



# Municipal Market Disclosure Information Cover Sheet

---

**This Filing Applies to:**

1. City of Sacramento, Development Fee Financing Community Facilities District NO. 95-01, Special Tax Bonds, Refunding Series 2005B, \$1,055,000 AND Series 2005C, \$5,300,000, Dated: January 5, 2005  
785876BV4

---

**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 2005C - Development Fee Financing CFD No. 95-01
- 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

---

**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: P21251431

---

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 2005C - Development Fee Financing CFD No. 95-01
DAC Bond Coversheet:	Yes
Transmitted to:	MSRB-EMMA
Total CUSIPs associated with this Filing:	1
Filing made on Series:	2005B,C

**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

---

- Issue: City of Sacramento, Development Fee Financing Community Facilities District NO. 95-01, Special Tax Bonds, Refunding Series 2005B, \$1,055,000 AND Series 2005C, \$5,300,000, Dated: January 5, 2005

CUSIP: **785876BV4**

**No missing CUSIPs for this bond issue**

---

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

<b>Issue</b>	City of Sacramento Development Fee Financing Community Facilities District No. 95-01 Special Tax Bonds, Series C (2005)
<b>Par</b>	\$5,300,000
<b>Issued</b>	January 05, 2005
<b>CUSIP Number</b>	785876BV4

**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 - Development Fee, Series C Debt Service Schedule\*

\*Please note that on September 1, 2022, the City optionally redeemed the remaining outstanding Development Fee bonds.

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

**(i) The Redemption Account (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>	\$ 449,323.59
• Held with Trustee	\$ .01
• Held with City	\$ 449,323.58
<u>Debt service payment (on September 01, 2022)</u>	\$ 574,472.50*

\*Inclusive of \$210,000 in bonds of the September 1, 2024, maturity that were optionally redeemed. The available balance in the Redemption Fund and the liquidation of the City-held Reserve Fund were utilized to make this payment.

**(ii). The Reserve Account.**

Reserve Fund (as of June 30, 2022) \$ 265,000.00

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

Debt Service requirement (for Fiscal Year 2021-22) \$ 372,487.50

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

Special Tax levy (for Fiscal Year 2021-22) \$ 385,731.18

**F. 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 \$ 384,244.74

**G. 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):**

- (i) the Reserve Requirement for the prior fiscal year;**
- (ii) a statement as to the status of any foreclosure actions with respect to delinquent payments of the Special Tax; and**
- (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 - Development Fee Financing CFD No. 95-01, Series C

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 12/28/2022**

**City of Sacramento Development Fee Financing Community Facilities District No. 95-01, Special Tax Bonds, Series C (2005)**

Bond Info	Par Amount	\$ 5,300,000.00
	Dated Date	01/05/2005
	Issued Date	01/05/2005
	Final Maturity	09/01/2024

Call Information	"On or after" Date	Call Price (% of Par)
	9/1/2009	101%
	9/1/2010	100%
	0	0%
	0	0%

