

# **Development Fee Justification Study**

*Prepared for*

**Yosemite Union High School District  
Bass Lake Joint Union Elementary School District  
Coarsegold Union Elementary School District  
Raymond-Knowles Union Elementary School District**

**May 2006**

**PAOLI & ODELL, Inc.**  
School Facility and Environmental Consultants

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May 2006

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## TABLE OF CONTENTS

<b>SECTIONS</b>	<b>PAGE</b>	
A	INTRODUCTION AND FINDINGS	A-1
B	RESIDENTIAL FEE JUSTIFICATION	
	Introduction	B-1
	Step 1: Project Number of New Residential Units	B-1
	Step 2: Project Number of Students Generated by New Residential Units	B-5
	Step 3: Determine Available Facilities Capacity for New Development Students	B-6
	Step 4: Determine Number of Unhoused Students Generated by New Development	B-7
	Step 5: Determine School Facilities Cost for New Development Students	B-7
	Step 6: Review Available District Funds	B-8
	Step 7: Project Residential Square Footage	B-9
	Step 8: Determine School Facilities Cost Per Square Foot	B-9
C	COMMERCIAL/INDUSTRIAL FEE JUSTIFICATION	
	Introduction	C-1
	Step 1: Determine Square Footage Per Employee	C-1
	Step 2: Determine Number of Students Per Employee	C-1
	Step 3: Calculate Student Generation Rate Per 1,000 Square Feet	C-6
	Step 4: Determine School Facilities Cost Per Student	C-6
	Step 5: Calculate Cost Per Square Foot	C-6
	Step 6: Calculate Residential Offset	C-6
	Step 7: Determine Net Cost Per Square Foot (Justifiable Fee)	C-7
<b>APPENDICES</b>		
1	Student Generation Rate Methodology	
2	School Facilities Capacity	
3	Sources Consulted	

## **INTRODUCTION AND FINDINGS**

### **1. INTRODUCTION**

Education Code Section 17620 and Government Code Section 65995 authorize school districts to levy development fees in amounts not to exceed \$2.63 per square foot for residential development<sup>1</sup> and \$0.42 per square foot for commercial/industrial development. The purpose of this Development Fee Justification Study is to provide the information and analysis necessary to demonstrate that the Yosemite Union High School District (YUHSD) and the elementary school districts that feed into YUHSD (the Bass Lake Joint Union Elementary School District, the Coarsegold Union Elementary School District and the Raymond-Knowles Union Elementary School District) are justified in collecting school facilities fees for new residential and commercial/industrial development in accordance with the provisions of state law.

As of July 1, 2006, the Yosemite Union High School District and the Coarsegold Union Elementary School District will unify and become the Yosemite Unified School District. The Bass Lake Joint Union Elementary School District and the Raymond-Knowles Union Elementary School District will remain as separate elementary school districts.

This study is organized into three sections:

- Section A sets forth the purpose of the study and the findings necessary to charge development fees;
- Section B determines the justifiable residential development fee for each district; and
- Section C determines the justifiable commercial/industrial development fees by category of development.

### **2. FINDINGS**

This study presents the information and analysis necessary to demonstrate that the Yosemite Joint Union High School District (YUHSD) and the elementary school districts that feed into YUHSD are justified in collecting school facilities fees for new residential and commercial/industrial development in accordance with Education Code Section 17620 and Government Code Sections 65995 and 66001. As required by law, this study demonstrates the following:

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<sup>1</sup> This residential fee is referred to as the “Level 1” fee. Higher “alternative” fees on residential development (Level 2 and 3 fees) can only be justified by meeting the requirements of Government Code Sections 65995.5, 65995.6 and 65995.7. This study is not intended to justify alternative fees.

**a. New residential and commercial/industrial development relates directly to the need for school facilities in the districts**

- Based upon past development activity and reasonable future projections, an additional 2,200-3,250 single family residential units and 20-65 multiple family units are projected to be constructed in YUHSD and its feeder elementary school districts during the next ten years (see Section B, Step 1, Table B-2). Within the Bass Lake Elementary District, an additional 830-1,070 single family residential units and 20-65 multiple family units are projected to be constructed. Within the Coarsegold and Raymond-Knowles Elementary Districts, an additional 1,200-1,930 and 160-250 single family residential units are projected to be constructed during the next ten years, respectively.
- Students will be generated by new residential development. Single family residential development generates an average of .330 grades K-8 students per unit in the Bass Lake Elementary District, .296 grades K-8 students per unit in the Coarsegold Elementary District, .268 grades K-8 students per unit in the Raymond-Knowles Elementary District and .105 grades 9-12 students per unit in YUHSD (see Section B, Step 2, Table B-3). Multiple family residential development generates .216 grades K-8 students per unit in the Bass Lake Elementary District and .097 grades 9-12 students per unit in YUHSD.<sup>2</sup>
- Commercial and industrial development generates between .029 and .396 grades K-8 students per 1,000 square feet, depending on district and category of development (see Section C, Tables C-1 through C-3). Commercial and industrial development also generates between .027 and .184 grades 9-12 students per 1,000 square feet, depending on category of development (see Section C, Table C-4).
- During the next ten years, new development is expected to generate approximately 323 grades K-8 students in the Bass Lake Elementary District, 463 grades K-8 students in the Coarsegold Elementary District, 55 grades K-8 students in the Raymond-Knowles Elementary District and 290 grades 9-12 students in YUHSD (see Section B, Step 2, Table B-4).

**b. The District needs additional school facilities to accommodate students from new development**

- YUHSD and its feeder elementary districts do not have capacity to accommodate projected students from new development. During the next ten years, additional school facilities will be needed to house 299 grades K-8 students in the Bass Lake Elementary District, 463 grades K-8 students in the Coarsegold Elementary District, 55 grades K-8 students in the Raymond-Knowles Elementary District and 290 grades 9-12 students in YUHSD (see Section B, Steps 3 and 4).

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<sup>2</sup> No recent multiple family residential development has occurred in the Coarsegold or Raymond-Knowles Elementary Districts.

**c. The amount of fees charged is reasonably related to the amount of need attributable to new development projects**

- The residential fee per square foot justified for each district to fully fund the cost of providing school facilities to students from new development is shown below in Table A-1 (see Section B, Step 8).

**TABLE A-1**  
**MAXIMUM JUSTIFIABLE RESIDENTIAL FEE**  
**(Per Square Foot)**

District	Fee
Bass Lake Joint Union Elementary (K-8)	\$2.61
Coarsegold Union Elementary (K-8)	\$2.61
Raymond-Knowles Union Elementary (K-8)	\$2.42
Yosemite Union High School (9-12)	\$1.20

- Government Code Section 65995 allows the school districts to charge a residential fee of up to \$2.63 per square foot. In non-unified districts, the fee must be split between the elementary and high school districts. The fee split agreement provides for 60% or \$1.58 per square foot to be allocated to the elementary districts and 40% or \$1.05 per square foot be allocated to YUHSD. Table A-1 indicates that all of the districts can justify more than their share of the residential fee.
- A fee on commercial and industrial development may be charged as a supplement to the residential fee if the residential fee does not cover the cost of providing school facilities to students from new development. The justifiable fees for commercial and industrial development by category and by district are presented in Section C, Tables C-1 through C-4. The maximum commercial/industrial fee that can be charged by law is currently \$0.42 per square foot. In non-unified districts, the fee must be split between the elementary and high school districts. The fee split agreement provides for 60% or \$0.25 per square foot to be allocated to the elementary districts and 40% or \$0.17 per square foot be allocated to YUHSD. Tables C-1 through C-4 indicate that the full fee can be justified in all categories, except for warehouse development in the Raymond-Knowles District. The fee justified in this case would be \$0.26 per square foot, which is the sum of the \$0.18 justified on Table C-3 for Raymond-Knowles and the \$0.08 justified on Table C-4 for YUHSD.

## **RESIDENTIAL FEE JUSTIFICATION**

### **INTRODUCTION**

This section presents a step-by-step calculation of the residential development fees for the Yosemite Union High School District (YUHSD) and the three elementary school districts that feed into YUHSD (the Bass Lake Joint Union Elementary School District, the Coarsegold Union Elementary School District, and the Raymond-Knowles Union Elementary School District). The levying of development fees by school districts is authorized by Education Code Section 17620 and Government Code Section 65995. The maximum residential fee that can currently be charged under Section 65995(b) is \$2.63 per square foot.<sup>1</sup> In non-unified school districts, the fee must be split between the elementary and high school districts in a manner agreed to by the districts.

As of July 1, 2006, the Yosemite Union High School District and the Coarsegold Union Elementary School District will unify and become the Yosemite Unified School District. Within the territory of the former Coarsegold Elementary School District, the new unified district will be able to charge \$2.63 per square foot and not be subject to a fee split requirement. Within the respective territories of the Bass Lake and Raymond-Knowles Elementary Districts, the fee will have to be split between the unified district and the two elementary districts that are not part of the unified district.

### **STEP 1: PROJECT NUMBER OF NEW RESIDENTIAL UNITS**

The first step in the analysis is to project the number of residential units to be constructed in the districts during the next ten years. The most appropriate way to determine this is to evaluate development activity in the recent past and to consider local agency plans and projections for residential development activity.

The Yosemite Union High School District (YUHSD) is located almost entirely within eastern Madera County, extending from the eastern edge of the San Joaquin Valley floor to elevations of over 9,000 feet in the Sierra Nevada. Most of the population of YUHSD, estimated to be about 25,000 as of 2005, is located in the unincorporated communities of Oakhurst, Coarsegold, Ahwahnee, Bass Lake and Raymond. YUHSD also includes the Wawona area of Yosemite National Park, which is in Mariposa County.

Three elementary school districts are encompassed within the boundaries of YUHSD: the Bass Lake Joint Union Elementary School District, which includes the communities of Oakhurst, Ahwahnee, Bass Lake and Wawona; the Coarsegold Union Elementary School

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<sup>1</sup> This fee is also known as the “Level 1” fee. Higher “alternative” fees (Level 2 and 3 fees) can only be justified by meeting the requirements of Government Code Sections 65995.5, 65995.6 and 65995.7. This study is not intended to justify alternative fees.

District, which includes Coarsegold, Yosemite Lakes Park and Indian Lakes Estates; and the Raymond-Knowles Union Elementary School District, which includes the small adjoining communities of Raymond and Knowles. As previously noted, as of July 1, 2006, the Yosemite Union High School District and the Coarsegold Union Elementary School District will unify and become the Yosemite Unified School District.

Recent residential development activity in YUHSD and its feeder elementary school districts is shown on Table B-1. Table B-1 indicates that in the ten-year period from 1996 through 2005, building permits were issued for 2,195 single family units and 21 multiple family units within YUHSD. This is an average of 220 single family units and 2 multiple family units per year. During this period, 1,201 or 55.1 percent of the single family permits were issued in the Coarsegold Elementary District; 831 or 37.9 percent were issued in the Bass Lake Elementary District; and 163 or 7.4 percent were issued in the Raymond-Knowles Elementary District. All of the multiple family units were constructed in the Bass Lake Elementary District.

**TABLE B-1**  
**RESIDENTIAL DEVELOPMENT 1996-2005**

Year	Bass Lake		Coarsegold	Raymond	YUHSD	
	SF Units	MF Units	SF Units*	SF Units	SF Units	MF Units
1996	70	20	103	24	197	20
1997	65	0	66	12	143	0
1998	80	1	91	12	183	1
1999	74	0	66	10	150	0
2000	69	0	83	10	162	0
2001	67	0	79	6	152	0
2002	85	0	134	14	233	0
2003	101	0	210	19	330	0
2004	138	0	219	27	384	0
2005	82	0	150	29	261	0
10-Year Total	831	21	1,201	163	2,195	21
10-Year Ave	83	2	120	16	220	2
3-Year Total	321	0	579	75	975	0
3-Year Ave	107	0	193	25	325	0

\*Does not include units in senior mobile home park.

Source: Yosemite Union High School District Development Fee Records

During the past three to four years, development activity has substantially increased as compared to previous years in all of the districts. Accordingly, Table B-1 shows that the

average number of single family permits during the past three years is greater than the ten-year average.

