



**PALMDALE SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 90-1**

**ANNUAL REPORT  
FISCAL YEAR 2021/22**

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## **INTRODUCTION**

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This Annual Special Tax Report (“Report”) has been prepared for the Palmdale School District (“District”) to summarize certain general, financial and administrative information related to Community Facilities District No. 90-1 (“CFD No. 90-1”) and the Bonds (as defined herein). The Report outlines the following for CFD No. 90-1: (I) Special Tax Levy for Fiscal Year 2020/21, (II) Summary of Delinquent Special Taxes, (III) Background of CFD No. 90-1, and (IV) the Bonds. The Report also includes Attachments referenced by and/or supplementing the information outlined herein. The capitalized terms used in the Report and not defined herein are used as defined in the Rate and Method of Apportionment of Special Tax of CFD No. 90-1 (“RMA”) and/or the Fiscal Agent Agreement (“FAA”) by and between the District and U.S. Bank National Association.

## **SECTION I. SPECIAL TAX LEVY FOR FY 2020/21**

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Section I of the Report contains information for the determination of the Fiscal Year (“FY”) 2021/22 Special Tax levy for CFD No. 90-1.

### **A. Bond Requirement**

The Bond Requirement represents the interest and principal payments due on the outstanding CFD No. 90-1 Special Tax Bonds, 1999 (“1999 Bonds”); the Special Tax Bonds (“STB”) Series 2011A & 2011B (the “2011 Bonds”) and the STB, Series 2012A and Special Tax Refunding Bonds, Series 2012B (together the “2012 Bonds”); and the STB, Series 2017A and Special Tax Refunding Bonds, Series 2017B (together the “2017 Bonds”, or together with the 1999 Bonds, the 2011 Bonds, and the 2012 Bonds, the “Bonds”), of the District in Calendar Year 2021 and estimated Administrative Expenses and anticipated delinquencies for CFD No. 90-1 in FY 2020/21. The Bond Requirements calculated in accordance with the RMA (please see Attachment 1 for a full copy of the RMA) is \$4,738,239.63. The application of the Annual Special Tax on Developed Property generates Special Tax revenues exceeding the amount needed to fund the Bond Requirement for FY 2021/22 (“Additional Special Taxes”). The Additional Special Taxes may be used to directly fund authorized facilities. The following table shows the calculation used to determine the Bond Requirements and shows the Additional Special Taxes and the total Special Tax levy for FY 2021/22. FY 2020/21 amounts are also provided for comparison.

SPECIAL TAX COMPONENTS	FY 2021/22 DOLLARS	FY 2020/21 DOLLARS
<b>Bond Requirement</b>		
<i>Bond Debt Service<sup>1</sup></i>		
Principal Due-1999 Bonds (February 1) <sup>2</sup>	\$0.00	\$0.00
Principal Due-1999 Bonds (August 1) <sup>2</sup>	\$0.00	\$0.00
Interest Due-1999 Bonds (February 1) <sup>2</sup>	\$0.00	\$0.00
Interest Due-1999 Bonds (August 1) <sup>2</sup>	\$0.00	\$0.00
Principal Due-2011 Bonds (August 1)	\$1,800,000.00	\$260,000.00
Interest Due-2011 Bonds (February)	\$483,654.00	\$492,903.50
Interest Due-2011 Bonds (August 1)	\$483,654.00	\$492,903.50
Principal Due-2012 Bonds (August 1)	\$365,000.00	\$345,000.00
Interest Due-2012 Bonds (February 1)	\$68,190.63	\$73,796.88
Interest Due-2012 Bonds (August 1)	\$68,190.63	\$73,796.88
Principal Due-2017 Bonds (August 1)	\$0.00	\$1,220,000.00
Interest Due-2017 Bonds (February 1)	\$540,837.50	\$556,087.50
Interest Due-2017 Bonds (August 1)	\$540,837.50	\$556,087.50
<i>Subtotal Bond Debt Service</i>	<i>\$4,350,364.26</i>	<i>\$4,070,575.76</i>
Administrative Expenses	\$22,597.50	\$25,675.75
Anticipated Delinquencies <sup>3</sup>	\$365,278.13	\$354,686.68
<b>Total Bond Requirement</b>	<b>\$4,738,239.89</b>	<b>\$4,450,938.19</b>
Additional Special Taxes	\$2,567,322.78	\$2,642,795.38
<b>SPECIAL TAX LEVY</b>	<b>\$7,305,562.67</b>	<b>\$7,093,733.57</b>

<sup>1</sup> Bond Debt Service payments listed under FY 2021/22 Dollars are due in Calendar Year 2022 and payments listed under FY 2020/21 Dollars are due in Calendar Year 2021.

<sup>2</sup> The 1999 Bonds were partially redeemed by the 2012 Bonds and 2017 Bonds. The next debt service will not occur until the Calendar Year 2030.

<sup>3</sup> Anticipated delinquencies are conservatively estimated at five percent (5.0%) of the Special Tax levy.

## B. Estimated Administrative Expenses

Each year a portion of the Special Tax levy goes to pay the ongoing costs of administration. The estimated FY 2021/22 administrative expenses are shown below followed by a description of each line item. FY 2020/21 amounts are also provided for comparison.

ADMINISTRATIVE EXPENSES	FY 2021/22 AMOUNT	FY 2020/21 AMOUNT
District Staff Expenses	\$10,000.00	\$10,000.00
Outside Fees and Expenses	\$10,350.00	\$13,500.00
County Tax Collection Fees	\$2,047.50	\$1,975.75
Other Expenses	\$200.00	\$200.00
<b>TOTAL</b>	<b>\$22,597.50</b>	<b>\$25,675.75</b>

**District Staff Expenses** – Includes staff time spent on the administration of CFD No. 90-1, its accounts and obligations as well as expenses related to CFD No. 90-1 including postage, supplies, copying, telephone, and technology costs.

**Outside Fees and Expenses** – Includes the District’s estimated costs to hire consultants related to the administration of CFD No. 90-1. Consultants used include attorneys, fiscal agents, financial advisors, and the special tax administrator. These consultants calculate the Annual Special Tax Rates, monitor the special taxes collected by CFD No. 90-1 and ensure compliance with State and Federal laws and reporting requirements.

**County Tax Collection Fees** – Refers to the processing fee charged by the County of Los Angeles (“County”) for placing the Special Taxes on the County Property Tax roll.

### C. Distribution of Special Tax

The Special Taxes that CFD No. 90-1 may levy are limited by the RMA. A summary of the FY 2021/22 Annual Special Tax rates, the number of Units and Parcels, Acreage, Assessable Space and aggregate levy amount for each Tax Rate Category are listed in the following table.

TAX RATE CATEGORY	UNIT / PARCEL COUNT	ACREAGE	ASSESSABLE SPACE	ANNUAL SPECIAL TAX	LEVY AMOUNT <sup>1</sup>
Developed Property	7,990	1,467.84	17,973,190	\$0.40647 per Square Foot	\$7,305,562.67
Undeveloped Property	59	973.88	n/a	\$0.00 per Acre	0
Tax Exempt Property	364	299.86	n/a	n/a	0
<b>TOTAL</b>	<b>8,413</b>	<b>2,741.58</b>	<b>n/a</b>	<b>n/a</b>	<b>\$7,305,562.67</b>

<sup>1</sup> The levy calculation detail in Section I-B may not equal the Levy Amount above due to rounding.

## SECTION II. SUMMARY OF DELINQUENT SPECIAL TAXES

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Delinquent Special Taxes as of July 10, 2021 for FY 2020/21 and prior Fiscal Years are summarized in the table below:

FISCAL YEAR	NO. OF PARCELS LEVIED	NO. OF PARCELS DELINQUENT	TOTAL ANNUAL LEVY	ANNUAL DELINQUENT AMOUNT	PERCENT OF ANNUAL DELINQUENT
2015/16	7,446	5	\$6,175,513	\$1,757	0.03%
2016/17	7,457	7	\$6,304,872	\$4,358	0.07%
2017/18	7,487	14	\$6,456,406	\$10,017	0.16%
2018/19	7,511	25	\$6,608,373	\$16,207	0.25%
2019/20	7,523	53	\$6,756,399	\$32,911	0.49%
2020/21	7,703	91	\$7,093,726	\$54,934	0.77%

Source: Los Angeles County Auditor-Controller's Office.

The District has covenanted for the benefit of the bondholders to initiate judicial foreclosure proceedings on Assessor's parcels delinquent in the payment of their Special Tax obligation if, as of October 31 of each year, the total Special Tax delinquency in CFD No. 90-1 is five percent (5.0%) or more of the total Special Tax levied in the prior fiscal year or if any single property owner is delinquent in excess of twenty five thousand dollars (\$25,000) (the "Covenant of Judicial Foreclosure" is further described in Section IV.E of this Report). As of July 10, 2021, ninety-one (91) parcels are delinquent in their payment of Special Taxes in the aggregate amount of \$54,934.36. Since the total delinquent amount is 0.77% of the total annual levy and is under the 5% threshold, the District is not required to take any further action against such parcels. In addition, no property owner is delinquent in their Special Tax obligation by an amount in excess of \$25,000.

## SECTION III. BACKGROUND OF CFD No. 90-1

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### A. Summary Table of Information

The following table shows information related to the formation of CFD No. 90-1:

CFD FORMATION	
Date of Resolution of Formation	October 16, 1990
Authorized Debt Amount	\$300,000,000
County Fund Number	593.51

### B. CFD No. 90-1 Background

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 eras. State Legislators Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 *et seq.* of the California Government Code. The Act authorizes a local government agency, such as a school district, to form a Community Facilities District (“CFD”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it.

The District formed CFD No. 90-1 to finance the acquisition, construction and/or leasing of certain school and school facilities, relocatable facilities, administrative facilities and joint use facilities.

Pursuant to an election conducted pursuant to the Act, the registered voters eligible to vote approved the levy of special taxes and the incurrence of bonded indebtedness in an amount not to exceed \$300,000,000.

### C. Boundaries

CFD No. 90-1 lies completely within but is not coterminous with the District boundaries. When first formed, CFD No. 90-1 consisted of approximately 2,397 acres zoned for residential use. As new residential development has occurred within the District, additional parcels have been annexed into CFD No. 90-1.

## D. Annexations

The annexations that have occurred as of the date of this Report are detailed in the table below.

ANNEXATION	DATE OF RECORDATION	TOTAL ACRES ANNEXED
1	5/21/1991	8.44
2	9/10/1991	359.9
2 (Supplemental)	1/15/1992	5
3	10/16/1991	186.83
4	6/8/1992	84.27
5	1/15/1993	109.31
6	5/26/1993	15.64
7	9/10/1993	29.7
8	8/17/1994	17.85
9	11/16/1994	40.1
10	7/10/1997	12.09
11	11/01-12/01	71.16
12	11/2002	55.97
13	6/10/2004	n/a
14	3/18/2005	n/a
15	3/18/2005	n/a
16	3/18/2005	n/a
18	11/05-2/06	n/a
19	5/22/2006	25.33
20	6/12/2006	56.76
21	6/12/2006	26.97
22	9/5/2006	n/a
23	5/15/2007	14.66
24	5/15/2007	60.07
25	5/15/2007	31.49
26	5/15/2007	98.16
27	6/8/2007	18.88
28	8/1/2008	43.88
29	1/21/2020	5.34
30	4/26/2021	47.75
31	7/6/2021	14.56

## SECTION IV. THE BONDS

### A. Summary Table of Information

The following table shows information related to the issuance of the 1999 Bonds, the 2011 Bonds, the 2012 Bonds and the 2017 Bonds.

BOND ISSUES	
<b>Special Tax Bonds, Series 1999</b>	
Date of Bond Issue (Dated Date)	December 9, 1999
Final Maturity	August 1, 2039
Amount of Original Bond Issue	\$24,952,151
Interest Rate Range	3.70% - 6.20%
Bonds Subject to Arbitrage	Yes
<b>Special Tax Bonds, Series 2011A &amp; Series 2011B</b>	
Date of Bond Issues (Dated Date)	July 13, 2011
Final Maturity	June 1, 2027
Amount of Original Bond Issue(s)	Series 2011A \$13,810,000/ Series 2011B \$2,280,000
Interest Rate Range	5.698%-8.115%
Bonds Subject to Arbitrage	Yes
<b>Special Tax Bonds, Series 2012A &amp; Series 2012B</b>	
Date of Bond Issues (Dated Date)	September 27, 2012
Final Maturity	August 1, 2039
Amount of Original Bond Issue(s)	Series 2012A \$10,116,622.15/ Series 2012B \$5,815,000
Interest Rate Range	2.000%-6.390%
Bonds Subject to Arbitrage	Yes
<b>Special Tax Bonds, Series 2017A &amp; Series 2017B</b>	
Date of Bond Issues (Dated Date)	May 25, 2017
Final Maturity	August 1, 2041
Amount of Original Bond Issue(s)	Series 2017A \$16,185,000/ Series 2017B \$13,845,000
Interest Rate Range	1.000%-5.000%
Bonds Subject to Arbitrage	Yes

### B. 1999 Bonds

The 1999 Bonds were issued on December 9, 1999 in the total amount of \$24,952,151. The 1999 Bonds were issued to finance or refinance the acquisition, construction and/or leasing of school facilities and to refund existing Special Tax Bonds (the Series 1995 and the Series 1997 Bonds). The 1999 Bonds consist of Current Interest Bonds and Capital Appreciation Bonds. Certain maturities of the 1999 Bonds were refunded by the Series 2012B Refunding Bonds on September 27, 2012 (see Section IV.D below).

### **C. 2011 Bonds**

The 2011 Bonds were issued on July 13, 2011 in the aggregate amount of \$16,090,000. The 2011A Bonds were issued as Taxable Direct Pay Qualified School Construction Bonds in the total amount of \$13,810,000 and the 2011B Bonds were issued as Taxable Non-Subsidy Bonds in the total amount of \$2,280,000. The 2011 Bonds were issued to finance the acquisition, leasing and construction of school facilities.

### **D. 2012 Bonds**

The 2012 Bonds were issued on September 27, 2012 in the aggregate amount of \$15,931,622.15. The 2012A Bonds were issued as a combination of Current Interest Bonds, Capital Appreciation Bonds, and Convertible Capital Appreciation Bonds in the total amount of \$10,116,622.15. Proceeds of the 2012A Bonds were used primarily to acquire lease and/or construct school facilities and equipment. The 2012B Bonds were issued as Current Interest Bonds in the total amount of \$5,815,000, the proceeds of which were used primarily to refund a portion of the 1999 Bonds.

### **E. 2017 Bonds**

The 2017 Bonds were issued on May 25, 2017 in the aggregate amount of \$30,030,000.00. The 2017A Bonds were in the total amount of \$16,185,000.00, the proceeds of which were used primarily for the modernization of school sites, and the construction and reconfiguration of classrooms and related school facilities. The 2017B Bonds were issued in the total amount of \$13,845,000, the proceeds of which were used primarily to refund a portion of the 1999 Bonds.

### **F. Covenant for Judicial Foreclosure**

The District has covenanted to the bondholders that the District will commence or cause to be commenced, judicial foreclosure proceedings by October 31 of each fiscal year against (i) all property owned by any single person or any property regardless of ownership with delinquent Special Taxes in excess of \$25,000, and (ii) all property with delinquent Special Taxes if in the immediately preceding fiscal year, it received Special Taxes in an amount which (together with amounts on deposit in the Special Tax Fund and/or Bond Fund) were 95% or less than the Annual Debt Service for the current Bond Year or the amount in the Reserve Fund is less than the Reserve Requirement.

Koppel & Gruber Public Finance (“K&G Public Finance”) will examine the records of the County by October 31 of each Fiscal Year to determine the amount of delinquencies and will assist in pursuing each delinquency.

**ATTACHMENT 1**  
**RATE AND METHOD OF APPORTIONMENT**  
**FOR CFD No. 90-1**

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EXHIBIT A

PALMDALE ELEMENTARY SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 90-1

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax, determined as shown below, shall be levied each year by the Governing Board of the Palmdale Elementary School District (the "District") within the boundaries of Community Facilities District 90-1 (the "CFD"):

1. Definitions. The following definitions shall apply:

(a) "Administrative Expenses" means the costs incurred by the District for the costs associated with the creation of the CFD, issuance of bonds, determination of the amount of taxes, collection of taxes, payment of taxes, or costs otherwise incurred in order to carry out the authorized purposes of the CFD.

(b) "Annual Special Tax" has the meaning given to that term in Section 3.

(c) "Assessable Space" means all of the square footage within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, detached accessory structure, or similar area as determined by the public agency issuing the building permit.

(d) "Assessor's Parcel" means a parcel of land designated on a map of the Los Angeles County Assessor and which parcel has been assigned a discrete identifying number.

(e) "Board" means the Board of the Palmdale Elementary School District.

(f) "Bond Requirements" means the amount necessary taking into consideration anticipated delinquencies (i) to pay principal of and interest on the bonds at that time outstanding in the CFD, (ii) to make any deposits required to be made with respect to any reserve fund created with respect to such bonds, and (iii) to pay for Administrative Expenses.

