



# Municipal Market Disclosure Information Cover Sheet

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**This Filing Applies to:**

1. City of Sacramento, College Square Community Facilities District NO. 2005-01, Special Tax Bonds, Series 2007, \$11,465,000, Dated: October 25, 2007  
786071JQ4

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**TYPE OF FILING:**

If information is also available on the Internet, give URL: [www.dacbond.com](http://www.dacbond.com)

**WHAT TYPE OF INFORMATION ARE YOU PROVIDING? (Check all that apply)****Financial / Operating Data Disclosures****Rule 15c2-12 Disclosure**

- Annual Financial Information & Operating Data (Rule 15c2-12)  
2022 Operating Data - Series 2007 - College Square CFD No. 2005-01
- Audited Financial Statements or ACFR (Rule 15c2-12)
- Failure to provide as required

**Additional / Voluntary Disclosure**

- Quarterly / Monthly Financial Information
- Change in Fiscal Year / Timing of Annual Disclosure
- Change in Accounting Standard
- Interim / Additional Financial Information / Operating Data
- Budget
- Investment / Debt / Financial Policy
- Information Provided to Rating Agency, Credit / Liquidity Provider or Other Third Party
- Consultant Reports

Other Financial / Operating Data

## Event Filing

### Rule 15c2-12 Disclosure

- Principal / Interest Payment Delinquency
- Non-payment Related Default
- Unscheduled Draw on Debt Service Reserve Reflecting Financial Difficulties
- Unscheduled Draw on Credit Enhancement Reflecting Financial Difficulties
- Substitution of Credit or Liquidity Provider, or Its Failure to Perform
- Adverse Tax Opinion or Event Affecting the Tax-exempt Status of the Security
- Modification to the Rights of Security Holders
- Bond Call
- Defeasance
- Release, Substitution or Sale of Property Securing Repayment of the Security
- Rating Change
- Tender Offer / Secondary Market Purchases
- Merger / Consolidation / Acquisition and Sale of All or Substantially All Assets
- Bankruptcy, insolvency, receivership or similar event
- Successor, Additional or Change in Trustee
- Failure to Provide Event Filing Information as Required
- Financial Obligation - Incurrence and Agreement
- Financial Obligation - Event Reflecting Financial Difficulties

### Additional / Voluntary Disclosure

- Amendment to Continuing Disclosure Undertaking
- Change in Obligated Person
- Notice to Investor Pursuant to Bond Documents
- Communication From the Internal Revenue Service
- Bid For Auction Rate or Other Securities
- Capital or Other Financing Plan
- Litigation / Enforcement Action
- Change of Tender Agent, Remarketing Agent or Other On-going Party
- Derivative or Other Similar Transaction
- Other Event-based Disclosures

### Asset-Backed Securities Filing

### Additional / Voluntary Disclosure

- Initial Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(1))
- Quarterly Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(2)(i))
- Annual Asset-Backed Securities Disclosure (SEC Rule 15Ga-1(c)(2)(ii))
- Other Asset-Backed Securities Disclosure (e.g. notice of termination of duty to file reports pursuant to SEC Rule 15Ga-1(c)(3))

**Disclosure Dissemination Agent Contact:**

Name: DAC

Address: 315 East Robinson Street

Suite 300

City: Orlando

State: FL

Zip Code: 32801-1674

Telephone: 407 515 - 1100

Fax: 407 515 - 6513

Email Address: emmaagent@dacbond.com

Relationship to Issuer: Dissemination Agent

**Authorized By:**

Name: Claudia Lara

Title: Debt Analyst

Entity: Sacramento, CA, City of Sacramento

**Digital Assurance Certification**

## Filing Certificate

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**DAC transmitted the Annual Financial Information & Operating Data (Rule 15c2-12) to EMMA/SID (if applicable) on behalf of Sacramento, CA, City of Sacramento under their SEC Rule 15c2-12 Continuing Disclosure Agreement.**

Transmission Details: P21251429

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Date & Time Stamp:	01/20/2023
Document Name or Event Type:	Annual Financial Information & Operating Data (Rule 15c2-12)
Document Description:	2022 Operating Data - Series 2007 - College Square CFD No. 2005-01
DAC Bond Coversheet:	Yes
Transmitted to:	MSRB-EMMA
Total CUSIPs associated with this Filing:	1
Filing made on Series:	2007

**Codes:** **P** (Prerefunded), **R** (Refunded), **U** (Unrefunded), **E** (Escrowed), **A** (Advance Refunding), **D** (Defeased), **T** (Tendered), **V** (Derivatives), **UD** (Undetermined), **NLO** (No Longer Outstanding)

**Red:** Original CUSIPs - filing missed · **Blue:** Non-Original CUSIPs - filing missed · **Green:** Outstanding CUSIPs - filing made · **Black:** Inactive CUSIPs

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1. Issue: City of Sacramento, College Square Community Facilities District NO. 2005-01, Special Tax Bonds, Series 2007, \$11,465,000, Dated: October 25, 2007

CUSIP: **786071JQ4**

**No missing CUSIPs for this bond issue**

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**City of Sacramento**  
**Annual Continuing Disclosure Report**  
**Fiscal Year 2021-22**

**Issue** City of Sacramento  
College Square Community Facilities District No. 2005-01  
2007 Special Tax Bonds

**Par** \$ 11,465,000

**Issued** October 25, 2007

**CUSIP Number** 786071JQ4

**Content of Annual Report.**

The City’s Annual Report shall contain or incorporate by reference the following:

**A. The City’s audited Annual Comprehensive Financial Report (ACFR) for the prior fiscal year.**

The City’s ACFR for the prior fiscal year was uploaded as a separate document to EMMA. The ACFR will be available on the City’s website in the second quarter of calendar year 2023 at:

[www.cityofsacramento.org/Finance/Accounting/Reporting](http://www.cityofsacramento.org/Finance/Accounting/Reporting)

**B. A maturity schedule for the outstanding Bonds, and a listing of Bonds redeemed prior to maturity during the prior fiscal year.**

See Exhibit A – CFD – College Square Debt Service Schedule.

**C. Balances in each of the following funds established pursuant to the Indenture as of the close of the prior fiscal year:**

**C-(i) The Bond Redemption Fund (with a statement of the debt service requirement to be discharged by said Fund prior to the receipt of expected additional special tax revenue).**

<u>Redemption Fund (as of June 30, 2022)</u>	\$ 634,394.04
• Held with Trustee	\$ 1.52
• Held with City	\$ 634,392.52
<u>Debt service payment (on September 01, 2022)</u>	\$ 548,907.50

**C-(ii) The Bond Reserve Fund.**

Reserve Fund (as of June 30, 2022) \$ 1,047,561.73\*

\*The reserve requirement as of June 30, 2022 was \$1,134,460; the deficit in the Reserve is due to the market value of the investments. The City replenished the reserve fund in conjunction with the September 1, 2022 debt service, based on the valuation of the reserve fund as of July 31, 2022 determined by the trustee.

**D. A statement of the debt service requirements for the Bonds for the prior fiscal year.**

Debt Service requirement (for Fiscal Year 2021-22) \$ 833,377.50\*

\*This figure does not include \$565,000 in bonds that were optionally redeemed on March 1, 2022.

**A statement of the total special tax levied in the prior fiscal year.**

Special Tax levy (for Fiscal Year 2021-22) \$ 865,257.64

**E. A statement of the actual special tax collections for the Community Facilities District for the prior fiscal year.**

Special Tax collection (for Fiscal Year 2021-22) – as of June 30, 2022 \$ 865,257.64

**F. The following information (to the extent that it is no longer reported in the City’s annual filings with the California Debt and Investment Advisory Commission regarding the Bonds):**

**G-(i) the Reserve Requirement for the prior fiscal year;**

**G-(ii) a statement as to the status of any foreclosure actions with respect to delinquent payments of the Special Tax; and**

**G-(iii) a statement of any discontinuance of the County’s Teeter Plan with respect to any taxable property in the District**

See Exhibit B – FY22 – Mello-Roos – College Square CFD No. 2005-01

The City’s annual filing with CDIAC for this issue is also available online at:

[www.cityofsacramento.org/CityTreasurer/DebtManagement/ContinuingDisclosure/AnnualReports](http://www.cityofsacramento.org/CityTreasurer/DebtManagement/ContinuingDisclosure/AnnualReports)

