FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Proposed Transfer of Woodland Community College

September 9, 2026

Impacts on Yuba Community College District and Los Rios Community College District

FCMAT FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

September 9, 2026

Chris Ferguson, Executive Vice Chancellor
California Community Colleges Chancellor's Office
1102 Q St., 6th Floor
Sacramento, CA 95811

Dear Executive Vice Chancellor Ferguson:

In January 2026, the California Community Colleges Chancellor's Office and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the fiscal impacts associated with transferring Woodland Community College from Yuba Community College District to Los Rios Community College District within the next five years. The agreement stated that FCMAT would perform the following:

1. Review the district-level organizational structure and staffing of the Yuba Community College District (Yuba CCD) and Los Rios Community College District (Los Rios CCD). Analyze how Woodland Community College (Woodland CC) transferring from Yuba CCD to Los Rios CCD would affect district-level staffing, and identify the associated total compensation costs and/or total savings at each district.

2. Create a position control chart made up of each Woodland CC position's current salary and benefits under Yuba CCD and compare that to the salary and benefits costs of equivalent Los Rios CCD positions.

3. Obtain proposals from up to three actuaries that outline the timeline and estimated cost for them to determine what portion of Yuba CCD's other post-employment benefits (OPEB) are attributed to Woodland CC.

4. Obtain proposals from up to three public finance teams (e.g., bond counsel and municipal advisors) that outline the timeline and estimated cost for them to determine the portion of Yuba CCD's outstanding bond debt that is attributable to Woodland CC and that reflects what the local property tax assessments would be if Yuba CCD's outstanding bond debt were split between Woodland CC and Yuba Community College.

5. Obtain proposals from up to three professionals (e.g., demographers and legal counsel specializing in the California Voting Rights Act) that outline the timeline and estimated costs to update district maps and board of trustee areas for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

6. Determine Woodland CC's total assets and liabilities.

7. Estimate the cost to update advertising and branding items (e.g., district signage and websites) for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

Michael H. Fine • Chief Executive Officer
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8. Estimate the cost to update board policies and administrative regulations for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

9. Estimate the cost to update district master plans (e.g., facilities and education) for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

10. Report the deferred maintenance needs and proposed capital projects that have been identified for Woodland CC and their estimated costs and funding sources.

11. Estimate the cost to update district systems (e.g., security, building management, insurance, and grounds) if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

12. Identify information system and other technology-related changes that would be necessary if Woodland CC were to transfer from Yuba CCD to Los Rios CCD. Estimate costs for these items, including but not limited to licensing, data transition, system maintenance, and staff training.

13. Estimate the cost and timeline for Woodland CC, Yuba CCD, and Los Rios CCD to go through the Accrediting Commission for Community and Junior Colleges (ACCJC) substantive change process if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

14. Estimate the cost and timeline for Woodland CC, Yuba CCD, and Los Rios CCD to perform curriculum alignment and program review work if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

15. Determine how Woodland CC transferring from Yuba CCD to Los Rios CCD would affect each district's compliance with the Fifty Percent Law, and make recommendations for each district to remain compliant if needed.

16. Estimate the administrative costs Yuba CCD and Los Rios CCD would incur for the various reports, employment shifts, debt service shifts, human resources, budgeting and accounting workload.

This report contains the study team's findings and recommendations. FCMAT appreciates the opportunity to serve the California Community Colleges Chancellor's Office and extends its thanks to all the staff at Los Rios CCD, Woodland CC, and Yuba CCD for their assistance during fieldwork.

Sincerely,

Michael H. Fine
Chief Executive Officer

Table of Contents

About FCMAT

Purpose and Services

FCMAT was created by the California Legislature to help California's transitional kindergarten through grade 14 (TK-14) local educational agencies (LEAs) avoid fiscal insolvency. Today, FCMAT helps LEAs identify, prevent and resolve financial, management, program, data, and oversight challenges; provides professional learning; produces and provides software, checklists, manuals and other tools; and offers other related school business and data services.

FCMAT may be asked to provide fiscal crisis or management assistance by a school district, charter school, community college, county superintendent of schools, the state superintendent of public instruction, or the Legislature.

When FCMAT is asked for help with management assistance or a fiscal crisis, FCMAT management and staff work closely with the requesting LEA to meet their needs. Often this means conducting a formal study using a FCMAT study team that coordinates with the LEA for on-site fieldwork to evaluate specified operational areas and subsequently produces a written report with findings and recommendations for improvement.

For more immediate needs in a specific area, FCMAT offers short-term technical assistance from a FCMAT staff member with the required expertise.

To help meet the need for qualified chief business officials (CBOs) in LEAs, FCMAT offers four different CBO training and mentoring programs that consist of 11 or 12 diverse two-day training sessions over the course of a full year.

For agencies with professional learning needs, FCMAT offers workshops on specific topics. Popular topics include associated student body operations, use of FCMAT's Projection-Pro online financial forecasting software, use of FCMAT's Local Control Funding Formula (LCFF) Calculator, and data reporting for the California Longitudinal Pupil Achievement Data System (CALPADS). FCMAT staff and management also frequently make presentations at various professional conferences.

The California School Information Services (CSIS) service of FCMAT helps the California Department of Education (CDE) operate CALPADS; helps LEAs learn about CALPADS, resolve data issues and meet reporting requirements; and provides LEAs with training and leadership in data management. CSIS also developed and continues to host and improve the Standardized Account Code Structure (SACS) web-based financial reporting system for all California LEAs, and provides ed-data.org, which gives educators, policymakers, the Legislature, parents and the public quick access to timely and comprehensive data about TK-12 education in California.

Since it was formed, FCMAT has provided LEAs with the types of help described above on more than 2,000 occasions.

FCMAT's administrative agent is the Kern County Superintendent of Schools. FCMAT is led by Michael H. Fine, Chief Executive Officer, and is funded by appropriations in the state budget and modest fees to requesting agencies.

Workshop schedules, manuals, presentation slide decks, Projection-Pro software, LCFF calculators, past reports, an online help desk, and many other resources are available for download or use at no charge on FCMAT's website.

History

FCMAT was created by Assembly Bill 1200 (Chapter 1213, Statutes of 1991) and Education Code 42127.8. Assembly Bill 107 (Chapter 282, Statutes of 1997) added Education Code 49080, which charged FCMAT with responsibility for CSIS and its statewide data management work, and Assembly Bill 1115 (Chapter 78, Statutes of 1999) codified CSIS' mission.

Assembly Bill 1200 created a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (Chapter 52, Statutes of 2004) gave FCMAT specific responsibilities for districts that have received emergency state loans.

In January 2006, Senate Bill 430 (Chapter 357, Statutes of 2005) amended Education Code 42127.8, and Assembly Bill 1366 (Chapter 360, Statutes of 2005) amended Education Codes 42127.8 and 84041. These new laws expanded FCMAT's services to include charter schools and community colleges, respectively.

Assembly Bill 1840 (Chapter 426, Statutes of 2018) changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting oversight responsibilities from the state to the local county superintendent to be more consistent with the principles of local control, and giving FCMAT new responsibilities associated with the process.

Introduction

Background

Woodland Community College (Woodland CC) is in northern Yolo County, approximately 20 miles northwest of Sacramento, California. Since its inception, Woodland CC has been part of the Yuba Community College District (Yuba CCD) alongside Yuba College. Woodland CC began serving as an educational center in 1981. It was formally established as a California community college in 2006 and achieved full accreditation in 2008.

Los Rios Community College District (Los Rios CCD) is a four-college district centered around Sacramento. In 2025, California State Senator Christopher Cabaldon introduced Senate Bill (SB) 226, which would establish a process for the California Community Colleges Board of Governors to transfer Woodland CC from Yuba CCD to Los Rios CCD. SB 226 was amended and no longer addresses the transfer of Woodland CC. Even so, the California Community Colleges Chancellor's Office (CCCCO) sought to better understand the complexity and costs associated with community college district consolidations. Accordingly, in January 2026, the CCCCO and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the fiscal impacts of transferring Woodland CC from Yuba CCD to Los Rios CCD within the next five years. For its review, FCMAT assumed Woodland CC would transfer to Los Rios CCD as a college and that Woodland CC's two educational centers in Williams and Clearlake would transfer along with it.

Study and Report Guidelines

FCMAT visited Los Rios CCD, Woodland CC, and Yuba CCD on April 6-8, 2026, to conduct interviews and gather data. FCMAT also conducted interviews via video conference between March 5 and May 22, 2026. Following fieldwork, FCMAT reviewed and analyzed data and documents. This report is the result of those activities.

In writing its reports, FCMAT uses the Associated Press Stylebook and its own short internal style guide, which emphasize plain language, capitalize relatively few terms, and strive for conciseness, clarity and simplicity.

FCMAT relies on publicly available, authoritative data sources and provides direct links to sources where appropriate; however, sources sometimes differ in the data they provide, or their data may be revised over time due to various factors. FCMAT always strives to use the most accurate data available at the time of reporting.

Study Team

The study team was composed of the following members:

Carolynne Beno, Ed.D. FCMAT Chief Analyst	Cambridge West Partnership FCMAT Consultant
Cassady Clifton FCMAT Technical Writer	Amy Supinger FCMAT Consultant

Each team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

Executive Summary

According to the California Community Colleges Chancellor's Office's (CCCCO's) Management Information Systems Data Mart, Yuba Community College District (Yuba CCD) had 7,142 full-time equivalent students (FTES) and Los Rios Community College District (Los Rios CCD) had 54,331 FTES in 2025-26. If Woodland Community College (Woodland CC) transfers to Los Rios CCD as the district's fifth college, it would be the smallest institution by a substantial margin. In 2025-26 Woodland CC had 2,642 FTES, compared with 7,839 FTES at Los Rios CCD's smallest college, Folsom Lake College, and 20,745 FTES at its largest college, American River College.

In addition to the difference in district size, Yuba CCD is a highly centralized district, with many core administrative functions performed directly at the district level rather than by college staff at Woodland CC. By contrast, Los Rios CCD is quite decentralized, with many of those same functions performed directly by each college.

These differences in organizational structure affect areas such as branding, governance, and planning. Although Woodland CC recently completed an educational master plan comparable in scope, structure, and level of detail to those of Los Rios CCD's four existing colleges, it does not have a current facility or technology master plan. The estimated costs to develop those plans are presented in the "District Master Plans" section of this report.

Because all California community college districts are governed by locally elected boards of trustees, the transfer of Woodland CC would require both Yuba CCD and Los Rios CCD to undergo a formal redistricting process. The transfer would not trigger additional costs if the redistricting occurred as part of the regularly scheduled ten-year United States census-driven process in 2030. Estimated costs associated with redistricting outside the regular redistricting process are presented in the "District Maps and Board of Trustee Areas" section of this report.

Integrating Woodland CC as a fifth college into Los Rios CCD's facilities systems, including security and energy management, and its technology system would result in both one-time and ongoing costs. These estimated costs are presented in the "Integrating Facility and Operational Systems" section of this report.

FCMAT evaluated Woodland CC's current fiscal condition, including the portion of Yuba CCD's assets and liabilities attributed to Woodland CC, in the "Woodland CC Balance Sheet" section of this report. To allocate district-level assets and liabilities, FCMAT applied the 37.72% revenue allocation percentage that Yuba CCD uses to distribute revenues to Woodland CC. FCMAT also identified significant liabilities that would accompany the transfer of Woodland CC, including other post-employment benefits obligations for Woodland CC employees, retirees, and district-level employees whose work supports Woodland CC. In addition, FCMAT examined Woodland CC's deferred maintenance needs and estimated the cost to determine the portion of Yuba CCD's outstanding bond debt attributable to Woodland CC.

Given the size difference between Woodland CC and Los Rios CCD's four existing colleges, significant curriculum alignment and potential program expansion would likely be necessary to achieve consistency across the district's academic offerings. A notable distinction is Woodland CC's agriculture program, which provides specialized pathways in agribusiness, agricultural mechanics, and horticulture that are aligned with regional workforce needs and are not broadly offered at the Los Rios CCD colleges. The "Academic Program" section of this report discusses the activities that would drive the curriculum alignment and program development processes.

In addition to curriculum alignment, Woodland CC's transfer would require completion of the Accrediting Commission for Community and Junior Colleges (ACCJC) substantive change process to ensure the college retains its accreditation. The required process and associated costs are outlined in the "Accreditation" section of this report.

In the "Staffing Analysis" section of this report, FCMAT determined the salary and benefit differences for Woodland CC employees under Yuba CCD and Los Rios CCD and assessed how Woodland CC's transfer could affect district-level staffing. To attribute a portion of Yuba CCD's district-level personnel to Woodland CC, FCMAT rounded Yuba CCD's 37.72% revenue allocation model percentage to 37.5%, which corresponds to 15 hours per 40-hour workweek. Differences in organizational structure, job classifications, and salary schedules between Yuba CCD and Los Rios CCD result in slightly higher personnel costs under the transfer scenario. These differences are reflected throughout the report where current Woodland CC and Yuba CCD district-level employees are assumed to transfer to Los Rios CCD.

A variety of factors influence a district's compliance with the Fifty Percent Law (Education Code 84632).[1] Based on the information available at the time of this analysis, FCMAT found that both districts would remain in compliance if Woodland CC transfers to Los Rios CCD. However, if the transfer occurs, each district should reassess its compliance using the most current financial information available as Yuba CCD evaluates staffing reductions and Los Rios CCD determines the staffing increases needed to support Woodland CC.

The "Summary of One-Time and Ongoing Costs and Savings" section of this report outlines the one-time costs and ongoing annual savings for Yuba CCD and the one-time and ongoing annual costs for Los Rios CCD if Woodland CC transfers. Based on the information available and the assumptions used in this analysis, FCMAT estimated the following financial impacts associated with Woodland CC's transfer:

- One-time costs for Yuba CCD: $681,882 to $721,882.
- Ongoing annual savings for Yuba CCD: $29,528,676.
- One-time costs for Los Rios CCD: $12,517,851.
- Ongoing annual costs for Los Rios CCD: $31,380,110.

These ongoing annual costs and savings do not include corresponding changes in revenue because evaluating revenue impacts was outside the scope of this study.

In addition to the costs identified in this report, transferring Woodland CC would require substantial time and effort from existing staff in both districts. FCMAT could not estimate administrative costs for most scope points because many conditions of the transfer are unknown. The administrative costs FCMAT could estimate are reported in the "Administrative Costs" section of this report.

[1] The Fifty Percent Law requires at least 50% of a district's current expense of education to be spent on classroom instructor salaries and benefits.

Organizational and Enrollment Context

Understanding the fiscal impacts of transferring Woodland CC from Yuba CCD to Los Rios CCD requires knowledge of the organizational structures of Woodland CC and each district, as well as the relative size of the two districts. If Woodland CC transfers and becomes Los Rios CCD's fifth college**,** it would be the district's smallest institution by a substantial margin, as outlined below.

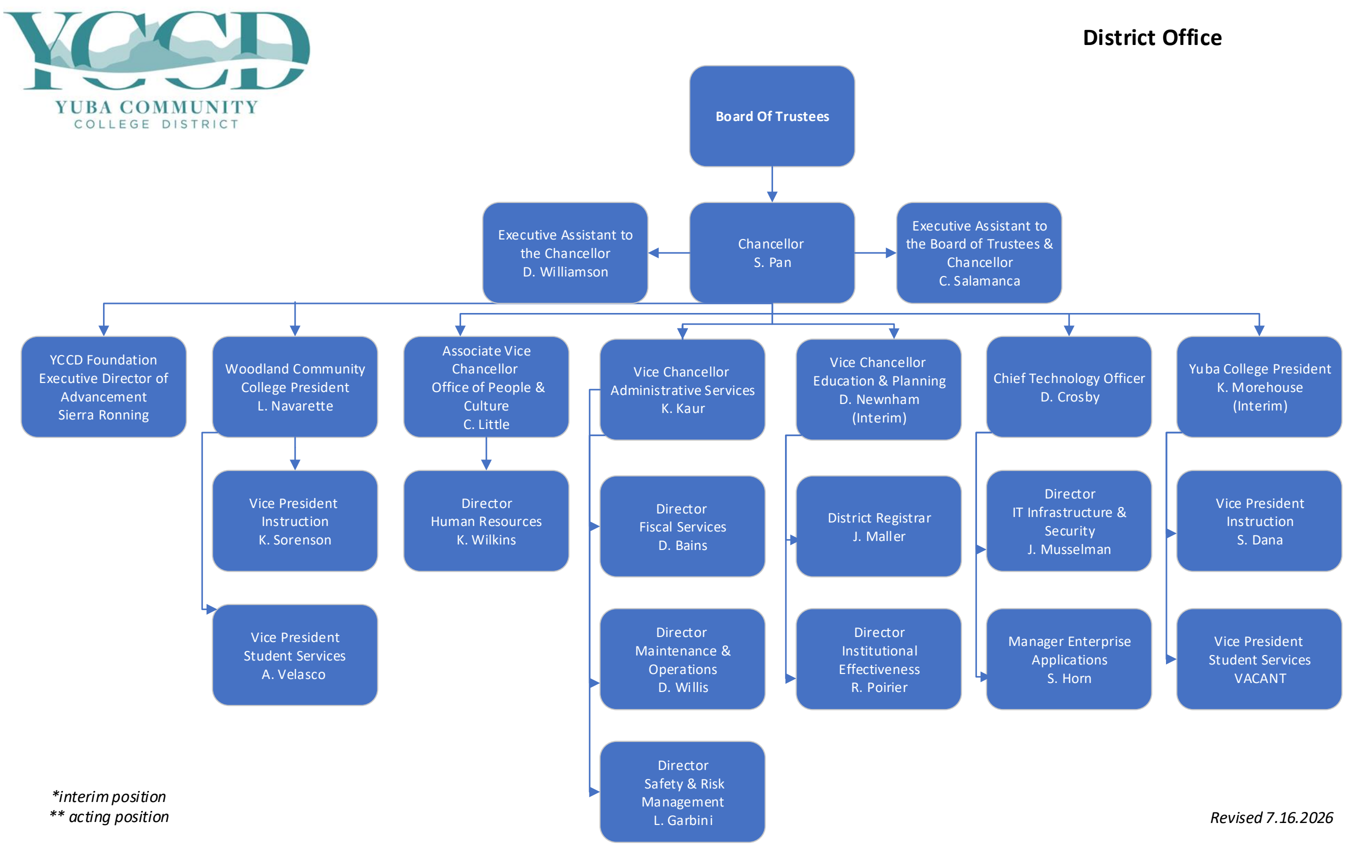
Yuba CCD Organization

Yuba CCD spans five counties (Yolo, Yuba, Lake, Colusa, and Sutter) and nearly 4,200 square miles in rural north-central California. The district's two colleges, Yuba College and Woodland CC, offer degrees, certificates, and transfer pathways. Yuba College's main campus is in Marysville. It also operates one instructional center in Yuba City. Woodland CC's main campus is in Woodland. It also operates two instructional centers: the Lake County Campus in Clearlake and the Colusa County Campus in Williams.

According to the CCCCO's Management Information Systems Data Mart, Yuba CCD enrolled 7,142 full-time equivalent students[2] (FTES) and served an annual unduplicated headcount[3] of 14,596 students in 2025-26.

Yuba CCD operates as a highly centralized district, with many core administrative and operational services provided by district-level staff. Figure 1 shows the district office organizational structure.

Figure 1. Yuba CCD District Office Organizational Chart



Source: Reproduced from Yuba CCD's district office organizational chart available on the Yuba CCD website.

[2] Full-time equivalent students measures student workload rather than headcount and are used in determining state funding for California community colleges. One FTES is equivalent to 525 hours of student instruction during an academic year (CCCCO).

[3] An annual unduplicated headcount is the number of unique students enrolled at a college during an academic year. Students enrolled in multiple terms are counted once for the year, but students attending more than one college are counted by each college they attend (CCCCO).

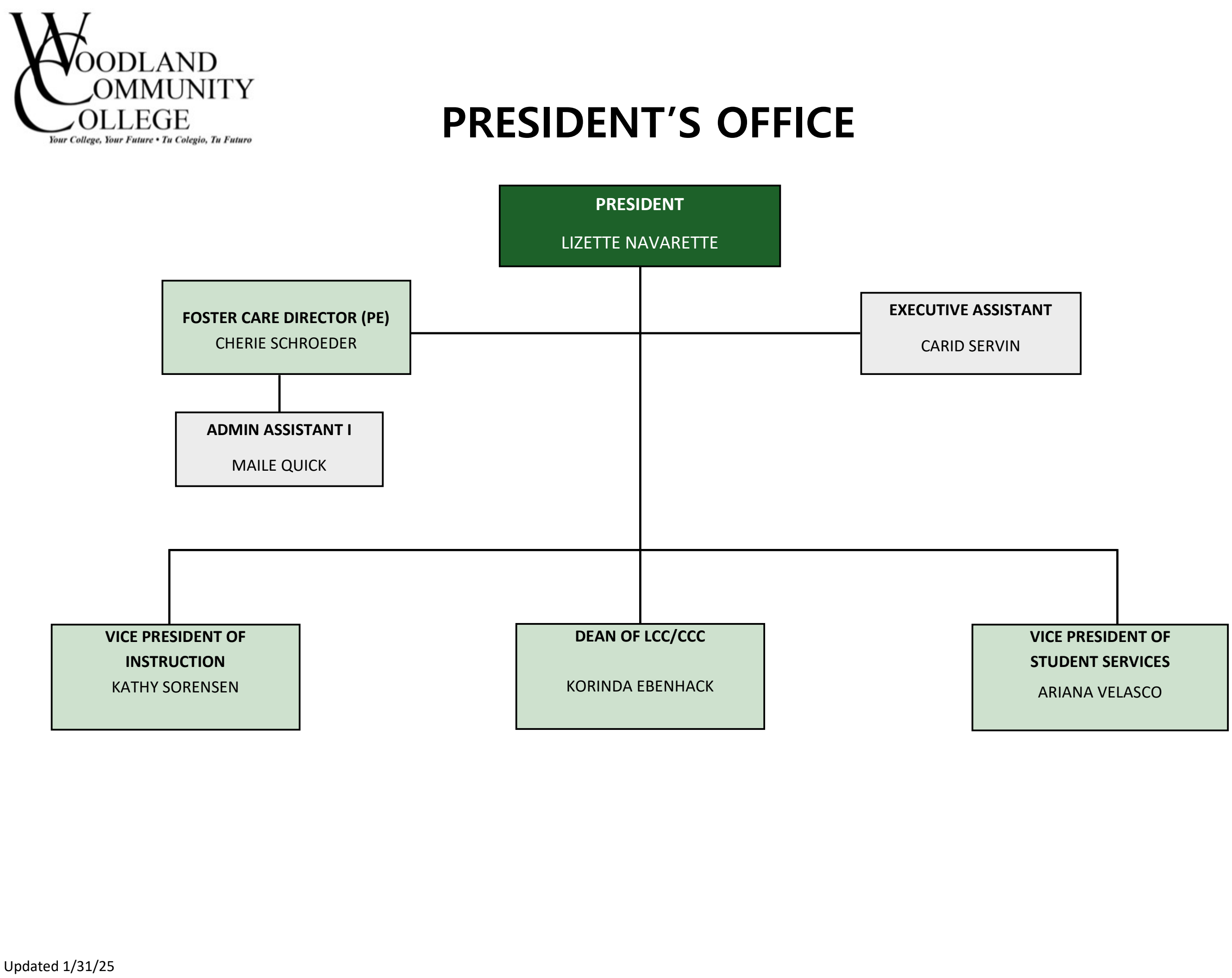
Woodland CC Organization

Woodland CC extends educational opportunities to residents northwest of Sacramento. The college operates three instructional sites: its 120-acre main campus in Woodland, the Colusa County Campus in Williams, and the Lake County Campus in Clearlake. Established in 1975 as a Yuba College outreach center, Woodland CC became an educational center in 1981, secured a permanent site in 1985, completed construction of its campus in 1990, and achieved full accreditation in 2008 as Yuba CCD's second college. The Colusa County Campus, which opened in 2011, expands access for residents throughout Colusa County, while the Lake County Campus, which joined Woodland CC in 2016, serves students across Lake County.

According to the CCCCO's Management Information Systems Data Mart, Woodland CC enrolled 2,642 FTES in 2025-26, representing 36.99% of Yuba CCD's total FTES. During the same year, Woodland CC served an annual unduplicated headcount of 7,319 students, representing 50.14% of Yuba CCD's annual unduplicated headcount.

Woodland CC operates with a streamlined administrative structure, with many core functions supported centrally by Yuba CCD. Figure 2 shows Woodland CC's administrative leadership and reporting structure.

Figure 2. Woodland CC Administration Organizational Chart



Source: Reproduced from Yuba CCD's president's office organizational chart available on the Yuba CCD website.

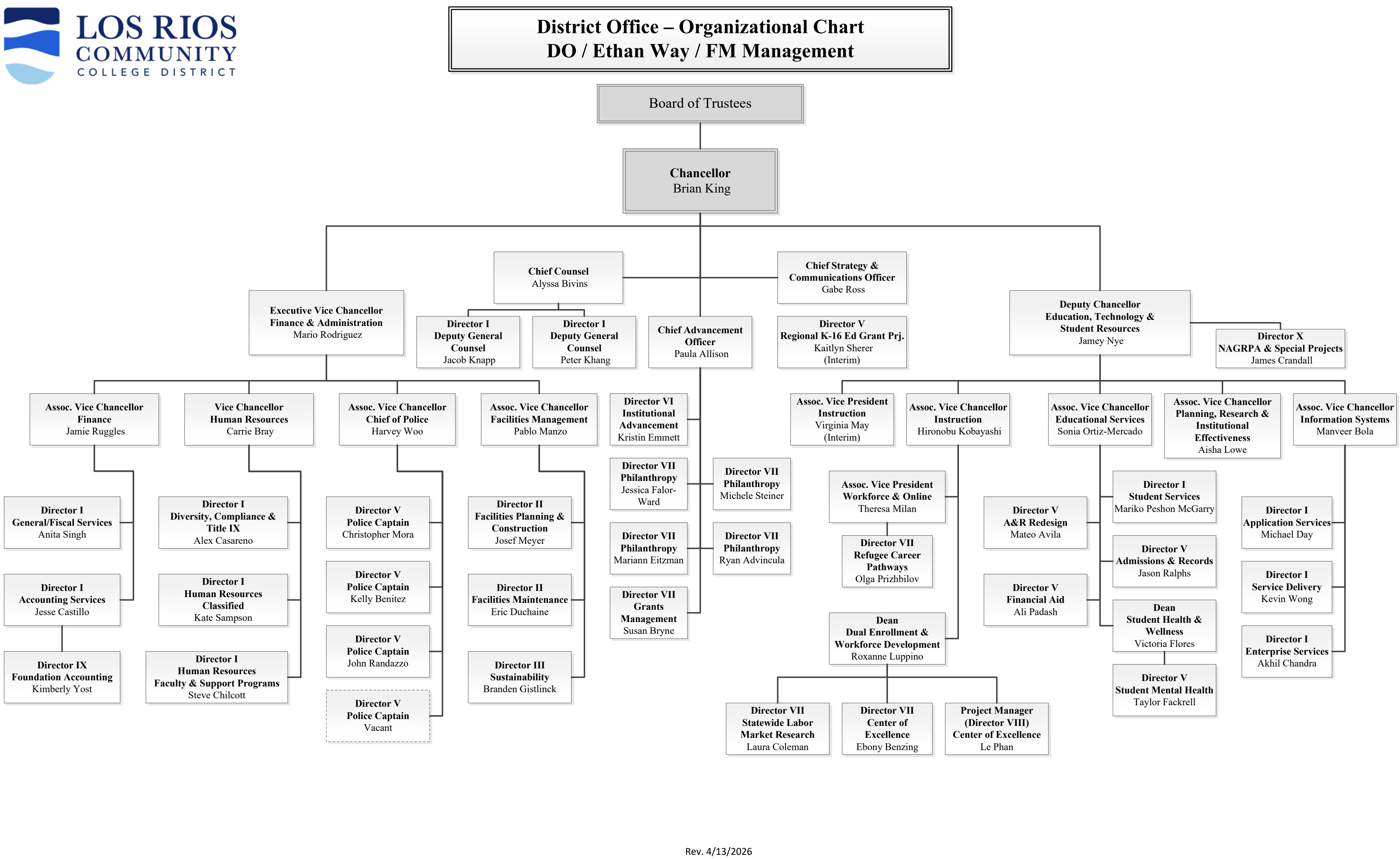
Los Rios CCD Organization

Los Rios CCD was established in 1965 when voters in 10 school districts across five counties approved the formation of a regional junior college district that included Sacramento City College (SCC), founded in 1916, and American River College (ARC), founded in 1955. A 1967 master facility needs study guided the district's expansion, leading to the opening of Cosumnes River College (CRC) in 1970 and the development of Folsom Lake College (FLC), which achieved full accreditation in 2004. Over time, the district added educational centers in Davis, Placerville, McClellan Park, Elk Grove, Rancho Cordova, and Natomas.

According to the CCCCO's Management Information Systems Data Mart, Los Rios CCD enrolled 54,331 FTES and served an annual unduplicated head count of 96,948 students in 2025-26.

Los Rios CCD operates under a decentralized organizational model in which many administrative and operational functions are carried out at the college level. The district office retains responsibility for certain centralized administrative functions while providing support to the colleges in these areas. Examples include safety and security, information technology (IT), and facilities management. Administrative staff at each college work directly with district office departments to ensure alignment, coordination, and continuity of services. Figure 3 on the following page shows Los Rios CCD's district office organizational structure.

Figure 3. Los Rios CCD District Office Organizational Chart



Source: Reproduced from Los Rios CCD's district office organizational chart available on the Los Rios CCD website.

Findings

Planning and Governance Cost Estimates

District Maps and Board of Trustee Areas

The scope of this study required FCMAT to obtain proposals from up to three professionals (e.g., demographers and legal counsel specializing in the California Voting Rights Act) outlining the timeline and estimated costs to update district maps and board of trustee areas if Woodland CC transfers from Yuba CCD to Los Rios CCD. FCMAT used the following process and assumptions to develop its cost estimates:

- FCMAT contacted three firms specializing in redistricting, held discussions with two firms, and received a proposal from one firm (referenced below and included in Appendix C). The estimated cost for external redistricting services is based on that proposal.
- FCMAT used current Los Rios CCD salary and benefit information to estimate the cost of in-house legal counsel. Based on discussions with Los Rios CCD staff, FCMAT estimated this work would require 100 hours (12.5 days). Salary and benefit costs were prorated using a 260-day work year.
- FCMAT estimated Yuba CCD's external legal counsel costs based on discussions with legal counsel from the bond firms contacted for the "Outstanding Bond Debt" section of this report. Based on those discussions, hourly rates were estimated to range from $400 to $800.

Yuba CCD and Los Rios CCD each elect their governing boards by trustee area. District maps establish the official boundaries of each community college district, while trustee areas are the smaller geographic divisions from which governing board members are elected. According to the Yuba CCD and Los Rios CCD websites, each district has seven trustee areas, with one trustee elected by the residents of each area.

For the purposes of this report, redistricting refers to the process of reviewing and adjusting both district boundaries and trustee areas within those boundaries. This process is governed by the California Voting Rights Act of 2001 (commencing with California Elections Code 14025) and includes the procedures established in California Elections Code 10010. State law prescribes timelines and requires a minimum number of public hearings to provide residents and voters an opportunity to comment on proposed district boundaries.

The most recent statewide redistricting process occurred following the release of the 2020 Census data. As shown in the December 2021 Redistricting Partners presentation to the Los Rios CCD Board of Trustees, districts generally completed their reviews and adopted updated trustee maps during 2021 and early 2022.

In addition to the decennial census, other events can trigger redistricting, including the potential transfer of Woodland CC to Los Rios CCD. Under this scenario, the geographic boundaries of Yuba CCD and Los Rios CCD would change, requiring each district to redraw its trustee area boundaries. If an intermediate redistricting were not conducted, the next mandatory review cycle would occur following the release of the 2030 Census data and would likely follow a timeline similar to the previous cycle, with new trustee area maps adopted in early 2032 for use in the 2032 election cycle.

California community college districts commonly retain external demographic and redistricting consultants to help with preparing and evaluating trustee area maps. These consultants provide population analysis, mapping alternatives, statutory compliance review, public meeting support, and coordination with county elections officials. Because Yuba CCD does not employ in-house legal counsel, it would also need to retain external legal counsel to support the redistricting process.

The timing of Woodland CC's transfer would significantly influence the cost of map revisions, redistricting activities, and district-level legal counsel workload. If Woodland CC transfers within the next five years, as assumed in the scope of this study, the required redistricting could occur as part of each district's regularly scheduled post-2030 Census redistricting process. This would eliminate the need for a separate redistricting effort and allow both districts to absorb the associated costs as part of their normal operations.

However, if Woodland CC transfers outside the normal decennial redistricting cycle, both districts would incur additional one-time costs to complete an interim redistricting process and update trustee area boundaries. These costs would include demographic consulting services, legal review, map preparation, public outreach, public hearings, and administrative staff time. Completing an interim redistricting would not eliminate the need for the regularly scheduled post-2030 Census redistricting process (Education Code 5019.5 and 72036).

Table 1 outlines the estimated costs of conducting an interim redistricting if Woodland CC transfers outside the 2030 Census data cycle. FCMAT estimates that each district would incur approximately $32,500 in one-time costs to retain a professional redistricting services firm, for a combined cost of $65,000 (see Appendix C).

Because Los Rios CCD employs in-house legal counsel, it would not need to retain external legal counsel for the redistricting process. The estimated time and effort required of Los Rios CCD's in-house counsel is included in the total estimated cost. Based on Los Rios CCD's post-2020 Census redistricting process, FCMAT estimates that in-house counsel would spend approximately 100 hours (12.5 days) working with the external redistricting consultants, representing an estimated value of approximately $19,141.

Yuba CCD does not employ in-house legal counsel and would therefore need to contract with external legal counsel. Depending on the terms of the contract, these costs might range from $400 to $800 per hour. Assuming the same 100-hour (12.5 day) workload used for Los Rios CCD, Yuba CCD would incur an additional one-time legal cost of approximately $40,000 to $80,000.

Based on these assumptions, FCMAT estimates the total one-time cost of an interim redistricting to range from $124,141 to $164,141.

Table 1. Estimated Redistricting-Related Costs

Cost Description	Annual Salary & Benefits	Daily Rate	Pro-Rated Cost (12.5 days or 100 hours)	External Consultant One-time Contract Cost	Estimated Cost
Yuba CCD					
External Legal Counsel	N/A	$3,200-$6,400	$40,000-$80,000	N/A	$40,000-$80,000
External Redistricting Consultants	N/A	N/A	N/A	$32,500	$32,500
Subtotal					**$72,500-$112,500**

Cost Description	Annual Salary & Benefits	Daily Rate	Pro-Rated Cost (12.5 days or 100 hours)	External Consultant One-time Contract Cost	Estimated Cost
Los Rios CCD					
Legal Counsel Salary & Benefits	$398,123	$1,531	$19,141	N/A	$19,141
External Redistricting Consultants	N/A	N/A	N/A	$32,500	$32,500
Subtotal					**$51,641**
Total Estimated Cost					**$124,141-$164,141**

Sources: Adapted from staff-provided information and the Los Rios CCD salary schedule.

Notes: Totals may not sum because of rounding.

Daily rates are based on 260 workdays per year for salaried employees.

See Appendix C for the proposal from the external redistricting consultant.

Although this table assigns a value to Los Rios CCD staff time devoted to redistricting, those activities would be performed during employees' regular workdays and therefore would not result in additional district expenditures. Accordingly, these estimated staff costs are not included in the "Summary of One-Time and Ongoing Costs and Savings" section of this report. They are discussed in the "Administrative Costs" section to acknowledge the use of staff resources.

Accreditation

The Accrediting Commission for Community and Junior Colleges (ACCJC) is an independent, nonprofit accrediting agency that administers a system of voluntary self-regulation and peer review. ACCJC accredits its approximately 138 colleges, including all California community colleges, and ensures they meet standards for educational quality and institutional integrity. These standards address areas such as institutional mission, student success, fiscal, physical, and technological resources, and governance. Accreditation is essential because only accredited colleges are eligible to participate in many federal and state financial aid programs, and professional licensing boards often rely on accreditation to verify that degrees and certificates meet industry standards.

If Woodland CC transfers from Yuba CCD to Los Rios CCD within the next five years, governance of the college would change, requiring ACCJC approval to maintain its accreditation. Based on discussions with ACCJC staff, FCMAT determined that the transfer would constitute a "substantive change" requiring approval of a "Change of Owner and/or Control" action. Although governance changes are uncommon among public community colleges, they occur more frequently in the proprietary and nonprofit higher education sectors, making this a type of substantive change with which ACCJC has experience.

Applications for this type of substantive change must be reviewed and approved by ACCJC's Substantive Change Committee, which meets nine times throughout the academic year. To be considered, an application must be submitted at least 30 days before a scheduled committee meeting.

To estimate the timeline and costs associated with the substantive change process, FCMAT consulted with ACCJC representatives, Woodland CC's accreditation liaison officer, and the Yuba CCD employee responsible for accreditation.

Based on ACCJC's 2026-27 Fees Schedule, the fee to process this substantive change is estimated to be $5,000. In addition to this fee, Woodland CC would need to prepare the Change of Owner and/or Control application and respond to any follow-up requests from ACCJC.

Woodland CC designates a staff member to serve as its accreditation liaison officer. As is common at community colleges, this employee performs multiple roles including serving as the vice president of instruction. Based on discussions regarding the substantive change process, FCMAT concluded that neither Woodland CC nor either district would need to hire additional personnel. Existing staff, however, would be required to devote time and effort to completing the application. Assuming Woodland CC's vice president of instruction dedicates approximately three full-time weeks (15 workdays) to preparing, submitting, and following up on the substantive change application, FCMAT estimates the value of this time at approximately $12,880. Because these responsibilities would be performed by an existing employee during the regular course of employment, FCMAT does not consider this an additional expenditure.

Including both the ACCJC processing fee and the estimated value of existing staff time, FCMAT estimates total accreditation-related costs of $17,880, as shown in Table 2. Of this amount, $5,000 represents an additional one-time expenditure, while $12,880 reflects the estimated value of existing staff time. FCMAT assumes these costs would be incurred by Woodland CC and would therefore result in a district-level cost to Los Rios CCD.

Table 2. Estimated Woodland CC Accreditation-Related Costs

Cost Item	Estimated Value of Existing Woodland CC Staff Time	One-time Expenditures	Estimated Cost
Salary & Benefits for Vice President of Instruction: Woodland CC	$12,880	N/A	$12,880
ACCJC Processing Fee	N/A	$5,000	$5,000
Total Estimated Cost			**$17,880**

Sources: Adapted from the Woodland CC Permanent Position Listing and staff-provided information.

Note: The daily rate is based on 2025-26 annual compensation of $223,264 over 260 workdays and was prorated for a 15-day period. Health benefits were calculated at 23.3% of salary, subject to a maximum employer contribution of $28,704; FCMAT used the maximum contribution for these calculations. Dental and vision benefits were calculated using the applicable flat-rate employer contribution.

Although this table assigns a value to Woodland CC staff time devoted to accreditation, those activities would be performed during employees' regular workdays and therefore would not result in additional district expenditures. Accordingly, these estimated staff costs are not included in the "Summary of One-Time and Ongoing Costs and Savings" section of this report. They are discussed in the "Administrative Costs" section to acknowledge the use of staff resources.

District Master Plans

District master plans are long-range, board-approved planning documents that establish districtwide priorities and guide decision-making, resource allocation, and institutional growth. These plans align and integrate college-level planning efforts, such as educational master plans, with district strategic, facilities, and operational plans to ensure coordinated action that supports student and community needs, advances program development, and reflects system and governing board priorities.

To estimate the cost of updating district master plans if Woodland CC transfers, FCMAT made the following assumptions:

- Los Rios CCD would require up-to-date educational, facilities, and technology master plans for Woodland CC to integrate the college into the district's long-range planning framework.

- Woodland CC's master plans would need to be comparable in scope, structure, and level of detail to those developed for Los Rios CCD's existing colleges.
- The time and effort typically performed by existing district and college staff to support master planning would occur as part of their regular duties and would not result in additional expenditures for Los Rios CCD.

As detailed below, the estimated one-time cost for Los Rios CCD to hire consultants to develop facility and technology master plans for Woodland CC is $260,000. In addition, the estimated value of existing Los Rios CCD staff time to develop a facility master plan is $50,000.

Educational Master Plan

On May 14, 2026, Yuba CCD's Board of Trustees approved Woodland CC's 2026-2030 strategic plan, *Purpose 2030: WCC's Vision for Transforming Futures Through Education and Opportunity*, which integrates the college's Educational Master Plan and Student Equity Plan into a unified, student-centered framework. Woodland CC's educational master plan is comparable in scope, structure and level of detail to the educational master plans of Los Rios CCD's four existing colleges. Because the plan was recently completed, is specific to Woodland CC, and is designed to address student needs through 2030, FCMAT concluded that no additional costs would be incurred to develop or update an educational master plan if Woodland CC transfers to Los Rios CCD.

Facility Master Plan

As of 2025-26, Yuba CCD does not have a facility master plan for Woodland CC. By contrast, Los Rios CCD hired an external consultant in 2025-26 to develop facility master plans for its four colleges. Los Rios CCD paid $210,000 for each college's facility master plan, which FCMAT used to estimate the consultant cost of developing a facility master plan for Woodland CC.

In addition to the consultant's work, existing Los Rios CCD staff would need to support the development of Woodland CC's facility master plan by participating in workgroup meetings and conducting data analysis. FCMAT estimated that this work would require approximately 400 hours of staff time, valued at $50,000 using an average hourly rate of $125. FCMAT used an average hourly rate because the work would likely involve administrators, faculty and classified staff with different rates of pay. Because this work would be performed by existing staff during their regular workday, FCMAT does not consider it an additional expenditure.

