



Information as of Reporting Year End: 06/30/2023

## Issuance

|                                      |   |
|--------------------------------------|---|
| Issuer Name:                         | Palmdale Elementary School District CFD No 90-1 |
| Issue Name:                          | 1999 Special Tax Ref Bonds                      |
| Project Name:                        | Palmdale ESD, Palmdale & LA County              |
| Actual Sale Date:                    | 11/23/1999                                      |
| Settlement Date:                     | 12/09/1999                                      |
| Original Principal Amount:           | \$24,952,151.00                                 |
| Date of Filing:                      | 10/22/2023                                      |
| Reserve Fund Minimum Balance:        | Yes   |
| Reserve Fund Minimum Balance Amount: | \$2,389,447.14                                  |

### Credit Rating from Report of Final Sale

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AAA   |
| Fitch:           |       |
| Moody's:         | Aaa   |
| Other:           |       |

### Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AA    |
| Fitch:           |       |
| Moody's:         | A1    |
| Other:           | AA+   |

### Credit Rating for This Reporting Period

|                  |       |
|------------------|-------|
| Credit Rating:   | Rated |
| Standard & Poor: | AA    |



Fitch:

Moody's: A1

Other: AA+

## Fund Balance

Principal Amount of Bonds Outstanding: \$11,315,127.50

Bond Reserve Fund: \$2,389,447.14

Capitalized Interest Fund: \$0.00

Construction Fund(s): \$0.00

## Assessed Value

Assessed or Appraised Value Reported as of: 07/01/2023

Use Appraised Value only in first year or before annual tax roll billing commences: From Equalized Tax Roll

Total Assessed Value of All Parcels: \$2,697,265,563.00

## Tax Collection

Total Amount of Special Taxes Due Annually: \$7,550,776.07

Total Amount of Unpaid Special Taxes Annually: \$65,792.38

Does this agency participate in the County's Teeter Plan? No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of: 07/08/2023

Total Number of Delinquent Parcels: 126

Total Amount of Special Taxes Due on Delinquent Parcels: \$122,349.34

## Delinquency Parcel Reporting

| Document Type                   | Document Name                  | File Upload Date |
|---------------------------------|--------------------------------|------------------|
| Delinquent Parcel Detail Report | Delinquency_Report_Bond_70.pdf | 10/23/2023       |

## Foreclosure



## MELLO ROOS REPORT

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

CDIAC # : 1999-2030  
Status: Submitted  
10/23/2023

**Date Foreclosure  
Commenced**

**Total Number of Foreclosure  
Parcels**

**Total Amount of Tax on Foreclosure  
Parcels**

### Retired Issues

Indicate Reason for Retirement:

Not Retired

### Filing Contact

Filing Contact Name:

Douglas Floyd

Agency/Organization Name:

Koppel & Gruber Public Finance

Address:

334 Via Vera Cruz Ste 256

City:

San Marcos

State:

CA

Zip Code:

92078

Telephone:

760-5100290

Fax Number:

E-mail:

doug@kgpf.net

### Comments

Issuer Comments: