

Clatsop Community College Financial Report as of May 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 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	\$ 2,750,541	99.64%	\$ 2,953,091	\$ 2,933,853	99.35%	\$ 3,122,377	\$ 3,110,294	99.61%	\$ 3,203,000	\$ 3,310,000	\$ 3,300,865	99.72%	\$ 190,571
11	State Appropriations	\$ 3,771,129	\$ 3,771,129	100.00%	\$ 4,106,512	\$ 4,106,512	100.00%	\$ 4,297,181	\$ 4,280,899	99.62%	\$ 4,425,000	\$ 4,147,404	\$ 4,147,404	100.00%	\$ (133,495)
11	Property Taxes	\$ 5,610,168	\$ 5,303,364	94.53%	\$ 5,903,094	\$ 5,648,607	95.69%	\$ 6,110,588	\$ 5,836,357	95.51%	\$ 6,225,000	\$ 6,325,000	\$ 6,018,401	95.15%	\$ 182,044
11	Other Revenue Including Transfers	\$ 2,028,794	\$ 801,863	39.52%	\$ 1,291,788	\$ 1,014,659	78.55%	\$ 613,845	\$ 550,600	89.70%	\$ 764,875	\$ 764,875	\$ 501,068	65.51%	\$ (49,532)
	Total Revenue	\$ 14,170,441	\$ 12,626,897	89.11%	\$ 14,254,485	\$ 13,703,631	96.14%	\$ 14,143,991	\$ 13,778,150	97.41%	\$ 14,617,875	\$ 14,547,279	\$ 13,967,737	96.02%	\$ 189,587
Expenditures by Function															
11	Instruction	\$ 5,170,308	\$ 4,603,127	89.03%	\$ 5,462,231	\$ 4,897,261	89.66%	\$ 5,298,970	\$ 4,789,478	90.39%	\$ 5,977,185	\$ 5,840,192	\$ 5,283,137	90.46%	\$ 493,659
11	Instructional Support	\$ 1,632,496	\$ 1,502,204	92.02%	\$ 1,870,684	\$ 1,718,652	91.87%	\$ 1,734,397	\$ 1,584,501	91.36%	\$ 1,775,007	\$ 1,816,126	\$ 1,688,860	92.99%	\$ 104,359
11	Student Services	\$ 1,571,357	\$ 1,487,548	94.67%	\$ 1,489,137	\$ 1,366,912	91.79%	\$ 1,202,706	\$ 1,040,464	86.51%	\$ 1,416,258	\$ 1,416,258	\$ 1,140,331	80.52%	\$ 99,867
11	Institutional Support	\$ 3,689,254	\$ 3,190,942	86.49%	\$ 3,561,504	\$ 3,229,219	90.67%	\$ 3,630,314	\$ 3,015,671	83.07%	\$ 3,310,472	\$ 3,335,750	\$ 2,988,127	89.58%	\$ (27,544)
11	Operation and Maintenance of Plant	\$ 1,638,689	\$ 1,489,682	90.91%	\$ 1,663,056	\$ 1,522,051	91.52%	\$ 1,898,198	\$ 1,603,715	84.49%	\$ 1,954,153	\$ 1,954,153	\$ 1,670,721	85.50%	\$ 67,006
11	Scholarships & Tuition Waivers	\$ 167,952	\$ 163,943	97.61%	\$ 196,104	\$ 196,104	100.00%	\$ 188,675	\$ 182,424	96.69%	\$ 184,800	\$ 184,800	\$ 166,731	90.22%	\$ (15,693)
	Total Expenditures	\$ 13,870,056	\$ 12,437,446	89.67%	\$ 14,242,716	\$ 12,930,199	90.78%	\$ 13,953,260	\$ 12,216,253	87.55%	\$ 14,617,875	\$ 14,547,279	\$ 12,937,908	88.94%	\$ 721,655
	Net Revenue (Expenditures)	\$ 300,385	\$ 189,451		\$ 11,769	\$ 773,432		\$ 190,731	\$ 1,561,897		\$ -	\$ -	\$ 1,029,829		\$ (532,068)
	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	\$ 10,410,990	91.29%	\$ 10,622,166	\$ 9,591,773	90.30%	\$ 11,610,479	\$ 11,537,483	\$ 10,590,062	91.79%	\$ 998,289
	Contracted Services	\$ 2,009,150		14.49%	\$ 1,515,779	\$ 1,285,799	84.83%	\$ 1,552,188	\$ 1,354,620	87.27%	\$ 1,619,850	\$ 1,614,640	\$ 1,296,848	80.32%	\$ (57,772)
	Materials, Supplies, and Travel	\$ 664,415		4.79%	\$ 968,908	\$ 918,989	94.85%	\$ 1,347,165	\$ 975,882	72.44%	\$ 1,124,626	\$ 1,126,484	\$ 806,491	71.59%	\$ (169,391)
	Other Expenditures Including Transfers	\$ 379,998		2.74%	\$ 351,486	\$ 312,158	88.81%	\$ 383,464	\$ 275,978	71.97%	\$ 262,920	\$ 262,670	\$ 238,506	90.80%	\$ (37,472)
	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	\$ 12,930,199	90.78%	\$ 13,953,260	\$ 12,216,253	87.55%	\$ 14,617,875	\$ 14,547,279	\$ 12,937,908	88.94%	\$ 721,655

Clatsop Community College Fund Summary as of May 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	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	\$ 13,967,737	\$ 6,285,613	\$ 5,466,014	\$ 1,609,763	\$ 993,550	\$ -	\$ -
Total Expenditures	\$ 13,953,260	\$ 12,937,908	\$ 6,285,613	\$ 5,764,128	\$ 695,055	\$ 1,222,134	\$ 740,856	\$ 518,107
Ending Balance	\$ 1,864,859	\$ 2,894,688	\$ -	\$ (298,114)	\$ 2,390,099 *	\$ 2,161,516	\$ 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	\$ 1,683,811	\$ 28,824	\$ 29,818	\$ 660,466	\$ 573,716
Total Expenditures	\$ 1,669,369	\$ 1,683,810	\$ 28,736	\$ 16,580	\$ 131,645	\$ 48,793
Ending Balance	\$ -	\$ 0	\$ 57,344	\$ 70,581	\$ (1,396,593)	\$ (871,670)