

MINUTES OF THE JANUARY 14, 2026
BOARD OF EDUCATION
Regular Board Meeting

Board Members Present: Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk, Mitra Vazeen

Others Present: Beth Van Elswyk, Jim Alegria, Margaret Antilla, Holly Tumbarello, “Community Member”, Kevin Leahy, Evon Jacobsen, Tina Kotson, Caroline Wright, Teena Toyas, TJ Lackner, Bill Meck, Amy Magnussen, Tom Ank, Layla Solar, Mary Jackson

CALL TO ORDER

Ed Johnson called the meeting to order at 5:30 pm.

Roll was called. Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen were present.

Ed Johnson asked to amend the agenda to include a discussion of the proposed budget calendar in New Business. Jody Stahancyk **moved to approve the amended agenda.** Bill Montero seconded the motion. **Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen voted Aye. The motion carried.**

PUBLIC FORUM

There was no public comment.

TEN MINUTE PRESENTATION: *Caroline Wright, CliftonLarsenAllen, 2024-25 Audit*

The slides are included as Appendix A. The audit itself is available on the College website.

After explaining the process of the audit, Caroline Wright said that the results this year were the best that they could possibly be. There were no findings. Financial statements were all good. There are good internal controls in place and all processes were deemed good as they are.

The Office of Management and Budget of the federal government did not release their compliance supplement, which reports on required testing areas, until late November, so that portion of the audit has not yet been completed. It should be done by the end of March.

She spoke about capital assets going down and receivables going down, saying that this was not a bad thing. These changes reflect the ERC, which was finally received last year, and the asset changes reflect only expected depreciation. There were no significant increases this year for purchases and a tax note was paid off. Long term debt went down \$2.6 million while net position went up \$1.3 million.

She commented that this combined with operating expenses also going down was fantastic and gave kudos to management for their work. The College is staying fiscally sound and is in a much better position than this time last year.

Under Governance communications there was one small issue which stemmed from the College's previous Anthology software. That has been fixed. She thanked Margaret Antilla and her team for all their hard work.

There was a question about how many other Oregon community colleges use CliftonLarsenAllen for their audits and how CCC ranks in that group. They audit two other colleges. One of those has had significant challenges recently and the other is in a good position, as is the College. There was a question about whether these good audit results will influence the College's standing with Standard & Poors and the state of Oregon. Caroline Wright responded that as they already have the information, the audit will probably not influence their decisions. President Hogue said that Standard & Poors recently asked the College for updated financials and a copy of the audit. They also asked about turnover and leadership changes. The HECC has commissioned a new financial report for the state of Oregon and he thinks the College will go up on their metric as well. There was a question as to whether the College could expect a discount on the auditors fees now that they are in a better financial position and are requiring less extra work on the part of the auditors. Caroline Wright said that the firm does their best to keep their costs competitive.

APPROVAL OF MINUTES

Jody Stahancyk **moved to approve the Minutes of the December 11, 2025 Regular Board Meeting as presented.** Mitra Vazeen seconded the motion. **Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen voted Aye. The motion carried.**

VERBAL REPORTS / DISCUSSION ITEMS

Report of the President

President Hogue thanked the Board for being flexible on today's meeting, saying that he was looking forward to attending the Natural Resources Council dinner honoring Chair Ed Johnson tomorrow. He said he liked the student success story that Julie Kovatch did on Kyle Burkhalter and felt it epitomized the values of community colleges. Last year the College published 26 student success stories; this year the target is to publish 36 and they are on track to meet that metric.

The recent maritime industries meeting was a success; he came away from it with a much clearer idea of community needs. He has reached out to a couple vendors to discuss the College's eventual acquisition of a full bridge simulator with two tug capability. He thanked Jody Stahancyk for her help reaching out to Congressman Cliff Bentz, whose office was instrumental in the Department of Labor's sign off on the MOU which enables the College to use the davit at Tongue Point.

As a follow-up to a discussion from the December Board meeting, there was some discussion of the spring term schedule mailer, which will be going out at the end of January. Some Board members felt that the cover of the mailer should include a note of gratitude to Clatsop County taxpayers from the

Board. The cover will be redesigned to include a thank you and there will be a letter of gratitude inside the mailer.

