

Clatsop Community College Fund Summary as of February 28, 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	\$ 12,014,862	\$ 5,795,013	\$ 4,113,909	\$ 998,374	\$ 454,902	\$ -	\$ -
<b>Total Expenditures</b>	\$ 14,242,716	\$ 8,713,867	\$ 5,795,013	\$ 4,065,439	\$ 832,646	\$ 32,748	\$ 1,055,970	\$ 1,133,267
<b>Ending Balance</b>	\$ 1,674,128	\$ 4,975,123	\$ -	\$ 48,470	\$ 1,475,391 *	\$ 1,897,545	\$ 1,258,925	\$ 125,658

	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	\$ 19,708	\$ 687,194	\$ 426,246
<b>Total Expenditures</b>	\$ 1,658,431	\$ 183,380	\$ 36,093	\$ 14,727	\$ 162,563	\$ 65,822
<b>Ending Balance</b>	\$ -	\$ 790,936	\$ 57,256	\$ 62,237	\$ (1,925,414)	\$ (1,564,990)

Clatsop Community College Financial Report as of February 28, 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 02/28/25	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	\$ 1,761,570	69.90%	\$ 2,760,350	\$ 1,932,289	70.00%	\$ 2,953,091	\$ 2,093,956	70.91%	\$ 3,134,503	\$ 3,134,503	\$ 2,605,477	83.12%	\$ 511,521
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	\$ 4,955,445	93.72%	\$ 5,610,168	\$ 5,132,121	91.48%	\$ 5,903,094	\$ 5,372,814	91.02%	\$ 6,100,000	\$ 5,987,322	\$ 5,448,417	91.00%	\$ 75,603
11	Other Revenue Including Transfers	\$ 1,356,055	\$ 474,437	34.99%	\$ 2,028,794	\$ 340,081	16.76%	\$ 1,291,788	\$ 414,625	32.10%	\$ 918,976	\$ 918,976	\$ 757,668	82.45%	\$ 343,043
	<b>Total Revenue</b>	\$ 13,355,103	\$ 10,392,666	77.82%	\$ 14,170,441	\$ 10,203,463	72.01%	\$ 14,254,485	\$ 10,959,949	76.89%	\$ 14,426,993	\$ 14,321,700	\$ 12,014,862	83.89%	\$ 1,054,913
<b>Expenditures by Function</b>															
11	Instruction	\$ 5,224,084	\$ 3,201,239	61.28%	\$ 5,170,308	\$ 3,138,216	60.70%	\$ 5,462,231	\$ 3,289,706	60.23%	\$ 5,672,050	\$ 5,626,272	\$ 3,171,950	56.38%	\$ (117,756)
11	Instructional Support	\$ 1,748,586	\$ 1,141,761	65.30%	\$ 1,632,496	\$ 1,076,696	65.95%	\$ 1,870,684	\$ 1,269,799	67.88%	\$ 1,773,140	\$ 1,818,918	\$ 1,156,969	63.61%	\$ (112,830)
11	Student Services	\$ 1,529,740	\$ 960,208	62.77%	\$ 1,571,357	\$ 977,817	62.23%	\$ 1,489,137	\$ 1,069,428	71.82%	\$ 1,414,821	\$ 1,414,821	\$ 735,497	51.99%	\$ (333,931)
11	Institutional Support	\$ 4,223,801	\$ 2,948,957	69.82%	\$ 3,689,254	\$ 2,333,270	63.25%	\$ 3,561,504	\$ 2,662,186	74.75%	\$ 3,573,353	\$ 3,468,060	\$ 2,339,873	67.47%	\$ (322,313)
11	Operation and Maintenance of Plant	\$ 1,546,734	\$ 1,055,218	68.22%	\$ 1,638,689	\$ 1,076,587	65.70%	\$ 1,663,056	\$ 1,141,736	68.65%	\$ 1,808,829	\$ 1,808,829	\$ 1,160,956	64.18%	\$ 19,220
11	Scholarships & Tuition Waivers	\$ 166,195	\$ 124,501	74.91%	\$ 167,952	\$ 115,981	69.06%	\$ 196,104	\$ 123,407	62.93%	\$ 184,800	\$ 184,800	\$ 148,622	80.42%	\$ 25,215
	<b>Total Expenditures</b>	\$ 14,439,140	\$ 9,431,884	65.32%	\$ 13,870,056	\$ 8,718,567	62.86%	\$ 14,242,716	\$ 9,556,262	67.10%	\$ 14,426,993	\$ 14,321,700	\$ 8,713,867	60.84%	\$ (842,395)
	<b>Net Revenue (Expenditures)</b>	\$ (1,084,037)	\$ 960,782		\$ 300,385	\$ 1,484,896		\$ 11,769	\$ 1,403,687		\$ -	\$ -	\$ 3,300,995		\$ 1,897,308
	<b>Ending Fund Balance</b>	\$ 1,361,974			\$ 1,662,359			\$ 1,674,128			\$ 1,674,128	\$ 1,674,128			
<b>Expenditures by Category</b>				% 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	\$ 7,521,691	65.95%	\$ 11,378,505	\$ 11,274,190	\$ 6,657,919	59.05%	\$ (863,772)
	Contracted Services	\$ 1,750,072		12.12%	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,088,657	71.82%	\$ 1,569,875	\$ 1,569,047	\$ 1,066,634	67.98%	\$ (22,023)
	Materials, Supplies, and Travel	\$ 575,117		3.98%	\$ 664,415		4.79%	\$ 968,908	\$ 718,135	74.12%	\$ 1,172,691	\$ 1,172,541	\$ 761,353	64.93%	\$ 43,218
	Other Expenditures Including Transfers	\$ 1,164,806		8.07%	\$ 379,998		2.74%	\$ 351,486	\$ 225,516	64.16%	\$ 287,922	\$ 287,922	\$ 209,961	72.92%	\$ (15,555)
	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	\$ 9,556,262	67.10%	\$ 14,426,993	\$ 14,321,700	\$ 8,713,867	60.84%	\$ (842,395)