Clatsop Community College Financial Report as of June 30, 2026 (Unaudited)

Fund	General Operating Fund / Description	FY2023 Fiscal Year Actual	FY2023 % of Total	FY2024 Fiscal Year Actual	FY2024 % of Total	FY2025 Fiscal Year Actual	FY2025 % of Total	FY2026 Fiscal Year Budget	FY2026 Fiscal Year Actual	FY2026 % of Total
11	Beginning Fund Balance	$ 1,361,974		$ 1,662,359		$ 1,674,128			$ 1,864,859	
	Revenue									
11	Tuition and Fees	$ 2,760,350	19.48%	$ 2,953,091	20.72%	$ 3,122,377	22.08%	$ 3,203,000	$ 3,309,208	23.05%
11	State Appropriations	$ 3,771,129	26.61%	$ 4,106,512	28.81%	$ 4,297,181	30.38%	$ 4,425,000	$ 4,147,404	28.89%
11	Property Taxes	$ 5,610,168	39.59%	$ 5,903,094	41.41%	$ 6,110,588	43.20%	$ 6,225,000	$ 6,366,360	44.35%
11	Other Revenue Including Transfers	$ 2,028,794	14.32%	$ 1,291,788	9.06%	$ 613,845	4.34%	$ 764,875	$ 531,748	3.70%
	Total Revenue	$ 14,170,441	100.00%	$ 14,254,485	100.00%	$ 14,143,991	100.00%	$ 14,617,875	$ 14,354,720	100.00%
	Expenditures by Function									
11	Instruction	$ 5,170,308	37.28%	$ 5,462,231	38.35%	$ 5,298,970	37.98%	$ 5,977,185	$ 5,825,453	40.75%
11	Instructional Support	$ 1,632,496	11.77%	$ 1,870,684	13.13%	$ 1,734,397	12.43%	$ 1,816,126	$ 1,858,713	13.00%
11	Student Services	$ 1,571,357	11.33%	$ 1,489,137	10.46%	$ 1,202,706	8.62%	$ 1,416,258	$ 1,264,719	8.85%
11	Institutional Support	$ 3,689,254	26.60%	$ 3,561,504	25.01%	$ 3,630,314	26.02%	$ 3,335,750	$ 3,290,111	23.02%
11	Operation and Maintenance of Plant	$ 1,638,689	11.81%	$ 1,663,056	11.68%	$ 1,898,198	13.60%	$ 1,954,153	$ 1,883,212	13.17%
11	Scholarships & Tuition Waivers	$ 167,952	1.21%	$ 196,104	1.38%	$ 188,675	1.35%	$ 184,800	$ 172,683	1.21%
	Total Expenditures	$ 13,870,056	100.00%	$ 14,242,716	100.00%	$ 13,953,260	100.00%	$ 14,684,272	$ 14,294,891	100.00%
	Net Revenue (Expenditures)	$ 300,385		$ 11,769		$ 190,731			$ 59,829	
	Ending Fund Balance	$ 1,662,359		$ 1,674,128		$ 1,864,859			$ 1,924,688	
	Expenditures by Category		% of Total		% of Total		% of Total			% of Full Year
	Salaries and Fringe Benefits	$ 10,749,041	77.50%	$ 11,404,280	80.07%	$ 10,622,166	76.13%	$ 11,670,756	$ 11,652,021	81.51%
	Contracted Services	$ 2,009,150	14.49%	$ 1,515,779	10.64%	$ 1,552,188	11.12%	$ 1,607,479	$ 1,454,021	10.17%
	Materials, Supplies, and Travel	$ 664,415	4.79%	$ 968,908	6.80%	$ 1,347,165	9.65%	$ 1,137,365	$ 924,587	6.47%
	Other Expenditures Including Transfers	$ 379,998	2.74%	$ 351,486	2.47%	$ 383,464	2.75%	$ 262,670	$ 258,260	1.81%
	Capital Outlay	$ 67,452	0.49%	$ 2,263	0.02%	$ 48,277	0.35%	$ 6,002	$ 6,002	0.04%
	Total Expenditures	$ 13,870,056	100.00%	$ 14,242,716	100.00%	$ 13,953,260	100.00%	$ 14,684,272	$ 14,294,891	100.00%

Clatsop Community College Fund Summary as of June 30, 2026 (Unaudited)

	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	$ 14,354,720	$ 6,285,613	$ 6,189,825	$ 1,609,763	$ 1,332,570	$ -	$ -
Total Expenditures	$ 13,953,260	$ 14,294,891	$ 6,285,613	$ 6,189,825	$ 695,055	$ 1,199,439	$ 740,856	$ 518,069
Ending Balance	$ 1,864,859	$ 1,924,688	$ -	$ -	$ 2,390,099 *	$ 2,523,230	$ 518,069	$ 0

	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	$ 30,797	$ 660,466	$ 627,885
Total Expenditures	$ 1,669,369	$ 1,683,811	$ 28,736	$ 23,532	$ 131,645	$ 877,586
Ending Balance	$ -	$ (0)	$ 57,344	$ 64,609	$ (1,396,593)	$ (1,646,294)