	
1	GENERAL ACADEMIC INSTRUCTION	LDC							Y	Y	
2	PROFESSIONAL TECHNICAL EDUCATION	PT							Y	Y	
3	DEVELOPMENTAL EDUCATION	DEV							Y	Y	
4	OTHER REIMBURSEABLE	SI							Y	Y	
5	NON REIMBURSEABLE	NR							Y	Y	
<b>DEPARTMENT</b>											
100	INSTRUCTION										
<b>GENERAL ACADEMIC INSTRUCTION 100-11-XXX</b>											
101	ARTS & HUMANITIES	ARTS & HUMANITIES	MASON					10100	Y	Y	
102	BUSINESS ADMINISTRATION	BUS ADMIN	MASON					10100	Y	Y	
103	CRIMINAL JUSTICE	CRIM JUST	KRAMER					10100	Y	Y	
104	EDUCATION	EDUCATION	KRAMER					10100	Y	Y	
105	HEALTH AND WELLNESS	HEALTH & WELLNESS	MASON					10100	Y	Y	
106	MATH	MATH	MASON					10100	Y	Y	
107	SCIENCE	SCIENCE	MASON					10100	Y	Y	
108	SOCIAL SCIENCE	SOCIAL SCIENCE	MASON					10100	Y	Y	
109	FIRST AID AND CPR	FIRST AID AND CPR	JEPSON					10100	Y	Y	

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110	EARLY COLLEGE	EARLY COLLEGE	KRAMER					10100	Y	Y	
	<b>CAREER &amp; TECHNICAL EDUCATION PREP (PROFESSIONAL TECHNICAL PREP) 100-12-XXX</b>										
121	COMPUTER APPLICATIONS/OFFICE SYSTEMS	COMP APP/OFC SYS	KRAMER					10200	Y	Y	
122	COMPUTER SCIENCE	COMP SCIENCE	MASON					10200	Y	Y	
123	COMPUTER TECHNOLOGY	COMP TECH	KRAMER					10200	N	N	
124	ELECTRONIC ENGINEERING TECHNOLOGY	EET	KRAMER					10200	N	N	
125	EMERGENCY MEDICAL TECHNICIAN PROGRAM	EMT	JEPSON					10200	Y	Y	
126	ENGINEERING	ENGINEERING	KRAMER					10200	N	N	
127	NURSING	NURSING	JEPSON					10200	Y	Y	
128	OTHER PROFESSIONAL TECHNICAL	OTH PROF TECH	KRAMER					10200	Y	Y	
129	PRE-COLLEGE MATH	PRE-COLLEGE MATH	MASON					10200	Y	Y	
130	RENEWABLE ENERGY	RENEWABLE ENERGY	KRAMER					10200	Y	Y	
131	MEDICAL ASSISTING	MEDICAL ASSISTING	JEPSON					10200	Y	Y	
132	FACT	FACT	KRAMER					10200	N	N	
133	MEDICAL TERMINOLOGY	MEDICAL TERMINOLOGY	JEPSON					10200	Y	Y	
	<b>CAREER &amp; TECHNICAL EDUCATION SUPPLEMENTAL (PROFESSIONAL TECHNICAL SUPPLEMENTAL) 100-12-XXX</b>										
141	CNA AND MED AIDE (HEALTH TECHNOLOGIES)	CNA/CMA	JEPSON					10200	Y	Y	
142	SMALL BUSINESS DEVELOPMENT CENTER	SBDC	MERRILL					10200	Y	Y	
143	SMALL BUSINESS MANAGEMENT	SBM	MERRILL					10200	Y	Y	
	<b>DEVELOPMENTAL EDUCATION 100-13-XXX</b>										
161	PRE COLLEGE	PRE COLLEGE	MASON					10300	Y	Y	
162	ENGLISH SPEAKERS OF OTHER LANGUAGES	ESOL	MASON					10300	Y	Y	
163	POST SECONDARY REMEDIAL	PSR	MASON					10300	Y	Y	
	<b>OTHER REIMBURSEABLE INSTRUCTION 100-14-XXX</b>										
171	ADULT CONTINUING EDUCATION	ADULT CONT ED	BURD					10400	Y	Y	
172	HEALTH AND SAFETY ADULT EDUCATION	HEALTH & SAFETY	JEPSON					10400	Y	Y	
173	SPANISH GED	SPANISH GED	MASON					10400	N	N	
	<b>ACADEMIC SUPPORT 100-20-XXX</b>										
200	AS	AS									
201	INSTRUCTIONAL ADMINISTRATION	INSTR ADMIN	WOLFF					20100	Y	Y	
202	ANCILLARY INSTRUCTIONAL SUPPORT	ANCILLARY INSTR	WOLFF					20600	N	N	
203	DISTANCE EDUCATION & INSTRUCTIONAL TECHNOLOGY	DISTANCE ED	ASCHER					20300	Y	Y	
204	INSTRUCTIONAL STAFF DEVELOPMENT	INSTR STAFF DEV	WOLFF					20500	Y	Y	
205	PROGRAM DEVELOPMENT	PROG DEV	WOLFF					20700	N	N	
221	LIBRARY	LIBRARY	GREENE					20200	Y	Y	
	<b>STUDENT SERVICES 100-30-XXX</b>										
300	SS	SS									
301	REGISTRATION AND ADMISSIONS	REGISTRATION	CARTER					30200	Y	Y	
302	ADVISING	ADVISING	UFFORD					30300	Y	Y	
303	FINANCIAL AID ADMINISTRATION	FINANCIAL AID ADMIN	CARTER					30400	Y	Y	
304	CAREER SERVICES	CAREER SERV	UFFORD					30300	Y	Y	

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305	STUDENT RECOGNITION	STUDENT RECOG	CARTER					30600	Y	Y	
306	ADA SERVICES	ADA SERVICES	UFFORD					30300	N	Y	
310	FOUNDATIONS OF EXCELLENCE	FND OF EXCELLENCE	UFFORD					30300	Y	Y	
311	ACHIEVING THE DREAM INITIATIVE	ACHIEVING THE DREAM	CARTER					30300	Y	Y	
312	STRATEGIC ENROLLMENT MANAGEMENT	STRATEGIC ENRL MGMT	UFFORD					30300	N	Y	
321	GED TESTING	GED TESTING	MASON					30300	Y	Y	
331	STUDENT GOVERNMENT	STUDENT GOV	UFFORD					30600	Y	Y	
332	PHI THETA KAPPA	PTK	UFFORD					30600	Y	Y	
400	<b>PUBLIC SERVICE 100-40-XXX</b>	PS									
401	CHILD CARE RESOURCE AND REFERRAL	CCR&R							N	N	
500	<b>INSTITUTIONAL SUPPORT 100-50-XXX</b>	IS									
501	GOVERNING BOARD	GOVERNING BOARD	TODA					50200	Y	Y	
502	PRESIDENT'S OFFICE	PRES OFFICE	TODA					50300	Y	Y	
503	PUBLIC INFORMATION AND COMMUNICATIONS	PUB INFO & COMMUN	CARTER					50600	Y	Y	
504	ELECTIONS	ELECTIONS	TODA					50200	Y	Y	
505	ACCREDITATION	ACCREDITATION	WOLFF					50500	Y	Y	
511	BUSINESS OFFICE	BUSINESS OFFICE	BUCHANAN					50700	Y	Y	
512	INSURANCE LEGAL AUDIT	INSUR LEGAL AUDIT	BUCHANAN					50700	Y	Y	
521	HUMAN RESOURCES	HUMAN RESOURCES	VANCLEAVE					50900	Y	Y	
531	RESOURCE DEVELOPMENT	RESOURCE DEV	SPATZ					50400	Y	Y	
541	INFORMATION TECHNOLOGY SERVICES	IT SERVICES	BOHN					50800	Y	Y	
551	COMMUNICATIONS	COMMUNICATIONS	BOHN/BUCHANAN					51200	Y	Y	
600	<b>FINANCIAL AID 100-60-XXX</b>	FA									
601	FINANCIAL AID	FINANCIAL AID	CARTER					30400	Y	Y	
	<b>FEDERAL STUDENT AID 800-00-XXX</b>										
610	FEDERAL PELL GRANT PROGRAM							30400	Y	Y	
612	FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT PR	FEDERAL SEOG PROGRAM						30400	Y	Y	
614	FEDERAL WORK STUDY PROGRAM							30400	Y	Y	
616	WILLIAM D FORD FEDERAL DIRECT LOAN PROGRAM							30400	Y	Y	
700	<b>PLANT OPERATION AND MAINTENANCE 100-70-XXX</b>	PL									
701	FACILITIES SERVICES	FACILITIES SERVICES	VANCLEAVE					51100	Y	Y	
702	BUILDING MAINTENANCE	BUILDING MAINT	VANCLEAVE					51100	Y	Y	
703	GROUNDS MAINTENANCE	GROUNDS MAINT	VANCLEAVE					51100	Y	Y	
704	CUSTODIAL SERVICES	CUSTODIAL SERV	VANCLEAVE					51100	Y	Y	
705	UTILITIES	UTILITIES	VANCLEAVE					51100	Y	Y	
706	PLANT IMPROVEMENTS & EQUIP	PLANT IMPRV & EQ	VANCLEAVE					51100	N	N	
910	<b>CONTINGENCIES AND RESERVES 100-90-XXX</b>	CN									
911	CONTINGENCIES AND RESERVES	CONTG & RESERVE	BUCHANAN						Y	Y	

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920	DEBT SERVICE 100-00-XXX	DS									
921	DEBT SERVICE	DEBT SERVICE	BUCHANAN					50700	Y	Y	
930	TRANSFERS 100-00-XXX	TR									
931	TRANSFERS	TRANSFERS	BUCHANAN						Y	Y	
<b>LOCATION</b>											
00	DISTRICT	DS									
10	WASCO COUNTY	WASCO									
11	THE DALLES	TD									
50	HOOD RIVER COUNTY	HR CO									
51	HOOD RIVER	HR									
<b>OBJECT</b>											
1000	ASSETS										
<b>CURRENT ASSETS</b>											
1000	CASH & CASH EQUIVALENTS			DS	CA						
1001	CASH DRAWERS	CASH DRAWERS		AS	CA						
1002	CASH IN BANK CRB	CASH CRB		AS	CA						
1003	CASH IN BANK USB OPERATING	CASH USB		AS	CA						
1004	CASH IN BANK WF	CASH WF		AS	CA						
1005	CASH IN BANK USB GO BONDS	CASH USB GO BOND		AS	CA						
1006	CASH IN BANK USB 789543000	CASH USB 789543000		AS	CA						
1007	CASH IN USB TODD CONSTR RETAINAGE	CASH USB TODD		AS	CA						
1008	CASH IN FIDELITY BROKERAGE			AS	CA						
1009	CASH IN BANK USB PAYROLL	CASH USB PAYROLL		AS	CA						
1015	CASH IN USB FEDERAL ACCOUNT	CASH USB FEDERAL		AS	CA						
1075	CASH IN HR CO TREASURY	CASH HR CO TREAS		AS	CA						
1076	CASH IN WASCO CO TREASURY	CASH WASCO CO TR		AS	CA						
1099	BOUNCED CHECKS CLEARING ACCT	NSF CK CLEAR ACCT		AS	CA						
1100	SHORT-TERM INVESTMENTS			DS	ST						
1101	LGIP 4834	LGIP 4834		AS	ST						
1102	LGIP 5982	LGIP 5982		AS	ST						
1106	OST 5860001198	OST 5860001198		AS	ST						
1110	FIDELITY BROKERAGE 671516481	FIDELITY		AS	ST						
1111	WF PERS OBLIGATION INVESTMENTS	WF PERS OBL INVEST		AS	ST						
1200	ACCOUNTS RECEIVABLE			DS	AR						
1201	AGENCY RECEIVABLE	AGENCY RCV		AS	AR						
1202	FOUNDATION RECEIVABLE	FOUNDATION RCV		AS	AR						
1203	STUDENT ACCTS RECEIVABLE	STUDENT ACCTS RCV		AS	AR						
1205	ALLOWANCE FOR DOUBTFUL ACCOUNTS	ALLOW DOUBTFUL		AS	AR						

COLUMBIA GORGE COMMUNITY COLLEGE											
CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)											
ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT											
ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX											
	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
1206	BOOKSTORE AR CLEARING			AS	AR						
1207	SCHOLARSHIP & LOAN RECEIVABLE			AS	AR						
1250	GRANTS & CONTRACTS RECEIVABLE	GRNTS & CONTR RCV		AS	AR						
1260	NOTES RECEIVABLE	NOTES RCV		AS	AR						
1270	ACCOUNTS RECEIVABLE CLEARING	AR CLEARING		AS	AR						
1271	FINANCIAL AID CLEARING	FIN AID CLEARING		AS	AR						
1281	TAX RECEIVABLE HOOD RIVER CO	TAX RCV HR CO		AS	AR						
1282	TAX RECEIVABLE WASCO CO	TAX RCV WASCO CO		AS	AR						
1300	<b>DEPOSITS</b>			DS	DE						
1301	EQUIPMENT LEASE DEPOSITS	EQUIP LEASE DEP		AS	DE						
1302	FACILITY LEASE DEPOSITS	FACILITY LEASE DEP		AS	DE						
1400	<b>PREPAID EXPENDITURES</b>			DS	PP						
1401	PREPAID POSTAGE	PREPAID POSTAGE		AS	PP						
1402	OTHER PREPAID EXPENDITURES	OTHER PREPAID EXP		AS	PP						
1500	<b>OTHER CURRENT ASSETS</b>			DS	OA						
1501	INVENTORY-BOOKSTORE	INV-BOOKSTORE		AS	OA						
1502	PUBLISHER & VENDOR CREDITS	PUB & VENDOR CR		AS	OA						
1503	SUPPLY INVENTORY	SUPPLY INVENTORY		AS	OA						
1504	ACCRUED INTEREST PAID ON SECURITIES			AS	OA						
	<b>NONCURRENT ASSETS</b>			DS							
1700	<b>LONG-TERM INVESTMENTS</b>			DS	LT						
1701	LONG-TERM INVESTMENTS	LT INVESTMENTS		AS	LT						
1800	<b>CAPITAL ASSETS</b>			DS							
1801	LAND	LAND		AS	CP						
1802	BUILDINGS	BUILDINGS		AS	CP						
1803	EQUIPMENT & FURNISHINGS	EQUIP & FURNISH		AS	CP						
1804	LIBRARY COLLECTIONS	LIBRARY COLLECT		AS	CP						
1895	ACCUMULATED DEPRECIATION	ACCUM DEPREC		AS	DP						
1900	<b>DUE (TO) FROM INTERFUNDS</b>			DS	IF						
1990	DUE (TO) FROM GENERAL FUND	DUE (TO) FROM GF		AS	IF						
2000	<b>LIABILITIES</b>			DS							
	<b>CURRENT LIABILITIES</b>			DS							
1990	DUE TO (FROM) GENERAL FUND	DUE TO (FROM) GF		LI	IF						
2001	ACCOUNTS PAYABLE	ACCTS PAYABLE		LI	AP						
2002	FOUNDATION PAYABLE	FOUND PAYABLE		LI	AP						



**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	<b>LONG DESCRIPTION</b>	<b>SHORT DESCRIPTION</b>	<b>RP</b>	<b>TYPE</b>	<b>SUB TYPE</b>	<b>CCFIS FUND</b>	<b>CCFIS OBJECT</b>	<b>CCFIS FUNCTION</b>	<b>FY2012 ACTIVE</b>	<b>FY2013 ACTIVE</b>	<b>OPER/NON-OPER</b>
2003	UNCLAIMED PROPERTY PAYABLE	UNCLAIMED PROP		LI	AP						
2004	COMPENSATED ABSENCES PAYABLE	COMPENSATED ABS		LI	AP						
2005	SECURITY DEPOSITS	SECURITY DEPOSIT		LI	AP						
2006	GIFT CERTIFICATES PAYABLE	GIFT CERT PAYABLE		LI	AP						
2010	VENDOR DISCOUNT CLEARING	VENDOR DISCOUNT CLEARING		LI	AP						
2020	TODD CONSTR RETAINAGE PAYABLE	TODD CONSTR PAYABLE		LI	RP						
2050	GRANTS & CONTRACTS PAYABLE	GRANTS CONTRACTS PAYABLE		LI	AP						
2100	<b>PAYROLL LIABILITIES</b>			DS							
2101	WAGES PAYABLE	WAGES PAYABLE		LI	PL						
2102	FWS ACCRUAL	FWS ACCRUAL		LI	PL						
2111	SOCIAL SECURITY FICA	SOCIAL SEC FICA		LI	PL						
2112	MEDICARE	MEDICARE		LI	PL						
2113	FEDERAL WITHHOLDING TAX	FEDERAL W/H TAX		LI	PL						
2115	STATE WITHHOLDING TAX	STATE W/H TAX		LI	PL						
2116	STATE UNEMPLOYMENT TAX	STATE UNEMP TAX		LI	PL						
2117	STATE WORKERS BENEFIT FUND	STATE WRKS BEN FND		LI	PL						
2131	WORKERS COMPENSATION PREMIUM	WCOMP PREM		LI	PL						
2135	HEALTH INSURANCE	HEALTH INSURANCE		LI	PL						
2136	LIFE & DISABILITY INSURANCE	LIFE & DISBLTY INS		LI	PL						
2137	OPTIONAL INSURANCE	OPTIONAL INS		LI	PL						
2140	PERS	PERS		LI	PL						
2150	457B OREGON SAVINGS GROWTH PLAN	457B		LI	PL						
2151	403B/TSA	403B/TSA		LI	PL						
2152	AFT WITHHOLDING	AFT W/H		LI	PL						
2153	FOUNDATION W/H	FOUNDATION W/H		LI	PL						
2154	GARNISHMENTS	GARNISHMENTS		LI	PL						
2155	COPE AFT-OREGON PAC VOL DED	COPE AFT-OREGON		LI	PL						
2156	OTHER PAYROLL WITHHOLDING	OTHER PYRL W/H		LI	PL						
2157	HEALTH SAVINGS ACCOUNT PAYABLE	HSA PAYABLE		LI	PL						
2158	UNITED WAY CONTRIBUTION W/H	UNITED WAY W/H		LI	PL						
2159	HEALTH CARE FSA	HEALTH CARE FSA		LI	PL						
2160	DEPENDENT CARE ASSISTANCE PROGRAM FSA	DCAP FSA		LI	PL						
2300	<b>DEFERRED REVENUE</b>			DS	DR						
2301	DEFERRED BOOKSTORE REVENUE	DEF BOOKSTORE REV		LI	DR						
2302	DEFERRED GRANTS & CONTRACTS	DEF GRANTS-CT		LI	DR						
2303	DEFERRED SCHOLARSHIPS	DEF SCHOLAR		LI	DR						
2304	DEFERRED TUITION & FEES	DEF TUITION-FEES		LI	DR						
2305	DEFERRED LIBRARY SERVICES REV	DEF LIBR SERV REV		LI	DR						
2306	DEFERRED OTHER NONOPERATING REV	DEF OTHER NON-OP REV		LI	DR						
2310	DEFERRED STUDENT AID	DEF STUDENT AID		LI	DR						
2381	DEFERRED LEASE REVENUE	DEF LEASE REV		LI	DR						
2391	DEFERRED HR CO TAXES	DEF HR CO TAXES		LI	DR						

COLUMBIA GORGE COMMUNITY COLLEGE											
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ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX											
	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
2392	DEFERRED WASCO CO TAXES	DEF WASCO CO TAX		LI	DR						
2900	<b>NONCURRENT LIABILITIES</b>			DS							
2910	<b>BONDS PAYABLE</b>			DS	BP						
2911	GENERAL OBLIG 1998 BONDS PAYABLE	GO 1998 BOND PAY		LI	BP						
2912	GENERAL OBLIG 2005 BONDS PAYABLE	GO 2005 BOND PAY		LI	BP						
2918	PENSION OBLIG 2003 BONDS PAYABLE	PO 2003 BOND PAY		LI	BP						
2950	<b>NOTES PAYABLE</b>			DS	NP						
2951	SMALL SCALE ENERGY LOAN PAYABLE	ENERGY LOAN PAY		LI	NP						
3000	NET ASSETS/FUND BALANCE	NET ASSETS/FND BAL		NA	NA						
4XXX	<b>REVENUE</b>			DS							
40XX	<b>FEDERAL SOURCES</b>			DS	FD						
4001	CARL D PERKINS TITLE I	CARL PERKINS		RE	FD		F300	00000			
4011	USDA FOREST SERVICE	USDA FOREST SERV		RE	FD		F300	00000			
4015	NATIONAL ENDOWMENT FOR THE HUMANITIES	NEH		RE	FD		F300	00000			
4021	US ED WIA TITLE II AEFLA COMPR 84.002	US DOE COMPR		RE	FD		F300	00000			
4022	US ED ACCOUNTABILITY	US DOE ACCTABILITY		RE	FD		F300	00000			
4023	US ED EL CIVICS	US DOE EL CIVICS		RE	FD		F300	00000			
4024	US ED NURSING	US DOE NURSING		RE	FD		F300	00000			
4025	US ED OUTREACH TUTORING	US DOE OUTREACH		RE	FD		F300	00000			
4026	US ED PROGRAM IMPROVEMENT	US DOE PROG IMPRV		RE	FD		F300	00000			
4027	US ED STATE LEADERSHIP 84.002	US ED STATE LEADERSHIP 84.002		RE	FD		F300	00000			
4028	US ED TITLE III	US ED TITLE III		RE	FD		F300	00000			
4035	US DEPT OF ENERGY	US DEPT OF ENERGY		RE	FD		F300	00000			
4045	US DHHS CHILD CARE & DEVELOPMENT BLOCK GRANT 93.575	US DHHS CCD 93.575		RE	FD		F300	00000			
4046	US DHHS ARRA CHILD CARE & DEVEL BLOCK GRANT 93.713	US DHHS CCD 93.713		RE	FD		F300	00000			
4047	US DHHS CHILD CARE & DEVELOPMENT FUND 93.596	US DHHS CCD 93.596		RE	FD		F300	00000			
4051	US DOL HGJT GRANT	US DOL HGJT		RE	FD		F300	00000			
4052	US DOL WIA 1B INCENTIVE FUNDS	US DOL INCENTIVE		RE	FD		F300	00000			
4053	US DOL CBJT GRANT	US DOL CBJT		RE	FD		F300	00000			
4054	US DOL WIA 1B EWTF	US DOL WIA 1B EWTF		RE	FD		F300	00000			
4055	US DOL WIA ADULT PROGRAM 17.258 ARRA	US DOL WIA ADULT PRG		RE	FD		F300	00000			
4056	US DOL WIA DISLOCATED WORKERS 17.260 ARRA	US DOL WIA DISLOCATED		RE	FD		F300	00000			
4057	US DOL WIA 1B YOUTH 17.259 ARRA	US DOL WIA 1B YOUTH		RE	FD		F300	00000			
4058	US DOL 17.275 ARRA	US DOL 17.275 ARRA		RE	FD		F300	00000			
4059	US DOL WIA SECTION 171	US DOL SEC 171		RE	FD		F300	00000			
4060	US DOL TAACCT GRANTS 17.282	US DOL TAACCT 17.282		RE	FD		F300	00000			
4070	PELL GRANT RESOURCES			RE	FD		F400	00000	Y	Y	
4071	SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT RESOURCES	SEOG RESOURCES		RE	FD		F400	00000	Y	Y	
4072	FEDERAL WORK STUDY PROGRAM RESOURCES	FWS PROGRAM RESOURCE		RE	FD		F400	00000	Y	Y	

COLUMBIA GORGE COMMUNITY COLLEGE											
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ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX											
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4073	DIRECT LOAN RESOURCES - SUBSIDIZED			RE	FD		F400	00000	Y	Y	
4074	DIRECT LOAN RESOURCES - UNSUBSIDIZED			RE	FD		F400	00000	Y	Y	
4075	FEDERAL REIMBURSEMENT OF ADMINISTRATIVE COST ALLOWANCE			RE	FD		F400	00000	Y	Y	
4081	US SBA SBDC	US SBA SBDC		RE	FD		F300	00000			
41XX	<b>STATE SOURCES</b>			DS							
411X	<b>STATE APPROPRIATIONS</b>			DS	SA						
4111	STATE COMMUNITY COLLEGE SUPPORT	STATE CC SUPPORT		RE	SA		S100	00000			NONOPERATING
4112	STATE CONSTRUCTION AID	STATE CONSTR AID		RE	SA		S200	00000			NONOPERATING
4113	OREGON LOTTERY BONDS	STATE LOTTO BONDS		RE	SA			00000			NONOPERATING
	<b>STATE GRANTS &amp; CONTRACTS</b>			DS	SG						
4151	OCCWD INCENTIVE FUND	OCCWD INCENTIVE		RE	SG		S300	00000			NONOPERATING
4152	OR DHS OCCRR	OR DHS OCCRR		RE	SG		S300	00000			
4153	WORKFORCE COMMITTEE	WORKFORCE COMM		RE	SG		S300	00000			OPERATING
4154	OR SBDC	OR SBDC		RE	SG		S300	00000			
4155	OR DEPT OF HUMAN SERVICES	OR DHS		RE	SG		S300	00000			
4156	OR DHS VOC REHABILITATION	OR DHS VOC REHAB		RE	SG		S300	00000			
4157	OR EMPLOYMENT DEPT	OR EMPLOYMENT		RE	SG		S300	00000			
4158	OCCWD PATHWAYS TO ADVANCE	OCCWD PATHWAYS		RE	SG		S300	00000			NONOPERATING
4159	OREGON INVESTMENT BOARD	OR INVESTMENT BRD		RE	SG		S300	00000			
4160	GOV STRATEGIC TRAINING FUND	GOV STRATEGIC TRNG		RE	SG		S300	00000			
4161	OR STUDENT ASSISTANCE COMMISSION	OSAC PROGRAM		RE	SG		S300	00000			
4162	OCCWD STRATEGIC RESERVE FUND			RE	SG		S300	00000			
4163	OCCWD STATE GF	OCCWD STATE GF		RE	SG		S300	00000			
4191	OREGON OPPORTUNITY GRANT RESOURCES			RE	SG		S400	00000	Y	Y	
4192	OSAC SCHOLARSHIP RESOURCES			RE	SG		S400	00000	Y	Y	
	<b>LOCAL SOURCES</b>										
	<b>PROPERTY TAX</b>			DS	TX						
4201	WASCO CURRENT PROPERTY TAX	WASCO CURR TAX		RE	TX		L100	00000			NONOPERATING
4202	WASCO PRIOR YRS PROPERTY TAX	WASCO PRIOR TAX		RE	TX		L100	00000			NONOPERATING
4203	OTHER TAXES WASCO	OTH TAXES WASCO		RE	TX		L100	00000			NONOPERATING
4211	HR CURRENT PROPERTY TAX	HR CURR TAX		RE	TX		L100	00000			NONOPERATING
4212	HR PRIOR YRS PROPERTY TAX	HR PRIOR TAX		RE	TX		L100	00000			NONOPERATING
4213	OTHER TAXES HOOD RIVER	OTH TAXES HR		RE	TX		L100	00000			NONOPERATING
	<b>LOCAL GRANTS &amp; CONTRACTS</b>			DS	LO						
4301	HR CHILDREN & FAMILIES			RE	LO		L500	00000			OPERATING
4302	HIGH SCHOOL ALTERNATIVE ED			RE	LO		L500	00000			OPERATING
4303	WASCO CO ECONOMIC DEVEL			RE	LO		L500	00000			OPERATING
4304	OR COUNCIL OF HUMANITIES GRANT			RE	LO		L500	00000			NONOPERATING
4305	OCCRR NETWORK			RE	LO		L500	00000			OPERATING

**COLUMBIA GORGE COMMUNITY COLLEGE**

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
4306	MID-COL COUNCIL OF GOV	MCCOG		RE	LO		L500	00000			OPERATING
4307	WASCO CO CCD BLOCK GRANT			RE	LO		L500	00000			OPERATING
4308	MEYER MEMORIAL TRUST GRANT			RE	LO		L500	00000			NONOPERATING
4309	HR CO CCD BLOCK GRANT			RE	LO		L500	00000			OPERATING
4310	MT HOOD ECONOMIC ALLIANCE	MHEA		RE	LO		L500	00000			OPERATING
4311	HOOD RIVER CULTURAL TRUST			RE	LO		L500	00000			NONOPERATING
4312	WASCO CO CULTURAL TRUST			RE	LO		L500	00000			NONOPERATING
4313	TRI-COUNTY WASTE & RECYCLING PROGRAM			RE	LO		L500	00000			NONOPERATING
4314	KLICKITAT-SKAMANIA LOAN FUND			RE	LO		L500	00000			
4315	KLICKITAT MICROENTERPRISE PROJECT			RE	LO		L500	00000			
	<b>TUITION AND FEES</b>			DS							
	<b>TUITION</b>			DS	TU						OPERATING
4401	CREDIT IN-DISTRICT TUITION			RE	TU		L200	00000			OPERATING
4402	CREDIT OUT-OF-DISTRICT TUITION			RE	TU		L200	00000			OPERATING
4403	CREDIT OUT-OF-STATE TUITION			RE	TU		L200	00000			OPERATING
4404	CREDIT NON BORDER STATE TUITION			RE	TU		L200	00000			OPERATING
4409	CREDIT INTERNATIONAL			RE	TU		L200	00000			OPERATING
4411	NON-CREDIT TUITION			RE	TU		L200	00000			OPERATING
4412	ADULT HIGH SCHOOL TUITION			RE	TU		L200	00000			OPERATING
4413	HIGH SCHOOL TUITION			RE	TU		L200	00000			OPERATING
4414	GED TUITION			RE	TU		L200	00000			OPERATING
4415	ESL TUITION			RE	TU		L200	00000			OPERATING
4416	SPANISH GED TUITION			RE	TU		L200	00000			OPERATING
4417	SMALL BUSINESS MGMT TUITION			RE	TU		L200	00000			OPERATING
4418	BASIC SKILLS DEV TUITION			RE	TU		L200	00000			OPERATING
4491	BANK CARD DISCOUNT FEES			RE	TU		L200	00000			OPERATING
4495	TUITION ALLOWANCE & BAD DEBT			RE	TA		L200	00000			OPERATING
	<b>INSTRUCTIONAL FEES</b>			DS	FE						OPERATING
4501	INSTRUCTIONAL FEES			RE	FE		L300	00000			OPERATING
4502	MATERIALS FEES			RE	FE		L300	00000			OPERATING
4503	SERVICE FEES			RE	FE		L300	00000			OPERATING
4504	INDEPENDENT STUDY FEES			RE	FE		L300	00000			OPERATING
4505	WEBCT FEES			RE	FE		L300	00000			OPERATING
4506	PST FEES			RE	FE		L300	00000			OPERATING
4507	MOODLE FEES			RE	FE		L300	00000			OPERATING
4508	TECHNOLOGY FEE			RE	FE		L300	00000			OPERATING
	<b>SPECIAL FEES</b>			DS	SF						OPERATING
4551	AMERICAN HEART FEES			RE	SF		L400	00000			OPERATING
4552	APPLICATION FEES			RE	SF		L400	00000			OPERATING
4553	COLLECTION FEES			RE	SF		L400	00000			OPERATING
4554	FOOD HANDLER CERT TEST FEE			RE	SF		L400	00000			OPERATING