(g) "Developed Property" means any Assessor's Parcels in the CFD which are zoned for residential use and for which a building permit for a residential dwelling unit(s) has been issued by June 15th of the prior Fiscal Year; provided, however, that Developed Property shall not include an Assessor's Parcel for which a Prepayment Tax has been levied and collected pursuant to Section 4 hereof.

(h) "Fiscal Year" means the period starting July 1 and ending the following June 30.

(i) "Ordinance" means the Ordinance adopted by the Board, as the legislative body of the CFD, pursuant to California Government Code Section 53340 to levy the Special Tax.

(j) "Prepayment Tax" has the meaning given to that term in Section 4.

(k) "School Facilities" shall be those school facilities (including land) and other facilities which the CFD is authorized to acquire, lease and/or construct.

(l) "Special Tax" means the maximum special tax that may be levied on any Developed Property or, on Undeveloped Property for any Fiscal Year. Special Taxes include, collectively, Annual Special Taxes and Prepayment Taxes.

(m) "Tax-Exempt Property" means any property within the CFD which is not Developed or Undeveloped Property, and includes property owned or operated by a public agency.

(n) "Undeveloped Property" means any Assessor's Parcel in the CFD which is Zoned for residential use and for which no building permit has been issued by June 15th of the previous Fiscal Year.

(o) "Undeveloped Property Tax" has the meaning given to that term in Section 5.

(p) "Zoned" means any lot or parcel of land used, zoned, allowed or designated for a residential purpose on the applicable General Plan, Specific Plan or Community Plan which the City of Palmdale or the County of Los Angeles utilizes and relies upon for planning purposes and for the approval of development.

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2. Classification of Property. At the beginning of each Fiscal Year or at such other time as the Board deems desirable, beginning in 1990 the District shall cause each Assessor's Parcel in the CFD to be classified as one of the following: Developed Property, Undeveloped Property or Tax-Exempt Property.

3. Developed Property: Annual Special Tax. A Special Tax may be levied pursuant to this Section on Developed Property to the extent necessary to pay the Bond Requirements and to provide for the cost of constructing, leasing and/or acquiring the School Facilities.

All Developed Property shall be subject to a maximum Special Tax (the "Annual Special Tax") in each Fiscal Year equal to \$0.22 per square foot of Assessable Space; provided, however, that the Annual Special Tax rate of \$0.22 per square foot of Assessable Space shall be increased in each Fiscal Year after the Fiscal Year ending on June 30, 1991 by an amount equal to 2% of the maximum Annual Special Tax rate for the prior Fiscal Year.

4. Alternative Prepayment Tax. In lieu of paying an Annual Special Tax on Developed Property, the owner of any Assessor's Parcel of Undeveloped Property may elect to prepay the Annual Special Tax (the "Prepayment Tax") (i) with respect to any Assessor's Parcel for which a building permit has been issued prior to the adoption of the Ordinance, within 30 days after the adoption of the Ordinance, and (ii) with respect to any Assessor's Parcel for which a building permit has not been issued prior to the adoption of the Ordinance, at or prior to the time of issuance of a building permit with respect to such Assessor's Parcel. The maximum Prepayment Tax rate which may be levied in each Fiscal Year is \$2.25 per square foot of Assessable Space; provided, however, that the maximum Prepayment Tax rate shall be increased in each Fiscal Year after the Fiscal Year ending on June 30, 1991 by an amount equal to 2% of the maximum Prepayment Tax rate for the prior Fiscal Year. Upon payment and satisfaction of any Prepayment Tax, the Assessor's Parcel with respect to which such Prepayment Tax has been levied and collected shall be characterized as Tax Exempt Property and shall not be subject to an Annual Special Tax. Prepayment Taxes levied and collected pursuant to this Section 4 may be used to pay the Bond Requirements and to provide for the cost of financing, constructing, leasing and/or acquiring the School Facilities.

5. Undeveloped Property Tax. A Special Tax may be levied pursuant to this section on Undeveloped Property (the "Undeveloped Property Tax") to the extent necessary to pay

the Bond Requirements subject to the limitations set forth below.

In the event that on July 1 of any Fiscal Year, the maximum projected revenues that can be generated from the levy of the Special Tax for such Fiscal Year on all Developed Property together with all other funds of the CFD legally available to pay the Bond Requirements, shall be insufficient to pay the Bond Requirements for such Fiscal Year due to anticipated delinquencies in the payment of Special Taxes, then all Undeveloped Property shall be subject to a Special Tax, for such Fiscal Year only, up to an amount not to exceed, per acre of Undeveloped Property (or a proportionate amount thereof for any portion of such acre), the lesser of (i) \$750 or (ii) the aggregate amount of the actual delinquencies in the payment of Special Taxes for the prior Fiscal Year, divided by the total number of acres of Undeveloped Property in the District.

6. Calculation of the Special Tax on Developed Property and Undeveloped Property.

At the beginning of each Fiscal Year, beginning in 1991, the Board, as the governing body of the CFD, shall cause the Special Tax to be calculated and levied as follows:

First: For each parcel of Developed Property, the Board shall compute the amount of the Assessable Space and multiply that amount by the Annual Special Tax rate in effect for such Fiscal Year pursuant to Section 3 hereof.

Second: If additional monies are needed to pay the Bond Requirements after the maximum Annual Special Tax rate has been levied on all Developed Property pursuant to the first step, the CFD shall apply all legally available monies of the CFD to the payment of the Bond Requirements.

Third: If additional monies are needed to pay the Bond Requirements after the first two steps have been completed, then the CFD shall levy an Undeveloped Special Tax on each parcel of Undeveloped Property in an amount sufficient to pay the Bonds Requirements up to the maximum amount specified in Section 5.

Fourth: In addition, for all Undeveloped Property, the Board shall declare the Prepayment Tax rate in effect for such Fiscal Year at which time an owner can elect to prepay the Annual Special Tax.

7. Limitations. The Board shall not impose any Special Tax on any Tax-Exempt Property.

8. Appeals and Interpretation Procedure. Any taxpayer subject to the Special Tax claiming that the amount or application of the Special Tax has not been properly computed may file a notice with the District appealing the levy of the Special Tax. The Superintendent or designee will promptly review the appeal and, if necessary, meet with the applicant and decide the appeal. If the findings of the Superintendent or designee verify that the tax should be modified or changed, the special tax levy shall be corrected and, if applicable, a refund shall be granted. Any dispute over the decision of the Superintendent or designee shall be referred to the Board and the decision of the Board with respect to the Special Tax shall be final.

Interpretation may be made by Resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the special tax rate, or application of the method of apportionment, or the classification of properties or any definition applicable to the CFD.

9. Claims for Refund. All claims for refund of Special Taxes collected on behalf of the CFD shall be filed with the Superintendent of the District not later than one year after the date the Special Tax has been paid to the County. The claimant shall file the claim within this time period and the claim shall be finally acted upon by the Board as a prerequisite to the claimant bringing suit thereon.

The procedure described in this Rate and Method of Apportionment of Special Tax shall be the exclusive claims procedure for claimants seeking a refund of Special Taxes. The decision of the Board in response to a claim for refund of Special Taxes shall be final.

10. Collection of Special Tax. The Annual Special Tax shall be collected each year upon the applicable Assessor's Parcels in the CFD in the same manner as ordinary ad valorem property taxes are collected and the Prepayment Tax shall be collected by the Board at the time of issuance of a building permit; provided, however, that the CFD may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations. All Special Taxes shall be subject to the same penalties and lien priorities in the case of delinquency as is provided for ad valorem taxes. The District shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the Auditor of the County of

Los Angeles for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. The Special Tax shall be levied and collected only so long as it is needed to pay the Bond Requirements or to pay to construct lease and/or acquire the facilities of the CFD. In the event of a delinquency, the CFD will pursue foreclosure in a timely manner.

## ATTACHMENT 2

### DEBT SERVICE SCHEDULES

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The following is the debt service schedule for the outstanding 1999 Bonds.

YEAR ENDING (AUGUST 1)	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE
2021	\$0.00	\$0.00	\$0.00
2022	\$0.00	\$0.00	\$0.00
2023	\$0.00	\$0.00	\$0.00
2024	\$0.00	\$0.00	\$0.00
2025	\$0.00	\$0.00	\$0.00
2026	\$0.00	\$0.00	\$0.00
2027	\$0.00	\$0.00	\$0.00
2028	\$0.00	\$0.00	\$0.00
2029	\$0.00	\$0.00	\$0.00
2030	\$276,231.00	\$1,998,770.00	\$2,275,000.00
2031	\$262,972.00	\$2,057,028.00	\$2,320,000.00
2032	\$250,241.00	\$2,114,759.00	\$2,365,000.00
2033	\$238,554.00	\$2,176,446.00	\$2,415,000.00
2034	\$226,837.00	\$2,233,163.00	\$2,460,000.00
2035	\$216,061.00	\$2,293,939.00	\$2,510,000.00
2036	\$205,696.00	\$2,354,304.00	\$2,560,000.00
2037	\$196,151.00	\$2,418,849.00	\$2,615,000.00
2038	\$186,603.00	\$2,478,397.00	\$2,665,000.00
2039	\$177,806.00	\$2,542,194.00	\$2,720,000.00
<b>TOTAL</b>	<b>\$2,237,152.00</b>	<b>\$22,667,849.00</b>	<b>\$24,905,000.00</b>

## ATTACHMENT 2 (CONTINUED)

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The following is the debt service schedule for the 2011A Bonds. The 2011B Bonds fully matured on August 1, 2016.

YEAR ENDING (AUGUST 1)	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE
2021	\$260,000.00	\$985,807.00	\$1,245,807.00
2022	\$1,800,000.00	\$967,308.00	\$2,767,308.00
2023	\$1,690,000.00	\$821,238.00	\$2,511,238.00
2024	\$1,445,000.00	\$684,095.00	\$2,129,095.00
2025	\$2,250,000.00	\$566,833.00	\$2,816,833.00
2026	\$2,290,000.00	\$384,245.00	\$2,674,245.00
2027*	\$2,445,000.00	\$165,343.00	\$2,610,343.00
<b>TOTAL</b>	<b>\$12,180,000.00</b>	<b>\$4,574,869.00</b>	<b>\$16,754,869.00</b>

\*The final maturity is due on June 1, 2027,

## **ATTACHMENT 2 (CONTINUED)**

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The following is the debt service schedule for the 2012B Bonds.

<b>YEAR ENDING (AUGUST 1)</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>ANNUAL DEBT SERVICE</b>
2021	\$345,000.00	\$147,594.00	\$492,594.00
2022	\$365,000.00	\$136,381.00	\$501,381.00
2023	\$390,000.00	\$124,063.00	\$514,063.00
2024	\$410,000.00	\$110,413.00	\$520,413.00
2025	\$435,000.00	\$95,550.00	\$530,550.00
2026	\$470,000.00	\$79,238.00	\$549,238.00
2027	\$500,000.00	\$61,613.00	\$561,613.00
2028	\$530,000.00	\$42,238.00	\$572,238.00
2029	\$560,000.00	\$21,700.00	\$581,700.00
<b>TOTAL</b>	<b>\$4,005,000.00</b>	<b>\$818,790.00</b>	<b>\$4,823,790.00</b>

## ATTACHMENT 2 (CONTINUED)

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The following is the debt service schedule for the 2017A Bonds.