Table 3 shows the estimated cost of developing a facility master plan for Woodland CC.

Table 3. Estimated Los Rios CCD Facility Master Plan Development Costs for Woodland CC

Cost Item	Estimated Value of Existing Los Rios CCD Staff Time	One-Time Expenditures	Estimated Cost
Facility Master Plan Consultant	N/A	$210,000	$210,000
Los Rios CCD Staff Time	$50,000	N/A	$50,000
Total Estimated Cost			**$260,000**

Source: FCMAT estimated based on consultant cost information provided by Los Rios CCD for facility master plans developed for its four existing colleges during 2025-26.

Note: Although this table assigns a value to Los Rios CCD staff time devoted to facility master plan, those activities would be performed during employees' regular workdays and therefore would not result in additional district expenditures. Accordingly, these estimated staff costs are not included in the "Summary of One-Time and Ongoing Costs and Savings" section of this report. They are discussed in the "Administrative Costs" section to acknowledge the use of staff resources.

Technology Plan

Los Rios CCD and its four existing colleges maintain a *Technology Strategic Plan (2024-2030)* that establishes districtwide priorities and strategic direction for IT. As a strategic planning document, the plan focuses on broad priorities, including cybersecurity, innovation, accessibility, equity, partnerships, staff development, a data-informed culture, and the advancement of a robust IT organization.

By contrast, Yuba CCD did not have a current technology plan in 2025-26. Its most recent technology plan was developed in 2012 and updated in 2014. That plan was largely operational in nature and supported the district's strategic priorities at the time, including student retention and success, student learning outcomes, basic skills, innovation, budget alignment, resource development, access, diversity, community engagement, accreditation, and security. Those initiatives have largely been completed and no longer provide a framework for current or future technology planning.

Because Los Rios CCD's *Technology Strategic Plan (2024-2030)* is intentionally high-level and strategic, it does not include detailed operational plans or associated cost estimates. Consequently, it is not feasible to quantify the incremental costs associated with integrating Woodland CC under the framework of the current plan. Similarly, Yuba CCD's outdated plan does not identify remaining initiatives or associated costs that could inform future planning efforts.

The absence of a current, comprehensive technology plan for Woodland CC represents a gap relative to Los Rios CCD's planning framework, accreditation expectations, and best practices for institutional technology planning. Consistent with practices at comparable community colleges, developing a current, college-level technology plan aligned with Los Rios CCD's strategic framework would typically require hiring an external consultant. Based on comparable planning efforts at similarly sized community colleges, FCMAT estimated the cost of developing a technology plan for Woodland CC is $50,000, as shown in Table 4.

Table 4. Estimated Los Rios CCD Technology Master Plan Development Cost for Woodland CC

Cost Item	Cost
Technology Plan Consultant Contract	$50,000
Total Estimated Cost	**$50,000**

Source: FCMAT estimate based on consultant costs for technology plans developed for similarly sized community colleges.

Note: The time and effort of existing district and college staff to support development of a technology plan for Woodland CC were considered negligible and are therefore not included.

Advertising and Branding

To estimate the costs associated with updating advertising and branding (e.g., district signage and websites) if Woodland CC transfers, FCMAT used the following process and assumptions:

- FCMAT allocated a portion of Yuba CCD's advertising and branding expenditures to Woodland CC using the district's revenue allocation model percentage of 37.72%.
- Based on staff interviews and onsite observations indicating no visible references to Yuba CCD on Woodland CC's campus, FCMAT assumed no signage changes would be required.
- FCMAT applied Los Rios CCD's branding standards for its four existing colleges to Woodland CC for this analysis.
- Los Rios CCD would allocate the same level of public information staffing to Woodland CC as it does to its four existing colleges.

Woodland CC's campus advertising and branding exclusively use Woodland CC's identity, with no visible references to Yuba CCD. According to Yuba CCD's 2024-25 audited financial statements, the district spent approximately $56,000 on advertising. Applying Yuba CCD's revenue allocation model percentage of 37.72%, FCMAT estimated Woodland CC's share of those expenditures at $21,123. Accordingly, Yuba CCD would realize ongoing annual savings of $21,123 if Woodland CC transfers to Los Rios CCD.

By contrast, Los Rios CCD has established districtwide branding standards that are used by all four colleges. Within this framework, each college maintains its own identity while adhering to consistent district branding requirements. Los Rios CCD also allocates each college 1.0 full-time equivalent[4] (FTE) position each for a public information officer (PIO), webmaster, and technology/project designer. These personnel support consistent institutional messaging, marketing, public engagement, and website management. In addition, each Los Rios CCD college periodically receives an allocation — most recently $85,000 — to support a regional marketing campaign, enabling each institution to implement student recruitment strategies tailored to the needs and characteristics of its local geographic area. For this analysis, FCMAT assumed Woodland CC would receive the same level of support.

As shown in Table 5, Los Rios CCD would incur approximately $372,240 in additional ongoing annual advertising and branding costs, along with a one-time website development cost of $85,000.

Table 5. Estimated Los Rios CCD Costs for Public Information, Marketing, and Branding Functions

Cost Item	One-Time Expenditure	Annual Ongoing Cost
Woodland CC Website Design	$85,000	—
Regional Marketing Campaign	—	$85,000
Public Information Officer (1 FTE)	—	$89,776
Webmaster (1 FTE)	—	$107,688
Technology/Project Designer (1 FTE)	—	$89,776
Total Estimated Cost	**$85,000**	**$372,240**

Sources: Adapted from staff interviews and information provided by Los Rios CCD.

Note: Regional marketing campaign costs are reported as ongoing but are expected to be incurred periodically rather than annually.

Board Policies and Administrative Regulations

To estimate the cost of updating board policies and administrative regulations if Woodland CC transfers, FCMAT used the following information source:

- The Community College League of California (CCLC) Policy and Procedure Service served as the primary framework for this analysis. The CCLC, a nonprofit organization that supports California's community colleges, provides more than 400 vetted board policy and administrative regulation templates. These templates include language that is legally required, legally advised, or considered best practice and serve as a foundation for local governing boards to develop and maintain their policies and regulations.

FCMAT reviewed the board policies (BPs) and administrative regulations (ARs) of Yuba CCD and Los Rios CCD and found no material differences between the two districts. As a result, FCMAT concluded that no substantive revisions to board policies or administrative regulations would be necessary to support Woodland CC's transfer to Los Rios CCD.

[4] FTE is a standardized measure of employee workload that converts part-time and variable work hours into the equivalent number of full-time employees.

It is best practice for districts to establish a formal process for regularly reviewing and updating board policies and administrative regulations to ensure they address all required and recommended policy areas. FCMAT found that Los Rios CCD's IT governance policies and administrative regulations generally address the required and recommended areas. However, several IT-related policies have not been reviewed or updated in recent years, and the district lacks board policies or administrative regulations in three IT governance areas, as shown in Table 6. Los Rios CCD needs to consider updating or adding IT-related policies and regulations for the three areas identified in Table 6.

Table 6. Los Rios CCD Technology-Related Board Policy and Administrative Regulation Review Findings

Policy Area	Relevant Board Policies & Administrative Regulations	Last Updated
Public Records – Electronic Records	BP 3141 – Board of Trustees Public Access to Information BP/AR 8381 – Public Records Retention	12/15/2010 10/19/2011
Ethics – Standards of Conduct – Conflict of Interest	BP/AR 2411 – Student Rights and Responsibilities BP/AR 2441 – Student Standards of Conduct BP 3114 – Board of Trustees Statement of Ethics BP 3154 – Procedures for Processing Board Requests for Information BP 8611 – Conflict of Interest Code BP 8631 Conflict of Interest Rules	1/18/2015 10/28/2019 12/15/2010 12/15/2010 5/15/2019 11/12/2014
Computer Use – Includes Rights & Responsibilities, Privacy, Confidentiality, Information Security	BP/AR 7810 – 7881 – Instructional Computer Use BP/AR 8810 – 8880 – Administrative Computer Use	3/19/2018 3/19/2018
Distance Education – Systems Use	BP/BP 7145 – Distance Education	12/12/2016
Student Records, Directory Information & Privacy	BP/AR 2265 – Access to Student Records	9/11/2017
Accessibility of Systems	BP/AR 7136 – Instruction Information and Communication Technology Accessibility BP/AR 8321 – Contracts and Contract Procedures: Information and Communication Technology Accessibility	10/16/2019 10/16/2019
Identity Theft in Student Financial Transaction – "Red Flag Rule"	Not Found	N/A
Website Usage	Not Found	N/A
General Data Protection Regulation (GDPR) – Security & Privacy of Data for European Union Citizens or Residents	Not Found	N/A

Sources: Adapted from the Los Rios CCD, ARC, CRC, FLC, and SCC websites and the CCLC Statewide Policy & Procedure Service website.

Note: A privacy policy is posted on the Los Rios CCD and college websites.

The policy updates and new policy adoptions identified in Table 6 would be necessary regardless of whether Woodland CC transfers to Los Rios CCD. Because Los Rios CCD maintains in-house general counsel with sufficient capacity to support the district's board policy and administrative regulation development and updating needs, FCMAT concluded that Woodland CC's transfer would not result in additional board policy or administrative regulation costs.

Integrating Facility and Operational Systems

District Systems

Woodland CC and Los Rios CCD each maintain a variety of systems that support the operation, safety, and security of their facilities and infrastructure. These systems include physical security, building management, energy management, grounds management, and related operational systems.

To estimate the costs of integrating Woodland CC into Los Rios CCD's district systems, FCMAT made the following assumptions:

- Woodland CC would implement energy management systems comparable to Los Rios CCD's standards.
- Woodland CC would implement physical security systems, including alarm and access control systems, comparable to Los Rios CCD's standards.
- Woodland CC would implement project management systems comparable to Los Rios CCD's standards.

Shared Risk Management

Both Yuba CCD and Los Rios CCD participate in shared district-level risk management programs through a public entity risk pool or joint powers authority (JPA). Specifically, both districts are members of the Statewide Association of Community Colleges (SWACC), which provides liability and property insurance tailored to California community colleges. In addition, both districts participate in the Statewide Educational Wrap-Up Program JPA, which provides insurance coverage for construction and capital improvement projects during active development. Using SWACC's rates for each district, FCMAT estimates that the transfer of Woodland CC would result in annual savings of $220,051 for Yuba CCD and an additional annual cost of $133,733 for Los Rios CCD.

Facilities Management System Integration

As of 2025-26, Woodland CC does not use an integrated, campuswide facilities management system. By contrast, Los Rios CCD operates a comprehensive and fully integrated facilities management infrastructure that includes project management software, a computerized maintenance management system, integrated fire and security alarm systems, key and access control systems, utility data tracking tools, electric vehicle charging infrastructure, and building submeters that monitor real-time utility usage. To estimate the costs of aligning Woodland CC with Los Rios CCD's facilities management systems, FCMAT developed cost estimates for implementing comparable systems and supporting their ongoing operation.

FCMAT assumed that the facilities management system standards used at Los Rios CCD's four existing colleges would be implemented across Woodland CC's campus and instructional centers. Where applicable, these systems would also be integrated with Los Rios CCD's districtwide infrastructure to ensure consistency, interoperability, and alignment with existing operational practices.

Table 7 on the following page presents cost estimates for implementing facilities management systems at Woodland CC. FCMAT refined vendor's comparable project costs using Woodland CC's existing building square footage and other relevant variables, including the estimated number of rooms and doors requiring alarm contacts. Although FCMAT could not determine precise implementation costs for fully aligning

Woodland CC's campus and instructional centers with current Los Rios CCD standards, these figures provide a reasonable, order-of-magnitude estimate of the anticipated costs. FCMAT estimates total one-time facilities management integration costs of $9,255,320 if Woodland CC transfers to Los Rios CCD. FCMAT did not identify any corresponding facilities management system savings for Yuba CCD.

Table 7. Estimated Costs Los Rios CCD Facilities Management Systems Integration Costs for Woodland CC

Vendor/System	Estimated Cost
Energy Management Systems	
Honeywell – Energy Management System	$7,157,211
Atrius – Utility Data Tracking Software	$10,000
OpConnect – Electric Vehicle Chargers	$168,068
AcquiSuite – Building Submetering	$210,000
Subtotal	**$7,545,279**
Project Management Systems	
FacilitySoft – Facility Project Management System	$20,000
Maintenance Connection – Computerized Maintenance Management & Work Order System	$9,000
Subtotal	**$29,000**
Security Systems	
Honeywell – Silent Knight Building Alarm System	$180,110
Honeywell – Silent Knight Fire Alarm System	$903,981
SimpleK – Key Inventory Software	$4,296
Coin Security Systems – Key Boxes Global Facilities Management System	$99,105
IMRON Access – Card Access System	$493,549
Subtotal	**$1,681,041**
Total Estimated Cost	**$9,255,320**

Sources: Adapted from the Los Rios CCD vendor list, vendor cost estimates, and staff interviews.

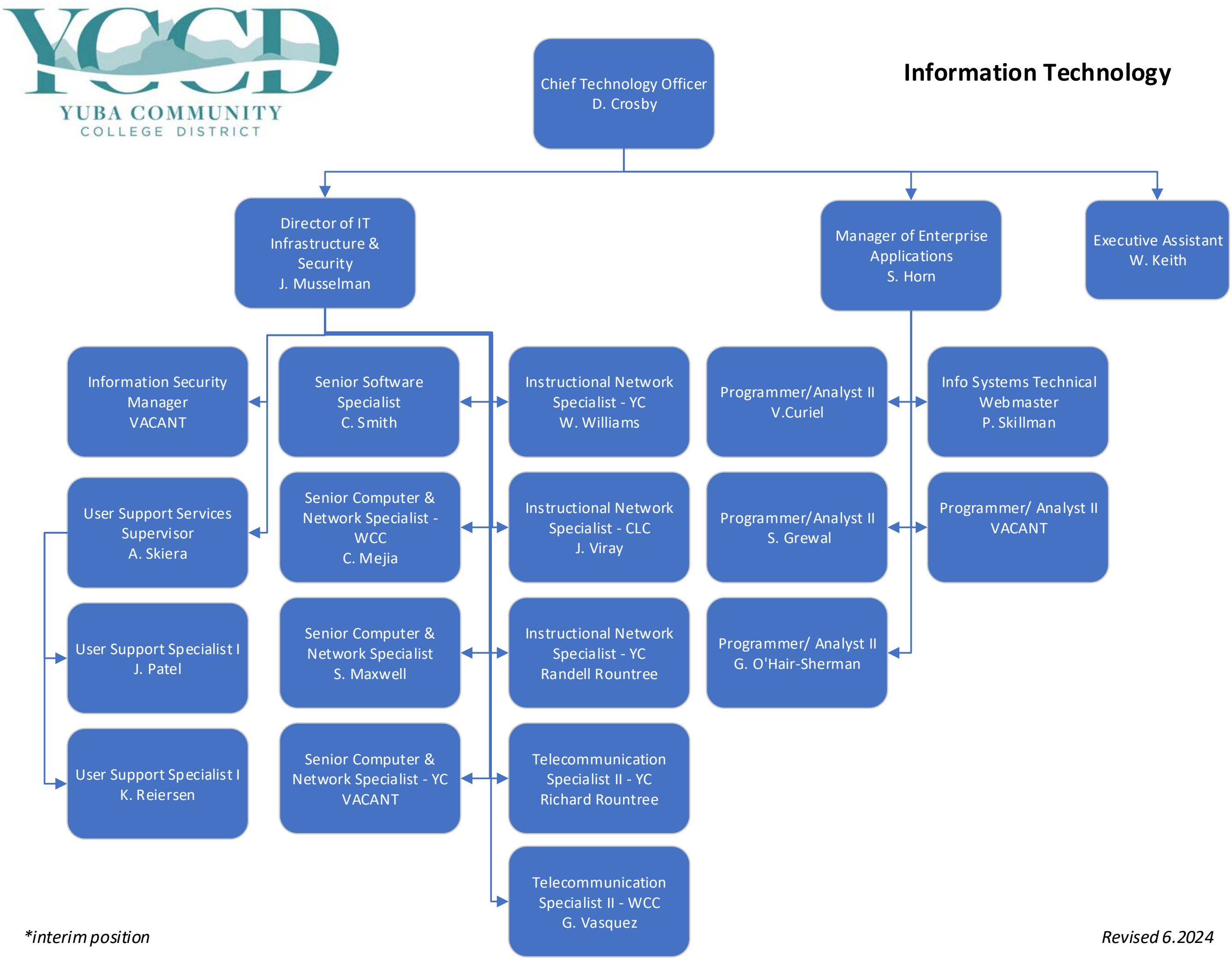
Note: FCMAT contacted each vendor to obtain cost estimates based on Los Rios CCD's current costs and refined them based on Woodland CC-specific requirements.

Information System and Technology-Related Changes

Yuba CCD Information Technology Organizational Structure

Information technology services supporting Woodland CC, the Lake County Campus, and Colusa County Campus are organized under a centralized model within Yuba CCD, with personnel assigned at both the campus and district levels. Figure 4 shows Yuba CCD's district office IT organizational structure.

Figure 4. Yuba CCD IT Organizational Chart



Source: Reproduced from Yuba CCD's IT organizational chart available on the Yuba CCD website.

To identify the information system and technology-related changes that would be necessary if Woodland CC transfers, FCMAT made the following assumptions:

- The 2.5 FTE Yuba CCD IT staff who dedicate 100% of their time to supporting Woodland CC and its centers would transfer to Los Rios CCD.

- 37.72% of the time and effort of Yuba CCD's centralized district-level IT staff would be attributed to supporting Woodland CC and its centers. This estimate excludes the 2.5 FTE Yuba CCD IT staff dedicated exclusively to Woodland CC and its centers. The percentage is based on Yuba CCD's 2024 revenue allocation model, which allocates 37.72% of district revenue to Woodland CC. For staffing purposes, 37.72% was equated to 15 hours per week (37.5% FTE), and 37.5% was used to allocate a portion of each district-level IT position to Woodland CC.
- Woodland CC would adopt and use the IT systems currently used across Los Rios CCD's campuses.

All cost estimates reflect product and service pricing in effect at the time of the analysis (spring 2026).

To estimate salary and benefit cost differences for Woodland CC employees under Yuba CCD and Los Rios CCD, FCMAT used following data sources and assumptions:

- FCMAT used Yuba CCD and Los Rios CCD job descriptions to identify comparable positions. Each Yuba CCD position was aligned with the Los Rios CCD classification that most closely matched its duties and responsibilities.
- Employees were placed on the Los Rios CCD salary schedule at the step with the closest salary equal to or greater than their current salary. If an employee's current salary exceeded the highest step in the comparable salary range, the employee was Y-rated to their current salary. A Y-rating is a human resources practice in which an employee's salary is maintained above the maximum of the assigned salary range for the position.
- Defined benefit retirement plan costs were the same for Yuba CCD and Los Rios CCD.
- Workers' compensation costs were calculated using each district's applicable workers' compensation rate.
- Health and welfare benefit costs were based on each district's providers and benefit plans. Costs were calculated using the highest-cost plan available to each employee group.

Yuba CCD Information Technology Staff Dedicated to Woodland CC and its Instructional Centers

In 2025-26, Yuba CCD had 2.5 FTE IT staff dedicated exclusively to supporting Woodland CC and its instructional centers. At the Woodland CC campus, 2.0 FTE IT staff support core operations, including one position dedicated to audio/visual systems and another responsible for network infrastructure, server administration, and desktop computing support. Information technology services at the Lake County Campus and Colusa County Campus are provided through a shared 0.5 FTE IT position that supports network infrastructure, server administration, and end-user computing across both locations. FCMAT assumed these 2.5 FTE positions would transfer to Los Rios CCD if Woodland CC transfers.

Table 8 shows the personnel cost differences for these 2.5 FTE IT positions between Yuba CCD and Los Rios CCD. If Woodland CC and these positions transfer to Los Rios CCD, FCMAT estimates Yuba CCD would realize annual personnel savings of $377,776. The annual cost of these positions in the Los Rios CCD is estimated at $419,079, which is $41,303 higher than the corresponding cost in Yuba CCD.

Table 8. Yuba CCD Information Technology Positions Dedicated to Supporting Woodland CC and Salary and Benefits Cost Differences Compared with Los Rios CCD

Description	Yuba CCD IT Position	Yuba CCD FTE	Yuba CCD FTE Assigned to Woodland CC	Yuba CCD Salary & Benefits	Comparable Los Rios CCD IT Position	Equivalent Los Rios CCD Salary & Benefits	Salary & Benefits Difference (Los Rios CCD – Yuba CCD)
	Senior Computer and Network Specialist	1.0	1.0	$178,625	Information Technology Network Administrator	$176,146	-$2,479
	Telecommuni-cation Specialist II	1.0	1.0	$124,829	Telecommuni-cations System Coordinator	$170,170	$45,341
	Instructional Network Specialist	0.5	0.5	$74,322	Educational Media Design Specialist	$72,763	-$1,559
Estimated Total	**N/A**	**2.5**	**2.5**	**$377,776**	**N/A**	**$419,079**	**$41,303**

Sources: Adapted from district organizational charts, district salary schedules, and staff interviews.