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
4555	GRADUATION FEE			RE	SF		L400	00000			OPERATING
4556	GRADUATION MATERIALS FEE			RE	SF		L400	00000			OPERATING
4557	NSF CHECK FEE			RE	SF		L400	00000			OPERATING
4558	PESTICIDE CERT TEST FEE			RE	SF		L400	00000			OPERATING
4559	TESTING FEES			RE	SF		L400	00000			OPERATING
4560	RUNNING START CONTRACT FEE			RE	SF		L400	00000			OPERATING
4561	PROJ ADVANCE TRANSCRIPT FEE			RE	SF		L400	00000			OPERATING
4562	PROCESSING FEE			RE	SF		L400	00000			OPERATING
4563	EARLY COLLEGE SPECIAL FEE			RE	SF		L400	00000			OPERATING
4564	READ AND REFLECT FEE			RE	SF		L400	00000			OPERATING
4591	LATE FEE			RE	SF		L400	00000			OPERATING
4592	LATE REGISTRATION FEE			RE	SF		L400	00000			OPERATING
4593	PROGRAM DEPOSIT			RE	SF		L400	00000			OPERATING
4599	CASH OVER/SHORT			RE	SF		L400	00000			OPERATING
	<b>OTHER REVENUE SOURCES</b>										
4601	INDIRECT COST REVENUE OPERATING			RE	OO		L900	00000			OPERATING
4602	INDIRECT COST REVENUE NONOPERATING			RE	NO		L900	00000			NONOPERATING
4603	OTHER OPERATING REVENUE			RE	OO		L900	00000			OPERATING
4604	ADMINISTRATIVE COST ALLOWANCE REVENUE			RE	OO		L900	00000			OPERATING
4611	INTEREST INVESTMENTS			RE	NO		L800	00000			NONOPERATING
4612	INTEREST TAXES			RE	NO		L100	00000			NONOPERATING
4613	DIVIDEND EARNINGS			RE	NO		L800	00000			NONOPERATING
4614	GAIN/LOSS ON SALE OF SECURITIES			RE	NO		L800	00000			NONOPERATING
4621	OTHER NONOPERATING REVENUE			RE	NO		L900	00000			NONOPERATING
4622	MEMBERSHIP DUES REVENUE			RE	NO		L900	00000			NONOPERATING
4623	REBATES			RE	NO		L900	00000			NONOPERATING
4624	FOOD SERVICE CONTRACT REV			RE	NO		L900	00000			NONOPERATING
4651	UNRESTRICTED GIFTS			RE	NO		L700	00000			NONOPERATING
4652	RESTRICTED GIFTS			RE	NO		L700	00000			NONOPERATING
4653	RESTRICTED GIFTS NURSING			RE	NO		L700	00000			NONOPERATING
4654	RESTRICTED GIFTS RET			RE	NO		L700	00000			NONOPERATING
4671	LEASE REVENUE			RE	NO		L900	00000			NONOPERATING
4681	OTHER FINANCING SOURCES			RE	NO		L900	00000			NONOPERATING
4682	BOND PREMIUM (DISCOUNT)			RE	NO		L900	00000			NONOPERATING
4683	BOND PROCEEDS			RE	NO		L900	00000			NONOPERATING
4684	INSURANCE PROCEEDS			RE	NO		L900	00000			NONOPERATING
4685	LOAN PROCEEDS			RE	NO		L900	00000			NONOPERATING
4686	PENSION BOND PROCEEDS			RE	NO		L900	00000			NONOPERATING
4691	FOUNDATION SCHOLARSHIP RESOURCES			RE	NO		L900	00000			NONOPERATING
4692	FOUNDATION LOAN RESOURCES			RE	NO		L900	00000			NONOPERATING
4695	THIRD PARTY SCHOLARSHIP RESOURCES			RE	NO		L900	00000			NONOPERATING
4696	CREDIT BASED EDUCATION LOAN RESOURCES			RE	NO		L900	00000			NONOPERATING
4697	OFF-CAMPUS NON-PROFIT EMPLOYER FWS CONTRIBUTION	NON-PROFIT FWS		RE	NO		L900	00000			NONOPERATING
4698	OFF-CAMPUS FOR-PROFIT EMPLOYER FWS CONTRIBUTION	FOR-PROFIT FWS		RE	NO		L900	00000			NONOPERATING

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
4700	<b>SALES &amp; SERVICES</b>			DS	SS						OPERATING
4701	ATM SHARING REVENUE			RE	SS		L600	00000			OPERATING
4702	CONFERENCE REVENUE			RE	SS		L600	00000			OPERATING
4703	CUSTOMIZED TRAINING REVENUE			RE	SS		L600	00000			OPERATING
4704	FUNDRAISING REVENUE			RE	SS		L600	00000			OPERATING
4705	KITCHEN USE FEES			RE	SS		L600	00000			OPERATING
4706	LIBRARY SERVICES REVENUE			RE	SS		L600	00000			OPERATING
4707	PAY PHONE REVENUE			RE	SS		L600	00000			OPERATING
4708	RENTAL REVENUE			RE	SS		L600	00000			OPERATING
4709	TELECOMM SERVICES REVENUE			RE	SS		L600	00000			OPERATING
4710	TICKET SALES			RE	SS		L600	00000			OPERATING
4711	USER FEES			RE	SS		L600	00000			OPERATING
4712	VENDING REVENUE			RE	SS		L600	00000			OPERATING
4713	DISTANCE ED PROVIDER REVENUE			RE	SS		L600	00000			OPERATING
4714	PROGRAM INCOME			RE	SS		L600	00000			OPERATING
4715	KEY REVENUE			RE	SS		L600	00000			OPERATING
4716	SHIPPING REVENUE			RE	SS		L600	00000			OPERATING
4800	<b>AUXILIARY ENTERPRISES</b>			DS	AE						OPERATING
4801	BOOKSTORE SALES			RE	AE		L600	00000			OPERATING
4802	BOOKSTORE CASH OVER/SHORT			RE	AE		L600	00000			OPERATING
4803	BOOKSTORE COMMISSIONS			RE	AE		L600	00000			OPERATING
4900	<b>TRANSFERS IN</b>			DS	TI						
4901	TRANSFER FROM GENERAL FUND			RE	TI						
4902	TRANSFER FROM SPECIAL FUNDS			RE	TI						
	<b>EXPENSE</b>										
5000	<b>MERCHANDISE FOR RESALE</b>			DS	RS						
5001	BOOKSTORE PURCHASES			EX	RS		2080				
5002	PUBLISHER CREDITS			EX	RS		2080				
6000	<b>PERSONAL SERVICES</b>			DS							
6100	<b>MANAGEMENT SALARIES</b>			DS	MG						
6101	PRESIDENT SALARY			EX	MG		1010				
6102	DEAN SALARIES			EX	MG		1010				
6103	CHIEF FINANCIAL OFFICER SALARY			EX	MG		1010				
6104	EXECUTIVE DIRECTOR SALARY			EX	MG		1010				
6105	DIRECTOR SALARIES			EX	MG		1010				
6106	PART TIME DIRECTOR SALARIES			EX	MG		1010				
6107	FT PROFESSIONAL SUPPORT SALARIES			EX	MG		1010				
6108	PT PROFESSIONAL SUPPORT SALARIES			EX	MG		1010				