The Board expressed interest in having Ian Wilson come to a meeting to discuss institutional research. President Hogue said that that will be scheduled as part of a technology work session in the near future. There was a question about the possibility of OSU giving the College a simulator. President Hogue said that he is talking to OSU about it but that he doesn't think they will just give it away. The simulator is being used in a display at the Hatfield Marine Science Center and may be too old for the needs that the maritime community has expressed.

Financial Report

Bill Meck commented on the Board's question to the auditors in regards to the impact of the audit on the Standard and Poors rating, saying that the College will need to have several years of such positive financial results before the rating increases. He thanked CliftonLarsenAllen and the staff for all their work. He reported that halfway through the fiscal year, while he is not quite ready to say that the budget will balance this year, things are looking good. The College has recovered from the loss of state appropriation money with the help of a very strong first half of the fiscal year.

Report of the Board Chair

Chair Ed Johnson thanked Margaret Antilla and her team for doing a fantastic job. He said that he had looked at the Early College Enrollment Report compiled by Ian Wilson that Teena Toyas included in her report and thought it was great, adding that as a non-statistician, he would like Ian to come explain the data. He thanked Misty Lindstrom and Hazel Martinez for their work on the report as well. He commented that the budget committee has been looking for this kind of data as well.

Jody Stahancyk **moved that the Board publicly thank Margaret Antilla and Evon Jacobsen and the Business Office for their work on a successful audit and putting the College in a good position.** Mitra Vazeen seconded the motion. **Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen voted Aye. The motion carried.**

WRITTEN REPORTS

Report from the ASG Representative

Fiona Giselle Hackett, ASG President, was asked to explain the Student Belonging initiative. She explained that ASG is supporting the strategic initiatives and are the student leaders for Strategic Priority 2.1: Enhance Student Belonging Efforts. Projects towards this end include Student Speak Out boxes for students to contribute questions and ideas and Creative Commons, a monthly social creative project. ASG is planning other projects through June. There was some discussion of the ASG budget and ASG involvement with the spring fundraiser on April 11.

NEW BUSINESS

Discussion of Budget Calendar

Evon Jacobsen explained that the proposed budget calendar (Appendix B) must be presented to the Board but that budget committee meeting dates are still flexible.

Discussion of Budget Committee Reappointments and Procedure for Filling Vacancies

Declare Vacancies on the Budget Committee

There will be three vacancies on the Budget Committee this spring. One current Budget Committee member, Temese Szalai, has said she will be happy to return. Jamie Woods, who holds another seat, has not yet responded and the third seat is empty. There was some discussion of the process for filling vacancies. The Board agreed that they would like the process to be as quick and efficient as possible and do not want to go through interviews. They said that they would like to reappoint Temese Szalai and Jamie Wells if they are willing to return. The College will put information up on the website and run a classified ad for the vacancies.

Jody Stahancyk **moved to declare two vacancies on the Budget Committee unless Jamie Wells decides to return, in which case there will be one vacancy.** Mitra Vazeen seconded the motion. **Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen voted Aye. The motion carried.**

Approval of Expenditure Over \$50,000: Ellucian Scholarship Universe

President Hogue, Beth Van Elswyk and Tom Ank explained that the current scholarship software is outdated and onerous. They looked at a variety of other software and this one was the best. It will allow the College to keep staffing costs down as well as meeting all regulatory requirements and it meshes with the College's Ellucian Colleague software. The cost will begin at \$10,000 a year*, go up to \$18,000 and end at \$28,000; the contract is five years. The cost will be covered by the Computer Services budget and the Foundation. If approved, the Foundation plans to have it go live no later than April 1.

Jody Stahancyk **moved to authorize the expenditure.** Mitra Vazeen seconded the motion. **Ashley Flukinger, Ed Johnson, Bill Montero, Lloyd Mueller, Jody Stahancyk and Mitra Vazeen voted Aye. The motion carried.**

Beth Van Elswyk thanked the Board.

There was some discussion about the Technology Work Session which has been rescheduled several times. The Board would like it to occur at the February meeting.