Note: The costs and savings associated with these 2.5 FTE IT positions are also reported in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report.

District-Level, Centralized Yuba CCD Information Technology Staff Who Spend a Portion of their Time and Effort Supporting Woodland CC and its Instructional Centers

FCMAT identified an additional 14 centralized district-level IT positions within Yuba CCD that spend a portion of their time supporting Woodland CC and its instructional centers, as shown in Table 9. For this analysis, FCMAT attributed 37.72% of each position's time to Woodland CC based on Yuba CCD's 2024 revenue allocation model. For staffing purposes, FCMAT equated 37.72% to 15 hours per week (37.5% FTE) and used 37.5% to allocate a portion of each position to Woodland CC, resulting in an estimated 5.25 FTE. If Woodland CC and this estimated 5.25 FTE transfer to Los Rios CCD, FCMAT estimates Yuba CCD would realize annual personnel savings of $724,873. The annual cost of these positions in Los Rios CCD is estimated at $882,833, which is $157,960 higher than the corresponding cost in Yuba CCD.

Table 9. Salary and Benefits Comparison for Yuba CCD Centralized IT Positions Supporting Woodland CC and Its Centers

IT Position Category	FTE	FTE Assigned to Woodland CC	Yuba CCD Salary & Benefits	Equivalent Los Rios CCD Salary & Benefits	Salary & Benefits Difference (Los Rios CCD – Yuba CCD)
Management Positions	5.000	1.875	$373,163	$435,696	$62,533
Classified Positions	9.000	3.375	$351,710	$447,137	$95,427
Estimated Total	**14.000**	**5.250**	**$724,873**	**$882,833**	**$157,960**

Sources: Adapted from district organizational charts, district salary schedules, and staff interviews.

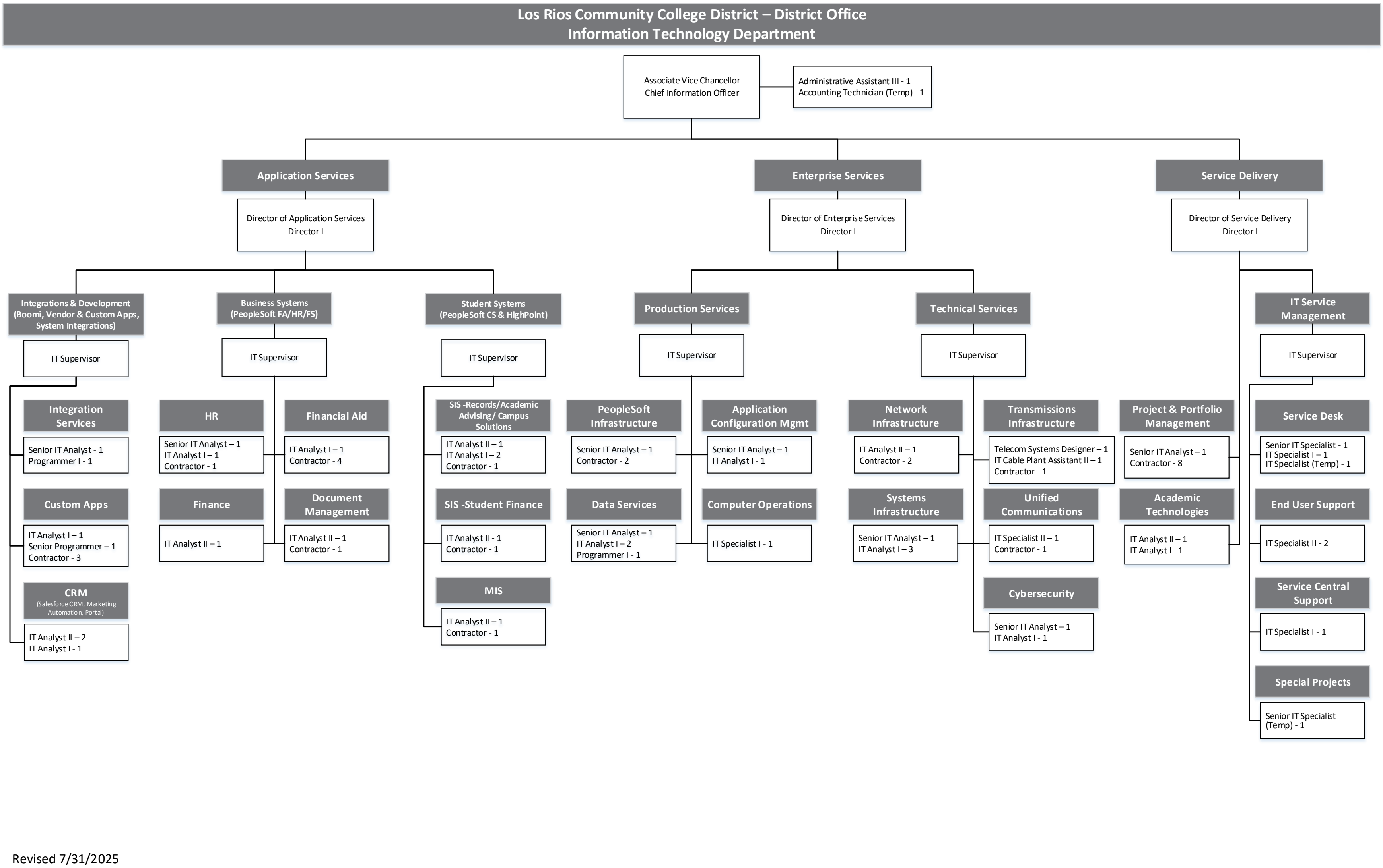
Note: The costs and savings associated with these 14 IT positions are also reported in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report.

Los Rios CCD Information Technology Organizational Structure

The IT function at Los Rios CCD operates primarily under a decentralized, campus-based model, except for key network support functions that are centralized at the district level. This hybrid approach enables each college to provide responsive local IT support while leveraging centralized expertise for critical infrastructure and systemwide operations. The district's centralized network team provides services to all colleges, ensuring consistency, standardization, and reliability across network operations, including core infrastructure and cybersecurity systems.

Figure 5 shows Los Rios CCD's IT organizational structure.

Figure 5. Los Rios CCD Information Technology Organizational Chart



Source: Reproduced from Los Rios CCD's IT organizational chart.

Each Los Rios CCD college maintains a dedicated IT team led by either a supervisor or dean-level administrator. Although the organizational structure is broadly consistent across the district, staffing levels and position compositions vary by college. IT staffing ranges from six positions at CRC to 11 positions at SCC, with ARC employing 10 positions and FLC employing 7. Despite these differences, each college follows a common baseline structure that includes an IT systems supervisor (or comparable leadership position) supported by technical, analyst, and specialist positions appropriate to the size and operational complexity of the college.

Table 10 provides a detailed breakdown of IT staffing by position title across the four Los Rios CCD colleges, highlighting both the common foundational positions and the differences in staffing configurations.

Table 10. Information Technology Positions by Los Rios CCD College

Position Title	ARC FTE	CRC FTE	FLC FTE	SCC FTE
Supervisor, Information Technology	1	—	—	—
College IT Systems Supervisor	—	1	1	—
Dean, Information Technology and Media Services Division	—	—	—	1
IT Business/Technical Analyst I	1	—	—	—
IT Systems/Database Administration Analyst I	2	1	1	—
IT Systems/Database Administration Analyst II	—	1	1	—
Programmer II	1	—	—	2
Senior IT Specialist	2	—	1	
IT Analyst I	—	—	—	1
IT Analyst II	—	—	—	1
Senior IT Technician	2	3	1	4
Media Systems/Resources Technician II	1	—	—	—
IT Technician II	—	—	1	—
IT Specialist II	—	—	1	2
Total FTE	**10**	**6**	**7**	**11**

Sources: Adapted from the Los Rios CCD staff directory and college organizational charts.

Computer System Costs and Savings

This analysis assumed Woodland CC would adopt and use the IT systems currently deployed across Los Rios CCD's campuses. To estimate the costs and savings associated with the transition, FCMAT conducted a comprehensive review of the technology systems, contracts, services, and vendor information provided by Los Rios CCD and Yuba CCD. FCMAT also collected supporting documentation and conducted site visits at both districts and Woodland CC to assess the existing technology environment and identify the systems and services that would be needed to support Woodland CC if it transfers to Los Rios CCD. The resulting estimates include both technologies that could transfer directly and those that would require replacement or new acquisition.

FCMAT contacted 70 vendors representing 119 individual products by email and telephone to obtain cost and savings information related to Woodland CC's potential transfer to Los Rios CCD. When vendors did not respond but both districts used the same product, FCMAT used Yuba CCD's current Woodland CC costs. Except as noted below, when vendor pricing was unavailable, FCMAT relied on publicly available pricing from state procurement sources or vendor websites to develop reasonable estimates.

The following vendors did not provide pricing information. Because Woodland CC does not use these vendors' products or services, Yuba CCD's current pricing could not be used. As a result, these vendors were excluded from the analysis. FCMAT considers the costs associated with these vendors to be immaterial.

The excluded vendors are:

- EyeP Solutions.
- Fluke.
- Blackboard.
- Boomi.
- HighPoint.
- Apple.

The identified vendors and products were grouped into the following 10 functional categories:

- Universal technology (e.g., enterprise resource planning (ERP), websites, digital imaging, forms, audio/visual systems, and help desk systems).
- Infrastructure, network, security, and cloud systems.
- Instruction and distance education systems.
- Student services systems.
- Finance systems.
- Human resources systems.
- Facilities systems.
- Information technology systems and tools.
- Institutional research systems.
- Memberships.

FCMAT determined that transferring Woodland CC to Los Rios CCD would not result in additional costs for the following three categories because pricing is either based on a flat rate or a user-band pricing structure that would remain unchanged following the transfer:

- Finance systems.
- Institutional research systems.
- Memberships.

Cost estimates were developed for both one-time and ongoing expenditures.

One-time costs included:

- Software acquisition.
- Hardware procurement.
- Data migration.
- Staff training.
- Additional staff and vendor support.

Ongoing costs included:

- Annual licensing and maintenance.
- Annual cloud services.

In most cases, staff training costs were incorporated into vendor pricing and therefore were not separately identified.

Cost estimates for facilities system changes associated with the transfer of Woodland to Los Rios CCD are discussed in the "Facilities Management System Integration" section of this report.

Based on pricing obtained in spring 2026, FCMAT estimates that if Woodland CC transfers to Los Rios CCD, the district would incur approximately $2,880,031 in one-time IT system transition costs. Table 11 summarizes these estimated costs.

Table 11. Estimated Los Rios CCD Computer System One-Time Costs

Functional Area	Software	Hardware	Data Migration	Staff Training	Additional Staffing/ Vendor Staffing	One-Time Total
Universal Technology: ERP/Website/Digital Imaging/ Forms/Audio-Visual/ Help Desk	$564,166	—	$625,440	$515,000	$113,750	$1,818,356
Infrastructure/ Network/ Security/Cloud	—	$983,855	—	—	—	$983,855
Instruction/Distance Education	—	—	—	—	$10,000	$10,000
Student Services	$5,000	—	—	$5,500	—	$10,500
Human Resources	—	—	—	—	$17,000	$17,000
Information Technology	$40,320	—	—	—	—	$40,320
Estimated Total Costs	**$609,486**	**$983,855**	**$625,440**	**$520,500**	**$140,750**	**$2,880,031**

Sources: Adapted from staff interviews and vendor-provided pricing information.

Notes: Cost estimates reflect product and service pricing at the time of analysis (spring 2026).

Costs associated with EyeP Solutions, Fluke, Blackboard, Boomi, HighPoint, and Apple are excluded because the vendors did not provide cost information.

Based on pricing obtained in spring 2026, FCMAT estimates that if Woodland CC transfers to Los Rios CCD, the district would incur approximately $1,146,202 in ongoing annual IT system costs. Table 12 summarizes these estimated costs.

Table 12. Estimated Los Rios Computer System Annual Costs

System Area	Licensing	Cloud Services	Annual Total
Universal Technology: ERP/Website/Digital Imaging/Forms/ Audio-Visual/Help Desk	$351,896	$2,400	$354,296
Infrastructure/Network/Security/Cloud	$217,587	$104,832	$322,419
Instruction/Distance Education	$63,924	—	$63,924
Student Services	$305,130	—	$305,130
Human Resources	$75,926	—	$75,926
Information Technology	$24,507	—	$24,507
Estimated Total Annual Costs	**$1,038,970**	**$107,232**	**$1,146,202**

Sources: Adapted from staff interviews and vendor-provided pricing information.

Notes: Cost estimates reflect product and service pricing available at the time of analysis (spring 2026).

Costs associated with EyeP Solutions, Fluke, Blackboard, Boomi, HighPoint, and Apple are excluded because the vendors did not provide cost information.

Yuba CCD would realize ongoing annual savings in most system areas if Woodland CC transfers to Los Rios CCD because of reduced licensing and maintenance costs. Based on pricing obtained in spring 2026, FCMAT estimates ongoing annual savings for Yuba CCD of approximately $233,083. Table 13 summarizes these estimated savings.

Table 13. Estimated Yuba CCD Computer System Annual Savings

System Area	Annual Savings
Universal Technology: ERP/Website/Digital Imaging/Forms/Audio-Visual/Help Desk	$95,197
Infrastructure/Network/Security/Cloud	$4,740
Instruction/Distance Education	$23,499
Student Services	$81,625
Human Resources	$28,022
Information Technology	—
Estimated Total Annual Savings	**$233,083**

Sources: Adapted from staff interviews and vendor-provided pricing information.

Note: Savings estimates reflect product and service pricing available at the time of analysis (spring 2026).

Summary of Costs and Savings Related to Information Systems

Table 14 summarizes the IT costs and savings associated with Woodland CC's transfer from Yuba CCD to Los Rios CCD. If Woodland CC transfers, FCMAT estimates Yuba CCD would realize $1,335,732 in ongoing annual savings while Los Rios CCD would incur $2,448,114 in ongoing annual costs and $2,930,031 in one-time IT system transition costs.

Table 14. Summary of IT-Related Costs and Savings

Cost/Savings Item	Yuba CCD Savings	Los Rios CCD Costs
Annual		
Dedicated Yuba CCD IT Positions Supporting Woodland CC (2.50 FTE)	$377,776	$419,079
Shared Yuba CCD IT Positions Supporting Woodland CC (5.25 FTE)	$724,873	$882,833
Computer Systems	$233,083	$1,146,202
Estimated Total Annual Savings/Costs	**$1,335,732**	**$2,448,114**
One-Time		
Computer Systems	$0	$2,880,031
Technology Plan for Woodland CC	$0	$50,000
Total	**$0**	**$2,930,031**

Sources: Compiled from the analyses presented in the "Information System and Technology-Related Changes" section of this report.

Notes: The staffing-related costs and savings reported in this table are also reported in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report.

The estimated cost to develop a technology plan for Woodland CC is reported in the "District Master Plans" section of this report.

Woodland CC Balance Sheet

Woodland CC Assets and Liabilities

To estimate Woodland CC's assets and liabilities, FCMAT used the following data sources and assumptions:

- FCMAT used Yuba CCD's 2024-25 audited financial statements to identify the district's assets and liabilities. The audited financial statements provide a comprehensive overview of the district's financial position using the accrual basis of accounting, which recognizes all assets and liabilities.
- FCMAT excluded student association and district foundation funds from its analysis to focus on core district operations.
- FCMAT allocated a portion of Yuba CCD's 2024-25 assets and liabilities to Woodland CC using the district's revenue allocation model percentage of 37.72%. This allocation was necessary because assets and liabilities are accounted for at the district, rather than the college, level.

FCMAT analyzed other post-employment benefits (OPEB) and outstanding bond debt attributable to Woodland CC using more recent information in other sections of this report. As a result, the figures presented in those sections differ from the balance sheet amounts presented here, which are based on Yuba CCD's 2024-25 audited financial statements.

Table 15 presents Yuba CCD's 2024-25 audited balance sheet. FCMAT allocated 37.72% of each balance sheet account to Woodland CC based on Yuba CCD's revenue allocation model. These estimated amounts do not represent the actual assets and liabilities that would transfer if Woodland CC transfers to Los Rios CCD.

Table 15. 2024-25 Yuba CCD Balance Sheet and FCMAT Allocation to Woodland CC

Account	Yuba CCD Account Total	Woodland CC Allocation
Assets		
Cash	$137,972,539	$52,043,242
Accounts Receivable	$18,065,517	$6,814,313
Prepaid Expenditures	$519,615	$195,999
Lease Receivable	$314,941	$118,796
Right-to-use Assets, Net	$1,574,355	$593,847
Capital Assets	$211,103,598	$79,628,277
Deferred Outflows		
Deferred Charge on Refunding	$8,014,513	$3,023,074
Deferred Outflows – OPEB	$8,378,084	$3,160,213
Deferred Outflows – Pensions	$17,580,005	$6,631,178
Total Assets and Deferred Outflows	**$403,523,167**	**$152,208,939**
Liabilities		

Account	Yuba CCD Account Total	Woodland CC Allocation
Accounts Payable and Accrued Liabilities	$8,540,184	$3,221,357
Unearned Revenue	$40,269,909	$15,189,810
Long-term Liabilities, Current Portion	$12,700,616	$4,790,672
Net Pension Liability	$48,702,888	$18,370,729
Net OPEB Liability	$28,943,680	$10,917,556
Long-term Liabilities, Noncurrent Portion	$181,599,281	$68,499,249
Deferred Inflows		
Deferred Gain on Refunding	$2,451,279	$924,622
Deferred Inflows Leases	$293,641	$110,761
Deferred Inflows – OPEB	$6,241,146	$2,354,160
Deferred Inflows – Pensions	$6,012,166	$2,267,789
Total Liabilities and Deferred Inflows	**$335,754,790**	**$126,646,705**
Net Position		
Net Investment in Capital Assets	$52,138,848	$19,666,773
Debt Service (Restricted)	$42,719,023	$16,113,615
Capital Projects (Restricted)	$11,473,832	$4,327,929
Unrestricted	-$38,563,326	-$14,546,087
Total Net Position	**$67,768,377**	**$25,562,230**

Source: Adapted from Yuba CCD's 2024-25 audited financial statements.

Notes: FCMAT calculated Woodland CC's allocated share of each account by applying Yuba CCD's revenue allocation percentage (37.72%) to the corresponding district total.

The Woodland CC net OPEB liability reported in this table ($10,917,556) differs from the amount reported in the "Other Post-Employment Benefits" section of this report ($7,173,749.34) because the two estimates were derived using different methodologies. For this table, FCMAT estimated Woodland CC's OPEB liability by applying Yuba CCD's allocation model's percentage (37.72%) to Yuba CCD's 2024-25 audited financial statement totals. In the "Other Post-Employment Benefits" section, FCMAT used Yuba CCD's internal working document, *Total OPEB Liability by Individual* (current as of April 16, 2026), which reported OPEB liability by employee and location.

The debt service amount reported in this table differs from the amount reported in the "Outstanding Bond Debt" section of this report because it is based on a different source and reporting date.

Other Post-Employment Benefits

Other post-employment benefits are nonpension benefits provided to retirees, most commonly retiree health care coverage. Unlike pension benefits, which are administered through the California Public Employees' Retirement System and the California State Teachers' Retirement System, OPEB obligations are the responsibility of each community college district. The cost of providing these benefits varies based on the specific retiree benefits offered, employee eligibility and vesting requirements, and the provisions negotiated through collective bargaining agreements.

Although both Yuba CCD and Los Rios CCD offer post-retirement health benefits, the level of benefits differs. Los Rios CCD provides retirees with a flat monthly health care contribution of $415. By contrast, Yuba CCD may pay up to 100% of health care premiums until the retiree becomes eligible for Medicare at age 65.

Other post-employment benefits obligations represent a significant long-term financial commitment that districts must manage carefully to ensure fiscal sustainability, transparency, and compliance with Governmental Accounting Standards Board (GASB) Statements No. 74 and No. 75.

The scope of this study required FCMAT to obtain proposals from up to three actuaries outlining the timeline and estimated cost to determine the portion of Yuba CCD's OPEB attributable to Woodland CC. Based on the information available, FCMAT concluded it could perform this analysis without retaining an actuarial firm. FCMAT used the following data sources and assumptions:

- FCMAT obtained Yuba CCD's total and net OPEB liabilities from the *Yuba Community College District Actuarial Study of Retiree Health Liabilities Under GASB 74/75*, prepared by Total Compensation Systems, Inc. and dated February 6, 2025. This document is referred to throughout this report as the 2025 OPEB Study.
- FCMAT determined Woodland CC's share of Yuba CCD's total OPEB liability using Yuba CCD's internal working document, *Total OPEB Liability by Individual*, current as of April 16, 2026. This document is referred to throughout this report as the 2026 OPEB Report.
- FCMAT determined the portion of Yuba CCD's OPEB liability for district-level staff attributed to Woodland CC by applying Yuba CCD's revenue allocation model percentage of 37.72%. This same percentage was used to estimate Woodland CC's share of OPEB liability for retirees whose employment location was not identified in the report.
- If Woodland CC's share of the OPEB liability transfers to Los Rios CCD along with the college, a proportional share of the dollars set aside in Yuba CCD's OPEB trust fund to offset those liabilities would also transfer to Los Rios CCD.

