

Exhibit A
Saddleback Valley Unified School District
Community Facilities District 89-2
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	\$24,725.00
Interest Due 9/1/2018	1,240,522.60
Principal Due 9/1/2018	660,717.75
Replenish Reserve Fund	\$0.00
Less: Available Funds	(\$174,530.75)
Less: FY 2017/2018 Credit	(\$15,000.00)
Total Debt Service Levy	\$1,736,434.60

Administrative Expense Requirements

School District Staff	\$8,125.00
Fiscal Agent	6,156.08
Arbitrage Rebate Calculation	1,039.83
County Bond Collection Monitoring System	861.03
Special Tax Consultant & Administrator	6,675.55
Legal	0.00
Supplies	0.00
Audit	3,000.00
Delinquency Management	0.00
Less: Available Funds	(8,600.00)
Total Administrative Expense Levy	\$17,257.49

Miscellaneous

Contingency	\$0.00
County Fee (0.3% of Aggregate Levy)	5,276.86
Total Miscellaneous	\$5,276.86

Special Tax Levy

\$1,758,968.95

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>
Detached Homes Over 2,999 sq. ft.	\$2,218.95 per home	\$1,478.54 per home
Detached Homes 2,700 - 2,999 sq. ft.	\$2,055.09 per home	\$1,369.36 per home
Detached Homes 2,400 - 2,699 sq. ft.	\$1,971.45 per home	\$1,313.62 per home
Detached Homes 2,000 - 2,399 sq. ft.	\$1,807.59 per home	\$1,204.44 per home
Detached Homes 1,700 - 1,999 sq. ft.	\$1,643.73 per home	\$1,095.26 per home
Detached Homes Less Than 1,700 sq. ft.	\$1,397.94 per home	\$931.48 per home
Attached Homes Over 1,199 sq. ft.	\$822.72 per unit	\$548.20 per unit
Attached Homes 850 - 1,199 sq. ft.	\$657.15 per unit	\$437.86 per unit
Attached Homes Less Than 850 sq. ft.	\$575.22 per unit	\$383.28 per unit