BOARD FORUM

Bill Montero met with Meyer Freeman about the sports initiative and attended the first Foundation house party at Bob and Victoria Fuller's home. The Seaside School District superintendent also attended.* He said it was exciting to see what's going on. He's glad that Seaside's participation in the job fair has expanded.

Lloyd Mueller asked about the faculty grievance that was distributed at the meeting (Appendix C.) President Hogue said that in the grievance process if a grievance is filed that needs to be discussed and come to a resolution, the faculty member can let the Board know that this is happening. The Board does not need to respond; this is purely informational. He agreed that if this happens again the handout will be clearly marked FYI only.

Ed Johnson said that he really liked the newspaper article about the two twin girls in the TRIO program. He commented that it is wonderful what that program does; it's a life changer. He is a CASA and encourages the kids he works with to join.

Ed Johnson adjourned the meeting at 6:59 pm.

DRAFT



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Clatsop Community College

2025 Board of Education Audit Presentation




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Agenda



New for 2025

GASB Standards

	<p><u>What Changed</u></p> <ul style="list-style-type: none">○ GASB 101 – Compensated Absences○ GASB 102 – Certain Risk Disclosures
	<p><u>New Requirements</u></p> <ul style="list-style-type: none">• GASB 101 - record a liability when the leave is attributable to services already rendered, accumulates, and is more likely than not to be paid• GASB 102 – requires increased disclosure of concentrations and external constraints that create vulnerability to substantial financial impacts.
	<p><u>Audit Impact</u></p> <ul style="list-style-type: none">○ GASB 101 – auditing managements assessment of potential additional liability, with an immaterial impact○ GASB 102 – No impact to the financial statements



Audit Process

RISK-BASED APPROACH

Management Override of Controls

Internal Controls
Information Technology
Estimates

Tuition & Fees
Grants & Contracts
Operating Expenses

Cash and Equivalents
Accounts Receivable
Capital Assets

Debt/Leases/SBITAs
Accrued Compensated
Absences (GASB 101
implemented)
Pension & OPEB and related
deferred inflows/outflows



Audit Results

Financial
Statement Results
– Unmodified
Opinion

Oregon State
Regulations – No
findings

Governmental
Auditing Standards
– No findings

Governance
communication
letter

Single Audit Report
– Delayed due to
OMB



Statement of Net Position

	2025	2024
Assets		
Current assets		
Cash and cash equivalents	\$ 3,365,544	\$ 3,493,377
Restricted cash and investments	390,850	369,953
Restricted cash and investments - Bonds	518,069	1,258,925
Receivables		
Accounts Receivable, Net	2,100,646	3,107,620
Property Taxes	435,776	418,310
Other	336,807	146,318
Noncurrent assets		
Other Noncurrent Assets	221,620	190,201
Capital assets	39,082,679	40,718,741
Total assets	<u>46,451,991</u>	<u>49,703,445</u>
Deferred Outflows of Resources	<u>4,630,731</u>	<u>3,749,312</u>
Total Assets and Deferred Outflows of Resources	<u>51,082,722</u>	<u>53,452,757</u>
Liabilities		
Current liabilities	4,471,552	6,590,327
Long-term Debt	10,730,314	13,363,815
Pension and OPEB Liability	12,072,557	11,212,376
Total liabilities	<u>27,274,423</u>	<u>31,166,518</u>
Deferred Inflows of Resources	<u>1,834,989</u>	<u>1,607,166</u>
Total Liabilities and Deferred Inflows of Resources	<u>29,109,412</u>	<u>32,773,684</u>
Net investment in capital assets	28,492,709	28,484,882
Restricted expendable	221,620	190,201
Unrestricted	<u>(6,741,019)</u>	<u>(7,996,010)</u>
Total Net Position	<u>\$ 21,973,310</u>	<u>\$ 20,679,073</u>

