

**STATE OF CALIFORNIA**

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

Submitted:  
Tuesday, October 26, 2021  
5:29:35PM  
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. Project Name Palmdale ESD, Palmdale & LA County Series A Qualified School Construction Bond

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 Yes  Amount \$1,381,000.00 No

**II. FUND BALANCE FISCAL STATUS**

Balances Reported as of: 6/30/2021

A. Principal Amount of Bonds Outstanding \$12,180,000.00

B. Bond Reserve Fund \$1,381,028.56

C. Capitalized Interest Fund \$0.00

D. Construction Fund(s) \$0.00

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

A. Assessed or Appraised Value Reported as of: 7/1/2021

From Equalized Tax Roll

From Appraisal of Property  
*(Use only in first year or before annual tax roll billing commences)*

B. Total Assessed Value of All Parcels \$2,222,139,375.00

**IV. TAX COLLECTION INFORMATION**

A. Total Amount of Special Taxes Due Annually \$7,093,726.00

B. Total Amount of Unpaid Special Taxes Annually \$54,934.36

C. Does this agency participate in the County's Teeter Plan? N

**V. DELINQUENT REPORTING INFORMATION**

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 7/12/2021

A. Total Number of Delinquent Parcels: 111

B. Total Amount of Taxes Due on Delinquent Parcels: \$122,039.07  
(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 |
|----------------------------|-------------------------------------|--|
|                            |                                     | \$0.00   |
|                            |                                     | \$0.00   |
|                            |                                     | \$0.00   |
|                            |                                     | \$0.00   |
|                            |                                     | \$0.00   |

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**VII. ISSUE RETIRED**

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

Matured  Redeemed Entirely  Other

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

**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) 510-0290                 | Date of Report 10/26/2021 |
| E-Mail           | scott@kgpf.net                 |                           |

**IX. ADDITIONAL COMMENTS:**