YEAR ENDING (AUGUST 1)	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE
2021	\$0.00	\$772,650.00	\$772,650.00
2022	\$0.00	\$772,650.00	\$772,650.00
2023	\$0.00	\$772,650.00	\$772,650.00
2024	\$0.00	\$772,650.00	\$772,650.00
2025	\$0.00	\$772,650.00	\$772,650.00
2026	\$0.00	\$772,650.00	\$772,650.00
2027	\$700,000.00	\$772,650.00	\$1,472,650.00
2028	\$725,000.00	\$737,650.00	\$1,462,650.00
2029	\$740,000.00	\$701,400.00	\$1,441,400.00
2030	\$490,000.00	\$664,400.00	\$1,154,400.00
2031	\$505,000.00	\$649,700.00	\$1,154,700.00
2032	\$525,000.00	\$633,287.50	\$1,158,287.50
2033	\$540,000.00	\$616,225.00	\$1,156,225.00
2034	\$420,000.00	\$598,000.00	\$1,018,000.00
2035	\$445,000.00	\$577,000.00	\$1,022,000.00
2036	\$465,000.00	\$554,750.00	\$1,019,750.00
2037	\$490,000.00	\$531,500.00	\$1,021,500.00
2038	\$515,000.00	\$507,000.00	\$1,022,000.00
2039	\$540,000.00	\$481,250.00	\$1,021,250.00
2040	\$5,675,000.00	\$454,250.00	\$6,129,250.00
2041	\$3,410,000.00	\$170,500.00	\$3,580,500.00
<b>Total</b>	<b>\$16,185,000.00</b>	<b>\$13,285,462.50</b>	<b>\$29,470,462.50</b>

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## ATTACHMENT 2 (CONTINUED)

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The following is the debt service schedule for the 2017B Bonds.

YEAR ENDING (AUGUST 1)	PRINCIPAL	INTEREST	ANNUAL DEBT SERVICE
2021	\$1,220,000.00	\$339,525.00	\$1,559,525.00
2022	\$0.00	\$309,025.00	\$309,025.00
2023	\$240,000.00	\$309,025.00	\$549,025.00
2024	\$2,060,000.00	\$301,825.00	\$2,361,825.00
2025	\$1,670,000.00	\$240,025.00	\$1,910,025.00
2026	\$1,745,000.00	\$185,750.00	\$1,930,750.00
2027	\$1,150,000.00	\$129,037.50	\$1,279,037.50
2028	\$1,210,000.00	\$91,662.50	\$1,301,662.50
2029	\$1,315,000.00	\$49,312.50	\$1,364,312.50
<b>Total</b>	<b>\$10,610,000.00</b>	<b>\$1,955,187.50</b>	<b>\$12,565,187.50</b>

**ATTACHMENT 3**  
**DELINQUENCY REPORT**

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**FINAL INSTALLMENT DELINQUENCY REPORT**  
**FISCAL YEAR 2020/2021**

PALMDALE SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 90-1  
COUNTY FUND NUMBER: 59351

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**LEVY AND DELINQUENCY SUMMARY**  
as of: July 10, 2021

Total Amount Levied:	\$7,093,726.00	Total Amount Delinquent:	\$54,934.36
Total Parcels Levied:	7,703	Number of Parcels Delinquent:	91
Total Amount Collected:	\$7,038,791.64	Delinquent Percentage:	0.77%

**DELINQUENCY DETAIL**

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3003-005-042	KELLY ANDREW JR	4109 HARTER AVE CULVER CITY, CA 90232	\$ 758.74	\$ 379.37
3003-005-045	HANBALI AMJAD & SANA	39422 11TH ST W PALMDALE, CA 93551	\$ 1,509.92	\$ 1,509.92
3003-040-039	CORTEZ ROBERT J	1341 STANFILL RD PALMDALE, CA 93551	\$ 1,509.92	\$ 830.46
3003-045-030	DUARTE IVAN C	1143 WITHERILL PL PALMDALE, CA 93551	\$ 836.85	\$ 836.85
3003-046-003	EASLEY YASMIN A	39294 BUTLER ST PALMDALE, CA 93551	\$ 1,087.11	\$ 1,087.11
3003-069-021	AMIRJANYAN GEORGI	1803 HERITAGE LN PALMDALE, CA 93551	\$ 895.83	\$ 447.92
3003-069-076	SLOCOVICH KATHERINE B	39312 DUNBAR ST PALMDALE, CA 93551	\$ 598.15	\$ 299.08
3003-071-043	THIEN LEE NYUN	702 S STONEMAN AVE #A ALHAMBRA, CA 91801	\$ 778.67	\$ 40.37
3003-099-046	DEMPSTER MARILYNN L	2312 ROCKROSE ST PALMDALE, CA 93551	\$ 1,042.48	\$ 521.24
3004-047-012	GUTIERREZ JUAN P	38564 LION WAY PALMDALE, CA 93551	\$ 1,313.06	\$ 656.53
3005-040-007	ALBRECHT SUSAN A	37338 PAINTBRUSH DR PALMDALE, CA 93551	\$ 673.47	\$ 673.47