YUHSD has substantial future development potential, as shown in the 1995 Madera County General Plan. Theoretical buildout of 1995 General Plan designations for the Coarsegold Planning Area would result in a population of 28,120. (The 2000 Census population for the Coarsegold area was 9,100.) This buildout potential does not recognize potential constraints related to topography, water supply, roads and public services or the desire of area residents to maintain the quality of life. Accordingly, the Coarsegold Area Plan final draft shows an buildout population potential of 23,271. If growth were to continue at the rate experienced during the 1990s (approximately 5% per year), the population of the Coarsegold Planning Area would increase to 14,822 in 2010 and 24,145 in 2020 (Coarsegold Area Plan, Proposed Final Draft, August 30, 2005).

Buildout of 1995 General Plan designations in the Oakhurst area would result in a population of 38,000. The draft Oakhurst Area Plan, however, would reduce the buildout population to about 22,000. Either of these figures is a very large increase compared to the 2000 Census population of 6,900. If growth were to occur at the rate experienced during the 1990s (approximately 2.55% per year), the population of the Oakhurst Planning Area would increase to 8,877 in 2010 and 11,419 in 2020. A slightly higher growth rate of 3% would result in a population of 9,275 in 2010 and 12,464 in 2020 (Oakhurst Area Plan, Proposed Final, July 2005).

Although there is a history of consistent development activity in YUHSD and a theoretical potential for a large increase in population, there are some factors that could act as constraints to development. These include a limited water supply and traffic congestion on Highway 41.

With respect to water supply, most development is supplied by individual wells or, in more densely developed areas such as Yosemite Lakes Park and portions of Oakhurst, a small number of community water systems. Groundwater yields for wells are variable and unpredictable due to the rocky geologic structure underlying most of the area. There are conflicting opinions as to whether the water supply in the mountain area will be ultimately be adequate to supply long-term growth. The Hillview Water Company, serving portions of Oakhurst, has experienced supply and quality problems, especially in the summer months. Hillview needs water system improvements to adequately serve its customers and to accommodate growth. Improvements are planned that would add new wells and treatment and storage capacity.

Most of the urban portion of Oakhurst is served by the Oakhurst sewage treatment plant. An expansion of the plant was recently completed, which increased the plant capacity from 250,000 gallon per day to 550,000 gallons per day. Prior to the expansion, the treatment plant was operating in excess of its treatment capacity and was a constraint to growth. Plant expansion will allow for future growth and economic development in Oakhurst.

Highway 41 is the main transportation artery within eastern Madera County. It is a major route to Yosemite National Park and other recreation areas and provides the main commute route for mountain residents to the valley. Congestion on Highway 41 is substantial, especially during the peak summer season and commute times. Increasing congestion on Highway 41, without capacity enhancing improvements, could act as a growth-limiting factor.

In spite of the potential constraints, eastern Madera County remains a desirable place to live, and is attractive to valley commuters and transplants from southern California and the San Francisco Bay area. The region includes a growing tourism industry anchored by nearby Yosemite National Park, Bass Lake and the national forest areas.

A major development that has affected growth in eastern Madera County is the Chukchansi Gold Resort and Casino in Coarsegold. The project, which opened in 2003, includes a casino (with 1,800 slot machines and over 40 table games), a 192-room hotel, seven themed restaurants and bars, and a 1,000-seat events center. The casino resort employs approximately 1,400 and is the largest private employer in Madera County.

Based upon the previous discussion, it is likely that substantial development will continue to occur within YUHSD and its feeder elementary districts. Table B-2 projects that 2,200 to 3,250 single family residences will be constructed in YUHSD during the next ten years, with approximately 830-1,070 units in the Bass Lake Elementary District, 1,200-1,930 units in the Coarsegold Elementary District and 160-250 units in the Raymond-Knowles Elementary District. The low end of the range is based on the continuation of the ten-year average in Table B-1 and the high end of the range is based on the average of the past three years.

The potential for multiple family development exists primarily in the Oakhurst area, which is in the Bass Lake Elementary District (although it is possible that demand for multiple family housing could be created in the Coarsegold area, due to the new casino). Table B-2 projects that 20-65 multiple family units will be constructed during the next ten years. The low end of the range is based on the continuation of the ten-year average in Table B-1. The high end of the range reflects the 65 multiple family units that were built from 1995 to 1998. Given the growth that is occurring in the districts, the projection for multiple family units may turn out to be conservative.

**TABLE B-2**  
**PROJECTED RESIDENTIAL DEVELOPMENT**

Period	Bass Lake		Coarsegold	Raymond	YUHSD	
	SF Units	MF Units	SF Units	SF Units	SF Units	MF Units
Five Years	415-535	10-33	600-965	80-125	1,100-1,625	10-33
Ten Years	830-1,070	20-65	1,200-1,930	160-250	2,200-3,250	20-65

Source: Paoli & Odell, Inc., 2006

**STEP 2: PROJECT NUMBER OF STUDENTS GENERATED BY NEW RESIDENTIAL UNITS**

The number of students generated by new residential units constructed during the next ten years is projected by multiplying the student generation rates for residential development by the number of units projected in Step 1. The student generation rates for single family and multiple family residential units in YUHSD and the elementary districts are shown in Table B-3. The methodology used to determine the student generation rates is detailed in Appendix B-1.

**TABLE B-3  
RESIDENTIAL STUDENT GENERATION RATES**

Grade	Bass Lake		Coarsegold	Raymond	YUHSD	
	SF Units	MF Units	SF Units	SF Units	SF Units	MF Units
K-8	0.330	0.216	0.296	0.268	n/a	n/a
9-12	n/a	n/a	n/a	n/a	0.105	0.097

Source: Bass Lake Elementary District Demographic Study, 2005; Paoli & Odell, Inc., 2006

As shown by Table B-3, the K-8 student generation rates for single family units in the elementary districts vary from a high of 0.330 for Bass Lake to a low of 0.268 for Raymond-Knowles. These generation rates are substantially lower than the state average for grades K-8, which is 0.5.

The 9-12 student generation rate for single family units in YUHSD is 0.105. This is also lower than the state average for grades 9-12, which is 0.2.