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
6200	<b>CONFIDENTIAL WAGES</b>			DS	CF						
6201	FULL TIME CONFIDENTIAL WAGES			EX	CF		1020				
6202	PART TIME CONFIDENTIAL WAGES			EX	CF		1020				
6203	CONFIDENTIAL OVERTIME			EX	CF		1020				
6300	<b>CLASSIFIED WAGES</b>			DS	CW						
6301	FULL TIME CLASSIFIED WAGES			EX	CW		1020				
6302	PART TIME CLASSIFIED WAGES			EX	CW		1020				
6303	CLASSIFIED OVERTIME			EX	CW		1020				
6400	<b>FACULTY SALARIES</b>			DS	FA						
6401	FULL TIME INSTRUCTOR SALARIES			EX	FA		1030				
6402	FTF EXTRA CONTRACT DAYS PAY			EX	FA		1030				
6403	FTF OVERLOAD PAY			EX	FA		1030				
6421	PART TIME INSTRUCTOR WAGES			EX	FA		1040				
6441	CURRICULUM DEVELOPMENT WAGES			EX	FA		1040				
6442	SPECIAL PROJECT WAGES			EX	FA		1040				
6443	TUTOR WAGES			EX	FA		1040				
6700	<b>STUDENT WAGES</b>			DS	SW						
6701	STUDENT WAGES			EX	SW		1060				
6702	FWS AWARD WAGES			EX	SW		2144				
6703	FWS AWARD NON-PROFIT WAGES			EX	SW		2144				
6704	FWS AWARD FOR-PROFIT WAGES			EX	SW		2144				
6800	<b>OTHER WAGES</b>										
6801	EMPLOYEE TAXABLE ALLOWANCE			EX	OW		1050				
6802	EMPLOYER PAID 403B CONTRIBUTION			EX	OW		1050				
6900	<b>OTHER PAYROLL EXPENSE</b>			DS	OP						
6901	SOCIAL SECURITY			EX	OP		1090				
6902	WORKERS COMPENSATION INS			EX	OP		1080				
6903	STATE WORKERS BENEFIT FUND			EX	OP		1080				
6904	UNEMPLOYMENT INSURANCE			EX	OP		1130				
6905	PERS			EX	OP		1120				
6906	DISABILITY INSURANCE			EX	OP		1070				
6907	LIFE INSURANCE			EX	OP		1070				
6908	HEALTH INSURANCE			EX	OP		1070				
6951	PERS BENEFIT EQUALIZATION FUND			EX	OP		1100				
6952	RETIREE EXP PRES EMERITUS			EX	OP		1100				
6953	OTHER EMPL BENEFITS/PRESIDENT			EX	OP		1100				
6954	EMPLOYEE TAXABLE MOVING EXP			EX	OP		1100				
6955	PT FACULTY INSURANCE FUND EXP			EX	OP		1100				

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
7000	<b>MATERIALS &amp; SERVICES</b>			DS							
7100	<b>ADVERTISING</b>			DS	AD						
7101	INSTITUTIONAL ADVERTISING			EX	AD		2100				
7102	COLLEGE PROMOTIONAL MATERIALS			EX	AD		2060				
7111	LEGAL NOTICE ADVERTISING			EX	AD		2100				
7112	PERSONNEL RECRUITMENT ADVERTISING			EX	AD		2100				
7113	PROCUREMENT ADVERTISING			EX	AD		2100				
7114	PROGRAM ADVERTISING & PROMOTIONS			EX	AD		2060				
7115	STUDENT SERVICES ADVERTISING			EX	AD		2060				
7200	<b>CONTRACTED SERVICES</b>			DS	CS						
7201	ARCHITECTURAL & ENGINEERING			EX	CS		2050				
7202	AUDIT			EX	CS		2050				
7203	BOND ISSUANCE EXPENSE			EX	CS		2050				
7204	ARBORIST			EX	CS		2050				
7205	COUNTY ELECTION EXPENSE			EX	CS		2050				
7206	INSTRUCTIONAL CONTRACTED SERV			EX	CS		2050				
7207	LEGAL			EX	CS		2050				
7208	LIBRARY AUTOMATED SERVICES			EX	CS		2050				
7209	MAINTENANCE CONTRACTS			EX	CS		2050				
7210	OTHER CONTRACTED SERVICES			EX	CS		2050				
7211	PCC CONTRACT EXPENSE			EX	CS		2050				
7212	SERVICE CONTRACTS			EX	CS		2050				
7213	SOFTWARE & LICENSES			EX	CS		2050				
7214	BOND PAYING AGENT FEES			EX	CS		2050				
7215	CONSTRUCTION MANAGEMENT			EX	CS		2050				
7216	BUILDING COMMISSIONING			EX	CS		2050				
7217	MOVE MANAGEMENT			EX	CS		2050				
7218	HAZARDOUS MATERIAL ABATEMENT			EX	CS		2050				
7219	TESTING & INSPECTION			EX	CS		2050				
7220	ROOF CONSULTING			EX	CS		2050				
7221	WETLANDS CONSULTING			EX	CS		2050				
7300	<b>EMPLOYEE RELATED EXPENSE</b>			DS	ER						
7301	EMPLOYEE MORALE HEALTH & WELFARE			EX	ER		2130				
7302	EMPLOYEE NONTAXABLE MOVING EXP			EX	ER		2130				
7303	EMPLOYEE TRAINING COSTS			EX	ER		1140				
7304	LABOR RELATIONS COSTS			EX	ER		2130				
7305	PERSONNEL RECRUITMENT EXPENSE			EX	ER		2130				
7400	<b>INSURANCE</b>			DS	IN						
7401	FIDELITY BOND INSURANCE			EX	IN		2110				
7402	LIABILITY INSURANCE			EX	IN		2110				
7403	PROPERTY INSURANCE			EX	IN		2110				



**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
7404	STUDENT OR VOLUNTEER WCOMP PREMIUM			EX	IN		2110				
7500	<b>POSTAGE &amp; FREIGHT</b>			DS	PF						
7510	POSTAGE			EX	PF		2130				
7511	POSTAGE TO BE ALLOCATED			EX	PF		2130				
7512	CLASS SCHEDULE POSTAGE			EX	PF		2130				
7521	SHIPPING & FREIGHT			EX	PF		2130				
7522	COURIER SERVICE			EX	PF		2130				
7523	INTERLIBRARY LOAN DELIVERY			EX	PF		2130				
7600	<b>PRINTING</b>			DS	PN						
7601	PRINTING & DUPLICATING			EX	PN		2020				
7602	PRINTING TO BE ALLOCATED			EX	PN		2020				
7611	CATALOG PRINTING			EX	PN		2020				
7613	COURSE SCHEDULE PRINTING			EX	PN		2020				
7614	PROGRAM MARKETING PRINTING			EX	PN		2020				
7615	STUDENT INFORMATION PRINTING			EX	PN		2020				
7631	COLLEGE MARKETING PRINTING			EX	PN		2020				
7700	<b>LEASE EXPENSE</b>			DS	LE						
7701	EQUIPMENT LEASE			EX	LE		2130				
7702	FACILITY LEASE			EX	LE		2130				
7703	LEASE EXPENSE - UTILITIES			EX	LE		2130				
7704	LEASE EXPENSE - CUSTODIAL			EX	LE		2130				
7800	<b>SCHOLARSHIPS &amp; AWARDS</b>			DS	SC						
7801	ADULT SCHOLARSHIPS			EX	SC		2141		N	N	
7802	GRANT SCHOLARSHIPS			EX	SC		2141		Y	Y	
7803	HIGH SCHOOL SCHOLARSHIPS			EX	SC		2141		N	N	
7804	HIGH SCHOOL TUITION AWARDS			EX	SC		2141		N	N	
7805	SENIOR TUITION DISCOUNTS			EX	SC		2142		Y	Y	
7806	SPECIAL TUITION GRANTS			EX	SC		2141		Y	Y	
7807	WORK STUDY			EX	SC		2144		N	N	
7808	PRE-COLLEGE SCHOLARSHIPS			EX	SC		2141		Y	Y	
7809	ESOL SCHOLARSHIPS			EX	SC		2141		Y	Y	
7810	FALLEN OREGON SOLDIER TUITION AWARDS			EX	SC		2141		Y	Y	
7811	SPECIAL DISCOUNT			EX	SC		2142		Y	Y	
7812	OREGON SENIOR OPTION			EX	SC		2142		Y	Y	
7820	INSTITUTIONAL GRANT AWARD			EX	SC		2141		Y	Y	
7822	GED COMPLETER AWARD			EX	SC		2141		Y	Y	
7850	PELL GRANT AWARD	PELL GRANT AWARD		EX	SC		2141		Y	Y	
7852	SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANT AWARD	SEOG AWARD		EX	SC		2141		Y	Y	
7854	FEDERAL WORK STUDY AWARD ON-CAMPUS	FWS AWARD		EX	SC		2144		Y	Y	
7855	FEDERAL WORK STUDY AWARD OFF-CAMPUS NON-PROFIT	FWS AWARD NON-PROFIT		EX	SC		2144		Y	Y	
7856	FEDERAL WORK STUDY AWARD OFF-CAMPUS FOR-PROFIT	FWS AWARD FOR-PROFIT		EX	SC		2144		Y	Y	

