**Clatsop Community College Financial Report as of December 31, 2025**

| Fund | 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 | $ 1,127,266 | 40.84% | $ 2,953,091 | $ 1,194,116 | 40.44% | $ 3,122,377 | $ 1,979,554 | 63.40% | $ 3,203,000 | $ 3,343,000 | $ 2,202,220 | 65.88% | $ 222,666 |
| 11 | State Appropriations | $ 3,771,129 | $ 1,832,175 | 48.58% | $ 4,106,512 | $ 2,050,596 | 49.94% | $ 4,297,181 | $ 2,125,702 | 49.47% | $ 4,425,000 | $ 4,146,627 | $ 2,107,063 | 50.81% | $ (18,639) |
| 11 | Property Taxes | $ 5,610,168 | $ 5,025,517 | 89.58% | $ 5,903,094 | $ 5,206,791 | 88.20% | $ 6,110,588 | $ 5,174,292 | 84.68% | $ 6,225,000 | $ 6,350,000 | $ 5,600,087 | 88.19% | $ 425,795 |
| 11 | Other Revenue Including Transfers | $ 2,028,794 | $ 251,244 | 12.38% | $ 1,291,788 | $ 229,859 | 17.79% | $ 613,845 | $ 245,752 | 40.03% | $ 764,875 | $ 764,875 | $ 217,166 | 28.39% | $ (28,586) |
| | Total Revenue | $ 14,170,441 | $ 8,236,202 | 58.12% | $ 14,254,485 | $ 8,681,362 | 60.90% | $ 14,143,991 | $ 9,525,300 | 67.35% | $ 14,617,875 | $ 14,604,502 | $ 10,126,536 | 69.34% | $ 601,236 |
| | **Expenditures by Function** | | | | | | | | | | | | | | |
| 11 | Instruction | $ 5,170,308 | $ 2,246,492 | 43.45% | $ 5,462,231 | $ 2,357,928 | 43.17% | $ 5,298,970 | $ 2,239,343 | 42.26% | $ 5,977,185 | $ 5,897,415 | $ 2,438,130 | 41.34% | $ 198,787 |
| 11 | Instructional Support | $ 1,632,496 | $ 826,797 | 50.65% | $ 1,870,684 | $ 949,377 | 50.75% | $ 1,734,397 | $ 843,690 | 48.64% | $ 1,775,007 | $ 1,816,126 | $ 917,936 | 50.54% | $ 74,246 |
| 11 | Student Services | $ 1,571,357 | $ 704,655 | 44.84% | $ 1,489,137 | $ 830,125 | 55.75% | $ 1,202,706 | $ 529,677 | 44.04% | $ 1,416,258 | $ 1,416,258 | $ 597,021 | 42.15% | $ 67,344 |
| 11 | Institutional Support | $ 3,689,254 | $ 1,744,971 | 47.30% | $ 3,561,504 | $ 2,122,359 | 59.59% | $ 3,630,314 | $ 1,791,226 | 49.34% | $ 3,310,472 | $ 3,335,750 | $ 1,803,679 | 54.07% | $ 12,453 |
| 11 | Operation and Maintenance of Plant | $ 1,638,689 | $ 846,257 | 51.64% | $ 1,663,056 | $ 874,860 | 52.61% | $ 1,898,198 | $ 890,179 | 46.90% | $ 1,954,153 | $ 1,954,153 | $ 963,067 | 49.28% | $ 72,888 |
| 11 | Scholarships & Tuition Waivers | $ 167,952 | $ 82,772 | 49.28% | $ 196,104 | $ 67,724 | 34.53% | $ 188,675 | $ 91,612 | 48.56% | $ 184,800 | $ 184,800 | $ 82,138 | 44.45% | $ (9,474) |
| | Total Expenditures | $ 13,870,056 | $ 6,451,944 | 46.52% | $ 14,242,716 | $ 7,202,373 | 50.57% | $ 13,953,260 | $ 6,385,727 | 45.77% | $ 14,617,875 | $ 14,604,502 | $ 6,801,971 | 46.57% | $ 416,244 |
| | Net Revenue (Expenditures) | $ 300,385 | $ 1,784,258 | | $ 11,769 | $ 1,478,989 | | $ 190,731 | $ 3,139,573 | | $ - | $ - | $ 3,324,565 | | $ 184,992 |
| | 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% | $ 11,397,252 | $ 5,632,361 | 49.42% | $ 10,622,166 | $ 4,815,460 | 45.33% | $ 11,610,479 | $ 11,594,706 | $ 5,316,708 | 45.85% | $ 501,248 |
| | Contracted Services | $ 2,009,150 | | 14.49% | $ 1,515,779 | $ 1,060,776 | 69.98% | $ 1,552,188 | $ 872,345 | 56.20% | $ 1,619,850 | $ 1,614,640 | $ 862,396 | 53.41% | $ (9,949) |
| | Materials, Supplies, and Travel | $ 664,415 | | 4.79% | $ 968,908 | $ 330,753 | 34.14% | $ 1,347,165 | $ 577,606 | 42.88% | $ 1,124,626 | $ 1,126,484 | $ 487,517 | 43.28% | $ (90,089) |
| | Other Expenditures Including Transfers | $ 379,998 | | 2.74% | $ 351,486 | $ 176,220 | 50.14% | $ 383,464 | $ 102,316 | 26.68% | $ 262,920 | $ 262,670 | $ 129,348 | 49.24% | $ 27,032 |
| | 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% | $ 14,235,688 | $ 7,202,373 | 50.59% | $ 13,953,260 | $ 6,385,727 | 45.77% | $ 14,617,875 | $ 14,604,502 | $ 6,801,971 | 46.57% | $ 416,244 |

**Clatsop Community College Fund Summary as of December 31, 2025**

| | 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** | **$ 10,126,536** | **$ 6,285,613** | **$ 2,303,679** | **$ 1,609,763** | **$ 429,500** | **$ -** | **$ -** |
| **Total Expenditures** | **$ 13,953,260** | **$ 6,801,971** | **$ 6,285,613** | **$ 2,446,690** | **$ 695,055** | **$ 336,984** | **$ 740,856** | **$ 518,107** |
| **Ending Balance** | **$ 1,864,859** | **$ 5,189,424** | **$ -** | **$ (143,011)** | **$ 2,390,099 *** | **$ 2,482,615** | **$ 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** | **$ 13,199** | **$ 660,466** | **$ 292,419** |
| **Total Expenditures** | **$ 1,669,369** | **$ 164,090** | **$ 28,736** | **$ 1,605** | **$ 131,645** | **$ 48,793** |
| **Ending Balance** | **$ -** | **$ 894,557** | **$ 57,344** | **$ 68,938** | **$ (1,396,593)** | **$ (1,152,967)** |