Woodland CC Share of Yuba CCD's OPEB Liability

Yuba CCD's most recent OPEB study was prepared by Total Compensation Systems, Inc. on February 6, 2025. As of June 30, 2024, the measurement date for fiscal year 2025 reporting, the 2025 OPEB Study reported a total OPEB liability of $51,802,874. This liability represents a point-in-time estimate based on actuarial assumptions, including the discount rate (investment earnings) and projected healthcare costs, both of which are subject to change in future years. In addition, not all Yuba CCD employees are eligible for OPEB benefits because eligibility depends on factors such as hire date, years of service, and applicable employment provisions.

Yuba CCD also provided updated OPEB information as of April 2026, which identified the outstanding OPEB liability for individual retirees and eligible current employees, along with their assigned campus or work location. Based on this information, $9,015,138 of Yuba CCD's total OPEB liability is directly attributable to Woodland CC.

As discussed in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report, Woodland CC is allocated 37.72% of Yuba CCD's district-level resources. FCMAT applied this same percentage to pro-rate the OPEB liability for district-level personnel to Woodland CC, resulting in an estimated liability of $2,911,805. The 2026 OPEB Report also identified 28 retirees whose campus or work location was unknown, representing $2,420,813 in OPEB liability. FCMAT applied the same 37.72% allocation to these liabilities, attributing $913,131 to Woodland CC.

Combined, Woodland CC's estimated total OPEB liability is $12,840,074, as shown in Table 16.

Table 16. Estimated Yuba CCD OPEB Liability Attributed to Woodland CC

Employee Status	Location	Individuals	Total OPEB Liability	Proportion Attributable to Woodland CC	Cost Attributable to Woodland CC
Retirees	Woodland, Lake, Colusa	31	$5,045,884	100%	$5,045,884
Retirees	District	34	$7,393,613	37.72%	$2,788,871
Retirees	Unknown	28	$2,420,813	37.72%	$913,131
Current Employees	Woodland, Lake, Colusa	89	$3,969,254	100%	$3,969,254
Current Employees	District	15	$325,912	37.72%	$122,934
Total Cost Liability					**$12,840,074**

Source: Adapted from Yuba CCD's internal working document, *Total OPEB Liability by Individual* (April 2026).

Yuba CCD Net OPEB Liability Attributed to Woodland CC

The Governmental Accounting Standards Board defines net OPEB liability as the difference between the total projected postemployment benefits and the assets available to pay those benefits:

Net OPEB Liability	=	**Total OPEB Liability** Present value of projected OPEB benefits attributable to current and former employees' past service.	−	**Fiduciary Net Position** Assets held in trust to pay OPEB benefits.

For this analysis, FCMAT assumed that if Woodland CC transferred to Los Rios CCD, a proportional share of Yuba CCD's OPEB trust assets would transfer with the college to offset Woodland CC's attributed OPEB liability.

Against Yuba CCD's total $51,802,874 OPEB liability, the district has set aside $22,859,194 in assets resulting in a total net OPEB liability of $28,943,680. Based on these amounts, Yuba CCD's total OPEB liability is 44.13% funded by the dollars set aside in its trust.

If this same percent funded rate were to be used, Woodland CC would receive $5,666,324 to ensure that its liabilities also remain 44.13% funded. Thus, Woodland CC's net OPEB liability would be $7,173,749 as shown in Table 17 on the following page.

Table 17. Estimated Yuba CCD Net OPEB Liability Attributed to Woodland CC

Woodland CC OPEB Liability	Percent of Total Yuba CCD OPEB Liability Funded by Trust	Woodland CC Share of Trust Assets	Woodland CC Net OPEB Liability
$12,840,074	**44.13%**	**$5,666,324.66**	**$7,173,749.34**

Sources: Adapted from Total Compensation Systems, Inc., *Yuba Community College District Actuarial Study of Retiree Health Liabilities* (February 6, 2025), and Yuba CCD's internal working document, *Total OPEB Liability by Individual* (April 2026).

Note: Woodland CC's net OPEB liability reported in Table 17 ($7,173,749.34) differs from the amount reported in the "Woodland CC Assets and Liabilities" section of this report ($10,917,556) because the two estimates were derived using different methodologies. For this table, FCMAT used Yuba CCD's internal working document, *Total OPEB Liability by Individual* (current as of April 16, 2026), which reported OPEB liability by employee and location. In the "Woodland CC Assets and Liabilities" section, FCMAT estimated Woodland CC's OPEB liability by applying Yuba CCD's allocation model's percentage to Yuba CCD's 2024-25 audited financial statement totals.

Woodland CC Deferred Maintenance Needs

Deferred maintenance refers to the postponement of necessary repairs, replacements, or upgrades to campus facilities because of budget constraints. Typical deferred maintenance projects include major repairs or replacement of plumbing, heating, ventilation and air-conditioning, electrical, roofing and flooring systems; exterior and interior painting; and related inspections, sampling and analysis of building materials (e.g., to determine the presence of asbestos or lead).

California community colleges use the Facilities Utilization, Space Inventory Options Net (FUSION) database to plan, track and document facility-related projects, including deferred maintenance, scheduled maintenance, and capital outlay projects. Within FUSION, scheduled maintenance projects identify the repair, replacement, and lifecycle renewal needs of existing facilities and infrastructure, while the system also provides cost estimates to support data-driven planning, budgeting and funding decisions.

Capital outlay projects are property acquisition, major construction, renovation, or infrastructure improvements undertaken to modernize campus facilities, replace aging infrastructure, or expand educational capacity to meet current and future needs.

To identify Woodland CC's deferred maintenance needs and capital outlay projects, along with their estimated costs and funding sources, FCMAT used the following data sources and assumptions:

- FCMAT used project data from the statewide FUSION system to identify Woodland CC's capital outlay and scheduled maintenance projects. Because Woodland CC does not have a current facility master plan, FCMAT relied on the college's FUSION scheduled maintenance report to identify and assess deferred maintenance needs.
- Project costs identified in FUSION for Woodland CC would be funded through unrestricted general fund revenues.
- Project implementation would be performed by external contractors, except for general project oversight. Associated implementation costs would be included in the project cost estimates reported in FUSION.

Capital Outlay and Deferred Maintenance Detailed Report

FCMAT reviewed Woodland CC's scheduled maintenance report, generated from the statewide FUSION system, to identify the college's deferred maintenance and capital outlay needs. The review identified one capital outlay project with an estimated cost of $1,800,000 and 34 deferred maintenance projects totaling $13,552,197, as shown in Table 18 on the following page.

FCMAT discussed the scope of the deferred maintenance projects with Yuba CCD staff, who confirmed that the costs reported in FUSION were reasonable.

The capital outlay project involves the installation of five metal storage buildings to support the theater program. The remaining projects are classified as deferred maintenance and subject to available funding and compliance with applicable public contracting requirements, including the procurement and bidding requirements of the Public Contract Code.

Table 18. Woodland CC Capital Outlay and Deferred Maintenance Projects and Costs

Project	Cost
Capital Outlay Project	
Five College Metal Storage Buildings	$1,800,000
Capital Outlay Project Subtotal	**$1,800,000**
Deferred Maintenance and Renovation Projects	
Replace Uneven and Broken Concrete Sidewalks	$150,000
Exterior Light-Emitting Diode (LED) Lighting Controls and Improvements	$100,000
Install Door-Locking Hardware to Offices, Conference Rooms, etc.	$150,000
Repair and Renovate Building 100A	$250,000
Paint Building 800 Exterior	$250,000
Repair Child Development Center Building	$80,000
LED Lighting Improvements of Building 700	$56,489
Repaint Building 600 Exterior	$175,000
Replace Building 800 South Canopy Roof	$40,000
Replace Building 800 Roof	$646,333
Exterior LED Lighting Improvements of Various Walkways	$20,000
Reseal and Coat Exposed Wood on Exterior Structures	$20,000
Re-Key Interior and Exterior Campus Door Hardware	$450,000
Renovate and Upgrade Existing Fire Alarm Systems	$2,000,000
Xeriscape Landscaping	$50,000
Replace Chillers in Buildings 100, 300, and 400	$450,000
Replace Building 700 Chiller	$500,000
First-Floor Window Security/Solar Heat Gain Reflective Film	$100,000
Repair and Maintain Restrooms	$600,000
Replace Old Single-Pane Windows with Double Pane Windows	$300,000
Replace Single-Pane Exterior Windows	$300,000
Replace Single-Pane Exterior Windows Before Adding Window Tint Film	$350,000
Replace Restroom Sink Fixtures with Hands-Free Fixtures	$150,000
Install Exterior Existing Windows Tinting Film (Energy Saving, Improved Security)	$101,250
Renovate Building 100 (2023 Facility Condition Index [FCI] Report)	$235,551
Renovate Building 200 (2023 FCI Report)	$1,403,892
Renovate Building 300 (2023 FCI Report)	$2,882,744
Renovate Building 417 Greenhouse 2 (2023 FCI Report)	$225,706

Project	Cost
Renovate Building 600 Sciences (2023 FCI Report)	$23,220
Renovate Building 1000 Child Care Center (2023 FCI Report)	$199,144
Renovate Building 2000 Grounds (2023 FCI Report)	$880,042
Renovate Building 2000 Colusa County Center (2023 FCI Report)	$37,826
Partially Renovate CDC Building 1000 (2023 FCI Report)	$200,000
Partially Renovate Grounds Building 2000 (2023 FCI Report)	$175,000
Deferred Maintenance and Renovation Projects Subtotal	**$13,552,197**
Total Project Cost	**$15,352,197**

Sources: Adapted from Woodland CC's FUSION report and staff interviews.

Outstanding Bond Debt

Yuba CCD has used voter-approved general obligation (GO) bonds to finance major capital improvements at Woodland CC, Yuba College, and its instructional centers in Sutter, Lake and Colusa counties. GO bonds are repaid through dedicated property tax assessments and are a common financing mechanism for public education facilities in California.

Yuba CCD voters have approved two bond program measures. Measure J (2006) authorized up to $190 million for construction, modernization, and infrastructure improvements across the district. Measure Q (2016) authorized the issuance of the remaining $33.565 million in bonds authorized under Measure J. Together, these measures represent the district's voter-approved GO bond authorization.

The scope of this study required FCMAT to obtain proposals from up to three public finance teams (e.g., bond counsel and municipal advisors) outlining the timeline and estimated cost to determine the portion of Yuba CCD's outstanding bond debt attributable to Woodland CC and to estimate the corresponding property tax assessments if the debt were allocated between Woodland CC and Yuba CC. FCMAT used the following process and data sources to conduct its analysis:

- FCMAT contacted three parties, including one bond counsel firm and two municipal advisory firms, and received one proposal (referenced in Table 19 on the following page and included in Appendix D).
- FCMAT obtained information regarding Yuba CCD's bond program and outstanding bond debt from publicly available sources, including the Yuba CCD Citizens' Bond Oversight Committee website and the district's annual financial audit for the fiscal year ended June 30, 2025.

According to Yuba CCD's fiscal year 2024-25 annual financial audit, the district had $169,920,024 in outstanding GO bond debt.

Information available on the Yuba CCD Citizens' Bond Oversight Committee website indicates that $74,212,181 of bond proceeds from Measures J and Q was used for projects at Woodland CC and its instructional centers in Colusa and Lake counties.

In addition, Yuba CCD has $2,865,953 in outstanding Qualified Energy Conservation (QEC) bonds, which do not require voter approval. These bonds financed solar energy projects, improvements to the district's central plant and projects at Woodland CC and the Colusa County Center.

If Woodland CC transfers to Los Rios CCD, one or both districts would need to retain external bond counsel and/or a municipal finance advisor to determine the portion of outstanding bond proceeds and debt attributable to Woodland CC and its instructional centers and to evaluate the associated financing implications.

Table 19 on the following page summarizes the proposed scope of services and estimated one-time costs for municipal advisory services. This estimate does not include any bond counsel costs that may be required.

Table 19. Estimated Municipal Advisor Costs

Firm	Proposed Services	Proposed Cost
Fieldman, Rolapp & Associates, Inc.	• Obtain, review and provide analysis of historical District assessed valuations and tax rates within Yuba CCD and Los Rios CCD. • Calculate general obligation bond-related costs attributable to Woodland CC that would be transferred from Yuba CCD to Los Rios Los Rios CCD either through an assessor parcel number list or related map. • Determine the projected rate per $100,000 in assessed valuation that would be subsumed by Los Rios CCD through final maturity.	$10,000 - $20,000

Source: Adapted from the Fieldman, Rolapp & Associates, Inc. proposed consulting and municipal advisory services agreement (dated June 3, 2026) related to the analysis of a property transfer involving Woodland CC (see Appendix D).

Note: The proposed agreement includes a fixed fee of $10,000 if an assessor parcel number file is provided or $20,000 if only a general map is provided.

Curriculum Alignment

Academic Program

To estimate the costs and timeline associated with curriculum alignment and program review if Woodland CC transfers to Los Rios CCD, FCMAT made the following assumptions:

- FCMAT used FLC, Los Rios CCD's smallest college, as the comparison institution and estimated faculty overload associated with governance committee participation would increase by 0.2 FTE, or approximately $23,413. Faculty overload occurs when a full-time faculty member is assigned duties beyond their standard full-time workload, typically requiring additional compensation.
- There would be no other one-time or ongoing costs related to the academic program because curriculum review, curriculum modification, and program review would be performed by the curriculum committee during existing faculty contract periods, primarily September through December and January through May.
- Woodland CC's transfer would include implementation of Assembly Bill 1111 (Chapter 568, Statutes of 2021), which requires a student-facing common course numbering system across all California community colleges by July 1, 2027.

This section presents a program analysis to help the curriculum committee complete curriculum alignment and program review if Woodland CC transfers. Technology-related alignment costs associated with instructional technology systems are addressed in the "Computer System Costs and Savings" section of this report.

Program Offerings and Scale

The most significant difference between Woodland CC and Los Rios CCD's four existing colleges is the overall scale of their instructional programs and course offerings. If Woodland CC transfers and becomes Los Rios CCD's fifth college, it would be the district's smallest institution by a substantial margin.

Woodland CC enrolled 2,642.25 FTES in 2025-26, substantially fewer than any of Los Rios CCD's four existing colleges, as shown in Table 20. This difference in scale has direct implications for the breadth of instructional offerings and the extent of curriculum alignment needed within a five-college district structure.

Table 20. Los Rios CCD and Woodland CC 2025-26 Annual FTES

College	Credit FTES	Noncredit FTES	Total FTES
ARC	20,744.56	0.00	20,744.56
CRC	11,359.02	0.00	11,359.02
FLC	7,835.21	3.70	7,838.92
SSC	14,386.74	1.51	14,388.25
Woodland CC	2,589.18	53.07	2,642.25

Sources: Adapted from 2024-25 data from CCCCCO's Management Information Systems Data Mart *Full-Time Equivalent Students (FTES) Summary Report* for ARC, CRC, FLC, SSC, and Woodland CC.

Note: FLC's total FTES value is reported as displayed in CCCCO's Management Information Systems Data Mart. The apparent discrepancy is due to rounding in the source data.

As of Fall 2025, Woodland CC had approximately 340 approved active courses, representing less than 10% of the approximately 3,400 active courses at ARC, Los Rios CCD's largest college. This difference in scale highlights Woodland CC's comparatively smaller instructional capacity and suggests that substantial curriculum alignment, and potentially curriculum expansion, would be needed to achieve greater consistency with Los Rios CCD's academic programs.

Woodland CC's general curriculum is broadly aligned with that of Los Rios CCD. In many disciplines, alignment is already progressing through implementation of Assembly Bill 1111, which establishes a common course numbering system across California's community colleges.

Woodland CC and the Los Rios CCD colleges all offer foundational associate degrees for transfer (ADTs) in business administration, communication studies, English, history, mathematics, political science, psychology, sociology, anthropology, and economics. However, Woodland CC offers fewer ADTs in several key program areas, including certain science, technology, engineering, mathematics and specialized disciplines. Table 21 compares ADT alignment between Woodland CC and the Los Rios CCD colleges.

Table 21. Los Rios CCD and Woodland CC ADT Alignment Overview

ADT Program	ARC	CRC	FLC	SCC	Woodland CC	Woodland CC Status
Business Administration	✓	✓	✓	✓	✓	Duplicate
Communication Studies	✓	✓	✓	✓	✓	Duplicate
English	✓	✓	✓	✓	✓	Duplicate
History	✓	✓	✓	✓	✓	Duplicate
Mathematics	✓	✓	✓	✓	✓	Duplicate
Political Science	✓	✓	✓	✓	✓	Duplicate
Psychology	✓	✓	✓	✓	✓	Duplicate
Sociology	✓	✓	✓	✓	✓	Duplicate
Anthropology	✓	✓	✓	✓	✓	Duplicate
Economics	✓	✓	✓	✓	✓	Duplicate
Studio Arts	✓	✓	✓	✓	Limited	Limited
Kinesiology	✓	✓	✓	✓	Limited	Limited
Biology	✓	✓		✓		Gap
Chemistry	✓			✓		Gap
Physics	✓			✓		Gap
Computer Science	✓	✓	✓	✓		Gap
Environmental Science	✓					Gap
Public Health				✓		Gap

Sources: Adapted from information provided by Yuba CCD, Los Rios CCD, and Woodland CC.

Notes: Duplicate – Woodland CC offers a program comparable to one offered at one or more of Los Rios CCD's four existing colleges.

Gap – Woodland CC does not offer a program that is offered by one or more of Los Rios CCD's four existing colleges.

Limited – Woodland CC offers a program with fewer courses, certificates, or degree pathways than are available at one or more of Los Rios CCD's four existing colleges.

As shown in Table 21, Woodland CC has limited alignment in areas such as studio arts and kinesiology and does not offer ADTs in several disciplines that are available at one or more Los Rios CCD colleges, including biology, chemistry, physics, computer science, environmental science, and public health.

These differences indicate that, if Woodland CC transfers to Los Rios CCD, additional curriculum development, articulation, and degree alignment would be needed to expand ADT pathways at Woodland CC. As a result, the workload of the curriculum committee and the articulation officer would increase, particularly in disciplines where ADTs are not yet offered or require further development.

Differentiation by Taxonomy of Program Code

Woodland CC offers fewer programs than Los Rios CCD in several areas, including health occupations, public safety, and engineering and industrial technologies. By contrast, Los Rios CCD offers a broader and more diverse range of programs and educational pathways across its four colleges.

One notable strength of Woodland CC is its agriculture and natural resources program. This program offers certificates, associate degrees, and a well-established transfer pathway to the University of California, Davis, while serving a critical regional workforce need.

Table 22 compares program offerings by taxonomy of program (TOP) code. As shown below, ARC and SCC offer programs across most TOP code areas, while Woodland CC's offerings are more limited in scope or depth in several disciplines. However, Woodland CC also offers programs in areas that CRC and FLC do not.

Table 22. TOP Code Comparison Between Los Rios CCD Colleges and Woodland CC

TOP Code	Program Area	ARC	CRC	FLC	SCC	Woodland CC
0100	Agriculture & Natural Resources	Partial			Limited	✓
0500	Business & Management	✓	✓	✓	✓	✓
0600	Information Technology	✓	✓	✓	✓	Limited
0700	Health	✓	✓	Limited	✓	✓
0900	Engineering/Industrial Technologies	✓	Limited		✓	Limited
1000	Public Safety	✓	✓	✓	✓	✓
1300	Family & Consumer Sciences	✓	✓	✓	✓	✓
1700	Environmental/Interdisciplinary	✓			Limited	Partial

Sources: Adapted from information provided by Los Rios CCD and Woodland CC.

Notes: Limited – Woodland CC offers a program with fewer courses, certificates, or degree pathways than are available at one or more of Los Rios CCD's four existing colleges.

Partial – Woodland CC offers a program consisting primarily of individual courses without a certificate or degree pathway.

Differentiation in Career Technical Education Program Offerings

Career Technical Education (CTE) offerings at Woodland CC are generally aligned with those at Los Rios CCD, particularly in core program areas such as business, health, and public safety. These areas reflect a consistent baseline of career education programming across the districts.

Los Rios CCD offers a broader range of CTE programs than Woodland CC, with more extensive offerings in areas such as skilled trades, media and design, healthcare specialties, computer information systems, cybersecurity, hospitality, and advanced IT. Woodland CC's offerings in these areas are generally more limited or are not currently available.

Table 23 compares CTE program offerings and highlights areas of alignment, distinct program concentrations, and differences in program availability between Woodland CC and Los Rios CCD colleges.

