

Clatsop Community College Fund Summary as of December 31, 2024

	General Operating Fund 11		Restricted-Grants and Financial Aid Fund 21		Plant Fund 41		Plant-ERP (Bond Proceeds) Fund 41	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
	Full Year Actual	Year-to-Date Actual	Full Year Actual	Year-to-Date Actual	Full Year Actual	Year-to-Date Actual	Full Year Actual	Year-to-Date Actual
Beginning Balance	\$ 1,662,359	\$ 1,674,128	\$ -	\$ -	\$ 1,309,663	\$ 1,475,391	\$ 2,314,895	\$ 1,258,925
Total Revenue	\$ 14,254,485	\$ 9,518,936	\$ 5,795,013	\$ 2,623,813	\$ 998,374	\$ 239,531	\$ -	\$ -
Total Expenditures	\$ 14,242,716	\$ 6,402,902	\$ 5,795,013	\$ 2,500,058	\$ 832,646	\$ 32,748	\$ 1,055,970	\$ 1,122,458
Ending Balance	\$ 1,674,128	\$ 4,790,162	\$ -	\$ 123,755	\$ 1,475,391 *	\$ 1,682,174	\$ 1,258,925	\$ 136,467

	Plant-Debt Service Fund 42		C & O-Expendable Trust Fund 54		Non-Plant Debt-PERS Fund 60	
	FY2024	FY2025	FY2024	FY2025	FY2024	FY2025
	Full Year Actual	Year-to-Date Actual	Full Year Actual	Year-to-Date Actual	Full Year Actual	Year-to-Date Actual
Beginning Balance	\$ -	\$ -	\$ 60,881	\$ 57,256	\$ (2,450,045)	\$ (1,925,414)
Total Revenue	\$ 1,658,431	\$ 974,316	\$ 32,468	\$ 14,195	\$ 687,194	\$ 308,645
Total Expenditures	\$ 1,658,431	\$ 183,380	\$ 36,093	\$ 10,123	\$ 162,563	\$ 65,823
Ending Balance	\$ -	\$ 790,936	\$ 57,256	\$ 61,328	\$ (1,925,414)	\$ (1,682,592)

