

Exhibit A

City of Fontana
Community Facilities District No. 22
Sierra Hills South

Schedule 1

Special Tax Allocation - Costs to be Allocated
Fiscal Year 2025-2026

| | | | |
|-----------------------------|---------------------|------------------------------|---------------------|
| Principal Payment 09/2025 | \$ 1,640,000 | Bond Service Funds Available | \$ 2,255,335 |
| Interest Payment 09/2025 | 469,000 | Proposed Special Tax Levy | 2,695,627 |
| Administration Costs (2025) | 89,155 | Allowance for Delinquencies | (80,869) |
| Interest Payment 03/2026 | 428,000 | | |
| Principal Payment 09/2026 | 1,725,000 | | |
| Interest Payment 09/2026 | 428,000 | | |
| Administration Costs (2026) | 90,938 | | |
| Total Costs | <u>\$ 4,870,093</u> | Available Funds | <u>\$ 4,870,093</u> |

Schedule 2

Comparison of Special Tax Levy and Rates by Fiscal Years

| Tax Classification (Land Use) | FY 2024 - 2025 | | FY 2025 - 2026 | | Percent Rate Change |
|----------------------------------|---------------------|--------------|---------------------|--------------|------------------------|
| | Special Tax | Rate | Special Tax | Rate | |
| 1 - Non-residential | \$ 645,964 | \$ 10,402.00 | \$ 645,964 | \$ 10,402.00 | 0% |
| 2 - Non-residential | 967,617 | 4,623.11 | 967,617 | 4,623.11 | 0% |
| 2 - Hotel Property | 4,161 | 4,623.11 | 4,161 | 4,623.11 | 0% |
| 3 - Residential | 440,450 | 1,150.00 | 440,450 | 1,150.00 | 0% |
| 4 - Residential | 455,400 | 1,150.00 | 455,400 | 1,150.00 | 0% |
| 5 - Non-residential | 182,035 | 10,402.00 | 182,035 | 10,402.00 | 0% |
| | <u>\$ 2,695,627</u> | | <u>\$ 2,695,627</u> | | |