

Clatsop Community College Financial Report as of September 30, 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 9/30/25	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			
	Revenue														
11	Tuition and Fees	\$ 2,760,350	\$ 1,089,863	39.48%	\$ 2,953,091	\$ 1,162,740	39.37%	\$ 3,122,377	\$ 1,180,826	37.82%	\$ 3,203,000	\$ 3,283,000	\$ 1,249,135	38.05%	\$ 68,309
11	State Appropriations	\$ 3,771,129	\$ 863,582	22.90%	\$ 4,106,512	\$ 935,570	22.78%	\$ 4,297,181	\$ 1,175,260	27.35%	\$ 4,425,000	\$ 4,170,275	\$ 1,075,457	25.79%	\$ (99,803)
11	Property Taxes	\$ 5,610,168	\$ 97,491	1.74%	\$ 5,903,094	\$ 19,820	0.34%	\$ 6,110,588	\$ 28,187	0.46%	\$ 6,225,000	\$ 6,358,000	\$ 25,467	0.40%	\$ (2,720)
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 96,517	4.76%	\$ 1,291,788	\$ 112,781	8.73%	\$ 613,845	\$ 102,490	16.70%	\$ 764,875	\$ 764,875	\$ 97,528	12.75%	\$ (4,962)
	Total Revenue	\$ 14,170,441	\$ 2,147,453	15.15%	\$ 14,254,485	\$ 2,230,911	15.65%	\$ 14,143,991	\$ 2,486,763	17.58%	\$ 14,617,875	\$ 14,576,150	\$ 2,447,587	16.79%	\$ (39,176)
	Expenditures by Function														
11	Instruction	\$ 5,170,308	\$ 887,514	17.17%	\$ 5,462,231	\$ 941,124	17.23%	\$ 5,298,970	\$ 845,573	15.96%	\$ 5,977,185	\$ 5,869,063	\$ 922,926	15.73%	\$ 77,353
11	Instructional Support	\$ 1,632,496	\$ 418,396	25.63%	\$ 1,870,684	\$ 514,252	27.49%	\$ 1,734,397	\$ 427,650	24.66%	\$ 1,775,007	\$ 1,815,626	\$ 453,918	25.00%	\$ 26,268
11	Student Services	\$ 1,571,357	\$ 349,649	22.25%	\$ 1,489,137	\$ 450,042	30.22%	\$ 1,202,706	\$ 218,799	18.19%	\$ 1,416,258	\$ 1,416,258	\$ 281,040	19.84%	\$ 62,241
11	Institutional Support	\$ 3,689,254	\$ 776,516	21.05%	\$ 3,561,504	\$ 1,351,797	37.96%	\$ 3,630,314	\$ 972,854	26.80%	\$ 3,310,472	\$ 3,336,250	\$ 1,026,753	30.78%	\$ 53,899
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 476,582	29.08%	\$ 1,663,056	\$ 497,798	29.93%	\$ 1,898,198	\$ 488,339	25.73%	\$ 1,954,153	\$ 1,954,153	\$ 555,328	28.42%	\$ 66,989
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 29,950	17.83%	\$ 196,104	\$ 52,584	26.81%	\$ 188,675	\$ 38,707	20.52%	\$ 184,800	\$ 184,800	\$ 49,667	26.88%	\$ 10,960
	Total Expenditures	\$ 13,870,056	\$ 2,938,607	21.19%	\$ 14,242,716	\$ 3,807,597	26.73%	\$ 13,953,260	\$ 2,991,922	21.44%	\$ 14,617,875	\$ 14,576,150	\$ 3,289,632	22.57%	\$ 297,710
	Net Revenue (Expenditures)	\$ 300,385	\$ (791,154)		\$ 11,769	\$ (1,576,686)		\$ 190,731	\$ (505,159)		\$ -	\$ -	\$ (842,045)		\$ (336,886)
	Ending Fund Balance	\$ 1,662,359			\$ 1,674,128			\$ 1,864,859			\$ 1,864,859				
	Expenditures by Category			% of Total			% of Total			% of Total				% of Full Year	
	Salaries and Fringe Benefits	\$ 10,749,041		77.50%	\$ 11,397,252	\$ 2,759,850	24.22%	\$ 10,622,166	\$ 2,076,739	19.55%	\$ 11,610,479	\$ 11,568,754	\$ 2,300,550	19.89%	\$ 223,811
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 573,707	37.85%	\$ 1,552,188	\$ 536,627	34.57%	\$ 1,619,850	\$ 1,612,439	\$ 604,503	37.49%	\$ 67,876
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 358,696	37.02%	\$ 1,347,165	\$ 317,786	23.59%	\$ 1,124,626	\$ 1,125,935	\$ 322,074	28.61%	\$ 4,288
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 113,378	32.26%	\$ 383,464	\$ 42,770	11.15%	\$ 262,920	\$ 263,020	\$ 56,503	21.48%	\$ 13,733
	Capital Outlay	\$ 67,452		0.49%	\$ 2,263	\$ 1,966	86.88%	\$ 48,277	\$ 18,000	37.28%	\$ -	\$ 6,002	\$ 6,002	100.00%	\$ (11,998)
	Total Expenditures	\$ 13,870,056	\$ -	100.00%	\$ 14,235,688	\$ 3,807,597	26.75%	\$ 13,953,260	\$ 2,991,922	21.44%	\$ 14,617,875	\$ 14,576,150	\$ 3,289,632	22.57%	\$ 297,710