

Clatsop Community College Fund Summary as of January 31, 2025

	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
<b>Beginning Balance</b>	\$ 1,662,359	\$ 1,674,128	\$ -	\$ -	\$ 1,309,663	\$ 1,475,391	\$ 2,314,895	\$ 1,258,925
<b>Total Revenue</b>	\$ 14,254,485	\$ 11,509,599	\$ 5,795,013	\$ 3,716,812	\$ 998,374	\$ 239,531	\$ -	\$ -
<b>Total Expenditures</b>	\$ 14,242,716	\$ 7,639,418	\$ 5,795,013	\$ 3,745,551	\$ 832,646	\$ 32,748	\$ 1,055,970	\$ 1,128,870
<b>Ending Balance</b>	\$ 1,674,128	\$ 5,544,309	\$ -	\$ (28,739)	\$ 1,475,391 *	\$ 1,682,174	\$ 1,258,925	\$ 130,055

	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
<b>Beginning Balance</b>	\$ -	\$ -	\$ 60,881	\$ 57,256	\$ (2,450,045)	\$ (1,925,414)
<b>Total Revenue</b>	\$ 1,658,431	\$ 974,316	\$ 32,468	\$ 17,137	\$ 687,194	\$ 370,124
<b>Total Expenditures</b>	\$ 1,658,431	\$ 183,380	\$ 36,093	\$ 10,449	\$ 162,563	\$ 65,822
<b>Ending Balance</b>	\$ -	\$ 790,936	\$ 57,256	\$ 63,944	\$ (1,925,414)	\$ (1,621,112)

Clatsop Community College Financial Report as of January 31, 2025

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 01/31/25	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			
	<b>Revenue</b>														
11	Tuition and Fees	\$ 2,520,305	\$ 1,736,932	68.92%	\$ 2,760,350	\$ 1,917,294	69.46%	\$ 2,953,091	\$ 2,062,729	69.85%	\$ 3,134,503	\$ 3,134,503	\$ 2,176,090	69.42%	\$ 113,361
11	State Appropriations	\$ 4,191,126	\$ 3,201,214	76.38%	\$ 3,771,129	\$ 2,798,972	74.22%	\$ 4,106,512	\$ 3,078,554	74.97%	\$ 4,273,514	\$ 4,280,899	\$ 3,203,300	74.83%	\$ 124,746
11	Property Taxes	\$ 5,287,617	\$ 4,906,894	92.80%	\$ 5,610,168	\$ 5,092,772	90.78%	\$ 5,903,094	\$ 5,323,185	90.18%	\$ 6,100,000	\$ 5,987,322	\$ 5,408,956	90.34%	\$ 85,771
11	Other Revenue Including Transfers	\$ 1,356,055	\$ 236,002	17.40%	\$ 2,028,794	\$ 312,134	15.39%	\$ 1,291,788	\$ 303,392	23.49%	\$ 918,976	\$ 918,976	\$ 721,253	78.48%	\$ 417,861
	<b>Total Revenue</b>	\$ 13,355,103	\$ 10,081,042	75.48%	\$ 14,170,441	\$ 10,121,172	71.42%	\$ 14,254,485	\$ 10,767,860	75.54%	\$ 14,426,993	\$ 14,321,700	\$ 11,509,599	80.36%	\$ 741,739
	<b>Expenditures by Function</b>														
11	Instruction	\$ 5,224,084	\$ 2,744,276	52.53%	\$ 5,170,308	\$ 2,690,033	52.03%	\$ 5,462,231	\$ 2,818,841	51.61%	\$ 5,672,050	\$ 5,626,272	\$ 2,725,978	48.45%	\$ (92,863)
11	Instructional Support	\$ 1,748,586	\$ 981,741	56.14%	\$ 1,632,496	\$ 945,692	57.93%	\$ 1,870,684	\$ 1,105,902	59.12%	\$ 1,773,140	\$ 1,818,918	\$ 1,006,909	55.36%	\$ (98,993)
11	Student Services	\$ 1,529,740	\$ 830,742	54.31%	\$ 1,571,357	\$ 847,136	53.91%	\$ 1,489,137	\$ 954,564	64.10%	\$ 1,414,821	\$ 1,414,821	\$ 630,518	44.57%	\$ (324,046)
11	Institutional Support	\$ 4,223,801	\$ 1,977,219	46.81%	\$ 3,689,254	\$ 2,020,212	54.76%	\$ 3,561,504	\$ 2,436,303	68.41%	\$ 3,573,353	\$ 3,468,060	\$ 2,105,467	60.71%	\$ (330,836)
11	Operation and Maintenance of Plant	\$ 1,546,734	\$ 918,282	59.37%	\$ 1,638,689	\$ 980,302	59.82%	\$ 1,663,056	\$ 1,015,885	61.09%	\$ 1,808,829	\$ 1,808,829	\$ 1,053,001	58.21%	\$ 37,116
11	Scholarships & Tuition Waivers	\$ 166,195	\$ 128,974	77.60%	\$ 167,952	\$ 106,542	63.44%	\$ 196,104	\$ 120,593	61.49%	\$ 184,800	\$ 184,800	\$ 117,545	63.61%	\$ (3,048)
	<b>Total Expenditures</b>	\$ 14,439,140	\$ 7,581,234	52.50%	\$ 13,870,056	\$ 7,589,917	54.72%	\$ 14,242,716	\$ 8,452,088	59.34%	\$ 14,426,993	\$ 14,321,700	\$ 7,639,418	53.34%	\$ (812,670)
	Net Revenue (Expenditures)	\$ (1,084,037)	\$ 2,499,808		\$ 300,385	\$ 2,531,255		\$ 11,769	\$ 2,315,772		\$ -	\$ -	\$ 3,870,181		\$ 1,554,409
	Ending Fund Balance	\$ 1,361,974			\$ 1,662,359			\$ 1,674,128			\$ 1,674,128	\$ 1,674,128			
	<b>Expenditures by Category</b>			<b>% of Total</b>			<b>% of Total</b>			<b>% of Total</b>				<b>% of Full Year</b>	
	Salaries and Fringe Benefits	\$ 10,869,628		75.28%	\$ 10,749,041		77.50%	\$ 11,404,280	\$ 6,596,686	57.84%	\$ 11,378,505	\$ 11,274,190	\$ 5,738,272	50.90%	\$ (858,414)
	Contracted Services	\$ 1,750,072		12.12%	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,005,631	66.34%	\$ 1,569,875	\$ 1,569,047	\$ 1,019,701	64.99%	\$ 14,070
	Materials, Supplies, and Travel	\$ 575,117		3.98%	\$ 664,415		4.79%	\$ 968,908	\$ 625,675	64.58%	\$ 1,172,691	\$ 1,172,541	\$ 698,920	59.61%	\$ 73,245
	Other Expenditures Including Transfers	\$ 1,164,806		8.07%	\$ 379,998		2.74%	\$ 351,486	\$ 221,833	63.11%	\$ 287,922	\$ 287,922	\$ 164,525	57.14%	\$ (57,308)
	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
	<b>Total Expenditures</b>	\$ 14,439,140		100.00%	\$ 13,870,056	\$ -	100.00%	\$ 14,242,716	\$ 8,452,088	59.34%	\$ 14,426,993	\$ 14,321,700	\$ 7,639,418	53.34%	\$ (812,670)