

Clatsop Community College Financial Report as of March 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 03/31/26	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	\$ 1,956,689	70.89%	\$ 2,953,091	\$ 2,103,057	71.22%	\$ 3,122,377	\$ 3,023,866	96.84%	\$ 3,203,000	\$ 3,318,000	\$ 3,255,242	98.11%	\$ 231,376
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	\$ 5,228,505	93.20%	\$ 5,903,094	\$ 5,576,120	94.46%	\$ 6,110,588	\$ 5,609,711	91.80%	\$ 6,225,000	\$ 6,325,000	\$ 5,887,717	93.09%	\$ 278,006
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 398,427	19.64%	\$ 1,291,788	\$ 462,354	35.79%	\$ 613,845	\$ 455,587	74.22%	\$ 764,875	\$ 764,875	\$ 351,558	45.96%	\$ (104,029)
	Total Revenue	\$ 14,170,441	\$ 10,382,593	73.27%	\$ 14,254,485	\$ 11,220,085	78.71%	\$ 14,143,991	\$ 12,292,464	86.91%	\$ 14,617,875	\$ 14,554,502	\$ 12,621,362	86.72%	\$ 328,898
Expenditures by Function															
11	Instruction	\$ 5,170,308	\$ 3,603,064	69.69%	\$ 5,462,231	\$ 3,774,713	69.11%	\$ 5,298,970	\$ 3,632,016	68.54%	\$ 5,977,185	\$ 5,847,415	\$ 3,979,043	68.05%	\$ 347,027
11	Instructional Support	\$ 1,632,496	\$ 1,218,225	74.62%	\$ 1,870,684	\$ 1,426,631	76.26%	\$ 1,734,397	\$ 1,290,367	74.40%	\$ 1,775,007	\$ 1,816,126	\$ 1,430,718	78.78%	\$ 140,351
11	Student Services	\$ 1,571,357	\$ 1,111,552	70.74%	\$ 1,489,137	\$ 1,181,918	79.37%	\$ 1,202,706	\$ 830,349	69.04%	\$ 1,416,258	\$ 1,416,258	\$ 945,116	66.73%	\$ 114,767
11	Institutional Support	\$ 3,689,254	\$ 2,582,306	70.00%	\$ 3,561,504	\$ 2,866,808	80.49%	\$ 3,630,314	\$ 2,538,529	69.93%	\$ 3,310,472	\$ 3,335,750	\$ 2,531,812	75.90%	\$ (6,717)
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 1,234,619	75.34%	\$ 1,663,056	\$ 1,303,854	78.40%	\$ 1,898,198	\$ 1,332,640	70.21%	\$ 1,954,153	\$ 1,954,153	\$ 1,397,065	71.49%	\$ 64,425
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 128,276	76.38%	\$ 196,104	\$ 130,825	66.71%	\$ 188,675	\$ 167,063	88.55%	\$ 184,800	\$ 184,800	\$ 153,524	83.08%	\$ (13,539)
	Total Expenditures	\$ 13,870,056	\$ 9,878,042	71.22%	\$ 14,242,716	\$ 10,684,749	75.02%	\$ 13,953,260	\$ 9,790,964	70.17%	\$ 14,617,875	\$ 14,554,502	\$ 10,437,278	71.71%	\$ 646,314
	Net Revenue (Expenditures)	\$ 300,385	\$ 504,551		\$ 11,769	\$ 535,336		\$ 190,731	\$ 2,501,500		\$ -	\$ -	\$ 2,184,084		\$ (317,416)
	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	\$ 8,435,169	73.96%	\$ 10,622,166	\$ 7,561,180	71.18%	\$ 11,610,479	\$ 11,544,706	\$ 8,359,477	72.41%	\$ 798,297
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,177,117	77.66%	\$ 1,552,188	\$ 1,184,087	76.29%	\$ 1,619,850	\$ 1,614,640	\$ 1,163,994	72.09%	\$ (20,093)
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 835,288	86.21%	\$ 1,347,165	\$ 792,570	58.83%	\$ 1,124,626	\$ 1,126,484	\$ 689,320	61.19%	\$ (103,250)
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 234,912	66.83%	\$ 383,464	\$ 235,127	61.32%	\$ 262,920	\$ 262,670	\$ 218,485	83.18%	\$ (16,642)
	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	\$ 10,684,749	75.02%	\$ 13,953,260	\$ 9,790,964	70.17%	\$ 14,617,875	\$ 14,554,502	\$ 10,437,278	71.71%	\$ 646,314

Clatsop Community College Fund Summary as of March 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	\$ 12,621,362	\$ 6,285,613	\$ 4,007,335	\$ 1,609,763	\$ 676,490	\$ -	\$ -
Total Expenditures	\$ 13,953,260	\$ 10,437,278	\$ 6,285,613	\$ 4,184,016	\$ 695,055	\$ 468,388	\$ 740,856	\$ 518,107
Ending Balance	\$ 1,864,859	\$ 4,048,943	\$ -	\$ (176,681)	\$ 2,390,099 *	\$ 2,598,201	\$ 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	\$ 25,098	\$ 660,466	\$ 457,503
Total Expenditures	\$ 1,669,369	\$ 164,090	\$ 28,736	\$ 9,084	\$ 131,645	\$ 48,793
Ending Balance	\$ -	\$ 894,557	\$ 57,344	\$ 73,358	\$ (1,396,593)	\$ (987,883)