



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:	2012 Special Tax Ref Bonds
Project Name:	Palmdale ESD, Palmdale & LA County Series A & B
Actual Sale Date:	9/18/2012
Settlement Date:	9/27/2012
Original Principal Amount:	\$15,931,622.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,593,162.22
Credit Rating from Report of Final Sale	
Credit Rating:	Rated
Standard & Poor:	AA-/BBB
Fitch:	
Moody's:	Aa3/Baa1
Other:	
Credit Rating from Mello-Roos Last Yearly Fiscal Status Report	
Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	A1/A2
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Rated
Standard & Poor:	AA/A-
Fitch:	
Moody's:	A1/A2
Other:	



Fund Balance

Principal Amount of Bonds Outstanding:	\$23,284,980.40
Bond Reserve Fund:	\$1,593,206.75
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_2012-1331_YFSR_Delinquency_FY2024-2025.pdf	9/25/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to display.		



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 # : 2012-1331
Status: Submitted
10/20/2025

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: