



Mello Roos Report Information as of Reporting Year End: 6/30/2025

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:	12/9/1999
Original Principal Amount:	\$24,952,151.00
Date of Filing:	
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+ underlying
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	AA
Fitch:	
Moody's:	A1



Other:

AA+ underlying

Fund Balance

Principal Amount of Bonds Outstanding:	\$12,984,395.50
Bond Reserve Fund:	\$2,495,215.11
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$2,940,248,949.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$7,981,462.59
Total Amount of Unpaid Special Taxes Annually:	\$81,901.86
Does this agency participate in the County's Teeter Plan?	No

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	7/8/2025
Total Number of Delinquent Parcels:	127
Total Amount of Special Taxes Due on Delinquent Parcels:	\$154,365.95

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	CFD_90-1_1999-2030_YFSR_Delinquency_FY2024-2025.pdf	9/25/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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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 # : 1999-2030
Status: Submitted
10/20/2025

No data available to display.

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: