

Clatsop Community College Fund Summary as of March 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
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	\$ 12,721,147	\$ 5,795,013	\$ 4,477,024	\$ 998,374	\$ 454,902	\$ -	\$ -
Total Expenditures	\$ 14,242,716	\$ 9,789,086	\$ 5,795,013	\$ 4,403,280	\$ 832,646	\$ 57,547	\$ 1,055,970	\$ 915,849
Ending Balance	\$ 1,674,128	\$ 4,606,189	\$ -	\$ 73,744	\$ 1,475,391 *	\$ 1,872,746	\$ 1,258,925	\$ 343,076

	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	\$ 21,075	\$ 687,194	\$ 481,431
Total Expenditures	\$ 1,658,431	\$ 183,380	\$ 36,093	\$ 15,230	\$ 162,563	\$ 65,823
Ending Balance	\$ -	\$ 790,936	\$ 57,256	\$ 63,101	\$ (1,925,414)	\$ (1,509,806)

Clatsop Community College Financial Report as of March 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 03/31/25	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			
	Revenue														
11	Tuition and Fees	\$ 2,520,305	\$ 1,778,347	70.56%	\$ 2,760,350	\$ 1,956,689	70.89%	\$ 2,953,091	\$ 2,103,057	71.22%	\$ 3,134,503	\$ 3,134,503	\$ 3,023,866	96.47%	\$ 920,809
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	\$ 5,050,082	95.51%	\$ 5,610,168	\$ 5,228,505	93.20%	\$ 5,903,094	\$ 5,576,120	94.46%	\$ 6,100,000	\$ 5,987,322	\$ 5,609,711	93.69%	\$ 33,591
11	Other Revenue Including Transfers	\$ 1,356,055	\$ 492,688	36.33%	\$ 2,028,794	\$ 398,427	19.64%	\$ 1,291,788	\$ 462,354	35.79%	\$ 918,976	\$ 918,976	\$ 884,270	96.22%	\$ 421,916
	Total Revenue	\$ 13,355,103	\$ 10,522,331	78.79%	\$ 14,170,441	\$ 10,382,593	73.27%	\$ 14,254,485	\$ 11,220,085	78.71%	\$ 14,426,993	\$ 14,321,700	\$ 12,721,147	88.82%	\$ 1,501,062
	Expenditures by Function														
11	Instruction	\$ 5,224,084	\$ 3,642,136	69.72%	\$ 5,170,308	\$ 3,603,064	69.69%	\$ 5,462,231	\$ 3,774,713	69.11%	\$ 5,672,050	\$ 5,626,272	\$ 3,633,980	64.59%	\$ (140,733)
11	Instructional Support	\$ 1,748,586	\$ 1,288,065	73.66%	\$ 1,632,496	\$ 1,218,225	74.62%	\$ 1,870,684	\$ 1,426,631	76.26%	\$ 1,773,140	\$ 1,818,918	\$ 1,290,367	70.94%	\$ (136,264)
11	Student Services	\$ 1,529,740	\$ 1,107,567	72.40%	\$ 1,571,357	\$ 1,111,552	70.74%	\$ 1,489,137	\$ 1,181,918	79.37%	\$ 1,414,821	\$ 1,414,821	\$ 828,181	58.54%	\$ (353,737)
11	Institutional Support	\$ 4,223,801	\$ 3,218,120	76.19%	\$ 3,689,254	\$ 2,582,306	70.00%	\$ 3,561,504	\$ 2,866,808	80.49%	\$ 3,573,353	\$ 3,468,060	\$ 2,536,855	73.15%	\$ (329,953)
11	Operation and Maintenance of Plant	\$ 1,546,734	\$ 1,178,316	76.18%	\$ 1,638,689	\$ 1,234,619	75.34%	\$ 1,663,056	\$ 1,303,854	78.40%	\$ 1,808,829	\$ 1,808,829	\$ 1,332,640	73.67%	\$ 28,786
11	Scholarships & Tuition Waivers	\$ 166,195	\$ 133,682	80.44%	\$ 167,952	\$ 128,276	76.38%	\$ 196,104	\$ 130,825	66.71%	\$ 184,800	\$ 184,800	\$ 167,063	90.40%	\$ 36,238
	Total Expenditures	\$ 14,439,140	\$ 10,567,886	73.19%	\$ 13,870,056	\$ 9,878,042	71.22%	\$ 14,242,716	\$ 10,684,749	75.02%	\$ 14,426,993	\$ 14,321,700	\$ 9,789,086	68.35%	\$ (895,663)
	Net Revenue (Expenditures)	\$ (1,084,037)	\$ (45,555)		\$ 300,385	\$ 504,551		\$ 11,769	\$ 535,336		\$ -	\$ -	\$ 2,932,061		\$ 2,396,725
	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	\$ 8,435,169	73.96%	\$ 11,378,505	\$ 11,274,190	\$ 7,560,778	67.06%	\$ (874,391)
	Contracted Services	\$ 1,750,072		12.12%	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,177,117	77.66%	\$ 1,569,875	\$ 1,569,047	\$ 1,184,887	75.52%	\$ 7,770
	Materials, Supplies, and Travel	\$ 575,117		3.98%	\$ 664,415		4.79%	\$ 968,908	\$ 835,288	86.21%	\$ 1,172,691	\$ 1,172,541	\$ 792,603	67.60%	\$ (42,685)
	Other Expenditures Including Transfers	\$ 1,164,806		8.07%	\$ 379,998		2.74%	\$ 351,486	\$ 234,912	66.83%	\$ 287,922	\$ 287,922	\$ 232,818	80.86%	\$ (2,094)
	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	\$ 10,684,749	75.02%	\$ 14,426,993	\$ 14,321,700	\$ 9,789,086	68.35%	\$ (895,663)