Table 23. Los Rios CCD and Woodland CC CTE Offering Comparison

CTE Area	Program/ Certificate	ARC	CRC	FLC	SCC	Woodland CC	Comparison Summary	Notes
Agriculture	Ag Business					✓	Unique	
	Ag Mechanics					✓	Unique	
	Horticulture	✓			Limited	✓	Unique	Although ARC offers horticulture, Woodland CC's program is part of a broader agriculture-production pathway.
Information & Communication Technologies	Computer Information Systems (CIS)	✓	✓	✓	✓	✓	Duplicate	Woodland CC offers basic CIS, while Los Rios provides broader and more specialized pathways.
	Cybersecurity	✓	✓	✓	✓		Gap	
Health	Nursing	✓	✓	Limited	✓	✓	Duplicate	Woodland CC offers nursing, but allied health pathways are more limited.
	Medical Assisting	✓	✓		✓	✓	Duplicate	
Trades	Automotive Technology	✓			✓		Gap	
	Welding	✓			✓	Limited	Gap	Woodland CC overlap is limited to agriculture & applied mechanics pathways.
Public Safety	Administration of Justice	✓	✓	✓	✓	✓	Duplicate	
	Fire Technology	✓			✓		Gap	
Business	Accounting	✓	✓	✓	✓	✓	Duplicate	
	Entrepreneurship	✓	✓	✓	✓	✓	Duplicate	
Media	Graphic Design	✓	✓	✓	✓		Gap	

CTE Area	Program/ Certificate	ARC	CRC	FLC	SCC	Woodland CC	Comparison Summary	Notes
Hospitality	Culinary Arts	✓			✓		Gap	

Sources: Adapted from the Yuba CCD Institutional Effectiveness website and the Los Rios Institutional Research website.

Notes: Unique – Woodland CC offers a program that is not offered at any of Los Rios CCD's four existing colleges.

Duplicate – Woodland CC offers a program comparable to one offered at one or more of Los Rios CCD's four existing colleges.

Gap – Woodland CC does not offer a program that is offered at one or more of Los Rios CCD's four existing colleges.

Limited – Woodland CC offers a program with fewer courses, certificates, or degree pathways than are available at one or more of Los Rios CCD's four existing colleges.

Los Rios CCD and Yuba CCD Curriculum Processes

Woodland CC and Yuba CCD use a curriculum approval process that is broadly similar to the process used by Los Rios CCD, relying on shared governance, established workflows, and defined review timelines. The most significant operational difference is that Los Rios CCD has a mature multi-college curriculum adoption process that allows colleges to adopt courses already approved elsewhere in the district without repeating the full governing board approval process. This process may expedite adoption of Woodland CC curriculum. Los Rios CCD also uses more standardized forms and districtwide governance procedures than Yuba CCD.

Los Rios CCD uses a district-developed curriculum management system, Socrates, to support curriculum development and approval. Curriculum proposals are reviewed by the curriculum committee, submitted to the Chancellor's Office Curriculum Inventory (COCI), and once approved by the CCCCO, uploaded into Socrates. Socrates also supports integration with management information systems data, class scheduling, and student learning outcomes assessment.

Woodland CC uses eLumen for curriculum management but is transitioning most functions to Socrates under a contract for implementation in 2026. Although this transition is expected to reduce long-term differences in curriculum processes and software, it would still require data conversion, training, local configuration, and implementation support. One-time and ongoing costs associated with implementing Socrates, including staff and faculty training, are discussed in the "Computer System Costs and Savings" section of this report.

Function and Composition of Curriculum Committees

The curriculum committees at Woodland CC and the Los Rios CCD colleges function similarly and operate under their respective curriculum handbooks, as well as the CCCCO's *Program and Course Approval Handbook*. Because curriculum is a primary faculty responsibility under Assembly Bill 1725 (Chapter 973, Statutes of 1988) and the 10+1 framework, curriculum committees are typically established as committees of the academic senate. The 10+1 framework refers to the ten areas of academic and professional matters in which California community college faculty, through the academic senate, have primary authority or shared responsibility, plus one additional area established through mutual agreement with administration.

Table 24 compares the curriculum committee structures at Woodland CC and FLC, Los Rios CCD's smallest college. The comparison summarizes committee composition, representation, and estimated faculty reassigned or release time associated with curriculum committee operations. Faculty reassigned time refers to designated hours allocated for activities outside of regular teaching responsibilities, such as committee participation. Faculty release time refers to noncontractual time granted at the discretion of the dean or department chair to support workload needs. Community college curriculum committees typically include faculty, key administrators, and classified staff with relevant expertise to support the curriculum process. Release or reassigned time is typically provided to the curriculum chair or co-chairs, the articulation officer, and the distance education representative.

Table 24. Woodland CC and FLC Curriculum Committee Structure Comparison

Role/Function	Woodland CC	FLC
Committee Membership		
Curriculum Chair	Two faculty co-chairs (0.4-0.6 FTE each)	One faculty chair (0.4-0.6+ FTE)
Vice President of Instruction/CIO	Member	Member
Division Faculty Representatives	Representatives (committee service)	Representatives (committee service)
Counseling Representative	Representative (minimal/no release time)	Representative (minimal/no release time)
CTE Representatives	Representatives (committee service)	Extensive representation (committee service)
Academic Senate Representation	Representative (typically no release time)	Representative (typically no release time)
Curriculum Specialist	Limited support (staff position)	Dedicated specialists (staff positions)
Articulation Officer	Limited/local articulation support (possible reassigned time)	Significant participation (often reassigned time)
Distance Education Representative	Limited support (release time is typically provided only before an accreditation cycle)	Representative (minor reassigned time possible)
Committee Operations & Support		
Technical Review Faculty	Integrated into workflow (may require additional compensation for faculty overload)	Formal technical review (additional reassigned time)
Administrative Support Staff	Limited support	Significant support structure
District Curriculum Coordination	Minimal	Extensive districtwide coordination (district reassigned duties)
Catalog/Schedule Coordination	Shared operationally (staff position)	Dedicated workflow coordination

Sources: Adapted from Los Rios CCD and Woodland CC curriculum handbooks and staff interviews.

Program Review and Student Learning Outcomes Assessment Process

Woodland CC conducts comprehensive program reviews on a five-year cycle with annual action planning. By contrast, Los Rios CCD conducts program reviews on an annual cycle with comprehensive reviews every six years. CTE programs and programs subject to specialized accreditation requirements, such as nursing, may also conduct annual program reviews as needed to maintain accreditation. If Woodland CC transfers to Los Rios CCD, the curriculum alignment and program review work associated with the transfer would occur as part of Los Rios CCD's annual program review cycle.

The primary differences between Los Rios CCD and Woodland CC are the integration of planning processes, use of technology and programs, and program review workflow. Los Rios CCD uses a structured, district-developed program that integrates planning, budgeting and equity. By contrast, Woodland CC recently transitioned from the eLumen platform and uses Google Forms to file annual and comprehensive program reviews.

Los Rios CCD and Woodland CC also differ in how they assess student learning outcomes (SLOs). Los Rios CCD uses Socrates and Nuventive (formerly TracDat) to manage SLO assessment on a six-year cycle. Woodland CC is transitioning from the eLumen platform to Canvas Insights. This add-on to the Canvas learning management system analyzes student engagement, performance and institutional trends. Faculty already use Canvas Outcomes, which is embedded in the Canvas learning management system.

Annual costs are based on FTES and include software licensing, reassigned time for the SLO coordinator, and faculty training on SLO assessment in Canvas. Technology-related alignment costs associated with instructional technology systems are addressed in the "Computer System Costs and Savings" section of this report.

Table 25 compares the program review and SLO processes used by Woodland CC and Los Rios CCD, along with key considerations for aligning Woodland CC with Los Rios CCD's processes if the college transfers.

Table 25. Woodland CC and Los Rios CCD Program Review and SLO Migration Comparison

Program Area	Woodland CC	Los Rios CCD	Migration Considerations
Program Review Cycle	Five-year review cycle with annual action planning.	Annual district-integrated review cycle tied to planning, equity, & budgeting.	Align timelines, templates, & review routing.
Program Review Format	Google Forms-based program review process.	Standardized districtwide planning workflow.	Convert local documents into district templates.
SLO Review Cycle	Unknown	Six-year cycle	Convert calendars and assessment archives.
SLO Platform	Canvas Outcomes (implementation in progress)	Socrates & Nuventive	Possible dual-system reporting and mapping.
SLO Analytics	Local analytics through Canvas Insights.	Districtwide analytics through Nuventive.	Additional analytics capabilities may be needed.
Program Review & SLO Integration	Lighter integration between program review & SLOs.	Program review directly tied to SLO evidence & planning.	Faculty/dean workflow redesign required.

Program Area	Woodland CC	Los Rios CCD	Migration Considerations
Governance	College-centered governance.	Districtwide governance and multi-college coordination.	Committee restructuring & senate alignment.
Data & Equity Reporting	Localized reporting & dashboards.	Integrated equity metrics and disaggregated reporting.	Expanded institutional review & reporting obligations.
Faculty Workload	Lighter documentation expectations.	Formalized assessment & planning expectations.	Additional reassigned time, coordinators, and training.
Accreditation Evidence	Local evidence archives.	Integrated accreditation/planning evidence systems.	Archive continuity & migration work.

Sources: Adapted from Los Rios CCD program review and planning documents and Woodland CC/Yuba CCD program review and SLO process materials.

Note: FCMAT could not confirm Woodland CC's SLO review cycle.

Faculty Reassignment Time Estimated Expenses

FCMAT compared faculty reassignment time for governance committee participation, curriculum responsibilities, and program review at Woodland CC and FLC, Los Rios CCD's smallest college, because their committee structures are similar in size and scope. At Woodland CC, the curriculum committee is led by co-chairs who also serve as designated program review coordinators, a governance structure similar to that used at FLC. As shown in Table 26, FCMAT estimates that Woodland CC would require an additional 0.2 FTE of faculty reassignment time, or approximately $23,413 annually, if the college transfers to Los Rios CCD.

The additional 0.2 FTE is attributable to differences in the allocation of reassignment time for the curriculum chair(s) and the articulation officer. Woodland CC allocates 0.8 FTE to its curriculum co-chairs and 0.4 FTE to its articulation officer, while FLC allocates 0.6 FTE and 0.8 FTE, respectively. Both colleges allocate 0.2 FTE of reassigned time to the SLO coordinator position, although the position is vacant at Woodland CC.

FCMAT did not identify any other one-time or ongoing academic program costs because curriculum review, curriculum modification, and program review activities would be performed during existing faculty contract periods.

Table 26. Woodland CC and FLC Governance Committee Reassignment Time Comparison

Position	Woodland CC	FLC	Difference (FLC – Woodland CC)	Estimated Cost Difference
Articulation Officer	0.4 FTE	0.8 FTE	0.4 FTE	$46,826
SLO Coordinator	0.2 FTE	0.2 FTE	0.0 FTE	$0
Curriculum Chair(s)	0.8 FTE	0.6 FTE	-0.2 FTE	-$23,413
Total Reassigned Time	**1.4 FTE**	**1.6 FTE**	**0.2 FTE**	**$23,413**

Sources: Adapted from staff interviews.

Notes: Woodland CC has curriculum co-chairs, each with 0.4 FTE of reassignment time.

The program review coordinator responsibilities are combined with the curriculum coordinator role.

The cost difference between FLC and Woodland CC is based on the average Los Rios CCD faculty salary ($117,065).

Staffing Analysis

District-Level Organizational Structure and Staffing

FCMAT reviewed the district-level organizational structures and staffing of Yuba CCD and Los Rios CCD. To analyze how the transfer of Woodland CC to Los Rios CCD would affect district-level staffing and the associated total compensation costs and savings, FCMAT used the following data sources and assumptions:

- FCMAT used Yuba CCD and Los Rios CCD job descriptions to identify comparable positions. Each Yuba CCD position was aligned with the Los Rios CCD classification that most closely matched its duties and responsibilities.
- Employees were placed on the Los Rios CCD salary schedule at the step with the closest salary equal to or greater than their current salary. If an employee's current salary exceeded the highest step in the comparable salary range, the employee was Y-rated to their current salary.
- Defined benefit retirement plan costs were the same for Yuba CCD and Los Rios CCD.
- Workers' compensation costs were calculated using each district's applicable workers' compensation rate.
- Health and welfare benefit costs were based on each district's providers and benefit plans. Costs were calculated using the highest-cost plan available to each employee group.
- In 2025-26, Yuba CCD had 12 positions (11.5 FTE) assigned 100% to Woodland CC. These positions would transfer to Los Rios CCD if Woodland CC transfers.
- For the remaining 43 district-level positions, 37.5% of each position's time supported Woodland CC. Throughout this report, FCMAT used Yuba CCD's revenue allocation model percentage (37.72%) to determine the percentage of Yuba CCD's expenses attributable to Woodland CC. For staffing analyses, however, FCMAT used 37.5% because it equates to 15 hours per week.

FCMAT did not make recommendations regarding district-level staffing for either district. However, if Woodland CC transfers to Los Rios CCD, Yuba CCD would need to decrease district-level staffing, while Los Rios CCD would need to increase district-level staffing. The potential effects of these staffing changes are discussed in the "Compliance with the Fifty Percent Law" section of this report.

District-Level Staffing Changes and Associated Costs and Savings

In 2025-26, staff reported that 12 Yuba CCD district-level positions (11.5 FTE) exclusively supported Woodland CC, as shown in Table 27. For this analysis, FCMAT assumed these 11.5 FTE would transfer to Los Rios CCD if Woodland CC transfers. Based on that assumption, FCMAT estimates Yuba CCD would realize annual personnel savings of $1,329,601. The annual cost of these positions under Los Rios CCD's staffing structure is estimated at $1,342,601, or $13,000 more than the corresponding cost at Yuba CCD.

Table 27. Yuba CCD District-Level Positions Exclusively Supporting Woodland CC and Equivalent Los Rios CCD Salary and Benefits Cost Comparison

Description	Yuba CCD Position	Yuba CCD FTE	Yuba CCD Salary & Benefits	Comparable Los Rios CCD Position	Los Rios CCD Comparable Salary & Benefits	Difference (Los Rios CCD – Yuba CCD)
	Senior Computer and Network Specialist	1.0	$178,625	Information Technology Yuba Network Administrator	$176,146	-$2,479
	Telecommunication Specialist II	1.0	$124,829	Telecommunications System Coordinator	$170,170	$45,341
	Instructional Network Specialist	0.5	$74,322	Educational Media Design Specialist	$72,763	-$1,559
	Building Maintenance Worker	1.0	$110,326	Maintenance Technician I	$106,243	-$4,083
	Custodian	3.0	$306,136	Custodian	$297,486	-$8,650
	Lead Grounds Maintenance Worker	1.0	$104,997	Head Groundskeeper	$102,549	-$2,448
	Building Maintenance Technician	1.0	$128,994	Lead Maintenance Technician	$126,736	-$2,258
	Lead Custodian	1.0	$107,854	Lead Custodian	$102,549	-$5,305
	Grounds Maintenance Worker	1.0	$96,759	Groundskeeper	$95,938	-$821
	Custodial, Maintenance and Operations Specialist	1.0	$96,759	Custodian	$92,021	-$4,738
Estimated Total	**N/A**	**11.5**	**$1,329,601**	**N/A**	**$1,342,601**	**$13,000**

Sources: Adapted from organizational charts, salary schedules and staff interviews.

Note: The 2.5 FTE IT positions shown in Table 27 are the same positions identified in the "Yuba CCD IT Staff Dedicated to Woodland CC and its Instructional Centers" section of this report. Their costs were included only once and were not duplicated in the total district savings or cost estimates.

FCMAT identified an additional 43 Yuba CCD district-level positions that spend a portion of their time supporting Woodland CC, as shown in Table 28 on the following page. For this analysis, FCMAT allocated 37.5% of each position (15 hours per week) to Woodland CC, representing 16.125 FTE. Based on this assumption, FCMAT estimates Yuba CCD would realize ongoing personnel savings of $2,288,406. The annual cost of these positions under Los Rios CCD's staffing structure is estimated at $2,703,737, or $415,331 more than the corresponding cost at Yuba CCD.

Table 28. Yuba CCD District-Level Positions Supporting Woodland CC and Equivalent Los Rios CCD Salary and Benefits Cost Comparison

District Function	Yuba CCD Positions	Estimated FTE Attributed to Woodland CC	Yuba CCD Salary & Benefits	Equivalent Los Rios CCD Salary & Benefits	Difference (Los Rios CCD – Yuba CCD)
Human Resources – Management	2	0.75	$174,638	$194,431	$19,793
Human Resources – Confidential/Classified	5	1.875	$201,348	$208,173	$6,825
Maintenance and Operations – Management	1	0.375	$76,185	$61,913	-$14,272
Maintenance and Operations – Classified	1	0.375	$28,608	$31,343	$2,735
Information Technology – Management	5	1.875	$373,163	$435,696	$62,533
Information Technology – Classified	9	3.375	$351,710	$447,137	$95,427
Fiscal Services – Management	2	0.75	$128,017	$133,700	$5,683
Fiscal Services – Confidential/Classified	7	2.625	$208,229	$222,411	$14,182
Education and Planning – Management	3	1.125	$227,575	$266,092	$38,517
Education and Planning – Classified	2	0.75	$79,246	$96,787	$17,541
Administrative Services – Management	2	0.75	$176,924	$215,291	$38,367
Administrative Services – Management	1	0.375	$41,711	$45,098	$3,387
Chancellor	1	0.375	$131,712	$198,650	$66,938
Chancellor's Office – Confidential/Classified	2	0.75	$89,340	$147,015	$57,675
Estimated Total	**43**	**16.125**	**$2,288,406**	**$2,703,737**	**$415,331**

Sources: Adapted from organizational charts, salary schedules and staff interviews.

Salaries and Benefits

To compare the 2024-25 salary and benefit costs of Woodland CC positions under the Yuba CCD and Los Rios CCD compensation structures, FCMAT used the following process and assumptions:

- The analysis includes 146 permanent positions (administrators, full-time faculty, and classified staff) and 439 temporary positions (part-time faculty, professional experts, hourly workers, and student workers) at Woodland CC, including both filled and vacant positions. FCMAT used Yuba CCD and Los Rios CCD job descriptions to identify comparable positions, with alignment based on the Los Rios CCD classification that most closely matched the job description of each Yuba CCD position.

- The analysis includes the 11.5 FTE of Yuba CCD's district-level staff that support Woodland CC for 100% of their time and effort. These positions would transfer to Los Rios CCD if Woodland CC transfers, as discussed in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report.
- This analysis excludes the 43 Yuba CCD district-level positions that spend a portion of their time supporting Woodland CC. The associated costs and savings are discussed in the "District-Level Staffing Changes and Associated Costs and Savings" section of this report.
- Employees were placed on the Los Rios CCD salary schedule at the step with the closest salary equal to or greater than their current salary. If an employee's current salary exceeded the highest step in the comparable salary range, the employee was Y-rated to their current salary.
- Defined benefit retirement plan costs were the same for Yuba CCD and Los Rios CCD.
- Workers' compensation costs were calculated using each district's applicable workers' compensation rate.
- Health and welfare benefit costs were based on each district's providers and benefit plans. Costs were calculated using the highest-cost plan available to each employee group.

FCMAT reviewed Woodland CC positions and compared the 2024-25 salary and benefit costs under the Yuba CCD and Los Rios CCD compensation structures. The annual cost of Woodland CC positions was $26,766,013 under Yuba CCD and is estimated at $27,024,198 under Los Rios CCD's compensation structure, a difference of $258,185. If Woodland CC transfers to Los Rios CCD, these amounts would represent ongoing annual personnel savings for Yuba CCD and corresponding ongoing annual personnel costs for Los Rios CCD.

Table 29 shows salary and benefit costs by staff category and the net differences between Los Rios CCD and Yuba CCD. In addition, if Woodland CC transfers to Los Rios CCD, Yuba CCD would incur an estimated $609,382 in one-time transition costs for items such as vacation payouts.

