

**Exhibit A**  
**Saddleback Valley Unified School District**  
**Community Facilities District 88-1**  
**FY 2017/2018 Special Tax Levy**

The annual special tax levy is determined by summing the amounts necessary to pay debt service on the bonds, construction expenses and administrative expenses for the year. In addition, amounts may be added to replenish the Reserve Fund for any delinquencies incurred, and credits may be given for any funds on hand. This CFD is given a credit which reflects the savings that resulted from the Public Financing Authority Series 1996 and Series 1998 bond issues.

**Debt Service Requirements**

Interest Due 3/1/2018	\$91,482.50
Interest Due 9/1/2018	91,482.50
Principal Due 9/1/2018	945,000.00
Replenish Reserve Fund	0.00
Less: Available Funds	(111,080.00)
Less: FY 2017/2018 Credit	0.00
<b>Total Debt Service Levy</b>	<b>\$1,016,885.00</b>

**Administrative Expense Requirements**

School District Staff	\$8,125.00
Fiscal Agent	6,111.91
Arbitrage Rebate Calculation	1,020.89
County Bond Collection Monitoring System	457.92
Special Tax Consultant & Administrator	5,171.01
Legal	0.00
Supplies	0.00
Audit	3,000.00
Delinquency Management	0.00
Less: Available Funds	(22,216.25)
<b>Total Administrative Expense Levy</b>	<b>\$1,670.48</b>

**Miscellaneous**

Contingency	\$0.00
County Fee (0.3% of Aggregate Levy)	3,064.83
<b>Total Miscellaneous</b>	<b>\$3,064.83</b>

**Special Tax Levy**

**\$1,021,620.31**

The aggregate special tax is apportioned to each taxable property in the CFD in an amount not to exceed the Maximum Special Tax for the property's classification. The Maximum and Applied Special Tax rates in effect for the 2017/18 tax year are shown below.

<u>Special Tax Classification</u>	<u>2017/18 Maximum Special Tax</u>	<u>2017/18 Applied Special Tax</u>
Single Family Detached	\$935.40 per home	\$666.28 per home
Townhomes Over 1,650 sq. ft.	\$796.53 per unit	\$567.36 per unit
Townhomes 1,350 - 1,649 sq. ft.	\$772.95 per unit	\$550.58 per unit
Townhomes Less Than 1,350 sq. ft.	\$655.04 per unit	\$466.58 per unit
Condominiums Over 1,200 sq. ft.	\$631.46 per unit	\$449.78 per unit
Condominiums 850 - 1,199 sq. ft.	\$469.01 per unit	\$334.08 per unit
Condominiums Less Than 850 sq. ft.	\$374.68 per unit	\$0.00 per unit
Apartments / Retirement	\$351.10 per unit	\$250.09 per unit
Commercial / Industrial Building	\$0.31 per sq. ft.	\$0.22 per sq. ft.
Undeveloped Property	\$4,076.99 or per acre	\$2,904.08 or per acre
	\$12,838.84 per acre	\$0.00 per acre