Exhibit A

Current Debt Service Schedule  
As of 12/27/2022

College Square Community Facilities District No. 2005-01, 2007 Special Tax Bonds

Bond Info	Par Amount	\$ 11,465,000.00
	Dated Date	10/25/2007
	Issued Date	10/25/2007
	Final Maturity	09/01/2037

Call Information	"On or after" Date	9/1/2017	Call Price (% of Par)	100%
		0		0%
		0		0%
		0		0%

PAYMENT DATE	INTEREST RATE	ORIGINAL PRINCIPAL DUE	CALLED PRINCIPAL	CALL PREMIUM	OUTSTANDING PRINCIPAL	INTEREST DUE	DEBT SERVICE PAYMENT	TOTAL BOND YEAR DEBT SERVICE	TOTAL FISCAL YEAR DEBT SERVICE
Mar 01, 2008	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 236,752.25	\$ 236,752.25		\$ 236,752.25
Sep 01, 2008	5.90%	\$ 80,000.00	\$ -	INVALID CALL	\$ 80,000.00	\$ 338,217.50	\$ 418,217.50	\$ 654,969.75	
Mar 01, 2009	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 335,857.50	\$ 335,857.50		\$ 754,075.00
Sep 01, 2009	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 335,857.50	\$ 335,857.50	\$ 671,715.00	
Mar 01, 2010	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 335,857.50	\$ 335,857.50		\$ 671,715.00
Sep 01, 2010	5.90%	\$ 10,000.00	\$ -	INVALID CALL	\$ 10,000.00	\$ 335,857.50	\$ 345,857.50	\$ 681,715.00	
Mar 01, 2011	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 335,562.50	\$ 335,562.50		\$ 681,420.00
Sep 01, 2011	5.90%	\$ 25,000.00	\$ -	INVALID CALL	\$ 25,000.00	\$ 335,562.50	\$ 360,562.50	\$ 696,125.00	
Mar 01, 2012	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 334,825.00	\$ 334,825.00		\$ 695,387.50
Sep 01, 2012	5.90%	\$ 40,000.00	\$ -	INVALID CALL	\$ 40,000.00	\$ 334,825.00	\$ 374,825.00	\$ 709,650.00	
Mar 01, 2013	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 333,645.00	\$ 333,645.00		\$ 708,470.00
Sep 01, 2013	5.90%	\$ 55,000.00	\$ -	INVALID CALL	\$ 55,000.00	\$ 333,645.00	\$ 388,645.00	\$ 722,290.00	
Mar 01, 2014	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 332,022.50	\$ 332,022.50		\$ 720,667.50
Sep 01, 2014	5.90%	\$ 75,000.00	\$ -	INVALID CALL	\$ 75,000.00	\$ 332,022.50	\$ 407,022.50	\$ 739,045.00	
Mar 01, 2015	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 329,810.00	\$ 329,810.00		\$ 736,832.50
Sep 01, 2015	5.90%	\$ 95,000.00	\$ -	INVALID CALL	\$ 95,000.00	\$ 329,810.00	\$ 424,810.00	\$ 754,620.00	
Mar 01, 2016	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 327,007.50	\$ 327,007.50		\$ 751,817.50
Sep 01, 2016	5.90%	\$ 115,000.00	\$ -	INVALID CALL	\$ 115,000.00	\$ 327,007.50	\$ 442,007.50	\$ 769,015.00	
Mar 01, 2017	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 323,615.00	\$ 323,615.00		\$ 765,622.50
Sep 01, 2017	5.90%	\$ 135,000.00	\$ -	\$ -	\$ 135,000.00	\$ 323,615.00	\$ 458,615.00	\$ 782,230.00	
Mar 01, 2018	-	\$ -	\$ -	\$ -	\$ -	\$ 319,632.50	\$ 319,632.50		\$ 778,247.50
Sep 01, 2018	5.90%	\$ 160,000.00	\$ -	\$ -	\$ 160,000.00	\$ 319,632.50	\$ 479,632.50	\$ 799,265.00	
Mar 01, 2019	-	\$ -	\$ 180,000.00	\$ -	\$ -	\$ 314,912.50	\$ 494,912.50		\$ 974,545.00
Sep 01, 2019	5.90%	\$ 185,000.00	\$ -	\$ -	\$ 185,000.00	\$ 309,602.50	\$ 494,602.50	\$ 989,515.00	
Mar 01, 2020	-	\$ -	\$ -	\$ -	\$ -	\$ 304,145.00	\$ 304,145.00		\$ 798,747.50
Sep 01, 2020	5.90%	\$ 215,000.00	\$ -	\$ -	\$ 215,000.00	\$ 304,145.00	\$ 519,145.00	\$ 823,290.00	
Mar 01, 2021	-	\$ -	\$ -	\$ -	\$ -	\$ 297,802.50	\$ 297,802.50		\$ 816,947.50
Sep 01, 2021	5.90%	\$ 245,000.00	\$ -	\$ -	\$ 245,000.00	\$ 297,802.50	\$ 542,802.50	\$ 840,605.00	
Mar 01, 2022	-	\$ -	\$ 565,000.00	\$ -	\$ -	\$ 290,575.00	\$ 855,575.00		\$ 1,398,377.50
Sep 01, 2022	5.90%	\$ 275,000.00	\$ -	\$ -	\$ 275,000.00	\$ 273,907.50	\$ 548,907.50	\$ 1,404,482.50	
Mar 01, 2023	-	\$ -	\$ -	\$ -	\$ -	\$ 265,795.00	\$ 265,795.00		\$ 814,702.50
Sep 01, 2023	5.90%	\$ 310,000.00	\$ -	\$ -	\$ 310,000.00	\$ 265,795.00	\$ 575,795.00	\$ 841,590.00	
Mar 01, 2024	-	\$ -	\$ -	\$ -	\$ -	\$ 256,650.00	\$ 256,650.00		\$ 832,445.00
Sep 01, 2024	5.90%	\$ 345,000.00	\$ -	\$ -	\$ 345,000.00	\$ 256,650.00	\$ 601,650.00	\$ 858,300.00	
Mar 01, 2025	-	\$ -	\$ -	\$ -	\$ -	\$ 246,472.50	\$ 246,472.50		\$ 848,122.50
Sep 01, 2025	5.90%	\$ 380,000.00	\$ -	\$ -	\$ 380,000.00	\$ 246,472.50	\$ 626,472.50	\$ 872,945.00	
Mar 01, 2026	-	\$ -	\$ -	\$ -	\$ -	\$ 235,262.50	\$ 235,262.50		\$ 861,735.00
Sep 01, 2026	5.90%	\$ 425,000.00	\$ -	\$ -	\$ 425,000.00	\$ 235,262.50	\$ 660,262.50	\$ 895,525.00	
Mar 01, 2027	-	\$ -	\$ -	\$ -	\$ -	\$ 222,725.00	\$ 222,725.00		\$ 882,987.50
Sep 01, 2027	5.90%	\$ 465,000.00	\$ -	\$ -	\$ 465,000.00	\$ 222,725.00	\$ 687,725.00	\$ 910,450.00	
Mar 01, 2028	-	\$ -	\$ -	\$ -	\$ -	\$ 209,007.50	\$ 209,007.50		\$ 896,732.50
Sep 01, 2028	5.90%	\$ 515,000.00	\$ -	\$ -	\$ 515,000.00	\$ 209,007.50	\$ 724,007.50	\$ 933,015.00	
Mar 01, 2029	-	\$ -	\$ -	\$ -	\$ -	\$ 193,815.00	\$ 193,815.00		\$ 917,822.50
Sep 01, 2029	5.90%	\$ 565,000.00	\$ -	\$ -	\$ 565,000.00	\$ 193,815.00	\$ 758,815.00	\$ 952,630.00	
Mar 01, 2030	-	\$ -	\$ -	\$ -	\$ -	\$ 177,147.50	\$ 177,147.50		\$ 935,962.50
Sep 01, 2030	5.90%	\$ 615,000.00	\$ -	\$ -	\$ 615,000.00	\$ 177,147.50	\$ 792,147.50	\$ 969,295.00	
Mar 01, 2031	-	\$ -	\$ -	\$ -	\$ -	\$ 159,005.00	\$ 159,005.00		\$ 951,152.50
Sep 01, 2031	5.90%	\$ 675,000.00	\$ -	\$ -	\$ 675,000.00	\$ 159,005.00	\$ 834,005.00	\$ 993,010.00	
Mar 01, 2032	-	\$ -	\$ -	\$ -	\$ -	\$ 139,092.50	\$ 139,092.50		\$ 973,097.50
Sep 01, 2032	5.90%	\$ 735,000.00	\$ -	\$ -	\$ 735,000.00	\$ 139,092.50	\$ 874,092.50	\$ 1,013,185.00	
Mar 01, 2033	-	\$ -	\$ -	\$ -	\$ -	\$ 117,410.00	\$ 117,410.00		\$ 991,502.50
Sep 01, 2033	5.90%	\$ 800,000.00	\$ -	\$ -	\$ 800,000.00	\$ 117,410.00	\$ 917,410.00	\$ 1,034,820.00	
Mar 01, 2034	-	\$ -	\$ -	\$ -	\$ -	\$ 93,810.00	\$ 93,810.00		\$ 1,011,220.00
Sep 01, 2034	5.90%	\$ 865,000.00	\$ -	\$ -	\$ 865,000.00	\$ 93,810.00	\$ 958,810.00	\$ 1,052,620.00	
Mar 01, 2035	-	\$ -	\$ -	\$ -	\$ -	\$ 68,292.50	\$ 68,292.50		\$ 1,027,102.50
Sep 01, 2035	5.90%	\$ 940,000.00	\$ -	\$ -	\$ 940,000.00	\$ 68,292.50	\$ 1,008,292.50	\$ 1,076,585.00	
Mar 01, 2036	-	\$ -	\$ -	\$ -	\$ -	\$ 40,562.50	\$ 40,562.50		\$ 1,048,855.00
Sep 01, 2036	5.90%	\$ 1,020,000.00	\$ -	\$ -	\$ 1,020,000.00	\$ 40,562.50	\$ 1,060,562.50	\$ 1,101,125.00	
Mar 01, 2037	-	\$ -	\$ -	\$ -	\$ -	\$ 10,472.50	\$ 10,472.50		\$ 1,071,035.00
Sep 01, 2037	5.90%	\$ 1,100,000.00	\$ -	\$ -	\$ 355,000.00	\$ 10,472.50	\$ 365,472.50	\$ 375,945.00	
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ 365,472.50
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>		<b>\$ 11,465,000.00</b>	<b>\$ 745,000.00</b>	<b>\$ -</b>	<b>\$ 10,720,000.00</b>	<b>\$ 14,454,572.25</b>	<b>\$ 25,919,572.25</b>	<b>\$ 25,919,572.25</b>	<b>\$ 25,919,572.25</b>



