



Information as of Reporting Year End: 6/30/2024

## Issuance

Issuer Name: Palmdale Elementary School District CFD No 90-1

Issue Name: Palmdale Elementary School District Community Facilities District No. 90-1  
Special Tax Bonds, Series 2023

Project Name:

Actual Sale Date: 11/28/2023

Settlement Date: 12/7/2023

Original Principal Amount: \$26,765,000.00

Date of Filing:

Reserve Fund Minimum Balance: Yes

Reserve Fund Minimum Balance Amount: \$2,676,500.00

Credit Rating from Report of Final Sale

Credit Rating: Rated

Standard & Poor: AA/A

Fitch:

Moody's:

Other:

Credit Rating from Mello-Roos Last Yearly Fiscal Status Report

Credit Rating: --

Standard & Poor:

Fitch:

Moody's:

Other:

Credit Rating for This Reporting Period



Credit Rating:	Rated
Standard & Poor:	AA/A
Fitch:	
Moody's:	
Other:	

## Fund Balance

Principal Amount of Bonds Outstanding:	\$26,765,000.00
Bond Reserve Fund:	\$2,676,500.00
Capitalized Interest Fund:	\$719,960.38
Construction Fund(s):	\$26,433,528.43

## Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$2,814,417,108.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$7,812,800.14
Total Amount of Unpaid Special Taxes Annually:	\$71,205.76
Does this agency participate in the County's Teeter Plan?	No

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/9/2024
Total Number of Delinquent Parcels:	120
Total Amount of Special Taxes Due on Delinquent Parcels:	\$125,045.41

## Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
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## 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 # : 2023-1122  
Status: Submitted  
10/24/2024

Delinquent Parcel Detail Report

Palmdale\_CDIAC\_Delinquency.pdf

10/15/2024

### Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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### 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: The Reserve Fund Minimum Balance Requirement is being met by a surety bond.