\*\* Information based on 2020/2021 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3005-047-005	HANSEN MICHELLE A	7183 E PRAIRIE RIDGE RD PRESCOTT VALLEY, AZ	\$ 936.08	\$ 468.04
3006-025-091	CROUCH PAUL L	38742 DIVISION ST PALMDALE, CA 93550	\$ 559.49	\$ 559.49
3006-025-126	LATENTE TRUST	PO BOX 3836 CHATSWORTH, CA 91313	\$ 786.64	\$ 786.64
3006-025-170	WADHWA BALBIR & RAVINDER	4201 E CANYON WAY CHANDLER, AZ 85249	\$ 848.01	\$ 424.01
3018-017-040	FLIGER CASSANDRA	5716 CORSA AVE #102 WESTLAKE VILLAGE, CA	\$ 403.68	\$ 403.68
3018-017-045	DIAZ ROBERTO	6616 ADAMSON AVE BELL GARDENS, CA 90201	\$ 403.68	\$ 403.68
3018-017-047	VEGA TREVALL	2320 E AVENUE Q4 #27 PALMDALE, CA 93550	\$ 403.68	\$ 403.68
3018-017-051	MARBELLA INC TR	16250 VENTURA BLVD ENCINO, CA 91436	\$ 403.68	\$ 403.68
3018-031-112	QUINTERO MICHAEL A &	38209 LONE TREE CT PALMDALE, CA 93550	\$ 605.32	\$ 605.32
3018-031-159	PONCE GERMAN	16870 MEDITERRANEAN MORENO VALLEY, CA	\$ 817.32	\$ 817.32
3018-031-202	DUENAS MARIBEL N	38275 SYRAH CT PALMDALE, CA 93550	\$ 818.12	\$ 818.12
3020-035-006	BARRAGAN FELIPE G	3027 MARICOTTE DR PALMDALE, CA 93550	\$ 1,168.40	\$ 642.63
3020-035-020	BOUSQUET PAULINE	37834 ECHO MOUNTAIN PALMDALE, CA 93552	\$ 823.70	\$ 823.70
3020-035-075	SPRIGGS HERMELINDA & KEITH	3123 MARBELLA LN PALMDALE, CA 93550	\$ 624.45	\$ 312.23
3020-036-035	ESTRADA MARIA S	37866 TAMARA PL PALMDALE, CA 93550	\$ 840.04	\$ 840.04
3020-036-041	RIOS ALVARO & SALVADOR	37929 DURANGO PL PALMDALE, CA 93550	\$ 840.04	\$ 420.02
3020-039-040	DINA YAAKOV	6402 MARYLAND DR LOS ANGELES, CA 90048	\$ 579.82	\$ 15.80
3020-039-054	RECINOS SHELLY	38243 MENTOR CT PALMDALE, CA 93550	\$ 445.12	\$ 222.56
3020-039-066	SIKANOVSKI CVETA	3845 E AVENUE Q12 PALMDALE, CA 93550	\$ 582.21	\$ 582.21

\*\* Information based on 2020/2021 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3021-035-024	RIVAS LUCRECIA E & ROLANDO S	38616 SIENNA CT PALMDALE, CA 93550	\$ 946.44	\$ 295.94
3023-056-005	KLEINFELD GROUP LLC	37538 56TH ST E PALMDALE, CA 93552	\$ 785.44	\$ 785.44
3023-056-016	VILLAMARIONA MARCELA	37459 56TH ST E PALMDALE, CA 93552	\$ 967.56	\$ 483.78
3023-056-029	JUAREZ JUAN JR	5524 KATRINA PL PALMDALE, CA 93552	\$ 866.74	\$ 6.43
3023-057-001	BOTLEY JUSTIN	5545 DRIFTWOOD PL PALMDALE, CA 93552	\$ 775.48	\$ 387.74
3023-059-055	BURGA JUAN C	5857 EVERGEM AVE PALMDALE, CA 93552	\$ 624.45	\$ 32.76
3023-071-076	SALDIVAR EDUARDO	2437 EL TORO RD DUARTE, CA 91010	\$ 745.59	\$ 745.59
3023-073-016	PROPERTY EXECUTIVE GROUP	PO BOX 12576 LA CRESCENTA, CA 91214	\$ 552.32	\$ 276.16
3023-075-001	ESHUN AMELIA	5661 E AVENUE R12 PALMDALE, CA 93552	\$ 1,322.62	\$ 67.14
3023-077-016	WOSS MARK	13167 AZTEC ST SYLMAR, CA 91342	\$ 663.50	\$ 663.50
3023-077-060	RUSSELL MARIA D	4070 ELWOOD AVE PALMDALE, CA 93552	\$ 607.31	\$ 607.31
3023-080-015	WERTZ KARL A	5829 E AVENUE R11 PALMDALE, CA 93552	\$ 765.92	\$ 765.92
3023-080-036	COOK JUANITA	5751 LIGHTHOUSE LN PALMDALE, CA 93552	\$ 604.13	\$ 265.88
3023-086-031	PHAN MARY M	3139 CAMINO HERMANOS LANCASTER, CA 93536	\$ 1,067.18	\$ 55.85
3023-086-056	MERCADO TOVAR FRANCISCA	23828 VALLEY OAK CT SANTA CLARITA, CA 91321	\$ 608.91	\$ 608.91
3023-088-020	CARTER ALBERT AND UCYLENE	25721 TAMARISK PL VALENCIA, CA 91355	\$ 604.13	\$ 302.07
3023-089-067	PERICLES CHARLINE L	38201 GRANT DR PALMDALE, CA 93552	\$ 882.68	\$ 441.34
3023-089-070	OLIVERI PETRINA	5858 ADOBE DR PALMDALE, CA 93552	\$ 827.29	\$ 779.77
3023-090-003	NEWSON MELANIE	PO BOX 900176 PALMDALE, CA 93590	\$ 827.29	\$ 6.91

\*\* Information based on 2020/2021 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3023-092-039	DOUGLAS CURTIS L	37803 NOVA AVE PALMDALE, CA 93552	\$ 879.49	\$ 879.49
3023-092-078	TABOR YOLANDA D	4139 PACIFIC STAR DR PALMDALE, CA 93552	\$ 1,459.31	\$ 1,459.31
3023-093-009	MERCADO JESUS S	36887 JUSTIN CT PALMDALE, CA 93550	\$ 1,090.30	\$ 545.15
3024-020-017	LAX ELINOR A CNSRVR KEITH J	37624 RIBBON LN PALMDALE, CA 93552	\$ 804.97	\$ 804.97
3024-020-040	MORALES MARIO R	37641 HAMMER ST PALMDALE, CA 93552	\$ 725.27	\$ 362.64
3024-020-066	CORTINA WAY INVESTMENTS	35135 CAPROCK RD AGUA DULCE, CA 91390	\$ 804.97	\$ 402.49
3024-028-029	JONES MADELYN P	37509 SIDERNO DR PALMDALE, CA 93552	\$ 1,514.70	\$ 71.17
3024-031-047	AVILA TERESA	37430 CALLE MAZATLAN PALMDALE, CA 93552	\$ 655.53	\$ 655.53
3024-032-028	SOLARES YAMILEX	6017 SCALEA CT PALMDALE, CA 93552	\$ 655.53	\$ 239.84
3024-037-046	ISKANDER MARY N	6334 SANDWOOD WY PALMDALE, CA 93552	\$ 846.41	\$ 43.78
3024-048-050	OWENS MELISA	37893 67TH ST E PALMDALE, CA 93552	\$ 634.41	\$ 317.21
3024-049-027	CURIEL ANGEL ET AL	37970 67TH ST E PALMDALE, CA 93552	\$ 950.42	\$ 950.42
3024-051-050	BLACK CALLIE J	6810 EVANS ST PALMDALE, CA 93552	\$ 1,189.92	\$ 1,189.92
3024-052-045	JOHNSON RODERICK E	1005 E AVENUE Q5 PALMDALE, CA 93550	\$ 1,115.40	\$ 1,060.36
3051-036-048	LINDEEN CHARLES D	35942 55TH ST E PALMDALE, CA 93552	\$ 682.63	\$ 682.63
3051-045-074	PEREZ ENRIQUE G	36625 PINE VALLEY CT PALMDALE, CA 93552	\$ 1,067.18	\$ 533.59
3051-049-017	ESTRADA EMILIO G ET AL	4910 STARGAZER PL PALMDALE, CA 93552	\$ 1,273.21	\$ 636.61
3051-049-040	SIMON ARTHUR & ROBERT	36454 DEWDROP CT PALMDALE, CA 93552	\$ 1,177.57	\$ 1,177.57
3051-049-065	TOLBERT I MILDRED	4832 SUMMERBREEZE CT PALMDALE, CA 93552	\$ 1,303.89	\$ 1,303.89

\*\* Information based on 2020/2021 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3051-051-029	BARRAZA INDRA I	5137 NIGHTSKY PL PALMDALE, CA 93552	\$ 1,078.74	\$ 1,078.74
3051-053-020	GAXIOLA TAIDE R	5813 KIBLURN HIGH RD PALMDALE, CA 93552	\$ 1,509.92	\$ 960.87
3051-053-036	SCOTT EDWARD L	5750 KIBLURN HIGH RD PALMDALE, CA 93552	\$ 1,509.92	\$ 1,509.92
3051-054-014	FAIR LP	12030 FALCON CREST NORTHRIDGE, CA 91326	\$ 840.04	\$ 840.04
3052-013-429	ROGERS OLIN E GAO LING	2757 APOLENA WAY PALMDALE, CA 93550	\$ 1,013.78	\$ 506.89
3052-054-414	SCOTT ENDIA R	36557 TURNER DR PALMDALE, CA 93550	\$ 751.57	\$ 751.57
3052-054-423	WILLIAMS VERNON G & MARY G	36540 TURNER DR PALMDALE, CA 93550	\$ 875.11	\$ 875.11
3052-079-011	OZIEMKOWSKI MARK E	PO BOX 942895 SACRAMENTO, CA 94295	\$ 1,032.91	\$ 45.26
3052-079-014	MYLES KELLY ET AL	40142 LA COTA DR PALMDALE, CA 93550	\$ 727.26	\$ 727.26
3052-079-042	LOPEZ FRANCO & AMPARO	4314 CHALONE DR PALMDALE, CA 93552	\$ 1,032.91	\$ 1,032.91
3052-080-010	JOVEL ELVIS A	4307 SAFFRON AVE PALMDALE, CA 93552	\$ 662.71	\$ 331.36
3052-081-038	MOLINA OSCAR A	36516 CALICO WAY PALMDALE, CA 93550	\$ 738.42	\$ 738.42
3052-087-060	CEVALLOS MIRYE	3500 DESERT OAK DR PALMDALE, CA 93550	\$ 1,131.74	\$ 565.87
3053-057-063	MORALES PEDRO R	1915 E AVENUE S4 PALMDALE, CA 93550	\$ 741.61	\$ 370.81
3053-058-043	MIRANDA ANTONIO	3035 SANDSTONE CT PALMDALE, CA 93551	\$ 489.36	\$ 489.36
3053-065-408	DANIEL JACK A AND NORA TRS	12123 LOUISE AVE GRANADA HILLS, CA 91344	\$ 1,354.10	\$ 328.22
3053-065-411	GONZALEZ JUAN R	2631 AREZZO CT PALMDALE, CA 93550	\$ 1,349.32	\$ 32.66
3053-066-407	ESPARZA GILBERTO JR	36504 FLORENCE CT PALMDALE, CA 93550	\$ 1,279.19	\$ 1,279.19
3053-066-408	SKINNER RICHARD	36510 FLORENCE CT PALMDALE, CA 93550	\$ 1,517.89	\$ 1,517.89

\*\* Information based on 2020/2021 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
3053-066-421	HERNANDEZ GERALDINE	2625 DUOMO ST PALMDALE, CA 93550	\$ 1,276.00	\$ 1,276.00
3053-067-023	GIANNINI FRANK	37150 ALTON DR PALMDALE, CA 93550	\$ 642.38	\$ 353.31
3206-028-084	REESE FRANCOIS D & REBECCA	38670 KYLE PL PALMDALE, CA 93551	\$ 1,361.28	\$ 680.64
3206-028-105	RIVERA RIGOBERTO	2001 SLAYTON ST PALMDALE, CA 93551	\$ 1,023.75	\$ 511.88
Total Delinquent Amount:				\$ 54,934.36

\*\* Information based on 2020/2021 Secured Roll data.

**ATTACHMENT 4**  
**FY 2020/21 SPECIAL TAX ROLL**

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A list of the parcels and CFD No. 90-1 Special Taxes submitted to the County for FY 2020/21 is provided separately in an electronic medium.