# 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 # : 2007-1235  
11/03/2022

Information as of Reporting Year End: 06/30/2022

## Issuance

Issuer Name:	Sacramento CFD No 2005-01
Issue Name:	2007 Special Tax Bonds
Project Name:	College Square
Actual Sale Date:	10/17/2007
Settlement Date:	10/17/2007
Original Principal Amount:	\$11,465,000.00
Date of Filing:	11/02/2022
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$1,134,460.00

### Credit Rating from Report of Final Sale

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

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

Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	

### Credit Rating for This Reporting Period

Credit Rating:	Not Rated
Standard & Poor:	





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CDIAC # : 2007-1235  
11/03/2022

Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$9,285,000.00
Bond Reserve Fund:	\$1,047,561.73
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

## Assessed Value

Assessed or Appraised Value Reported as of:	07/01/2022
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$115,710,965.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$865,257.64
Total Amount of Unpaid Special Taxes Annually:	\$0.00
Does this agency participate in the County's Teeter Plan?	Yes

## Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	06/30/2022
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
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## Retired Issues



# 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 # : 2007-1235  
11/03/2022

Indicate Reason for Retirement:

Not Retired

## Filing Contact

Filing Contact Name:

Chris Thomas

Agency/Organization Name:

Harris & Associates

Address:

3620 American River Drive, Suite 175

City:

Sacramento

State:

CA

Zip Code:

95864

Telephone:

916-9708001

Fax Number:

E-mail:

chris.thomas@weareharris.com

## Comments

Issuer Issuer Name: City of Sacramento Issue Name and Project Name: College Square CFD No. 2005-01

Comments: 2007 Special Tax Bonds Settlement Date: 10/25/2007 Bond Reserve Fund: Based on market value

Submission Date:

11/02/2022