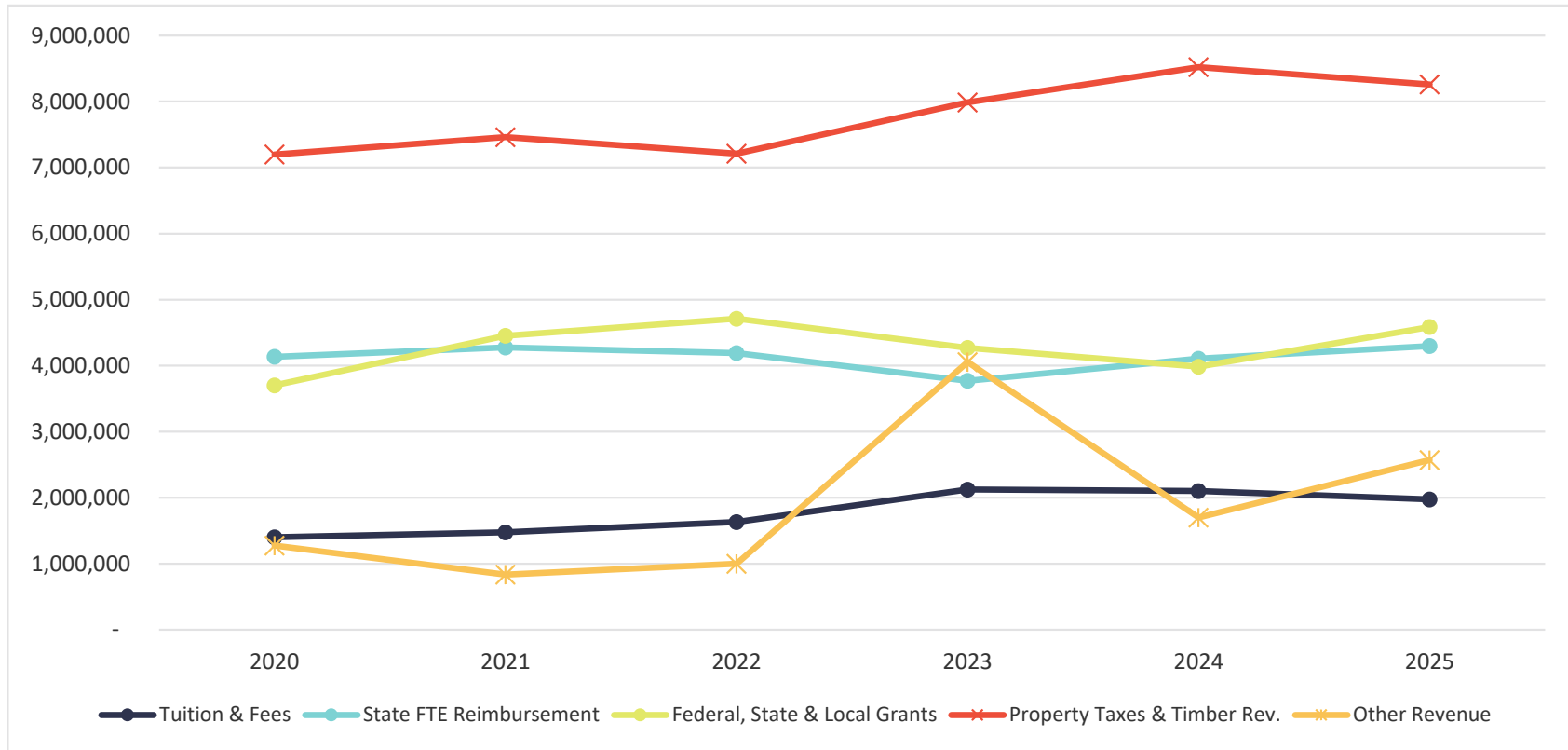


Revenues and Expenses

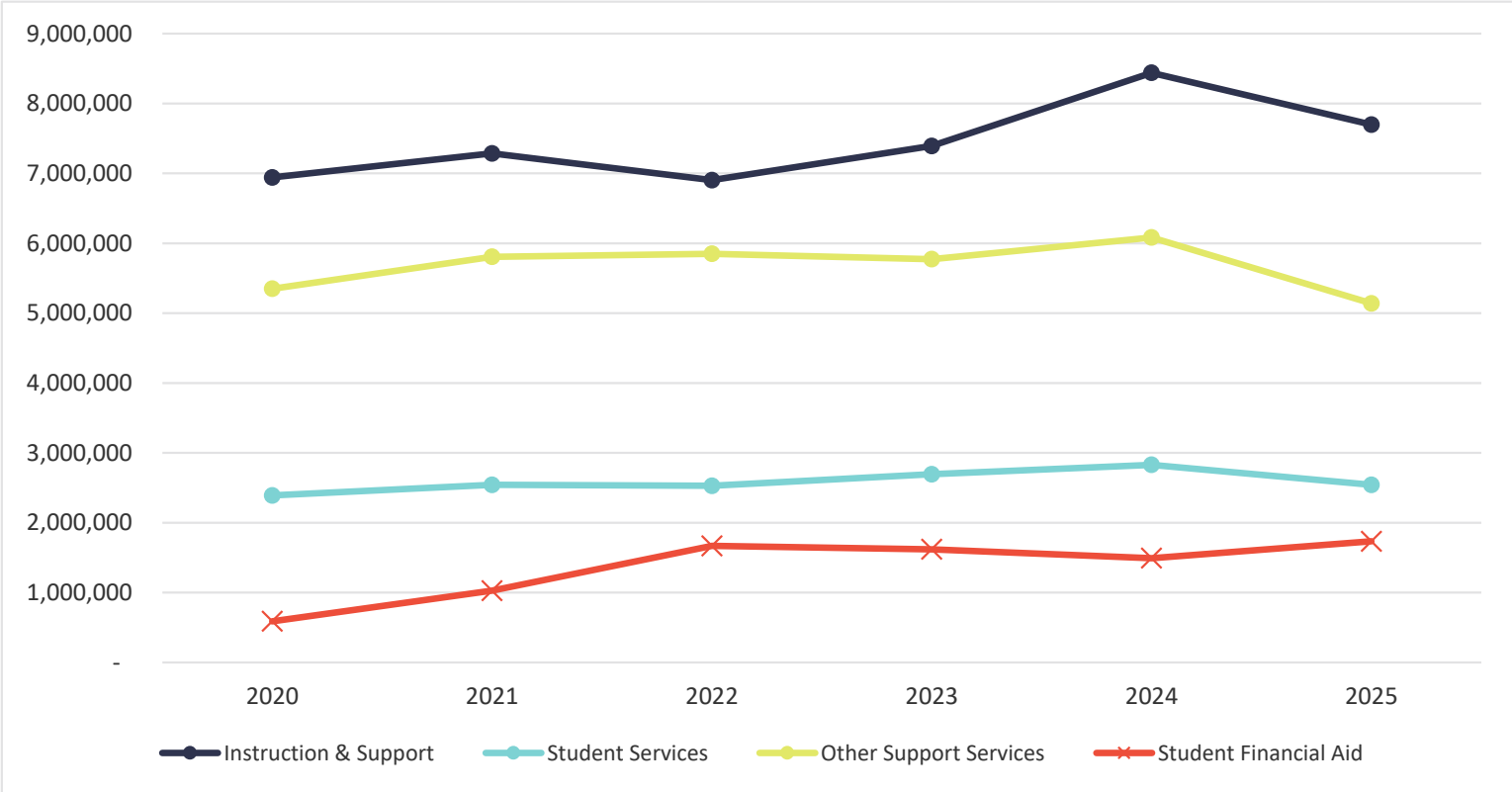
	2025	2024
Operating revenues		
Student fees	\$ 1,974,443	\$ 2,100,210
Federal and State Student Financial Aid Grant	804,948	808,760
Federal, State and Local Grants and Contracts	2,348,454	2,014,149
Other operating revenues	<u>24,143</u>	<u>30,290</u>
Total operating revenues	<u>5,151,988</u>	<u>4,953,409</u>
Operating expenses		
Instruction and Instruction Support	7,698,410	8,439,063
Student Services	2,541,929	2,829,448
Institutional Support	2,569,209	3,624,114
Operation and Maintenance of Plant	1,897,095	1,874,927
Community Services	672,875	583,044
Student Financial Aid	1,734,349	1,493,256
Other Operating Expense	593,919	255,333
Depreciation/Amortization	<u>2,129,851</u>	<u>1,754,248</u>
Total operating expenses	<u>19,837,637</u>	<u>20,853,433</u>
Operating loss	<u>(14,685,649)</u>	<u>(15,900,024)</u>
Non-operating revenues (expenses)		
State appropriations	4,297,181	4,106,512
Property Taxes and Timber Revenues	8,258,941	8,521,336
Federal Pell Grants	1,433,004	1,161,713
Investment Income	312,273	278,176
Other net non-operating	2,234,320	1,390,129
Interest Expense	<u>(555,833)</u>	<u>(566,294)</u>
Total non-operating revenues	<u>15,979,886</u>	<u>14,891,572</u>
Change in Net Position	<u>1,294,237</u>	<u>(1,008,452)</u>
Net Position - Beginning of Year	20,679,073	21,687,525
Net Position - End of Year	<u>\$ 21,973,310</u>	<u>\$ 20,679,073</u>



Revenue Sources



Operating Expenses



Cash Flow

	2025	2024
Operating activities	\$ (12,640,514)	\$ (12,383,677)
Noncapital financing activities	16,852,156	16,990,838
Capital financing activities	(5,371,707)	(3,257,902)
Investing activities	<u>312,273</u>	<u>278,176</u>
Increase (Decrease) in cash	(847,792)	1,627,435
Cash - beginning of year	<u>5,122,255</u>	<u>3,494,820</u>
Cash - end of year	<u><u>\$ 4,274,463</u></u>	<u><u>\$ 5,122,255</u></u>
Cash and cash equivalents	\$ 3,365,544	\$ 3,493,377
Restricted cash and cash equivalents	<u>908,919</u>	<u>1,628,878</u>
Total cash and investments	<u><u>\$ 4,274,463</u></u>	<u><u>\$ 5,122,255</u></u>



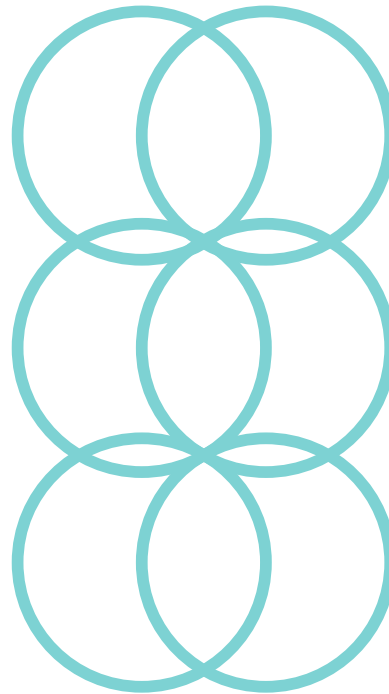
Governance Communications

Overall

- Communicate audit results to governance
- No changes in scope
- Implementation of GASB 101 and GASB 102
- Disclosures are neutral, consistent and clear

Difficulties

- No significant difficulties encountered
- No disagreements with management
- No other findings to report
- No consultations with other accountants



Estimates

- Evaluated key factors and assumptions related to significant estimates

Other

- One uncorrected misstatement – relates to error in a prior year in depreciation adjusted in the current year
- Management representation letter obtained at conclusion of audit procedures
- Required supplementary information – no opinion
- Other supplementary information – information is appropriate and complete in relation to our audit of the financial statements
- Other information – not audited





Upcoming GASB Changes

GASB 103 and 104



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GASB 103 Financial Reporting Module

CLA can help by assisting with or evaluating financial statement disclosure updates



Effective date
June 30, 2026



Impacts financial statement presentation

Updated disclosure guidance for:

- MD&A consistency
- Clearer definition of unusual or infrequent items
- Presentation of proprietary fund statements
- Major component unit information
- Budgetary comparison information



GASB 104 – Classification Of Nonfinancial Assets



Likely effective date
June 30, 2026



Will clarify how nonfinancial assets are presented in financials:

- Capital assets
- Leased assets
- Subscription assets
- Intangible assets



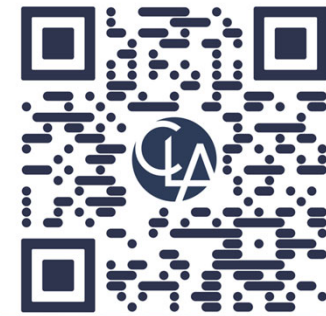
CLA can help by
Assisting with or evaluating financial statement disclosure updates



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Upcoming Event
Higher Education Virtual
Conference 2026





Questions and Feedback

We appreciate the opportunity to serve you and welcome any feedback relative to our performance and to the engagement.