The student generation rates for multiple family units are 0.216 for the Bass Lake Elementary District and 0.097 for YUHSD.

There are two primarily reasons for the relatively low student generation rates in YUHSD and the feeder elementary districts. First, there is a substantial population of retired persons in eastern Madera County, as well as middle-aged adults who have relocated from other areas of California. (Census data indicates that the median age in YUHSD is substantially higher than the U.S. and California medians). The second reason is that some of the homes constructed are vacation homes, rather than year-round residences.

Table B-4 shows the projected number of students generated by residential units constructed during the next ten years. As indicated by the table, 829 grades K-8 students would be generated: 323 in the Bass Lake Elementary District, 463 in the Coarsegold Elementary District, and 55 in the Raymond-Knowles Elementary District. In grades 9-12, 290 students would be generated by new development in YUHSD.

**TABLE B-4**

**STUDENTS GENERATED BY RESIDENTIAL UNITS (NEXT TEN YEARS)**

Grade Level	Number & Type of Units*	Student Generation Rate	New Development Students
<i>Bass Lake Joint Union Elementary School District</i>			
K-8	950 Single Family	0.330	314
K-8	43 Multiple Family	0.216	9
Total K-8			323
<i>Coarsegold Union Elementary School District</i>			
K-8	1,565 Single Family	0.296	463
<i>Raymond-Knowles Union Elementary School District</i>			
K-8	205 Single Family	0.268	55
<i>Yosemite Union High School District</i>			
9-12	2,725 Single Family	0.105	286
9-12	43 Multiple Family	0.097	4
Total 9-12			290
<i>Total Students From New Development</i>			
K-8			841
9-12			290
K-12			1,131

\*Note: The number of units used in this column is a mid range between the low and high number of units presented in Table B-2.

Source: Paoli & Odell, Inc., 2006

**STEP 3: DETERMINE AVAILABLE FACILITIES CAPACITY FOR NEW DEVELOPMENT STUDENTS**

To determine whether there will be any capacity available to house new development students, Table B-5 compares the current enrollment of the districts (2005 CBEDS) to the respective school building capacities (see Appendix 2). As shown by Table B-5, no facilities capacity exists to accommodate projected students from new development in any of the districts, except for Bass Lake, which has existing capacity for 24 students.

**TABLE B-5**

**AVAILABLE CAPACITY FOR NEW DEVELOPMENT STUDENTS**

District and Grade Level	Facilities Capacity	2005 CBEDS Enrollment	Available Capacity (Capacity Needed)
Bass Lake (K-8)	1,045	1,021*	24
Coarsegold (K-8)	1,016	1,129	None (13)
Raymond (K-8)	75	91	None (18)
YUHSD (9-12)	1,377	1,383	None (6)

\*Excludes Mountain Home Charter School (195 students)

Source: Bass Lake Facilities Master Plan, 2005; Coarsegold and Raymond-Knowles Elementary School Districts and Yosemite Union High School District, 2006; California Department of Education CBEDS Enrollment, October 2005; Paoli & Odell, Inc., 2006

**STEP 4: DETERMINE NUMBER OF UNHOUSED STUDENTS GENERATED BY NEW DEVELOPMENT**

The number of unhoused students is determined by subtracting any available capacity from the number of students generated by new development. Since Table B-5 demonstrates that there is no available capacity to accommodate projected students from new development in YUHSD and the Coarsegold and Raymond-Knowles elementary districts, all of the projected new development students in these districts projected in Table B-4 (418 students in Coarsegold, 55 students in Raymond-Knowles and 263 students in YUHSD) are considered unhoused. Since there is existing capacity for 24 students in the Bass Lake Elementary District, 299 of the 323 projected new development students in Table B-4 are considered unhoused.

**STEP 5: DETERMINE SCHOOL FACILITIES COST FOR NEW DEVELOPMENT STUDENTS**

School facilities costs are broken down into three categories: building construction, site development and site acquisition. School building construction costs for the Coarsegold and Raymond-Knowles Elementary Districts are based upon current state allowances for new school building construction under the Leroy F. Greene School Facilities Act of 1998. The 100 percent construction grant amount would currently be \$14,452 per elementary school student and \$19,982 per high school student (includes grants for new fire protection/alarm and fire sprinkler systems).

Site development costs include the following items: service site costs (site clearance, grading, soil compaction, on-site drainage), off-site development costs (street improvements, sidewalks, lighting, storm drains, county/special district fees), and utility service costs (water, sewer, gas, electric, communications). Site development costs for other districts in central California were used as a basis for these costs, which ranged

from a low of \$2,500 per student to a high of \$4,800 per student. Typical mid-range site development costs would be about \$3,650 per student, which would be a reasonable estimate for use in this study.

No site acquisition cost has been assigned to YUHSD or the Coarsegold Elementary District. YUHSD facilities will likely be constructed on its existing 90-acre high school site. The Coarsegold Elementary District has acquired a 25-acre site across from Coarsegold School for future school use and owns a site in the Quartz Mountain area. In the case of the Raymond-Knowles District, the new facilities needed to accommodate new development students can likely be constructed on its existing school site.

School facilities costs for the Bass Lake Elementary School District are based on the Facilities Master Plan prepared for the District in December 2005 by Total School Solutions. The master plan includes all facilities and improvements considered to be necessary to adequately house District students for the next ten years. The total for all facility related costs is \$24,115,616. To determine the facilities cost per student, the current enrollment of the District, as shown in Table B-5 (1,021), is added to the projected number of new development students in Table B-4 (323) and then divided into the total facilities cost of the master plan. The resulting facilities cost per student is \$17,943.

The cost of needed school facilities for students from new development is determined in Table B-6 by multiplying the number of new development students needing facilities shown in Step 4 by the cost per student determined in Step 5.

**TABLE B-6**

**SCHOOL FACILITIES COST FOR NEW DEVELOPMENT STUDENTS**

District	Unhoused Students	Cost Per Student	Total Cost
Bass Lake (K-8)	299	\$17,943	\$5,364,957
Coarsegold (K-8)	463	\$18,102	\$8,381,226
Raymond (K-8)	55	\$18,102	\$995,610
YUHSD (9-12)	290	\$23,632	\$6,853,280

Source: Bass Lake Facilities Master Plan, 2005; State Allocation Board, 2006; Paoli & Odell, Inc., 2006

**STEP 6: REVIEW AVAILABLE DISTRICT FUNDS**

YUHSD and the Coarsegold and Raymond-Knowles Elementary Districts have reviewed their potential funding sources for school facilities and have determined that development fees are currently the only source of funding available for new facilities to serve students from new development. Any current fee balances are necessary to fund current debt obligations for recent facilities projects.

The Bass Lake Joint Union Elementary School District has a \$15 million bond measure on the June 6, 2006 ballot. Should the bond pass, the \$15 million would fund approximately 60% of the District's total facilities costs over the next ten years, as shown in the Facilities Master Plan. As such, the bond funds would be insufficient to cover the facilities costs for the District's existing students, let alone any students generated by new development. Therefore, no reduction in the development fee would be warranted if the bond measure passes.

**STEP 7: PROJECT RESIDENTIAL SQUARE FOOTAGE**

Table B-7 presents the residential building square footage projected to be constructed in YUHSD and the elementary districts during the next ten years. This was determined by multiplying the respective average square footage of single family and multiple family units in the districts by projected number of units determined in Step 1, Table B-2.

**TABLE B-7  
PROJECTED RESIDENTIAL SQUARE FOOTAGE  
(Ten-Year Period)**

Number/Type of Units	Square Footage Per Unit	Square Footage Constructed
<i>Bass Lake Joint Union Elementary School District</i>		
950 Single Family	2,110	2,004,500
43 Multiple Family	1,118	48,074
Total		2,052,574
<i>Coarsegold Union School District</i>		
1,565 Single Family	2,053	3,212,945
<i>Raymond-Knowles Union Elementary School District</i>		
205 Single Family	2,009	411,845
<i>Yosemite Joint Union High School District</i>		
2,725 Single Family	2,070	5,640,750
43 Multiple Family	1,118	48,074
Total		5,688,824

Source: Yosemite Joint Union High School District Development Fee Records; Paoli & Odell, Inc., 2006

**STEP 8: DETERMINE SCHOOL FACILITIES COST PER SQUARE FOOT**

Table B-8 determines the cost per square foot of providing school facilities for each district by dividing the total cost of school facilities for projected new development students by the projected residential square footage to be constructed in each district during the next ten years.

**TABLE B-8**  
**RESIDENTIAL COST PER SQUARE FOOT**

District	Facilities Cost For New Development Students	Projected Residential Square Footage	Cost Per Square Foot
Bass Lake (K-8)	\$5,364,957	2,052,574	\$2.61
Coarsegold (K-8)	\$8,381,226	3,212,945	\$2.61
Raymond (K-8)	\$995,610	411,845	\$2.42
YUHSD (9-12)	\$6,853,280	5,688,824	\$1.20

Source: Paoli & Odell, Inc., 2006

The maximum residential fee that can currently be charged under Government Code Section 65995(b) is \$2.63 per square foot. In non-unified districts, the fee must be split between the elementary and high school districts. The fee split agreement provides for 60% or \$1.58 per square foot to be allocated to the elementary districts and 40% or \$1.05 per square foot be allocated to YUHSD. Table B-8 indicates that all of the districts can justify more than their share of the residential fee.

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## COMMERCIAL/INDUSTRIAL FEE JUSTIFICATION

### INTRODUCTION

This section presents a step-by-step explanation of the methodology used to determine the commercial/industrial development fees for the Yosemite Union High School District (YUHSD) and the three elementary school districts that feed into YUHSD (the Bass Lake Joint Union Elementary School District, the Coarsegold Union Elementary School District, and the Raymond-Knowles Union Elementary School District). The calculation is shown in tabular form for each district on Tables C-1 through C-4.

### STEP 1: DETERMINE SQUARE FOOTAGE PER EMPLOYEE

Commercial and industrial development generates employees, and the children of employees living in the districts will need to be housed in district schools. The number of employees per 1,000 square feet generated by various types of commercial and industrial development is shown in Tables C-1 through C-4.<sup>1</sup>

### STEP 2: DETERMINE NUMBER OF STUDENTS PER EMPLOYEE

The average number of students per employee was determined by using 2000 U.S. Census data. For example, there were 4,639 employees and 1,034 K-8 public school students in the Zip Code areas encompassing the Bass Lake District. This is a ratio of 0.223 students per employee. The number of students per employee in the Coarsegold District, the Raymond-Knowles District and YUHSD was 0.306, 0.258, and 0.147, respectively.

The above ratios, however, have been adjusted by including only the estimated percentage of employees that would move into the districts as a result of employment opportunities (Bass Lake—27.0 percent, Coarsegold—27.6 percent, Raymond-Knowles—16.4 percent and YUHSD—26.8 percent).<sup>2</sup> The discounted student per employee ratios, therefore, are 0.060 for Bass Lake, 0.084 for Coarsegold, 0.042 for Raymond, and 0.039 for YUHSD.

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<sup>1</sup> Employee density data from the San Diego Association of Governments (SANDAG) Traffic Generators Manual is used in Tables C-1 through C-4, as allowed by law..

<sup>2</sup> For purposes of this study, it is assumed that employee migration would be similar to the migration of the general population into the districts, as reported in the 2000 Census.

