

Clatsop Community College Financial Report as of February 28, 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 02/28/26 | 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                 |                     |                |                     |
|                        | <b>Revenue</b>                         |                    |                     |                |                    |                     |                |                    |                     |                |                            |                              |                     |                |                     |
| 11                     | Tuition and Fees                       | \$ 2,760,350       | \$ 1,932,289        | 70.00%         | \$ 2,953,091       | \$ 2,093,956        | 70.91%         | \$ 3,122,377       | \$ 2,605,477        | 83.45%         | \$ 3,203,000               | \$ 3,243,000                 | \$ 2,824,992        | 87.11%         | \$ 219,515          |
| 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       | \$ 5,132,121        | 91.48%         | \$ 5,903,094       | \$ 5,372,814        | 91.02%         | \$ 6,110,588       | \$ 5,448,417        | 89.16%         | \$ 6,225,000               | \$ 6,350,000                 | \$ 5,737,920        | 90.36%         | \$ 289,503          |
| 11                     | Other Revenue Including Transfers      | \$ 2,028,794       | \$ 340,081          | 16.76%         | \$ 1,291,788       | \$ 414,625          | 32.10%         | \$ 613,845         | \$ 321,944          | 52.45%         | \$ 764,875                 | \$ 764,875                   | \$ 309,784          | 40.50%         | \$ (12,160)         |
|                        | <b>Total Revenue</b>                   | \$ 14,170,441      | \$ 10,203,463       | 72.01%         | \$ 14,254,485      | \$ 10,959,949       | 76.89%         | \$ 14,143,991      | \$ 11,579,138       | 81.87%         | \$ 14,617,875              | \$ 14,504,502                | \$ 11,999,541       | 82.73%         | \$ 420,403          |
|                        | <b>Expenditures by Function</b>        |                    |                     |                |                    |                     |                |                    |                     |                |                            |                              |                     |                |                     |
| 11                     | Instruction                            | \$ 5,170,308       | \$ 3,138,216        | 60.70%         | \$ 5,462,231       | \$ 3,289,706        | 60.23%         | \$ 5,298,970       | \$ 3,171,950        | 59.86%         | \$ 5,977,185               | \$ 5,797,415                 | \$ 3,465,095        | 59.77%         | \$ 293,145          |
| 11                     | Instructional Support                  | \$ 1,632,496       | \$ 1,076,696        | 65.95%         | \$ 1,870,684       | \$ 1,269,799        | 67.88%         | \$ 1,734,397       | \$ 1,156,969        | 66.71%         | \$ 1,775,007               | \$ 1,816,126                 | \$ 1,252,514        | 68.97%         | \$ 95,545           |
| 11                     | Student Services                       | \$ 1,571,357       | \$ 977,817          | 62.23%         | \$ 1,489,137       | \$ 1,069,428        | 71.82%         | \$ 1,202,706       | \$ 735,497          | 61.15%         | \$ 1,416,258               | \$ 1,416,258                 | \$ 829,262          | 58.55%         | \$ 93,765           |
| 11                     | Institutional Support                  | \$ 3,689,254       | \$ 2,333,270        | 63.25%         | \$ 3,561,504       | \$ 2,662,186        | 74.75%         | \$ 3,630,314       | \$ 2,339,873        | 64.45%         | \$ 3,310,472               | \$ 3,335,750                 | \$ 2,292,067        | 68.71%         | \$ (47,806)         |
| 11                     | Operation and Maintenance of Plant     | \$ 1,638,689       | \$ 1,076,587        | 65.70%         | \$ 1,663,056       | \$ 1,141,736        | 68.65%         | \$ 1,898,198       | \$ 1,160,956        | 61.16%         | \$ 1,954,153               | \$ 1,954,153                 | \$ 1,244,876        | 63.70%         | \$ 83,920           |
| 11                     | Scholarships & Tuition Waivers         | \$ 167,952         | \$ 115,981          | 69.06%         | \$ 196,104         | \$ 123,407          | 62.93%         | \$ 188,675         | \$ 148,622          | 78.77%         | \$ 184,800                 | \$ 184,800                   | \$ 125,117          | 67.70%         | \$ (23,505)         |
|                        | <b>Total Expenditures</b>              | \$ 13,870,056      | \$ 8,718,567        | 62.86%         | \$ 14,242,716      | \$ 9,556,262        | 67.10%         | \$ 13,953,260      | \$ 8,713,867        | 62.45%         | \$ 14,617,875              | \$ 14,504,502                | \$ 9,208,931        | 63.49%         | \$ 495,064          |