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	<b>LONG DESCRIPTION</b>	<b>SHORT DESCRIPTION</b>	<b>RP</b>	<b>TYPE</b>	<b>SUB TYPE</b>	<b>CCFIS FUND</b>	<b>CCFIS OBJECT</b>	<b>CCFIS FUNCTION</b>	<b>FY2012 ACTIVE</b>	<b>FY2013 ACTIVE</b>	<b>OPER/NON-OPER</b>
7870	DIRECT LOAN - SUBSIDIZED	DL SUBSIDIZED		EX	SC		2143		Y	Y	
7872	DIRECT LOAN - UNSUBSIDIZED	DL UNSUBSIDIZED		EX	SC		2143		Y	Y	
7874	CREDIT BASED EDUCATION LOAN			EX	SC		2143		Y	Y	
7875	FOUNDATION LOAN AWARD			EX	SC		2143		Y	Y	
7880	FOUNDATION SCHOLARSHIP AWARD			EX	SC		2141		Y	Y	
7882	THIRD PARTY SCHOLARSHIP AWARD			EX	SC		2141		Y	Y	
7884	OREGON OPPORTUNITY GRANT AWARD			EX	SC		2141		Y	Y	
7885	OSAC SCHOLARSHIP AWARD			EX	SC		2141		Y	Y	
7900	<b>SUBSCRIPTIONS</b>			DS	SU						
7901	SUBSCRIPTIONS			EX	SU		2130				
7902	ELECTRONIC SUBSCRIPTIONS			EX	SU		2130				
8000	<b>SUPPLIES</b>			DS	SP						
8001	BUILDING MAINTENANCE SUPPLIES			EX	SP		2010				
8002	CLEANING SUPPLIES			EX	SP		2010				
8003	CUSTODIAL DISPOSABLES			EX	SP		2010				
8004	EQUIPMENT FUEL			EX	SP		2010				
8005	GROUNDS MAINTENANCE SUPPLIES			EX	SP		2010				
8006	INSTRUCTIONAL SUPPLIES			EX	SP		2010				
8007	LIBR AUDIOVISUAL MATERIALS			EX	SP		2010				
8008	LIBR ELECTRONIC MATERIALS			EX	SP		2010				
8009	OFFICE SUPPLIES			EX	SP		2010				
8010	PARKING/TRAFFIC CONTROL SUPPLIES			EX	SP		2010				
8011	REFERENCE MATERIALS			EX	SP		2010				
8012	TESTING SUPPLIES			EX	SP		2010				
8013	VEHICLE FUEL			EX	SP		2010				
8100	<b>TELECOMMUNICATIONS</b>			DS	TE						
8101	CELLULAR TELECOMMUNICATIONS			EX	TE		2090				
8102	INTERNET SERVICES			EX	TE		2090				
8103	TELECOMMUNICATIONS SERVICES			EX	TE		2090				
8200	<b>TRAVEL</b>			DS	TV						
8201	CONFERENCE FEES			EX	TV		2030				
8202	FIELD TRIP EXPENSE			EX	TV		2030				
8203	BOARD TRAVEL			EX	TV		2030				
8204	NON-EMPLOYEE TRAVEL			EX	TV		2030				
8205	EMPLOYEE TRAVEL			EX	TV		2030				
8206	STUDENT TRAVEL			EX	TV		2030				
8300	<b>TUITION WAIVERS &amp; REIMBURSEMENTS</b>			DS	TW						
8301	TUITION REIMBURSEMENTS			EX	TW		1110				
8302	CREDIT TUITION WAIVERS - CL/CONF			EX	TW		1110				
8303	CREDIT TUITION WAIVERS - FACULTY			EX	TW		1110				

**COLUMBIA GORGE COMMUNITY COLLEGE**

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
8304	CREDIT TUITION WAIVERS - MGMT			EX	TW		1110				
8305	NONCR TUITION WAIVERS - CL/CONF			EX	TW		1110				
8306	NONCR TUITION WAIVERS - FACULTY			EX	TW		1110				
8307	NONCR TUITION WAIVERS - MGMT			EX	TW		1110				
8308	CREDIT TUITION WAIVERS - GORGE SCHOLARS			EX	TW		1110				
8400	<b>UTILITIES</b>			DS	UT						
8401	UTILITIES/ELECTRIC			EX	UT		2120				
8402	UTILITIES/NATURAL GAS			EX	UT		2120				
8403	UTILITIES/SITE LIGHTING LEASE			EX	UT		2120				
8404	UTILITIES/WATER & SEWER			EX	UT		2120				
8405	WASTE DISPOSAL SERVICE			EX	UT		2120				
8500	<b>MISC EXPENSE</b>			DS	ME						
8501	ADA COMPLIANCE M&S			EX	ME		2130				
8502	FINANCIAL SERVICES FEES			EX	ME		2130				
8503	GRADUATION			EX	ME		2130				
8504	CURRICULUM ACQUISITION			EX	ME		2130				
8505	DIVERSITY COMMITTEE			EX	ME		2130				
8506	DRUG/ALCOHOL COMMITTEE			EX	ME		2130				
8507	ENTERTAINMENT COSTS			EX	ME		2130				
8508	EQUIPMENT REPAIR			EX	ME		2040				
8509	FOOD & REFRESHMENTS			EX	ME		2130				
8510	FUNDRAISING COSTS			EX	ME		2130				
8511	FURNITURE REPAIR			EX	ME		2040				
8512	GIFTS EXPENSE			EX	ME		2130				
8513	INDIRECT COST EXPENSE			EX	ME		2130				
8514	INTEREST EXPENSE			EX	ME		2130				
8515	MEETING & CONFERENCE EXPENSE			EX	ME		2130				
8516	MEMBERSHIP FEES & DUES			EX	ME		2070				
8517	MISCELLANEOUS FEES			EX	ME		2070				
8518	PERMITS & LICENSES			EX	ME		2130				
8519	PROGRAM PARTICIPANT EXPENSE			EX	ME		2130				
8520	PROGRAM RECRUITMENT/RETENTION			EX	ME		2130				
8521	RETURNED CHECK CHARGES			EX	ME		2130				
8522	SIGNAGE			EX	ME		2130				
8523	STUDENT ACTIVITIES & EVENTS			EX	ME		2130				
8524	VEHICLE OPERATION & MAINTENANCE			EX	ME		2130				
8525	STUDENT RECOGNITION			EX	ME		2130				
8526	FINANCE CHARGES			EX	ME		2130				
8527	COMMUNITY ACTIVITIES & EVENTS			EX	ME		2130				
8530	ADMINISTRATIVE COST ALLOWANCE PAID TO COLLEGE			EX	ME		2130				
8550	PASS THROUGH PAYMENT			EX	ME		2130				
8555	PRESIDENT'S DISCRETIONARY ACCOUNT			EX	ME		2130				