**TABLE C-1**  
**Bass Lake Joint Union Elementary School District**  
**COMMERCIAL/INDUSTRIAL FEE CALCULATION**

Category	Employees Per 1,000 Sq. Ft.	K-8 Students Per Employee	K-8 Students Per 1,000 Sq. Ft.	Facilities Cost Per K-8 Student	Cost Per Square Foot	Residential Offset	Net Cost Per Sq. Ft. (Justifiable Fee)
Warehouse	0.7	0.06	0.042	\$17,943	\$0.75	\$0.42	\$0.33
Lodging	1.11	0.06	0.067	\$17,943	\$1.20	\$0.67	\$0.52
Industrial Park	1.68	0.06	0.101	\$17,943	\$1.81	\$1.02	\$0.79
Community Shopping Center	1.74	0.06	0.104	\$17,943	\$1.87	\$1.05	\$0.82
Corporate Office	2.68	0.06	0.161	\$17,943	\$2.89	\$1.62	\$1.26
Neighborhood Shopping Center	2.8	0.06	0.168	\$17,943	\$3.01	\$1.70	\$1.32
Bank	2.83	0.06	0.170	\$17,943	\$3.05	\$1.72	\$1.33
Scientific Research & Development	3.04	0.06	0.182	\$17,943	\$3.27	\$1.84	\$1.43
Business Park	3.73	0.06	0.224	\$17,943	\$4.02	\$2.26	\$1.75
Medical Office	4.27	0.06	0.256	\$17,943	\$4.60	\$2.59	\$2.01
Commercial Office	4.71	0.06	0.283	\$17,943	\$5.07	\$2.85	\$2.22

Note: Distribution of cost per square foot between the residential offset and the net cost per square foot may not sum precisely due to rounding.  
Source: SANDAG Traffic Generators Manual; 2000 U.S. Census Summary Files 1 and 3; Paoli & Odell, Inc, 2006

**TABLE C-2**  
**Coarsegold Union Elementary School District**  
**COMMERCIAL/INDUSTRIAL FEE CALCULATION**

Category	Employees Per 1,000 Sq. Ft.	K-8 Students Per Employee	K-8 Students Per 1,000 Sq. Ft.	Facilities Cost Per K-8 Student	Cost Per Square Foot	Residential Offset	Net Cost Per Sq. Ft. (Justifiable Fee)
Warehouse	0.7	0.084	0.059	\$18,102	\$1.06	\$0.64	\$0.42
Lodging	1.11	0.084	0.093	\$18,102	\$1.69	\$1.02	\$0.67
Industrial Park	1.68	0.084	0.141	\$18,102	\$2.55	\$1.55	\$1.01
Community Shopping Center	1.74	0.084	0.146	\$18,102	\$2.65	\$1.60	\$1.04
Corporate Office	2.68	0.084	0.225	\$18,102	\$4.08	\$2.47	\$1.61
Neighborhood Shopping Center	2.8	0.084	0.235	\$18,102	\$4.26	\$2.58	\$1.68
Bank	2.83	0.084	0.238	\$18,102	\$4.30	\$2.61	\$1.70
Scientific Research & Development	3.04	0.084	0.255	\$18,102	\$4.62	\$2.80	\$1.82
Business Park	3.73	0.084	0.313	\$18,102	\$5.67	\$3.44	\$2.24
Medical Office	4.27	0.084	0.359	\$18,102	\$6.49	\$3.93	\$2.56
Commercial Office	4.71	0.084	0.396	\$18,102	\$7.16	\$4.34	\$2.82

Note: Distribution of cost per square foot between the residential offset and the net cost per square foot may not sum precisely due to rounding.  
Source: SANDAG Traffic Generators Manual; 2000 U.S. Census Summary Files 1 and 3; Paoli & Odell, Inc, 2006

**TABLE C-3**  
**Raymond-Knowles Union Elementary School District**  
**COMMERCIAL/INDUSTRIAL FEE CALCULATION**

Category	Employees Per 1,000 Sq. Ft.	K-8 Students Per Employee	K-8 Students Per 1,000 Sq. Ft.	Facilities Cost Per K-8 Student	Cost Per Square Foot	Residential Offset	Net Cost Per Sq. Ft. (Justifiable Fee)
Warehouse	0.7	0.042	0.029	\$18,102	\$0.53	\$0.35	\$0.18
Lodging	1.11	0.042	0.047	\$18,102	\$0.84	\$0.55	\$0.29
Industrial Park	1.68	0.042	0.071	\$18,102	\$1.28	\$0.84	\$0.44
Community Shopping Center	1.74	0.042	0.073	\$18,102	\$1.32	\$0.87	\$0.46
Corporate Office	2.68	0.042	0.113	\$18,102	\$2.04	\$1.33	\$0.70
Neighborhood Shopping Center	2.8	0.042	0.118	\$18,102	\$2.13	\$1.39	\$0.74
Bank	2.83	0.042	0.119	\$18,102	\$2.15	\$1.41	\$0.74
Scientific Research & Development	3.04	0.042	0.128	\$18,102	\$2.31	\$1.51	\$0.80
Business Park	3.73	0.042	0.157	\$18,102	\$2.84	\$1.85	\$0.98
Medical Office	4.27	0.042	0.179	\$18,102	\$3.25	\$2.12	\$1.12
Commercial Office	4.71	0.042	0.198	\$18,102	\$3.58	\$2.34	\$1.24

Note: Distribution of cost per square foot between the residential offset and the net cost per square foot may not sum precisely due to rounding.  
Source: SANDAG Traffic Generators Manual; 2000 U.S. Census Summary Files 1 and 3; Paoli & Odell, Inc, 2006

**TABLE C-4**  
**Yosemite Union High School District**  
**COMMERCIAL/INDUSTRIAL FEE CALCULATION**

Category	Employees Per 1,000 Sq. Ft.	9-12 Students Per Employee	9-12 Students Per 1,000 Sq. Ft.	Facilities Cost Per 9-12 Student	Cost Per Square Foot	Residential Offset	Net Cost Per Sq. Ft. (Justifiable Fee)
Warehouse	0.7	0.039	0.027	\$23,632	\$0.65	\$0.56	\$0.08
Lodging	1.11	0.039	0.043	\$23,632	\$1.02	\$0.90	\$0.13
Industrial Park	1.68	0.039	0.066	\$23,632	\$1.55	\$1.36	\$0.19
Community Shopping Center	1.74	0.039	0.068	\$23,632	\$1.60	\$1.40	\$0.20
Corporate Office	2.68	0.039	0.105	\$23,632	\$2.47	\$2.16	\$0.31
Neighborhood Shopping Center	2.8	0.039	0.109	\$23,632	\$2.58	\$2.26	\$0.32
Bank	2.83	0.039	0.110	\$23,632	\$2.61	\$2.28	\$0.32
Scientific Research & Development	3.04	0.039	0.119	\$23,632	\$2.80	\$2.45	\$0.35
Business Park	3.73	0.039	0.145	\$23,632	\$3.44	\$3.01	\$0.43
Medical Office	4.27	0.039	0.167	\$23,632	\$3.94	\$3.45	\$0.49
Commercial Office	4.71	0.039	0.184	\$23,632	\$4.34	\$3.80	\$0.54

Note: Distribution of cost per square foot between the residential offset and the net cost per square foot may not sum precisely due to rounding.  
Source: SANDAG Traffic Generators Manual; 2000 U.S. Census Summary Files 1 and 3; Paoli & Odell, Inc, 2006

### **STEP 3: CALCULATE STUDENT GENERATION RATE PER 1,000 SQUARE FEET**

The student generation rate per 1,000 square feet of commercial/industrial development in each category was calculated by multiplying the number of employees per 1,000 square feet by the number of students per employee. (The numbers are presented per 1,000 square feet rather than per square foot for ease of presentation and data manipulation.)

### **STEP 4: DETERMINE SCHOOL FACILITIES COST PER STUDENT**

The cost of school facilities per student for each district was determined in Section B, Step 5 (see Table B-6). The respective district facilities costs were entered in Tables C-1 through C-4.

### **STEP 5: CALCULATE COST PER SQUARE FOOT**

The school facilities cost per square foot for each commercial/industrial category was calculated by multiplying the student generation rate per 1,000 square feet by the school facilities cost per student, and then dividing the product by 1,000.

### **STEP 6: CALCULATE RESIDENTIAL OFFSET**

When employees are generated in a district as a result of new commercial/industrial development, fees will also be charged on the new residential units occupied by the employees and students generated by commercial/industrial development. To prevent a commercial or industrial development from paying for the portion of the impact that will be covered by the residential fee, this amount has been calculated and deducted from each category. This is referred to as the “residential offset” and is intended to avoid any possibility of overpayment for the same student impact. The residential offset amount is calculated by multiplying the following factors together and dividing the total by 1,000 (to convert from cost per 1,000 square feet to cost per square foot):

- The student generation rate per 1,000 square feet.
- The number of dwelling units constructed for each student. This calculated by taking the residential student generation rate (see Table B-3) and dividing it into one.
- The average square feet per dwelling unit (see Table B-7).
- The maximum residential fee that could be charged.<sup>3</sup>

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<sup>3</sup> The \$2.63 per square foot residential fee must be split between the elementary districts and YUHSD. Assuming a 60%/40% split, the elementary school districts would be collecting \$1.58 per square foot and YUHSD would be collecting \$1.05 per square foot.

## **STEP 7: DETERMINE NET COST PER SQUARE FOOT (JUSTIFIABLE FEE)**

The net commercial/industrial fee for each category is determined by subtracting the residential offset in each category from the cost per square foot.

The maximum commercial/industrial fee that can be charged by law is currently \$0.42 per square foot. In non-unified districts, the fee must be split between the elementary and high school districts. The fee split agreement provides for 60% or \$0.25 per square foot to be allocated to the elementary districts and 40% or \$0.17 per square foot be allocated to YUHSD. Tables C-1 through C-4 indicate that the full fee can be justified in all categories, except for warehouse development in the Raymond-Knowles District. The fee justified in this case would be \$0.26 per square foot, which is the sum of the \$0.18 justified on Table C-3 for Raymond-Knowles and the \$0.08 justified on Table C-4 for YUHSD.

## **Appendix 1**

### **Student Generation Rate Methodology**

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## Appendix 1

### STUDENT GENERATION RATE METHODOLOGY

#### Bass Lake Joint Union Elementary School District

The single family residential student generation rate for the Bass Lake Joint Union Elementary School District (.330) was determined in the Demographic Study prepared for the District by Total School Solutions in December 2005.

The multiple family generation rate for the Bass Lake District is shown on Table 1-2 on the following page.

#### Coarsegold Union Elementary School District and Yosemite Union High School District

The single family residential student generation rates for the Coarsegold Elementary School District and YUHSD were determined using an address-match methodology in which address lists for single family units permitted in each district between January 1, 2001 and June 30, 2004 were matched with the addresses of all enrolled students in the respective districts. The residential unit addresses were sorted with the student addresses using the Excel spreadsheet program to determine the number of students residing in the units included in the lists. The number of matched students was divided by the number of units to determine the student generation rates.

Each district supplied a list of student addresses. The addresses of the single family residential units were obtained from YUHSD developer fee collection records.

Since little or no multiple family residential development has occurred during in recent years, the multiple family unit address list used for the 2003 fee study was matched against current addresses of enrolled students to determine the multiple family residential generation rates.

Tables 1-1 and 1-2 show the results of the student generation rate calculations for single family and multiple family units, respectively.

**Table 1-1**

#### Coarsegold and YUHSD SINGLE FAMILY RESIDENTIAL STUDENT GENERATION RATES

District/Grade Level	Students	Dwelling Units	Generation Rate
Coarsegold (K-8)	133	449	0.296
YUHSD (9-12)	77	733	0.105

**Table 1-2**

**Bass Lake and YUHSD\*  
MULTIPLE FAMILY RESIDENTIAL STUDENT GENERATION RATES**

District/Grade Level	Students	Dwelling Units	Generation Rate
Bass Lake (K-8)	38	176	0.216
YUHSD (9-12)	17	176	0.097

\*All multiple family units on the address list were within these districts.

**Raymond-Knowles Union Elementary School District**

Due to the small enrollment of the district and the relatively small number of units constructed, the student generation rate was determined by using 2000 U.S. Census data for the 93653 Zip Code area. The number of school age children in the 93653 Zip Code area as reported in the 2000 Census was divided by the number of dwelling units in 93653 Zip Code area to determine the student generation rate.