Table 29. 2024-25 Salary and Benefit Cost Comparison for Woodland CC Positions

Category	Yuba CCD	Los Rios CCD	Difference (Los Rios CCD – Yuba CCD)
Administration			
Salaries	$2,060,944	$2,232,388	$171,444
Statutory Benefits	$530,042	$516,148	-$13,894
Health Benefits	$372,780	$311,085	-$61,695
Subtotal	**$2,963,766**	**$3,059,621**	**$95,855**
Faculty			

Category	Yuba CCD	Los Rios CCD	Difference (Los Rios CCD – Yuba CCD)
Salaries	$6,154,654	$6,204,468	$49,814
Statutory Benefits	$1,434,034	$1,313,331	-$120,703
Health Benefits	$1,292,304	$1,078,428	-$213,876
Overload Compensation	$551,073	$811,533	$260,460
Overload Benefits	$128,400	$168,133	$39,733
Subtotal	**$9,560,465**	**$9,575,893**	**$15,428**
Classified			
Salaries	$4,632,807	$4,866,010	$233,203
Statutory Benefits	$1,723,404	$1,706,388	-$17,016
Health Benefits	$1,789,344	$1,513,953	-$275,391
Subtotal	**$8,145,555**	**$8,086,351**	**-$59,204**
Part-Time Faculty			
Hourly Compensation	$1,673,730	$1,689,324	$15,594
Statutory Benefits	$389,979	$349,994	-$39,985
Office Hours	$128,353	$124,731	-$3,622
Subtotal	**$2,192,062**	**$2,164,049**	**-$28,013**
Other			
Student Employment	$2,196,926	$2,214,187	$17,261
Temporary Hourly Compensation	$1,707,239	$1,924,097	$216,858
Subtotal	**$3,904,165**	**$4,138,284**	**$234,119**
Total Estimated Annual Compensation & Benefits	**$26,766,013**	**$27,024,198**	**$258,185**

Sources: Adapted from Los Rios CCD, Woodland CC, and Yuba CCD organizational charts, Los Rios CCD and Yuba CCD salary schedules, and staff interviews.

Compliance with the Fifty Percent Law

The California Community College Fifty Percent Law, codified in Education Code 84362, requires each district to spend at least 50% of its annual current expense of education on the salaries and benefits of classroom instructors. The law is intended to ensure that a substantial portion of education funding directly supports classroom instruction. The calculation includes faculty and instructional aide salaries and benefits in the numerator and most unrestricted educational operating expenditures in the denominator. Districts must meet or exceed this threshold annually to remain in compliance.

Districts that fail to comply with the Fifty Percent Law must correct the funding deficiency in a subsequent period. If the deficiency is not resolved, they may be subject to the withholding of a portion of their state apportionment funding. The CCCCO reports noncompliance annually to the Board of Governors, which may require corrective action or additional oversight.

To determine how the transfer of Woodland CC to Los Rios CCD would affect each district's compliance with the Fifty Percent Law, FCMAT used the following process and assumptions:

- Woodland CC's 2024-25 current expense of education and instructional salary costs would be removed from Yuba CCD and added to Los Rios CCD.
- Woodland CC's allocated share of Yuba CCD's districtwide current expense of education and instructional salary costs, determined using Yuba CCD's revenue allocation model percentage (37.72%), was also removed from Yuba CCD and added to Los Rios CCD.

Yuba CCD's Compliance with the Fifty Percent Law

Table 30 shows that Yuba CCD was compliant with the Fifty Percent Law in 2024-25.

Table 30. 2024-25 Yuba CCD Fifty Percent Law Calculation

Item	Amount
Instructional Salary Cost	$34,080,913
Current Expense of Education	$68,053,563
Fifty Percent Law Calculation	**50.08%**

Source: FCMAT analysis based on actual year 2024-25 data from the CCCCO Annual Financial and Budget Report (CCFS-311) for Yuba CCD.

During 2024-25, Yuba CCD incurred $2,477,122 in one-time extraordinary expenditures for equipment acquisitions funded with carryover resources. Because these expenditures were nonrecurring, FCMAT excluded them from the analysis to provide a more accurate assessment of the district's ongoing financial condition and compliance with the Fifty Percent Law. Table 31 on the following page presents Yuba CCD's adjusted 2024-25 Fifty Percent Law calculation after excluding these one-time extraordinary expenditures.

Table 31. Adjusted 2024-25 Yuba CCD Fifty Percent Law Calculation (Excluding One-Time Extraordinary Expenditures)

Item	Adjusted Amount
Instructional Salary Cost	$34,080,913
Current Expense of Education	$65,576,441
Fifty Percent Law Calculation	**51.97%**

Source: FCMAT analysis based on actual year 2024-25 data from the CCCCO Annual Financial and Budget Report (CCFS-311) for Yuba CCD.

Note: FCMAT excluded one-time equipment acquisition costs funded with carryover resources that were not included in the current expense of education.

Table 32 shows Yuba CCD's adjusted 2024-25 Fifty Percent Law calculation, excluding Woodland CC and one-time extraordinary expenditures. FCMAT made two adjustments for this analysis: (1) removed Woodland CC's instructional salary costs and current expense of education from Yuba CCD, and (2) removed Woodland CC's share of Yuba CCD's total districtwide current expense of education and instructional salary costs, based on Yuba CCD's revenue allocation percentage (37.72%). FCMAT then recalculated the district's compliance with the Fifty Percent Law. Based on this analysis, Yuba CCD would have remained in compliance with the Fifty Percent Law in 2024-25 if Woodand CC had not been part of the district.

Table 32. 2024-25 Yuba CCD Adjusted Fifty Percent Law Calculation (Removing One-Time Extraordinary Expenditures) and Excluding Woodland CC

Item	Yuba CCD Adjusted Expenses	Woodland CC Expenses and Portion of Yuba CCD Adjusted Expenses	Revised Yuba CCD Adjusted Expenses Excluding Woodland CC
Instructional Salary Cost	$34,080,913	$9,694,997	$24,385,916
Current Expense of Education	$65,576,441	$19,649,958	$45,926,483
Fifty Percent Law Calculation	**51.97%**	**49.34%**	**53.10%**

Sources: FCMAT analysis based on actual year 2024-25 data from the CCCCO Annual Financial and Budget Report (CCFS-311) for Yuba CCD.

Note: FCMAT excluded one-time equipment acquisition costs funded with carryover resources that were not included in the current expense of education.

Los Rios CCD's Compliance with the Fifty Percent Law

Table 33 shows that Los Rios CCD was in compliance with the Fifty Percent Law in 2024-25.

Table 33. 2024-25 Los Rios CCD Fifty Percent Law Calculation

Item	Amount
Instructional Salary Cost	$214,124,180
Current Expense of Education	$426,024,285
Fifty Percent Law Calculation	**50.26%**

Source: FCMAT analysis based on actual year 2024-25 data from the CCCCO Annual Financial and Budget Report (CCFS-311) for Los Rios CCD.

Table 34 shows the effect of adding Woodland CC's instructional salary costs and current expense of education to Los Rios CCD's Fifty Percent Law calculation. Based on this analysis, Los Rios CCD would have remained compliant with the Fifty Percent Law in 2024-25 if Woodand CC had been part of the district.

Table 34. 2024-25 Los Rios CCD's Fifty Percent Law Calculation Including Woodland CC

Item	Los Rios CCD Expenses	Woodland CC Expenses and Portion of Yuba CCD Adjusted Expenses	Revised Los Rois CCD Expenses Including Woodland CC
Instructional Salary Cost	$214,124,180	$9,694,997	$223,819,177
Current Expense of Education	$426,024,285	$19,649,958	$445,674,243
Fifty Percent Law Calculation	**50.26%**	**49.34%**	**50.22%**

Sources: FCMAT analysis based on actual year 2024-25 data from the CCCCO Annual Financial and Budget Report (CCFS-311) for Los Rios CCD and Yuba CCD.

Summary of Fifty Percent Law Compliance Analysis

Based on 2024-25 information, the transfer of Woodland CC to Los Rios CCD would not adversely affect Fifty Percent Law compliance for either Yuba CCD or Los Rios CCD.

However, these calculations should be updated regularly as additional information becomes available to assess the effect of the transfer on each district's Fifty Percent Law compliance. Compliance cannot be evaluated based solely on expenditures because enrollment changes under the Student-Centered Funding Formula also affect revenues and each district's overall financial position. Together, changes in revenues and expenditures determine compliance with the Fifty Percent Law.

Assuming that Woodland CC accounts for 37.72% of Yuba CCD's expenditures, FCMAT estimates that Yuba CCD would need to significantly reduce its expenditures if Woodland CC transfers to Los Rios CCD. Because community college budgets are heavily personnel-driven — approximately 80% of total district expenditures in 2024-25, according to the Legislative Analyst's Office — those reductions would likely require corresponding reductions in staffing. As a result, Yuba CCD would need to carefully evaluate the timing, sequencing, and financial implications of organizational restructuring and right-sizing efforts. Aligning expenditure reductions with declining revenues over multiple years would be critical to maintaining fiscal stability and compliance with the Fifty Percent Law.

Recommendations

If Woodland CC were to transfer to Los Rios CCD, Yuba CCD should:

1. Re-evaluate its projected compliance with the Fifty Percent Law using the most current fiscal data available, considering changes to revenues and expenditures resulting from Woodland CC's transfer.
2. Evaluate how Woodland CC's transfer affects staffing, service delivery, and compliance with the Fifty Percent Law. Consider both the immediate and long-term impacts when making staffing decisions.

If Woodland CC were to transfer to Los Rios CCD, Los Rios CCD should:

1. Re-evaluate its projected compliance with the Fifty Percent Law using the most current fiscal data available, considering changes to revenues, expenditures, and the immediate and long-term staffing impacts resulting from Woodland CC's transfer.

Administrative Costs

Table 35 summarizes the administrative costs FCMAT identified for Scope Points 5, 9 and 13. These estimates reflect the time and effort of existing Yuba CCD and Los Rios CCD employees associated with the transfer of Woodland CC and do not represent additional staffing costs.

In addition to the costs summarized in Table 35, Woodland CC's transfer would result in additional administrative costs for both Los Rios CCD and Yuba CCD related to various reports, employment shifts, debt service shifts, human resources, budgeting and accounting workload. However, FCMAT was unable to estimate these costs with the information available at the time of writing.

Table 35. Summary of District Administrative Costs if Woodland CC Transfers

Scope Point	Description	Yuba CCD Cost	Los Rios CCD Cost
5	Update district maps and trustee areas	$0	$19,141
9	Update district master plans	$0	$50,000
13	ACCJC substantive change process	$0	$12,880
Estimated Total Administrative Cost		**$0**	**$82,021**

Sources: Compiled from the analyses presented for Scope Points 5, 9, and 13.

Note: For Scope Point 5, Los Rios CCD would incur administrative costs because it employs in-house legal counsel who would work with an external consultant on updating district maps and trustee areas. Yuba CCD would need to hire external legal counsel in addition to an external consultant to update district maps and trustee areas. As a result, Yuba CCD would incur additional one-time costs that are reported in the "Summary of One-Time and Ongoing Costs and Savings" section of this report.

Summary of One-Time and Ongoing Costs and Savings

Table 36 summarizes the one-time costs and ongoing annual savings for Yuba CCD and the one-time costs and ongoing annual costs for Los Rios CCD identified in this report. The table includes cost and savings estimates for nine scope points. Certain findings are excluded from the table or reported under a different scope point to avoid duplication, as described below:

- **Scope Point 1.** The 11.5 FTE Yuba CCD positions exclusively supporting Woodland CC are included in the Scope Point 2 totals and are not reported again under Scope Point 1.
- **Scope Point 3.** The share of Yuba CCD's OPEB liability that FCMAT attributed to Woodland CC is not included.
- **Scope Point 4.** The cost of a public finance team to determine the portion of Yuba CCD's bond debt attributable to Woodland CC is not included. The proposed consultant services agreement for municipal advisory services obtained by FCMAT estimated this cost at $10,000 to $20,000, depending on whether an assessor parcel number list or related map is provided. This cost does not include the cost for bond counsel, if required. Because it is unknown which district would incur the cost, FCMAT excluded it from Table 36.
- **Scope Point 6.** Woodland CC's total assets and liabilities are not included.
- **Scope Point 10.** Woodland CC's deferred maintenance needs are not included.
- **Scope Point 14.** Costs associated with curriculum alignment and program review are included under Scope Point 2 and are not reported separately under Scope Point 14.
- **Scope Point 15.** Findings regarding Los Rios CCD's and Yuba CCD's compliance with the Fifty Percent Law are not included.
- **Scope Point 16.** The administrative costs associated with transferring Woodland CC from Yuba CCD to Los Rios CCD are not included because they reflect the time and effort of existing staff rather than additional costs. These costs are summarized in the "Administrative Costs" section of this report.

Table 36. Summary of One-Time and Annual Ongoing Costs and Savings for Yuba CCD and Los Rios CCD

Scope Point	Description	Yuba CCD One-time Costs	Yuba CCD Ongoing Annual Savings	Los Rios CCD One-time Costs	Los Rios CCD Ongoing Annual Costs
1	Yuba CCD district-level staffing (16.125 FTE allocated from 43 positions assigned to Woodland CC by FCMAT)	$0	$2,288,406	$0	$2,703,737
2	Woodland CC-dedicated Yuba CCD positions	$609,382	$26,766,013	$0	$27,024,198
5	Update district maps & trustee areas	$72,500-$112,500	$0	$32,500	$0
7	Update advertising & branding items	$0	$21,123	$85,000	$372,240
8	Update board policies & administrative regulations	$0	$0	$0	$0

Scope Point	Description	Yuba CCD One-time Costs	Yuba CCD Ongoing Annual Savings	Los Rios CCD One-time Costs	Los Rios CCD Ongoing Annual Costs
9	Update district master plans	$0	$0	$260,000	$0
11	Liability and property insurance JPA	$0	$220,051	$0	$133,733
11	Update district systems	$0	$0	$9,255,320	$0
12	Update information systems & other technology-related changes	$0	$233,083	$2,880,031	$1,146,202
13	ACCJC substantive change process	$0	$0	$5,000	$0
Estimated Total		**$681,882-$721,882**	**$29,528,676**	**$12,517,851**	**$31, 380,110**

Sources: Compiled from the analyses presented in Scope Points 1, 2, 5, 7, 8, 9, 11, 12, and 13.

Notes: Yuba CCD may incur one-time costs under Scope Point 1 if district-level staff transfer to Los Rios CCD. Because the specific employees who may transfer are unknown, FCMAT did not estimate these potential one-time costs.

Ongoing annual costs and savings do not account for future cost-of-living adjustments.

Ongoing annual costs and savings do not account for future activities that may result in additional costs or savings. For example, developing a facility master plan for Woodland CC is identified as a one-time cost to Los Rios CCD. However, Los Rios CCD will incur additional future costs when it updates the facility master plans for all its colleges, including Woodland CC.

The ongoing annual cost reported for Scope Point 12 (Costs/Savings Related to Information Systems) differs from the total presented in the "Summary of Costs and Savings Related to Information Systems" section of this report because that section includes ongoing annual Los Rios CCD IT staffing costs. Those staffing costs are already included under Scope Point 2 in this table and therefore are not counted again under Scope Point 12.

Appendices

Appendix A — Study Agreement

Appendix B — Amended Study Agreement

Appendix C — Districting Package and Costs Proposal

Appendix D — Proposed Consulting and Municipal Advisory Services Agreement

Appendix A — Study Agreement

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
FOR COMMUNITY COLLEGE MANAGEMENT ASSISTANCE

This study agreement, hereinafter referred to as Agreement, is made and entered into by and between the Fiscal Crisis and Management Assistance Team, hereinafter referred to as the Team or FCMAT, and the California Community Colleges Chancellor's Office, hereinafter referred to as the Client; collectively, FCMAT and Client are hereinafter referred to as the Parties. This Agreement shall become effective from the date of execution hereof by FCMAT.

1. BASIS OF AGREEMENT

FCMAT provides a variety of services to local education agencies (LEAs) as authorized by Education Code (EC) 84041. The Client has requested that the FCMAT assign professionals to study specific aspects of the Client's operations. The professionals will include FCMAT staff and may include professionals from county offices of education, school districts, charter schools, community colleges, other public agencies or private contractors. All professionals assigned shall work under the direction of FCMAT. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

1. Review the district-level organizational structure and staffing of the Yuba Community College District (Yuba CCD) and Los Rios Community College District (Los Rios CCD). Analyze how Woodland Community College (Woodland CC) transferring from Yuba CCD to Los Rios CCD would affect district-level staffing, and identify the associated total compensation costs and/or total savings at each district.
2. Create a position control chart made up of each of Woodland CC position's current salary and benefits under the Yuba CCD and compare that to the salary and benefits costs of equivalent Los Rios CCD positions.
3. Obtain proposals from up to three actuaries that outline the timeline and estimated cost for them to determine what portion of Yuba CCD's Other post-employment benefits (OPEB) are attributed to Woodland CC.
4. Obtain proposals from up to three public finance teams (e.g., bond counsel and municipal advisors) that outline the timeline and estimated cost for them to determine the portion of Yuba CCD's outstanding bond debt that is attributable to Woodland CC and that reflects what the local property tax assessments would be if Yuba CCD's outstanding bond debt were split between Woodland CC and Yuba Community College.
5. Obtain proposals from up to three professionals (e.g., demographers, legal counsel specializing in the California Voters Right Act, or others) that outline the timeline and estimated costs to update district maps and board of trustee areas for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.

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6. Determine Woodland CC's total assets and liabilities.
7. Estimate the cost to update advertising and branding items (e.g., district signage and websites) for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.
8. Estimate the cost to update board policies and administrative regulations for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.
9. Estimate the cost to update district master plans (e.g., facilities and education) for Yuba CCD and Los Rios CCD if Woodland CC were to transfer from Yuba CCD to the Los Rios CCD.
10. Report the deferred maintenance needs and proposed capital projects that have been identified for Woodland CC and their estimated costs and funding sources.
11. Estimate the cost to update district systems (e.g., security, building management, insurance, and grounds) if Woodland CC were to transfer from the Yuba CCD to the Los Rios CCD.
12. Identify information system and other technology-related changes that would be necessary if Woodland CC were to transfer from Yuba CCD to Los Rios CCD. Estimate costs for these items, including but not limited to licensing, data transition, system maintenance, and staff training.
13. Estimate the cost and timeline for Woodland CC, Yuba CCD, and Los Rios CCD to go through the Accrediting Commission for Community and Junior Colleges (ACCJC) Substantive Change Process if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.
14. Estimate the cost and timeline for Woodland CC, Yuba CCD, and Los Rios CCD to perform curriculum alignment and program review work if Woodland CC were to transfer from Yuba CCD to Los Rios CCD.
15. Determine how Woodland CC transferring from Yuba CCD to Los Rios CCD would affect each district's compliance with the 50% law, and make recommendations for each district to remain compliant if needed.
16. Estimate the administrative costs Yuba CCD and Los Rios CCD would incur for the various reports, employment shifts, debt service shifts, human resources, budgeting and accounting workload.

B. Services and Products to be Provided

   1. Orientation Meeting
      The Team will conduct an orientation session at the Client's location to brief the Client's management and supervisory personnel on the Team's procedures and the purpose and schedule of the study. This orientation meeting is normally held at the beginning of fieldwork for the study.

   2. Fieldwork
      The Team will conduct fieldwork at the Client's office and/or school site(s), or other

locations as needed. Limited fieldwork may also be conducted remotely via telephone or videoconferencing services, in addition to the Public Safety Considerations outlined in Section 12 below.

3. Exit Meeting
   The Team will hold an exit meeting at the conclusion of the fieldwork to inform the Client of the status of the study. The exit meeting will include a review of the scope of work; outstanding items, including documents, data and interviews not yet received or held; and the estimated timeline for a draft report. The meeting will not memorialize details regarding findings because the Team's conclusions may change after a complete analysis is finished. Exceptions to this will be findings of immediate health and safety concerns for students or staff, and other time-sensitive items that include the potential for risk or exposure to loss.

4. Exit Letter
   Approximately 10 business days after the exit meeting, the Team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.

5. Draft Report
   An electronic copy of a preliminary draft report will be delivered to the Client's point of contact identified below for review and comment.

6. Final Report
   An electronic copy of the final report will be delivered to the Client's point of contact and to the California Community College Chancellor's Office (if different than the Client) following completion of the study. FCMAT's work products are public and all final reports are published on the FCMAT website.

7. Board Presentation
   Presentations to the Client's board are optional and are made at the request of the Client. If a board presentation is requested, it will be noted in the scope and objectives of the study or can be added as a change in scope at a later date.

8. Follow-Up Review
   If requested by the Client within six to 12 months after completion of the study, FCMAT, at no additional cost, will assess the Client's progress in implementing the recommendations included in the report. This follow-up support is primarily a document review-based study. Progress in implementing the recommendations will be documented to the Client in a FCMAT management letter. FCMAT will work with the Client on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after the date of the final report.

3. **PROJECT PERSONNEL**

The personnel assigned to the study will be led by a FCMAT staff person (job lead) and will include at least one other professional. FCMAT will notify the Client of the assigned personnel when the fully executed copy of this Agreement is returned to the Client.

FCMAT will communicate to the Client any changes in assigned project personnel.

4. **PROJECT COSTS**

The cost for studies requested pursuant to EC 42127.8(d)(1) and 84041 shall be as follows:

A. $1,400 per day for each FCMAT staff member while conducting activities associated with the study. This includes, but is not limited to, planning, on-site or virtual document collection and review, interviews, conducting fieldwork at other locations, conducting analysis, preparing reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their daily rate for all work performed.

B. All out-of-pocket expenses, including travel and its associated costs, and miscellaneous items necessary to complete the scope and objectives of the study.