|                        | <b>Net Revenue (Expenditures)</b>      | \$ 300,385         | \$ 1,484,896        |                | \$ 11,769          | \$ 1,403,687        |                | \$ 190,731         | \$ 2,865,271        |                | \$ -                       | \$ -                         | \$ 2,790,610        |                | \$ (74,661)         |
|                        | <b>Ending Fund Balance</b>             | \$ 1,662,359       |                     |                | \$ 1,674,128       |                     |                | \$ 1,864,859       |                     |                | \$ 1,864,859               |                              |                     |                |                     |
|                        | <b>Expenditures by Category</b>        |                    |                     | % of Total     |                    |                     | % of Total     |                    |                     | % of Total     |                            |                              |                     | % of Full Year |                     |
|                        | Salaries and Fringe Benefits           | \$ 10,749,041      |                     | 77.50%         | \$ 11,404,280      | \$ 7,521,691        | 65.95%         | \$ 10,622,166      | \$ 6,657,919        | 62.68%         | \$ 11,610,479              | \$ 11,494,706                | \$ 7,328,565        | 63.76%         | \$ 670,646          |
|                        | Contracted Services                    | \$ 2,009,150       |                     | 14.49%         | \$ 1,515,779       | \$ 1,088,657        | 71.82%         | \$ 1,552,188       | \$ 1,066,634        | 68.72%         | \$ 1,619,850               | \$ 1,614,640                 | \$ 1,065,100        | 65.97%         | \$ (1,534)          |
|                        | Materials, Supplies, and Travel        | \$ 664,415         |                     | 4.79%          | \$ 968,908         | \$ 718,135          | 74.12%         | \$ 1,347,165       | \$ 761,353          | 56.52%         | \$ 1,124,626               | \$ 1,126,484                 | \$ 623,357          | 55.34%         | \$ (137,996)        |
|                        | Other Expenditures Including Transfers | \$ 379,998         |                     | 2.74%          | \$ 351,486         | \$ 225,516          | 64.16%         | \$ 383,464         | \$ 209,961          | 54.75%         | \$ 262,920                 | \$ 262,670                   | \$ 185,907          | 70.78%         | \$ (24,054)         |
|                        | 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)         |
|                        | <b>Total Expenditures</b>              | \$ 13,870,056      | \$ -                | 100.00%        | \$ 14,242,716      | \$ 9,556,262        | 67.10%         | \$ 13,953,260      | \$ 8,713,867        | 62.45%         | \$ 14,617,875              | \$ 14,504,502                | \$ 9,208,931        | 63.49%         | \$ 495,064          |

Clatsop Community College Fund Summary as of February 28, 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 |
| <b>Beginning Balance</b>  | \$ 1,674,128              | \$ 1,864,859     | \$ -  | \$ -             | \$ 1,475,391     | \$ 2,390,099     | \$ 1,258,925                      | \$ 518,069       |
| <b>Total Revenue</b>      | \$ 14,143,991             | \$ 11,999,541    | \$ 6,285,613                                | \$ 3,666,260     | \$ 1,609,763     | \$ 676,490       | \$ -                              | \$ -             |
| <b>Total Expenditures</b> | \$ 13,953,260             | \$ 9,208,931     | \$ 6,285,613                                | \$ 3,872,707     | \$ 695,055       | \$ 386,941       | \$ 740,856                        | \$ 518,107       |
| <b>Ending Balance</b>     | \$ 1,864,859              | \$ 4,655,469     | \$ -  | \$ (206,447)     | \$ 2,390,099 *   | \$ 2,679,648     | \$ 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 |
| <b>Beginning Balance</b>  | \$ -                       | \$ -             | \$ 57,256                      | \$ 57,344        | \$ (1,925,414)              | \$ (1,396,593)   |
| <b>Total Revenue</b>      | \$ 1,669,369               | \$ 1,058,647     | \$ 28,824                      | \$ 19,225        | \$ 660,466                  | \$ 403,036       |
| <b>Total Expenditures</b> | \$ 1,669,369               | \$ 164,090       | \$ 28,736                      | \$ 2,946         | \$ 131,645                  | \$ 48,793        |
| <b>Ending Balance</b>     | \$ -                       | \$ 894,557       | \$ 57,344                      | \$ 73,623        | \$ (1,396,593)              | \$ (1,042,350)   |