Table 1-3 shows the results of the student generation rate calculation:

**Table 1-3**

**Raymond-Knowles Union School District  
SINGLE FAMILY RESIDENTIAL STUDENT GENERATION RATE**

Grade Level	School-Age Children	Dwelling Units	Generation Rate
K-8	116	433	0.268

## **Appendix 2**

### **School Facilities Capacity**

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**Appendix 2**  
**SCHOOL FACILITIES CAPACITY**

**Table 2-1**

**Bass Lake Joint Union Elementary School District**  
**SCHOOL FACILITIES CAPACITY**

	Grades K-6	Grades 7-8
<i>Bass Lake Elementary School</i>		
Permanent Classrooms	5	0
Portable Classrooms	1	0
<i>Fresno Flats Community Day School</i>		
Permanent Classrooms	0	0
Portable Classrooms	0	1
<i>Oakhurst Elementary School</i>		
Permanent Classrooms	9	0
Portable Classrooms	11	0
<i>Oak Creek Intermediate School</i>		
Permanent Classrooms	0	8
Portable Classrooms	3	4
<i>Wasuma Elementary School</i>		
Permanent Classrooms	10	0
Portable Classrooms	6	4
<i>Wawona Elementary School</i>		
Permanent Classrooms	1	0
Portable Classrooms	1	0
<b><i>DISTRICT TOTALS</i></b>		
Permanent Classrooms	25	8
Portable Classrooms	22	9
<i>Portable Adjustment<sup>a</sup></i>	-16	-7
Total Classrooms	31	10
Loading <sup>b</sup>	25	27
Capacity	775	270
Total Capacity Grades K-8:	1,045	

Source: Bass Lake Joint Union Elementary School District Facilities Master Plan, 2005; Paoli & Odell, Inc., 2006.

Notes:

<sup>a</sup> Pursuant to Education Code Section 17071.30(b), the number of portable classrooms exceeding 25 percent of the district's total number of permanent classrooms are excluded from the existing building capacity. The Bass Lake District has 33 permanent classrooms, 25% of 33 is 8. Since the District has 31 portables, 23 of the portables (31-8=23) are excluded from the capacity calculation and distributed between grades K-6 and 7-8: 16 and 7, respectively.

<sup>b</sup> Education Code Section 17071.25(a)(2)(A) specifies a classroom loading standard of 25 for grades K-6 and 27 for grades 7-12.

**Table 2-2**  
**Coarsegold Union Elementary School District**  
**SCHOOL FACILITIES CAPACITY**

	Grades K-6	Grades 7-8
<i>Coarsegold Elementary School</i>		
Permanent Classrooms	16	6
Portable Classrooms	10	2
<i>Meadow Brook Community Day School</i>		
Permanent Classrooms	0	0
Portable Classrooms	0	1
<i>Rivergold Elementary School</i>		
Permanent Classrooms	10	0
Portable Classrooms	10	5
<b><i>DISTRICT TOTALS</i></b>		
Permanent Classrooms	26	6
Portable Classrooms	20	8
<i>Portable Adjustment<sup>a</sup></i>	<i>-14</i>	<i>-6</i>
Total Classrooms	32	8
Loading <sup>b</sup>	25	27
Capacity	800	216
Total Capacity Grades K-8:	1,016	

Source: Coarsegold Union Elementary School District, 2006; Paoli & Odell, Inc., 2006

Notes:

<sup>a</sup> Pursuant to Education Code Section 17071.30(b), the number of portable classrooms exceeding 25 percent of the district's total number of permanent classrooms are excluded from the existing building capacity. The Coarsegold District has 32 permanent classrooms, 25% of 25 is 8. Since the district has 28 portables, 20 of the portables (28-8=20) are excluded from the capacity calculation and distributed between grades K-6 and 7-8: 14 and 6, respectively.

<sup>b</sup> Education Code Section 17071.25(a)(2)(A) specifies a classroom loading standard of 25 for grades K-6 and 27 for grades 7-12.

**Table 2-3**  
**Raymond-Knowles Union Elementary School District**  
**SCHOOL FACILITIES CAPACITY**

	Grades K-6	Grades 7-8
Permanent Classrooms	2	0
Portable Classrooms	2	1
<i>Portable Adjustment<sup>a</sup></i>	-1	-1
Total Classrooms	3	0
Loading <sup>b</sup>	25	27
Capacity	75	0
Total Capacity Grades K-8:	75	

Source: Raymond-Knowles Union Elementary School District, 2006; Paoli & Odell, Inc., 2006

Notes:

<sup>a</sup> Pursuant to Education Code Section 17071.30(b), the number of portable classrooms exceeding 25 percent of the district's total number of permanent classrooms are excluded from the existing building capacity. The Raymond-Knowles District has 2 permanent classrooms, 25% of 2 (rounded to the nearest whole number) is 1. Since the district has 3 portables, 2 of the portables (3-1=2) are excluded from the capacity calculation and distributed between grades K-6 and 7-8: 1 and 1, respectively.

<sup>b</sup> Education Code Section 17071.25(a)(2)(A) specifies a classroom loading standard of 25 for grades K-6 and 27 for grades 7-12.

**Table 2-4**  
**Yosemite Joint Union High School District**  
**SCHOOL FACILITIES CAPACITY**

	Grades 9-12
Permanent Classrooms	41
Portable Classrooms <sup>a</sup>	27
<i>Portable Adjustment<sup>b</sup></i>	-17
Total Classrooms	51
Loading <sup>c</sup>	27
Total Capacity	1,377

Source: Yosemite Union High School District, 2006; Paoli & Odell, Inc., 2006

Notes:

<sup>a</sup> Includes YUHSD-owned portable classrooms at the following sites: Yosemite High School, Ahwahnee Continuation, Evergreen Alternative, Foothill Alternative, Mountain View Continuation, and Raymond Granite Alternative.

<sup>b</sup> Pursuant to Education Code Section 17071.30(b), the number of portable classrooms exceeding 25 percent of the district's total number of permanent classrooms are excluded from the existing building capacity. YUHSD has 41 permanent classrooms, 25% of 41 is 10. Since the district has 27 portables, 17 of the portables (27-10=17) are excluded from the capacity calculation.

<sup>c</sup> Education Code Section 17071.25(a)(2)(A) specifies a classroom loading standard of 27 for grades 7-12.

## **Appendix 3**

### **Sources Consulted**

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### Appendix 3

#### SOURCES CONSULTED

Bass Lake Joint Union Elementary School District. Student Address List. 2005-2006 School Year.

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