C. The applicable indirect rate at the time work is performed on the study will be added to all costs billed.

D. The Client will be invoiced for 50% of the not-to-exceed cost shown below following completion of fieldwork (progress payment) and the remaining amount shall be due upon the issuance of the final report or presentation to the Client's board, whichever is later (final payment). The Parties agree that changes documented in a revised study agreement may change the original not-to-exceed amount shown below. If changes are made before or during fieldwork, the new not-to-exceed amount documented in such a revised study agreement will constitute the basis for the progress payment. If changes are made after fieldwork, 100% of the total changed value documented in a revised study agreement, less progress payments made, will constitute the final payment due. All payments shall be due immediately based on the terms of the invoice.

   Based on the scope and objectives of the study, the total not-to-exceed cost of the study will be $225,000.

E. Any change to the scope of work will affect the total cost. Changes may include, but are not limited to, delays, revisions to the scope of services, and substitution or addition of personnel. The need for changes shall be communicated by FCMAT to the Client in advance in the form of a revised study agreement.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools, Administrative Agent, 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE CLIENT

A. Return current organizational chart(s) that show the Client's management and staffing structure with the signed copy of this Agreement. Organizational charts should be relevant to the scope of this Agreement.

B. Provide private office or conference room space for the Team's use during fieldwork.

C. Provide for a Client employee to upload all requested documents and data to FCMAT's online SharePoint repository per FCMAT's instructions. Provide FCMAT with the name and email of the person who will be responsible for collecting and uploading documents requested by FCMAT with the signed copy of this Agreement.

D. Provide documents and data requested on the Team's initial and supplementary document request list(s) by the date requested.

   All documents and data provided shall be responsive to FCMAT's request, in quality condition, readable and in a usable form. With few exceptions, documents and data requested are public records and records maintained by LEAs in the routine course of doing business. Some data requested may require exporting LEA financial system reports to Microsoft Excel or another usable format agreed to by FCMAT.

   All documents shall be provided to FCMAT in electronic format, labeled as instructed by FCMAT. Upon approval of this Agreement, access will be provided to FCMAT's online SharePoint repository, to which the Client will upload all requested documents and data.

E. Ensure appropriate senior-level staff are available for the orientation and exit meetings.

F. Facilitate access to requested board members, officers and staff for interviews.

G. Facilitate access to requested information and facilities to include, but not be limited to, files, sites, classrooms and operational areas for observation.

H. Review a draft of the report and return it to FCMAT by the date FCMAT requests with any comments regarding the accuracy of the report's data or the practicability of its recommendations. The Team will review this feedback in a timely manner and make any adjustments it deems necessary before issuing the final report.

I. Return the requested evaluation survey to FCMAT as described below.

6. PROJECT SCHEDULE

Time is of the essence. The Parties acknowledge that the goal of the scope and objectives of the study under this Agreement is to produce a timely and thorough report that adds value for the Client. To accomplish this goal, the Parties agree to communicate and mutually agree to honor established time commitments. These commitments include the Client providing requested documents, setting and keeping interview appointments and returning comments on the draft report consistent with the established project schedule.

The following project schedule milestones will be established by FCMAT upon receipt of a signed Agreement from the Client:

ACTION	TIMELINE
FCMAT provides Client with a draft Agreement.	Draft Agreements are usually provided within 20 business days of the Client's initial request for services.
Client returns partially executed Agreement to FCMAT along with the applicable organizational chart and the name and email of the of person who will be responsible for collecting and uploading documents requested by FCMAT.	Draft Agreements are valid for 30 business days.
FCMAT returns a fully executed Agreement to the Client and identifies the project schedule and the lead and other personnel assigned to the job.	Within five business days of the Client's return of the signed Agreement.
Client uploads initial requested documents and data to FCMAT's online SharePoint repository.	Within 10 business days of the Client's receipt of the FCMAT document and data request list.
Fieldwork	Mutually agreed upon; usually, to commence within 10 business days of FCMAT's receipt of requested documents and data.
Orientation meeting	First day of fieldwork.
Exit meeting	Last day of fieldwork.
Follow up fieldwork, if needed (e.g., rescheduled interview, additional interviews).	Mutually agreed upon; usually, within five business days of FCMAT's request.
Client uploads supplemental documents and data to FCMAT's online SharePoint repository.	Within two business days of the Client's receipt of FCMAT's supplemental document and data request(s).
Draft report submitted to the Client.	To be determined, usually, within eight weeks of the conclusion of fieldwork and receipt of all documents and data requested.
Client comments on draft report	Within 10 business days of FCMAT providing a draft report to the Client.

The Client acknowledges that project schedule deadlines build upon and are contingent on each previous deadline. Missed deadline dates will affect future deadline dates and ultimately the timing of the final report. For example, if the Client does not provide requested documents and data by the specified date, the fieldwork may not be able to proceed as originally planned.

FCMAT acknowledges that the Client has an educational program to administer, is balancing many priorities, and in some cases may have records management difficulties, staffing capacity issues, staff on various types of leave, or other circumstances, all of which will affect the project schedule.

The Parties commit to regular communication and updates about the study schedule and work progress. FCMAT may modify the usual timelines as needed.

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will commence work as soon as it has assembled an available and appropriate study team, taking into consideration other jobs FCMAT has previously undertaken, assignments from the state, and higher priority assignments due to fiscal distress. The Team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the Client and any other related parties from which, in the Team's judgment, it must obtain information. Once the Team has completed its fieldwork, it will proceed to prepare a report. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a final report once fieldwork has been completed.

Prior to completion of fieldwork and upon written notice to FCMAT, the Client may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the Client does not provide written notice of termination prior to completion of fieldwork, the Team will complete its work and deliver its final report and the Client will be responsible for the full costs.

FCMAT may terminate this Agreement at any time if the Client fails to cooperate with the requested project schedule, provide requested documents and data and/or make staff available for interviews as requested by FCMAT.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the Client. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the Client in any manner without prior express written authorization from an officer of the Client.

9. RECORDS

The Client understands and agrees that FCMAT is a state agency and all FCMAT reports are public records and are published on the FCMAT website. Supporting documents and data in FCMAT's possession may also be public records and will be made available in accordance with the provisions of the California Public Records Act.

FCMAT has a records retention policy and practice, and every effort will be made to maintain records related to this Agreement in accordance with this policy.

10. CONTACT WITH PUPILS

Pursuant to EC 45125.1, representatives of FCMAT will have limited contact with pupils. The Client shall take appropriate steps to comply with EC 45125.1.

11. INSURANCE

During the term of this Agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the Client, automobile liability insurance in the amount required by California state law, and workers' compensation as required by California state law. Upon the request of the Client and receipt of the signed Agreement, FCMAT shall provide certificates of insurance, with the Client named as additional insured, indicating applicable insurance coverages.

12. PUBLIC SAFETY CONSIDERATIONS

Whether due to public health considerations, extreme weather conditions, road closures, other travel restrictions or interruptions, shelter-at-home orders, LEA closures or other related considerations, at FCMAT's sole discretion, the Scope of Work, Project Costs, Responsibilities of the Client, and Project Schedule (Sections 2, 4, 5 and 6 herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, or other means. References to fieldwork shall be interpreted appropriately given the circumstances.

B. Activities performed remotely that are normally performed in the field shall be billed hourly as if performed in the field (excluding out-of-pocket costs that can otherwise be avoided).

C. The Client may be relieved of its duty to provide conference and other work area facilities for the Team.

13. FORCE MAJEURE

Neither party will be liable for any failure or delay in the performance of this Agreement due to causes beyond the reasonable control of the party, except for payment obligations by the Client.

14. EVALUATION

In the interest of continuous improvement, FCMAT will provide the Client with an evaluation survey at the conclusion of the services. FCMAT appreciates the Client's honest assessment of the Team's services and process. The Client shall return the evaluation survey within 10 business days of receipt.

15. CLIENT CONTACT PERSON

The Client's contact person designated below shall be the primary contact person for FCMAT to use in communicating with the Client on matters related to this Agreement. At any time when this Agreement or FCMAT's process requires that FCMAT send information, document request lists, draft report or final report, or when FCMAT makes other requests for the Client to act upon, this is the person whom FCMAT will contact. The Client may change the contact person upon written notice to FCMAT's job lead assigned to the study.

Name: Chris Ferguson

Telephone: 909-234-9842

Email: chris.ferguson@cccco.edu

16. SIGNATURES

Each individual executing this Agreement on behalf of a party hereto represents and warrants that he or she is duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

For Client:

Ferguson, Chris Digitally signed by Ferguson, Chris
Date: 2026.01.30 11:25:49 -08'00'

Chris Ferguson Date
Executive Vice Chancellor of Finance and Strategic Initiatives

California Community Colleges Chancellor's Office

For FCMAT:

Michael H. Fine Digitally signed by Michael H. Fine
Date: 2026.01.30 15:54:44 -08'00'

Michael H. Fine, Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team

Appendix B — Amended Study Agreement

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
FOR MANAGEMENT ASSISTANCE
AMENDMENT No. 1

This Amendment No. 1 to the Agreement is made and entered into by and between the Fiscal Crisis and Management Assistance Team, hereinafter referred to as the Team or FCMAT, and the California Community Colleges Chancellor's Office, hereinafter referred to as the Client; collectively, FCMAT and Client are hereinafter referred to as the Parties. This Amendment No. 1 shall become effective from the date of execution hereof by FCMAT.

RECITALS

A. On January 30, 2026, FCMAT and Client entered into an Agreement for management assistance (Original Agreement).

B. FCMAT and Client desire to amend the Agreement as provided herein.

AGREEMENT

1. **ORIGINAL AGREEMENT**

   Except as herein modified, the Original Agreement between the parties shall remain in full force and effect.

2. **SCOPE AND OBJECTIVES OF THE STUDY**

   The scope and objectives of the study remain the same.

3. **PROJECT COSTS**

   Based on the revised cost of the independent FCMAT consultant, the revised total not-to-exceed cost of the study will be $300,000.

4. **SIGNATURES**

   Each individual executing this Amendment No. 1 on behalf of a party hereto represents and warrants that he or she is duly authorized by all necessary and appropriate action to execute this Amendment No. 1 on behalf of such party and does so with full legal authority.

For Client:

Ferguson, Chris Digitally signed by Ferguson, Chris
Date: 2026.07.24 16:29:57 -07'00'

Chris Ferguson Date
Executive Vice Chancellor of Finance and Strategic Initiatives
California Community Colleges Chancellor's Office

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For FCMAT:

Michael H. Fine Digitally signed by Michael H. Fine
Date: 2026.07.27 10:35:19 -07'00'

Michael H. Fine, Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team

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Appendix C — Districting Package and Costs Proposal

WAGAMAN STRATEGIES

Districting Package and Costs

THE DIFFERENCE

The process of drawing district or ward boundaries requires balancing complicated (and sometimes contradictory) federal and state laws, shifting demographics trends, public feedback, and governance needs. Addressing these challenges can be challenging for local jurisdictions as they require expertise often far removed from day-to-day operational necessities. The services offered by Wagaman Strategies stand apart.

Unique Expertise: Michael Wagaman is not only one of the state's leading redistricting experts, he also brings a unique range of background to his work. He has drawn lines for jurisdictions as large as forty million and as small as fifty thousand. He worked on both the last Legislatively controlled redistricting process and as a liaison to both of California's Citizens Redistricting Commissions. He has advised groups ranging from sitting elected officials to national redistricting reform organizations.

Commitment to Quality: Some firms believe redistricting is a volume industry that calls for a cookie-cutter approach. Wagaman Strategies believes in a personalized process. We believe each jurisdiction will face unique challenges, so who they hire should be who they get. We do not believe in having principals pitch the project, and then having others do the critical work. It may limit our size, but we like it that way and believe it delivers the best value to our clients.

THE PACKAGE

The standard local redistricting package includes the following:

1. Meetings

- Participation in up to four public meetings, typically consisting of two meetings of the governing body before lines are drawn to get input, and two meetings after to review and consider plans. Participation is assumed to be in-person, but can be done remotely based on client preferences and current health and safety standards.
- Creation of a slide deck for each meeting, with early presentations focused on education of the redistricting process and solicitation of feedback, and later presentations summarizing prior direction and proposed plans.
- Remote participation in staff and counsel meetings as necessary.

2. Data

- Creation of a jurisdiction-specific dataset consisting of population, voting age population, citizen voting age population data and racial and ethnic characteristics from the U.S Census, and registration and election data from the three most recent statewide elections, by all relevant census geography.
- At client-request, addition of election data for the two most recent local elections for the jurisdiction, if machine-readable precinct-level data is available.
- Access to a standard suite of geographic information system (GIS) data (e.g., street boundaries, satellite imagery)
- Addition of jurisdiction-specific GIS files provided relevant to the redistricting process (e.g. service zones, system maps), as made available by the jurisdiction.

916.440.0883 michael@wagamanstrategies.com

3. Public

- Creation of baseline educational maps and statistical reports for the jurisdiction with relevant statistical data (e.g., population distribution, racial/ethnic make-up).
- Production of public participation packets for submission of community of interest boundaries and complete redistricting plans, in both written and electronic formats.
- Review and analysis of all submitted public comments.
- Upon request, a recording or written summary of each public comment and governing body deliberation.

4. Plans

- Preliminary analysis of impacts resulting from the transition to districts/wards, the requirements of the federal Voting Rights Act, including whether a minority group is sufficiently large and geographically compact to constitute a majority in a single-member district, and relevant state law.
- Preparation of at least three initial plans based on public feedback, direction from the governing body, and traditional redistricting criteria, along with supporting materials including print-friend and electronic maps, and basic demographic information.
- Production of similar supporting materials for all timely submitted public plans.
- Creation of up to three revised draft maps based on feedback on the initial and public plans.
- Review of revised draft maps, including making real-time adjustments as necessary, to create a final districting plan.
- In consultation with staff, preparation of a report explaining basis of decision making, compliance with requirements and criteria, and reason for any neighborhood or community of interest split by the selected plan.
- Provide, in addition to the previously described materials, a GIS layer, census block equivalency file, and metes and bounds for the final districts/wards.

THE COSTS

The standard package for a jurisdiction is $32,500.

This includes all travel related expenses and use of required redistricting software licenses. It does not include the costs of physically printing and publishing redistricting materials, maintenance and update of a redistricting website, legal costs associated with in-house or outside counsel, or translation of materials into languages other than English.

Setup and access to online redistricting software for the public to create and submit redistricting plans can be provided for an additional $8,000 using the Districtr software package.

Participation in additional public meetings, including governing body meetings and public education/outreach workshops, are $2,500 per meeting.

Additional costs should a jurisdiction elect to establish an advisory or independent redistricting commission can be provided on a case-by-case basis depending on the specific needs of the jurisdiction.

Other additional services can be provided at an hourly rate of $350 an hour.

WAGAMAN STRATEGIES

Appendix D — Proposed Consulting and Municipal Advisory Services Agreement

FIELDMAN
EXPERIENCE | INTEGRITY | SERVICE

July 29, 2026

Amy Supinger, Chief Executive Officer
Supinger Strategies, Inc. on behalf of FCMAT
Sacramento, CA 95822

E-mail: amy@amysupinger.com

Dear Ms. Supinger,

Thank you for the opportunity to work with Supinger Strategies ("Supinger"), on behalf of California's Fiscal Crisis and Management Assistance Team ("FCMAT"). Fieldman, Rolapp & Associates, Inc. ("Fieldman") is pleased to submit this proposed agreement (the "Agreement") for consulting services and municipal advisory services related to the analysis of a property transfer involving Woodland Community College.

Scope of Services:

Fieldman agrees to provide the following Services as they pertain to the project as described below:

- Obtain, review and provide analysis of historical District assessed valuations and tax rates within Yuba Community College District and Los Rios Community College District.
- Calculate general obligation bond-related costs attributable to Woodland Community College that would be transferred from the Yuba Community College District ("Yuba CCD") to the Los Rios Community College District ("Los Rios CCD") either through an Assessor Parcel Number ("APN") list or related map
- Determine the projected rate per $100,000 in assessed valuation that would be subsumed by Los Rios CCD through final maturity.

Services will be billed on a flat rate basis for the fixed fee amount of (i) ten thousand dollars ($10,000) if a APN file can be provided, or (ii) twenty thousand dollars ($20,000) if a general map but no APN file is provided.

Expenses

Expenses will be billed for separately and will cover, among other things, travel, lodging, subsistence, overnight courier, conference call, internet posting, computer, and fax transmission charges. Advances made on behalf of the District regarding costs of preparing, printing or distributing disclosure materials or related matters whether by postal services or electronic means, may also be billed through to the District upon prior authorization.

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Abandonment

If, once commenced, the services of Fieldman are terminated prior to completion of our final report for any reason, we are to be reimbursed for professional services and direct expenses incurred up to the time we receive notification of such termination at the standard hourly rates shown below.

Personnel	2026 Hourly Rates
Executive Officer	$440.00
Principal	$430.00
Executive / Senior Vice President	$418.00
Vice President	$356.00
Assistant Vice President	$329.00
Senior Associate	$296.00
Associate	$262.00
Analyst	$145.00
Administrative Assistant	$106.00

The hourly rates listed above shall increase each January 1st beginning January 1, 2027 by three percent (3.00%) ("Index").

Other

If the foregoing is satisfactory to you, please sign and return the enclosed duplicate of this Agreement.

Respectfully submitted,
FIELDMAN ROLAPP & ASSOCIATES, INC.

Adam Bauer

Adam Bauer, Chief Executive Officer and President
Direct: (949) 660-7303
Cell: (949) 295-5735
abauer@fieldman.com

AUTHORIZATION TO PROCEED:

SUPINGER STRATEGIES
Sacramento, CA 95822

By: ________________ Title: ________________

Date: ________________

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FIELDMAN
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TO
PROFESSIONAL SERVICES AGREEMENT FOR MUNICIPAL ADVISOR
BY AND BETWEEN
SUPINGER STRATEGIES
AND
FIELDMAN, ROLAPP & ASSOCIATES, INC.

MSRB Rule G-42 requires that municipal advisors provide to their clients disclosures relating to all material conflicts of interest, including certain categories of potential conflicts of interest identified in Rule G-42, if applicable. With respect to all aspects of the relationship between Fieldman and the District, Fieldman adheres to its fiduciary duty to the District, which includes a duty of loyalty to the District in performing all municipal advisory activities for the District. The duty of loyalty obligates Fieldman to deal honestly and with the utmost good faith with the District and to act in the District's best interest without regard to any interest Fieldman has or may have. Fieldman has a wide range of clients so our success and profitability are not dependent on maximizing short term revenue generated from individual recommendations to our clients but is instead dependent on long-term profitability based on a foundation of integrity, quality and adherence to our fiduciary duty. Furthermore, Fieldman's supervisory structure provides strong safeguards against individual representatives of Fieldman violating their duty due to personal interests.

Fieldman makes the following representations to the District with regard to the Services:

A. Other than the compensation described in the Agreement, we have no other interest, direct or indirect, that would interfere with or impair in any matter or degree the performance of our obligations. During our work on the Services, we do not intend to acquire or obtain any such interest, direct or indirect. If any such interest is acquired or obtained, we will immediately advise the District.

B. We have not provided any gift or consideration to any officer, employee or agent of the District to either obtain the Agreement or any assignment from the District, including the Services. Neither our firm, nor its officers or employees will provide any such gift or consideration to any officer, employee or agent of the District to influence decisions with regard the Services or our obligations under the Agreement.

C. Our compensation for the Services is contingent on the completion of the project. While this form of compensation is customary in the market for financial services to municipal entities, this may present conflict of interest as we would have an incentive to recommend to the District the project even if it is unnecessary or provides insufficient benefit or advise the District to increase the size of the project. This potential conflict is mitigated by Fieldman's fiduciary duty to the District.

Information Regarding Legal Events and Disciplinary Actions

MSRB Rule G-42 requires that municipal advisors provide their clients disclosures of legal or disciplinary events material to the evaluation of the municipal advisor or the integrity of the municipal advisor's management or advisory personnel. Fieldman sets out required disclosures and related information below:

A. In 2023, the U.S. Securities and Exchange Commission (the "SEC") accepted offers of settlement from Fieldman and a principal (the "Settlement"). Neither the firm nor the principal admitted or

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denied the findings described in the Settlement. For more information about the Settlement, please review the Regulatory Action Disclosure included in Fieldman's Form MA and Form MA-I for the principal (which is cross-referenced in Form MA). There are no other legal or disciplinary events material to the Client's evaluation of Fieldman or the integrity of Fieldman's management or advisory personnel disclosed, or that should be disclosed, on any Form MA or Form MA-I with the SEC. There has been no other material change or addition to the legal or disciplinary event disclosures on any Form MA or MA-I filed with the SEC.

Fieldman's most recent Form MA and each most recent Form MA-I filed with the SEC are available on the SEC's EDGAR system at:

http://www.sec.gov/cgi-bin/brows-edgar?action=getcompany&CIK=0001612429.

Contents of Client Brochure

The MSRB requires us to provide you with the following information: Fieldman is registered as a "Municipal Advisor" pursuant to Section 15B of the Securities Exchange Act and rules and regulations adopted by the SEC and the MSRB.

The MSRB has made available on its website (www.msrb.org) a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the appropriate regulatory authority.

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