

Clatsop Community College Financial Report as of April 30, 2026

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 04/30/26	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	\$ 2,722,016	98.61%	\$ 2,953,091	\$ 2,877,184	97.43%	\$ 3,122,377	\$ 3,078,864	98.61%	\$ 3,203,000	\$ 3,310,000	\$ 3,267,568	98.72%	\$ 188,704
11	State Appropriations	\$ 3,771,129	\$ 3,771,129	100.00%	\$ 4,106,512	\$ 4,106,512	100.00%	\$ 4,297,181	\$ 4,297,181	100.00%	\$ 4,425,000	\$ 4,147,404	\$ 4,147,404	100.00%	\$ (149,777)
11	Property Taxes	\$ 5,610,168	\$ 5,299,161	94.46%	\$ 5,903,094	\$ 5,608,577	95.01%	\$ 6,110,588	\$ 5,672,234	92.83%	\$ 6,225,000	\$ 6,325,000	\$ 5,958,909	94.21%	\$ 286,675
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 455,109	22.43%	\$ 1,291,788	\$ 527,105	40.80%	\$ 613,845	\$ 493,374	80.37%	\$ 764,875	\$ 764,875	\$ 393,827	51.49%	\$ (99,547)
	Total Revenue	\$ 14,170,441	\$ 12,247,415	86.43%	\$ 14,254,485	\$ 13,119,378	92.04%	\$ 14,143,991	\$ 13,541,653	95.74%	\$ 14,617,875	\$ 14,547,279	\$ 13,767,708	94.64%	\$ 226,055
Expenditures by Function															
11	Instruction	\$ 5,170,308	\$ 4,027,378	77.89%	\$ 5,462,231	\$ 4,226,438	77.38%	\$ 5,298,970	\$ 4,081,745	77.03%	\$ 5,977,185	\$ 5,840,192	\$ 4,491,619	76.91%	\$ 409,874
11	Instructional Support	\$ 1,632,496	\$ 1,355,673	83.04%	\$ 1,870,684	\$ 1,566,664	83.75%	\$ 1,734,397	\$ 1,440,299	83.04%	\$ 1,775,007	\$ 1,816,126	\$ 1,556,789	85.72%	\$ 116,490
11	Student Services	\$ 1,571,357	\$ 1,257,134	80.00%	\$ 1,489,137	\$ 1,277,230	85.77%	\$ 1,202,706	\$ 940,215	78.17%	\$ 1,416,258	\$ 1,416,258	\$ 1,041,078	73.51%	\$ 100,863
11	Institutional Support	\$ 3,689,254	\$ 2,866,344	77.69%	\$ 3,561,504	\$ 3,056,205	85.81%	\$ 3,630,314	\$ 2,763,661	76.13%	\$ 3,310,472	\$ 3,335,750	\$ 2,745,273	82.30%	\$ (18,388)
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 1,379,870	84.21%	\$ 1,663,056	\$ 1,387,350	83.42%	\$ 1,898,198	\$ 1,458,796	76.85%	\$ 1,954,153	\$ 1,954,153	\$ 1,538,302	78.72%	\$ 79,506
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 163,535	97.37%	\$ 196,104	\$ 190,393	97.09%	\$ 188,675	\$ 180,913	95.89%	\$ 184,800	\$ 184,800	\$ 165,461	89.54%	\$ (15,452)
	Total Expenditures	\$ 13,870,056	\$ 11,049,934	79.67%	\$ 14,242,716	\$ 11,704,280	82.18%	\$ 13,953,260	\$ 10,865,629	77.87%	\$ 14,617,875	\$ 14,547,279	\$ 11,538,522	79.32%	\$ 672,893
	Net Revenue (Expenditures)	\$ 300,385	\$ 1,197,481		\$ 11,769	\$ 1,415,098		\$ 190,731	\$ 2,676,024		\$ -	\$ -	\$ 2,229,186		\$ (446,838)
	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%	\$ 11,404,280	\$ 9,327,491	81.79%	\$ 10,622,166	\$ 8,465,186	79.69%	\$ 11,610,479	\$ 11,537,483	\$ 9,330,456	80.87%	\$ 865,270
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,198,541	79.07%	\$ 1,552,188	\$ 1,253,404	80.75%	\$ 1,619,850	\$ 1,614,640	\$ 1,231,233	76.25%	\$ (22,171)
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 874,504	90.26%	\$ 1,347,165	\$ 878,224	65.19%	\$ 1,124,626	\$ 1,126,484	\$ 737,669	65.48%	\$ (140,555)
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 301,481	85.77%	\$ 383,464	\$ 250,815	65.41%	\$ 262,920	\$ 262,670	\$ 233,162	88.77%	\$ (17,653)
	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)
	Total Expenditures	\$ 13,870,056	\$ -	100.00%	\$ 14,242,716	\$ 11,704,280	82.18%	\$ 13,953,260	\$ 10,865,629	77.87%	\$ 14,617,875	\$ 14,547,279	\$ 11,538,522	79.32%	\$ 672,893

Clatsop Community College Fund Summary as of April 30, 2026

	General Operating Fund 11		Restricted-Grants and Financial Aid Fund 21		Plant Fund 41		Plant-ERP (Bond Proceeds) Fund 41	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
	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	\$ 1,674,128	\$ 1,864,859	\$ -	\$ -	\$ 1,475,391	\$ 2,390,099	\$ 1,258,925	\$ 518,069
Total Revenue	\$ 14,143,991	\$ 13,767,708	\$ 6,285,613	\$ 4,892,354	\$ 1,609,763	\$ 676,490	\$ -	\$ -
Total Expenditures	\$ 13,953,260	\$ 11,538,522	\$ 6,285,613	\$ 5,410,786	\$ 695,055	\$ 561,700	\$ 740,856	\$ 518,107
Ending Balance	\$ 1,864,859	\$ 4,094,045	\$ -	\$ (518,432)	\$ 2,390,099 *	\$ 2,504,889	\$ 518,069	\$ (38)

	Plant-Debt Service Fund 42		C & O-Expendable Trust Fund 54		Non-Plant Debt-PERS Fund 60	
	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026
	Full Year Actual	Year to Date Actual	Full Year Actual	Year to Date Actual	Full Year Actual	Year to Date Actual
Beginning Balance	\$ -	\$ -	\$ 57,256	\$ 57,344	\$ (1,925,414)	\$ (1,396,593)
Total Revenue	\$ 1,669,369	\$ 1,058,647	\$ 28,824	\$ 25,132	\$ 660,466	\$ 508,286
Total Expenditures	\$ 1,669,369	\$ 164,715	\$ 28,736	\$ 12,432	\$ 131,645	\$ 48,793
Ending Balance	\$ -	\$ 893,932	\$ 57,344	\$ 70,044	\$ (1,396,593)	\$ (937,100)