

Clatsop Community College Financial Report as of January 31, 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 12/31/25	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			
	Revenue														
11	Tuition and Fees	\$ 2,760,350	\$ 1,917,294	69.46%	\$ 2,953,091	\$ 2,062,729	69.85%	\$ 3,122,377	\$ 2,179,563	69.80%	\$ 3,203,000	\$ 3,243,000	\$ 2,279,894	70.30%	\$ 100,331
11	State Appropriations	\$ 3,771,129	\$ 2,798,972	74.22%	\$ 4,106,512	\$ 3,078,554	74.97%	\$ 4,297,181	\$ 3,203,300	74.54%	\$ 4,425,000	\$ 4,146,627	\$ 3,126,845	75.41%	\$ (76,455)
11	Property Taxes	\$ 5,610,168	\$ 5,092,772	90.78%	\$ 5,903,094	\$ 5,323,185	90.18%	\$ 6,110,588	\$ 5,408,956	88.52%	\$ 6,225,000	\$ 6,350,000	\$ 5,688,597	89.58%	\$ 279,641
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 312,134	15.39%	\$ 1,291,788	\$ 303,392	23.49%	\$ 613,845	\$ 294,006	47.90%	\$ 764,875	\$ 764,875	\$ 270,500	35.37%	\$ (23,506)
	Total Revenue	\$ 14,170,441	\$ 10,121,172	71.42%	\$ 14,254,485	\$ 10,767,860	75.54%	\$ 14,143,991	\$ 11,085,825	78.38%	\$ 14,617,875	\$ 14,504,502	\$ 11,365,836	78.36%	\$ 280,011
	Expenditures by Function														
11	Instruction	\$ 5,170,308	\$ 2,690,033	52.03%	\$ 5,462,231	\$ 2,818,841	51.61%	\$ 5,298,970	\$ 2,711,444	51.17%	\$ 5,977,185	\$ 5,797,415	\$ 2,954,039	50.95%	\$ 242,595
11	Instructional Support	\$ 1,632,496	\$ 945,692	57.93%	\$ 1,870,684	\$ 1,105,902	59.12%	\$ 1,734,397	\$ 1,006,909	58.06%	\$ 1,775,007	\$ 1,816,126	\$ 1,067,439	58.78%	\$ 60,530
11	Student Services	\$ 1,571,357	\$ 847,136	53.91%	\$ 1,489,137	\$ 954,564	64.10%	\$ 1,202,706	\$ 630,518	52.42%	\$ 1,416,258	\$ 1,416,258	\$ 704,994	49.78%	\$ 74,476
11	Institutional Support	\$ 3,689,254	\$ 2,020,212	54.76%	\$ 3,561,504	\$ 2,436,303	68.41%	\$ 3,630,314	\$ 2,107,277	58.05%	\$ 3,310,472	\$ 3,335,750	\$ 2,022,488	60.63%	\$ (84,789)
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 980,302	59.82%	\$ 1,663,056	\$ 1,015,885	61.09%	\$ 1,898,198	\$ 1,053,001	55.47%	\$ 1,954,153	\$ 1,954,153	\$ 1,096,417	56.11%	\$ 43,416
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 106,542	63.44%	\$ 196,104	\$ 120,593	61.49%	\$ 188,675	\$ 117,545	62.30%	\$ 184,800	\$ 184,800	\$ 98,986	53.56%	\$ (18,559)
	Total Expenditures	\$ 13,870,056	\$ 7,589,917	54.72%	\$ 14,242,716	\$ 8,452,088	59.34%	\$ 13,953,260	\$ 7,626,694	54.66%	\$ 14,617,875	\$ 14,504,502	\$ 7,944,363	54.77%	\$ 317,669
	Net Revenue (Expenditures)	\$ 300,385	\$ 2,531,255		\$ 11,769	\$ 2,315,772		\$ 190,731	\$ 3,459,131		\$ -	\$ -	\$ 3,421,473		\$ (37,658)
	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	\$ 6,596,686	57.84%	\$ 10,622,166	\$ 5,723,724	53.88%	\$ 11,610,479	\$ 11,494,706	\$ 6,291,946	54.74%	\$ 568,222
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,005,631	66.34%	\$ 1,552,188	\$ 1,019,201	65.66%	\$ 1,619,850	\$ 1,614,640	\$ 957,505	59.30%	\$ (61,696)
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 625,675	64.58%	\$ 1,347,165	\$ 698,934	51.88%	\$ 1,124,626	\$ 1,126,484	\$ 537,361	47.70%	\$ (161,573)
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 221,833	63.11%	\$ 383,464	\$ 166,835	43.51%	\$ 262,920	\$ 262,670	\$ 151,549	57.70%	\$ (15,286)
	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	\$ 8,452,088	59.34%	\$ 13,953,260	\$ 7,626,694	54.66%	\$ 14,617,875	\$ 14,504,502	\$ 7,944,363	54.77%	\$ 317,669

Clatsop Community College Fund Summary as of January 31, 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	Full Year Actual	Full Year Actual	Full Year Actual	Full Year Actual	Full Year Actual	Full Year Actual	Full Year 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	\$ 11,365,836	\$ 6,285,613	\$ 3,234,471	\$ 1,609,763	\$ 429,500	\$ -	\$ -
Total Expenditures	\$ 13,953,260	\$ 7,944,363	\$ 6,285,613	\$ 3,498,090	\$ 695,055	\$ 366,093	\$ 740,856	\$ 518,107
Ending Balance	\$ 1,864,859	\$ 5,286,332	\$ -	\$ (263,619)	\$ 2,390,099 *	\$ 2,453,506	\$ 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	Full Year Actual	Full Year Actual	Full Year Actual	Full Year Actual	Full Year Actual
Beginning Balance	\$ -	\$ -	\$ 57,256	\$ 57,344	\$ (1,925,414)	\$ (1,396,593)
Total Revenue	\$ 1,669,369	\$ 1,058,647	\$ 28,824	\$ 13,448	\$ 660,466	\$ 342,626
Total Expenditures	\$ 1,669,369	\$ 164,090	\$ 28,736	\$ 2,023	\$ 131,645	\$ 48,793
Ending Balance	\$ -	\$ 894,557	\$ 57,344	\$ 68,769	\$ (1,396,593)	\$ (1,102,760)