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
8800	<b>MINOR EQUIPMENT</b>			DS	MN						
8801	FURNITURE <\$5000			EX	MN		2010				
8802	INFO TECH EQUIPMENT <\$5000			EX	MN		2010				
8803	INSTRUCTIONAL EQUIPMENT <\$5000			EX	MN		2010				
8804	OFFICE EQUIPMENT <\$5000			EX	MN		2010				
8805	OTHER MINOR EQUIPMENT <\$5000			EX	MN		2010				
8806	TELECOMM EQUIP <\$5000			EX	MN		2010				
8807	TOOLS <\$5000			EX	MN		2010				
9100	<b>DEPRECIATION EXP</b>			EX	DN						
9500	<b>CAPITAL EXPENDITURES</b>			DS	CE						
9552	CONSTRUCTION & BLDG IMPROVEMENTS			EX	CE		3020				
9560	EARTHWORK [SITE IMPROVEMENTS]			EX	CE		3010				
9561	DEMOLITION [SITE IMPROVEMENTS]			EX	CE		3010				
9562	LANDSCAPING [SITE IMPROVEMENTS]			EX	CE		3010				
9563	SITE UTILITIES INFRASTRUCTURE [SITE IMPROVEMENTS]			EX	CE		3010				
9571	FURNITURE >\$5000			EX	CE		3040				
9572	INFO TECH EQUIPMENT >\$5000			EX	CE		3050				
9573	INSTRUCTIONAL EQUIPMENT >\$5000			EX	CE		3040				
9574	OFFICE EQUIPMENT >\$5000			EX	CE		3040				
9575	OTHER EQUIPMENT >\$5000			EX	CE		3040				
9576	TELECOMM EQUIP >\$5000			EX	CE		3040				
9577	TOOLS >\$5000			EX	CE		3040				
9581	LAND PURCHASE			EX	CE		3010				
9591	LIBRARY PRINT COLLECTION			EX	CE		3060				
9700	<b>DEBT SERVICE</b>			DS	DS						
9701	OTHER FINANCING USES			EX	DS		4000				
9702	ARBITRAGE			EX	DS		4000				
9711	GO 1993 BOND PRINCIPAL PMTS			EX	DS		4000				
9712	GO 1998 BOND PRINCIPAL PMTS			EX	DS		4000				
9713	GO 2005 BOND PRINCIPAL PMTS			EX	DS		4000				
9714	GO 2012 BOND PRINCIPAL PMTS			EX	DS		4000				
9721	PENSION BOND PRINCIPAL PMTS			EX	DS		4000				
9731	SELP 1994 PRINCIPAL PMTS			EX	DS		4000				
9751	GO 1993 BOND INTEREST EXP			EX	DS		4000				
9752	GO 1998 BOND INTEREST EXP			EX	DS		4000				
9753	GO 2005 BOND INTEREST EXP			EX	DS		4000				
9754	GO 2012 BOND INTEREST EXP			EX	DS		4000				
9761	PENSION BOND INTEREST PMTS			EX	DS		4000				
9771	SELP 1994 INTEREST EXP			EX	DS		4000				
9775	HOOD RIVER PROPERTY PRINCIPAL PMTS			EX	DS		4000				
9776	HOOD RIVER PROPERTY INTERST EXP			EX	DS		4000				

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

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**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
9800	<b>CONTINGENCY</b>			DS	CT						
9801	RESERVE FOR CONTINGENCY			EX	CT						
9900	<b>TRANSFERS OUT</b>			DS	TR						
9901	TRANSFER TO GENERAL FUND			EX	TR						
9902	TRANSFER TO CHILD CARE R&R			EX	TR						
9903	TRANSFER TO WORKFORCE COMM			EX	TR						
9904	TRANSFER TO RESERVE FUND - FACILITIES & GROUNDS MAINT			EX	TR						
9905	TRANSFER TO DEBT SERVICE FUND DISTRICT GO BONDS			EX	TR						
9906	TRANSFER TO LECTURE SERIES FUND			EX	TR						
9907	TRANSFER TO RESERVE FUND - GENERAL OPERATIONS			EX	TR						
9908	TRANSFER TO CAPITAL PROJECTS FUND			EX	TR						
9909	TRANSFER TO GORGE SCHOLARS			EX	TR						
9910	TRANSFER TO FEDERAL STUDENT AID			EX	TR						
9911	TRANSFER TO RESERVE FUND - INSTRUCTIONAL EQUIP REPLACEMENT			EX	TR						
	<b>RESERVED FOR FUTURE EXPENDITURE</b>			DS	RF						
9975	RESERVED FOR FUTURE EXPENDITURE			EX	RF						
	<b>PROJECT CODES</b>										
1000	<b>GRANT COST DESIGNATION</b>										
1001	ADMIN COSTS	ADMIN COSTS									
1002	PROGRAM COSTS	PROGRAM COSTS									
	<b>SPECIAL PROJECT CODES</b>										
1010	PROJECT A										
1011	PROJECT B										
1012	PROJECT C										
1013	PROJECT D CCP QUALITY TRAINING										
2001	BIOLOGY										
2002	CHEMISTRY										
2003	GEN SCIENCE/GEOLOGY										
2004	ENVIRONMENTAL										
3010	TITLE III-										
3020	TITLE III-										
3030	TITLE III-										
3040	TITLE III-										
3050	TITLE III-										
3060	TITLE III-										
4001	HUMANITIES										

**COLUMBIA GORGE COMMUNITY COLLEGE**

**CHART OF ACCOUNTS (EFFECTIVE JULY 1, 2005)**

**ACCOUNT STRUCTURE: FUND - FUNCTION + CATEGORY - DEPARTMENT - LOCATION - OBJECT - PROJECT**

**ACCOUNT STRUCTURE: XXX-XX-XXX-XX-XXXX-XXXX**

	LONG DESCRIPTION	SHORT DESCRIPTION	RP	TYPE	SUB TYPE	CCFIS FUND	CCFIS OBJECT	CCFIS FUNCTION	FY2012 ACTIVE	FY2013 ACTIVE	OPER/NON-OPER
4002	ART SHOWS										
4003	OTHER/SCIENCE SUMMIT										
4004	SOCCER										
9000	<b>BUILDING CONSTRUCTION &amp; IMPROVEMENT</b>										
9001	BLDG 1	BLDG 1									
9002	BLDG 2	BLDG 2									
9003	HEALTH & SCIENCE BLDG	HEALTH & SCIENCE BLDG									
9004	BLDG 4	BLDG 4									
9005	PUMP HOUSE	PUMP HOUSE									
9012	BLDG 12 SHOP	BLDG 12 SHOP									
9013	BLDG 12 QUONSET	BLDG 12 QUONSET									
9014	BLDG 12 GARAGE	BLDG 12 GARAGE									
9015	BLDG12 POLE SHED	BLDG12 POLE SHED									
9031	TD SITE IMPROVEMENTS	TD SITE IMPROV									
9051	HOOD RIVER CAMPUS	HRC									
9052	NIX PROPERTY	HRC-NIX									
9061	HRC SITE IMPROVEMENTS	HRC SITE IMPROV									