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Signing Director

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Clatsop Community College Budget Calendar for FY26-27 Budget Creation

JANUARY

July 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- 1 *Winter Closure*
- 8 **BOARD: Regular Board Meeting - Present Budget Calendar**
- 9 Budget Enhancement/Change - Submission Deadline
- 15 Budget Advisory, C219 or Zoom, 3:30-4:30 p.m.
- 19 **Martin Luther King Jr Day**
- 19 Dept of Revenue releases Local Budget Law training schedule
<https://www.oregon.gov/dor/programs/property/pages/local-budget.aspx>

January 2026						
S	M	T	W	T	F	S
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August 2025						
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24	25	26	27	28	29	30
31						

FEBRUARY

- State Revenue Forecast
- 14 **BOARD: Regular Board Meeting, Appoint/Reappoint Budget Committee**
- 16 **President's Day**
- 19 Budget Advisory, C219 or Zoom, 3:30-4:30 p.m.

February 2026						
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September 2025						
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MARCH

- 12 **BOARD: Regular Board Meeting**
- 19 Budget Advisory, C219 or Zoom, 3:30-4:30 p.m.

March 2026						
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29	30	31				

APRIL

- 9 **BOARD: Regular Board Meeting**
- 10 Advertise Budget Committee Meeting - www.clatsopcc.edu
- 16 Advertise Budget Committee Meeting - The Astorian
- 16 Budget Advisory, C219 or Zoom, 3:30-4:30 p.m.
- 21 BC: First Budget Committee Meeting, Receive Budget Message and Public Comment, potential Approve FY26-27 Budget
- 28 BC: First Budget Committee Meeting, Receive Public Comment, potential Approve FY26-27 Budget

April 2026						
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October 2025						
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26	27	28	29	30	31	

MAY

- 5 BC: First Budget Committee Meeting, Receive Public Comment, potential Approve FY26-27 Budget
- 14 **BOARD: Regular Board Meeting**
- 12 BC: First Budget Committee Meeting, Receive Public Comment, potential Approve FY26-27 Budget
- 19 BC: First Budget Committee Meeting, Receive Public Comment, Approve FY26-27 Budget
- 25 **Memorial Day**

May 2026						
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31						

November 2025						
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23	24	25	26	27	28	29
30						

JUNE

- 6 Advertise Board Budget Hearing - The Astorian
- 11 **BOARD: Budget Hearing, Regular Board Meeting, Adopt FY26-27 Budget**
- 12 Commencement Ceremony
- 19 **Juneteenth**

June 2026						
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23	24	25	26	27	28	29
30						

December 2025						
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14	15	16	17	18	19	20
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28	29	30	31			

JULY

- 15 To Assessor: ED-50 & Resolution(s)
- 15 To HECC: Budget

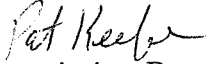
SEPTEMBER

- 30 To County Clerk: Budget

Abbreviations Used: PC - President's Cabinet; BC - Budget Committee

Color Code:
Budget Committee Meeting
Budget Advisory Committee Meeting
College Closed

To: The Clatsop Community College Board

From: Pat Keefe, Grievant 
T.J. Lackner, Faculty Association Representative President
Julia Mabry, Faculty Association Representative
Jamie Thompson, OEA Representative

Re: Overload Calculation Grievance - Step Three

Date: January 13, 2026

We are requesting to move the Overload Calculation Grievance, initially filed on November 5, 2025, to **Step-3, Arbitration as per our Collective Bargaining Agreement Article 18 A4.**