

Clatsop Community College Financial Report as of October 31, 2025

General Operating Fund		FY2023			FY2024			FY2025			FY2026				
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 7/1/25	FY Operating Budget 10/31/25	Year-to-Date Actual	% of Full Year	Year-to-Date Change
11	Beginning Fund Balance	\$ 1,361,974			\$ 1,662,359			\$ 1,674,128			\$ 1,864,859	\$ 1,864,859			
<b>Revenue</b>															
11	Tuition and Fees	\$ 2,760,350	\$ 1,076,402	39.00%	\$ 2,953,091	\$ 1,167,387	39.53%	\$ 3,122,377	\$ 1,219,727	39.06%	\$ 3,203,000	\$ 3,283,000	\$ 1,272,879	38.77%	\$ 53,152
11	State Appropriations	\$ 3,771,129	\$ 1,832,175	48.58%	\$ 4,106,512	\$ 2,050,596	49.94%	\$ 4,297,181	\$ 2,125,702	49.47%	\$ 4,425,000	\$ 4,170,275	\$ 2,107,063	50.53%	\$ (18,639)
11	Property Taxes	\$ 5,610,168	\$ 573,664	10.23%	\$ 5,903,094	\$ 346,753	5.87%	\$ 6,110,588	\$ 841,573	13.77%	\$ 6,225,000	\$ 6,358,000	\$ 286,775	4.51%	\$ (554,798)
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 205,960	10.15%	\$ 1,291,788	\$ 164,333	12.72%	\$ 613,845	\$ 170,140	27.72%	\$ 764,875	\$ 764,875	\$ 131,221	17.16%	\$ (38,919)
	<b>Total Revenue</b>	\$ 14,170,441	\$ 3,688,201	26.03%	\$ 14,254,485	\$ 3,729,069	26.16%	\$ 14,143,991	\$ 4,357,142	30.81%	\$ 14,617,875	\$ 14,576,150	\$ 3,797,938	26.06%	\$ (559,204)
<b>Expenditures by Function</b>															
11	Instruction	\$ 5,170,308	\$ 1,350,226	26.12%	\$ 5,462,231	\$ 1,409,787	25.81%	\$ 5,298,970	\$ 1,327,014	25.04%	\$ 5,977,185	\$ 5,869,063	\$ 1,446,385	24.64%	\$ 119,371
11	Instructional Support	\$ 1,632,496	\$ 544,608	33.36%	\$ 1,870,684	\$ 651,398	34.82%	\$ 1,734,397	\$ 567,192	32.70%	\$ 1,775,007	\$ 1,815,626	\$ 614,394	33.84%	\$ 47,202
11	Student Services	\$ 1,571,357	\$ 483,357	30.76%	\$ 1,489,137	\$ 579,422	38.91%	\$ 1,202,706	\$ 322,092	26.78%	\$ 1,416,258	\$ 1,416,258	\$ 404,271	28.55%	\$ 82,179
11	Institutional Support	\$ 3,689,254	\$ 1,194,400	32.38%	\$ 3,561,504	\$ 1,635,840	45.93%	\$ 3,630,314	\$ 1,246,534	34.34%	\$ 3,310,472	\$ 3,336,250	\$ 1,307,679	39.20%	\$ 61,145
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 610,896	37.28%	\$ 1,663,056	\$ 664,044	39.93%	\$ 1,898,198	\$ 656,795	34.60%	\$ 1,954,153	\$ 1,954,153	\$ 683,419	34.97%	\$ 26,624
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 55,049	32.78%	\$ 196,104	\$ 63,902	32.59%	\$ 188,675	\$ 70,086	37.15%	\$ 184,800	\$ 184,800	\$ 50,563	27.36%	\$ (19,523)
	<b>Total Expenditures</b>	\$ 13,870,056	\$ 4,238,536	30.56%	\$ 14,242,716	\$ 5,004,393	35.14%	\$ 13,953,260	\$ 4,189,713	30.03%	\$ 14,617,875	\$ 14,576,150	\$ 4,506,711	30.92%	\$ 316,998
	Net Revenue (Expenditures)	\$ 300,385	\$ (550,335)		\$ 11,769	\$ (1,275,324)		\$ 190,731	\$ 167,429		\$ -	\$ -	\$ (708,773)		\$ (876,202)
	Ending Fund Balance	\$ 1,662,359			\$ 1,674,128			\$ 1,864,859			\$ 1,864,859				
<b>Expenditures by Category</b>															
				% of Total			% of Total			% of Total				% of Full Year	
	Salaries and Fringe Benefits	\$ 10,749,041		77.50%	\$ 11,397,252	\$ 3,725,682	32.69%	\$ 10,622,166	\$ 2,993,209	28.18%	\$ 11,610,479	\$ 11,568,754	\$ 3,324,133	28.73%	\$ 330,924
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 700,611	46.22%	\$ 1,552,188	\$ 654,380	42.16%	\$ 1,619,850	\$ 1,612,439	\$ 685,423	42.51%	\$ 31,043
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 445,596	45.99%	\$ 1,347,165	\$ 444,658	33.01%	\$ 1,124,626	\$ 1,125,935	\$ 429,087	38.11%	\$ (15,571)
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 130,241	37.05%	\$ 383,464	\$ 79,466	20.72%	\$ 262,920	\$ 263,020	\$ 62,066	23.60%	\$ (17,400)
	Capital Outlay	\$ 67,452		0.49%	\$ 2,263	\$ 2,263	100.00%	\$ 48,277	\$ 18,000	37.28%	\$ -	\$ 6,002	\$ 6,002	100.00%	\$ (11,998)
	<b>Total Expenditures</b>	\$ 13,870,056	\$ -	100.00%	\$ 14,235,688	\$ 5,004,393	35.15%	\$ 13,953,260	\$ 4,189,713	30.03%	\$ 14,617,875	\$ 14,576,150	\$ 4,506,711	30.92%	\$ 316,998