Clatsop Community College Financial Report as of December 31, 2024

General Operating Fund		FY2022			FY2023			FY2024			FY2025				
Fund	Description	Fiscal Year Actual	Year-to-Date Actual	% of Full Year	Fiscal Year Actual	Year-to-Date Actual	% of Full Year	Fiscal Year Actual	Year-to-Date Actual	% of Full Year	FY Operating Budget 7/1/24	FY Operating Budget 12/31/24	Year-to-Date Actual	% of Full Year	Year-to-Date Change
11	Beginning Fund Balance	\$ 2,446,011			\$ 1,361,974			\$ 1,662,359			\$ 1,674,128	\$ 1,674,128			
Revenue															
11	Tuition and Fees	\$ 2,520,305	\$ 1,062,624	42.16%	\$ 2,760,350	\$ 1,127,266	40.84%	\$ 2,953,091	\$ 1,194,116	40.44%	\$ 3,134,503	\$ 3,134,503	\$ 1,979,481	63.15%	\$ 785,365
11	State Appropriations	\$ 4,191,126	\$ 2,211,303	52.76%	\$ 3,771,129	\$ 1,832,175	48.58%	\$ 4,106,512	\$ 2,050,596	49.94%	\$ 4,273,514	\$ 4,280,899	\$ 2,125,702	49.66%	\$ 75,106
11	Property Taxes	\$ 5,287,617	\$ 4,826,781	91.28%	\$ 5,610,168	\$ 5,025,517	89.58%	\$ 5,903,094	\$ 5,206,791	88.20%	\$ 6,100,000	\$ 5,987,322	\$ 5,179,931	86.51%	\$ (26,860)
11	Other Revenue Including Transfers	\$ 1,356,055	\$ 205,374	15.14%	\$ 2,028,794	\$ 251,244	12.38%	\$ 1,291,788	\$ 229,859	17.79%	\$ 918,976	\$ 918,976	\$ 233,822	25.44%	\$ 3,963
	Total Revenue	\$ 13,355,103	\$ 8,306,082	62.19%	\$ 14,170,441	\$ 8,236,202	58.12%	\$ 14,254,485	\$ 8,681,362	60.90%	\$ 14,426,993	\$ 14,321,700	\$ 9,518,936	66.47%	\$ 837,574
Expenditures by Function															
11	Instruction	\$ 5,224,084	\$ 2,276,588	43.58%	\$ 5,170,308	\$ 2,246,492	43.45%	\$ 5,462,231	\$ 2,357,928	43.17%	\$ 5,672,050	\$ 5,626,272	\$ 2,258,788	40.15%	\$ (99,140)
11	Instructional Support	\$ 1,748,586	\$ 836,080	47.81%	\$ 1,632,496	\$ 826,797	50.65%	\$ 1,870,684	\$ 949,377	50.75%	\$ 1,773,140	\$ 1,818,918	\$ 843,690	46.38%	\$ (105,687)
11	Student Services	\$ 1,529,740	\$ 717,401	46.90%	\$ 1,571,357	\$ 704,655	44.84%	\$ 1,489,137	\$ 830,125	55.75%	\$ 1,414,821	\$ 1,414,821	\$ 531,607	37.57%	\$ (298,518)
11	Institutional Support	\$ 4,223,801	\$ 1,642,648	38.89%	\$ 3,689,254	\$ 1,744,971	47.30%	\$ 3,561,504	\$ 2,122,359	59.59%	\$ 3,573,353	\$ 3,468,060	\$ 1,787,026	51.53%	\$ (335,333)
11	Operation and Maintenance of Plant	\$ 1,546,734	\$ 825,512	53.37%	\$ 1,638,689	\$ 846,257	51.64%	\$ 1,663,056	\$ 874,860	52.61%	\$ 1,808,829	\$ 1,808,829	\$ 890,179	49.21%	\$ 15,319
11	Scholarships & Tuition Waivers	\$ 166,195	\$ 103,635	62.36%	\$ 167,952	\$ 82,772	49.28%	\$ 196,104	\$ 67,724	34.53%	\$ 184,800	\$ 184,800	\$ 91,612	49.57%	\$ 23,888
	Total Expenditures	\$ 14,439,140	\$ 6,401,864	44.34%	\$ 13,870,056	\$ 6,451,944	46.52%	\$ 14,242,716	\$ 7,202,373	50.57%	\$ 14,426,993	\$ 14,321,700	\$ 6,402,902	44.71%	\$ (799,471)
	Net Revenue (Expenditures)	\$ (1,084,037)	\$ 1,904,218		\$ 300,385	\$ 1,784,258		\$ 11,769	\$ 1,478,989		\$ -	\$ -	\$ 3,116,034		\$ 1,637,045
	Ending Fund Balance	\$ 1,361,974			\$ 1,662,359			\$ 1,674,128			\$ 1,674,128	\$ 1,674,128			
Expenditures by Category				% of Total			% of Total			% of Total				% of Full Year	
	Salaries and Fringe Benefits	\$ 10,869,628		75.28%	\$ 10,749,041		77.50%	\$ 11,404,280	\$ 5,632,361	49.39%	\$ 11,378,505	\$ 11,274,190	\$ 4,834,927	42.88%	\$ (797,434)
	Contracted Services	\$ 1,750,072		12.12%	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,060,776	69.98%	\$ 1,569,875	\$ 1,569,047	\$ 872,345	55.60%	\$ (188,431)
	Materials, Supplies, and Travel	\$ 575,117		3.98%	\$ 664,415		4.79%	\$ 968,908	\$ 330,753	34.14%	\$ 1,172,691	\$ 1,172,541	\$ 577,583	49.26%	\$ 246,830
	Other Expenditures Including Transfers	\$ 1,164,806		8.07%	\$ 379,998		2.74%	\$ 351,486	\$ 176,220	50.14%	\$ 287,922	\$ 287,922	\$ 100,047	34.75%	\$ (76,173)
	Capital Outlay	\$ 79,517		0.55%	\$ 67,452		0.49%	\$ 2,263	\$ 2,263	100.00%	\$ 18,000	\$ 18,000	\$ 18,000	100.00%	\$ 15,737
	Total Expenditures	\$ 14,439,140		100.00%	\$ 13,870,056		100.00%	\$ 14,242,716	\$ 7,202,373	50.57%	\$ 14,426,993	\$ 14,321,700	\$ 6,402,902	44.71%	\$ (799,471)