

**STATE OF CALIFORNIA**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT**

Submitted:  
Friday, October 25, 2013  
10:14:07AM  
CDIAC #: 2011-0378

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only
Fiscal Year _____

**I. GENERAL INFORMATION**

A. Issuer Palmdale Elementary School District CFD No 90-1  
 B. Community Facilities District Number/ Name Series A, Qualified School Construction Bonds  
 C. Name/ Title/ Series of Bond Issue 2011 Special Tax Bonds QSCBs  
 D. Date of Bond Issue 6/29/2011  
 E. Original Principal Amount of Bonds \$13,810,000.00  
 F. Reserve Fund Minimum Balance Required \$1,381,000.00

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2013  
 A. Principal Amount of Bonds Outstanding \$13,810,000.00  
 B. Bond Reserve Fund \$1,381,000.00  
 C. Capitalized Interest Fund \$0.00  
 D. Construction Fund(s) \$988,580.74

**III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX**

A. Assessed or Appraised Value Reported as of: 7/1/2013  
 (Use Appraised Value only in first year of CFD or before annual tax roll billing commences)  
 B. Total Assessed Value of All Parcels \$1,305,528,616.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$5,752,922.00  
 B. Total Amount of Unpaid Special Taxes Annually \$71,246.34  
 C. Are the Special Taxes are Paid Under the County's Teeter Plan. N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 9/5/2013  
 A. Total Number of Delinquent Parcels 168  
 B. Total Amount of Taxes Due on Delinquent Parcels \$166,113.78  
 (Do not include penalties, penalty interest, etc.)

**VI. FORECLOSURE INFORMATION FOR FISCAL YEAR**

(Aggregate totals, if foreclosure commenced on same date) (Attach additional sheets if necessary.)

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax Due on Foreclosure Parcels

STATE OF CALIFORNIA

MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)  
YEARLY FISCAL STATUS REPORT

Submitted:  
Friday, October 25, 2013  
10:14:07AM  
CDIAC #: 2011-0378

California Debt and Investment Advisory Commission  
915 Capitol Mall, Room 400, Sacramento, CA 95814  
P.O. Box 942809, Sacramento, CA 94209-0001  
(916) 653-3269 Fax (916) 654-7440

For Office Use Only Fiscal Year _____
--

**VII. ISSUE RETIRED**

This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.  
(Indicate reason for retirement)

Matured  Refunded Entirely  Other

If Matured, indicate final maturity date:

If Refunded Entirely, state refunding bond title:

and issue date:

If Other:

**VIII. NAME OF PARTY COMPLETING THIS FORM**

Name Scott Koppel  
Title Principal  
Firm/ Agency Koppel & Gruber Public Finance  
Address 334 Via Vera Cruz, Suite 256  
City/ State/ Zip San Marcos, CA 92078  
Phone Number 760 5100290 Date of Report 10/25/2013  
E-Mail info@kgpf.net

**IX. ADDITIONAL INFORMATION\ COMMENTS**

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.

Note: If there are one or more loans associated with this Authority Issue, CDIAC must confirm receipt of this report prior to online