\*Extraordinary Redemptions from Prepayments are allowable at 102%

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
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
Sep 01, 2005	2.15%	\$ 260,000.00	\$ -	INVALID CALL	\$ 260,000.00	\$ 149,809.19	\$ 409,809.19	\$ 409,809.19	
Mar 01, 2006	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 111,466.25	\$ 111,466.25		\$ 521,275.44
Sep 01, 2006	2.40%	\$ 185,000.00	\$ -	INVALID CALL	\$ 185,000.00	\$ 111,466.25	\$ 296,466.25	\$ 407,932.50	
Mar 01, 2007	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 109,246.25	\$ 109,246.25		\$ 405,712.50
Sep 01, 2007	2.75%	\$ 190,000.00	\$ -	INVALID CALL	\$ 190,000.00	\$ 109,246.25	\$ 299,246.25	\$ 408,492.50	
Mar 01, 2008	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 106,633.75	\$ 106,633.75		\$ 405,880.00
Sep 01, 2008	2.95%	\$ 195,000.00	\$ -	INVALID CALL	\$ 195,000.00	\$ 106,633.75	\$ 301,633.75	\$ 408,267.50	
Mar 01, 2009	-	\$ -	\$ -	INVALID CALL	\$ -	\$ 103,757.50	\$ 103,757.50		\$ 405,391.25
Sep 01, 2009	3.25%	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ 103,757.50	\$ 303,757.50	\$ 407,515.00	
Mar 01, 2010	-	\$ -	\$ -	\$ -	\$ -	\$ 100,507.50	\$ 100,507.50		\$ 404,265.00
Sep 01, 2010	3.65%	\$ 210,000.00	\$ -	\$ -	\$ 210,000.00	\$ 100,507.50	\$ 310,507.50	\$ 411,015.00	
Mar 01, 2011	-	\$ -	\$ -	\$ -	\$ -	\$ 96,675.00	\$ 96,675.00		\$ 407,182.50
Sep 01, 2011	3.85%	\$ 215,000.00	\$ -	\$ -	\$ 215,000.00	\$ 96,675.00	\$ 311,675.00	\$ 408,350.00	
Mar 01, 2012	-	\$ -	\$ -	\$ -	\$ -	\$ 92,536.25	\$ 92,536.25		\$ 404,211.25
Sep 01, 2012	4.05%	\$ 225,000.00	\$ -	\$ -	\$ 225,000.00	\$ 92,536.25	\$ 317,536.25	\$ 410,072.50	
Mar 01, 2013	-	\$ -	\$ -	\$ -	\$ -	\$ 87,980.00	\$ 87,980.00		\$ 405,516.25
Sep 01, 2013	4.20%	\$ 230,000.00	\$ -	\$ -	\$ 230,000.00	\$ 87,980.00	\$ 317,980.00	\$ 405,960.00	
Mar 01, 2014	-	\$ -	\$ -	\$ -	\$ -	\$ 83,150.00	\$ 83,150.00		\$ 401,130.00
Sep 01, 2014	4.35%	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00	\$ 83,150.00	\$ 323,150.00	\$ 406,300.00	
Mar 01, 2015	-	\$ -	\$ -	\$ -	\$ -	\$ 77,930.00	\$ 77,930.00		\$ 401,080.00
Sep 01, 2015	4.50%	\$ 250,000.00	\$ -	\$ -	\$ 250,000.00	\$ 77,930.00	\$ 327,930.00	\$ 405,860.00	
Mar 01, 2016	-	\$ -	\$ -	\$ -	\$ -	\$ 72,305.00	\$ 72,305.00		\$ 400,235.00
Sep 01, 2016	4.60%	\$ 265,000.00	\$ -	\$ -	\$ 265,000.00	\$ 72,305.00	\$ 337,305.00	\$ 409,610.00	
Mar 01, 2017	-	\$ -	\$ -	\$ -	\$ -	\$ 66,210.00	\$ 66,210.00		\$ 403,515.00
Sep 01, 2017	4.70%	\$ 275,000.00	\$ -	\$ -	\$ 275,000.00	\$ 66,210.00	\$ 341,210.00	\$ 407,420.00	
Mar 01, 2018	-	\$ -	\$ 550,000.00	\$ -	\$ -	\$ 59,747.50	\$ 609,747.50		\$ 950,957.50
Sep 01, 2018	4.80%	\$ 290,000.00	\$ -	\$ -	\$ 290,000.00	\$ 45,447.50	\$ 335,447.50	\$ 945,195.00	
Mar 01, 2019	-	\$ -	\$ -	\$ -	\$ -	\$ 38,487.50	\$ 38,487.50		\$ 373,935.00
Sep 01, 2019	4.90%	\$ 305,000.00	\$ -	\$ -	\$ 305,000.00	\$ 38,487.50	\$ 343,487.50	\$ 381,975.00	
Mar 01, 2020	-	\$ -	\$ -	\$ -	\$ -	\$ 31,015.00	\$ 31,015.00		\$ 374,502.50
Sep 01, 2020	5.00%	\$ 320,000.00	\$ -	\$ -	\$ 320,000.00	\$ 31,015.00	\$ 351,015.00	\$ 382,030.00	
Mar 01, 2021	-	\$ -	\$ -	\$ -	\$ -	\$ 23,015.00	\$ 23,015.00		\$ 374,030.00
Sep 01, 2021	5.10%	\$ 335,000.00	\$ -	\$ -	\$ 335,000.00	\$ 23,015.00	\$ 358,015.00	\$ 381,030.00	
Mar 01, 2022	-	\$ -	\$ -	\$ -	\$ -	\$ 14,472.50	\$ 14,472.50		\$ 372,487.50
Sep 01, 2022	5.15%	\$ 350,000.00	\$ 210,000.00	\$ -	\$ 350,000.00	\$ 14,472.50	\$ 574,472.50	\$ 588,945.00	
Mar 01, 2023	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 574,472.50
Sep 01, 2023	5.20%	\$ 370,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Mar 01, 2024	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Sep 01, 2024	5.20%	\$ 390,000.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
<b>TOTALS</b>		<b>\$ 5,300,000.00</b>	<b>\$ 760,000.00</b>	<b>\$ -</b>	<b>\$ 4,540,000.00</b>	<b>\$ 2,685,779.19</b>	<b>\$ 7,985,779.19</b>	<b>\$ 7,985,779.19</b>	<b>\$ 7,985,779.19</b>



# Exhibit 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 # : 2004-1929  
11/01/2022

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

## Issuance

Issuer Name:	Sacramento Development Fee Financing CFD No 95-01
Issue Name:	2005 Special Tax Bonds
Project Name:	Series C
Actual Sale Date:	12/16/2004
Settlement Date:	01/05/2004
Original Principal Amount:	\$5,300,000.00
Date of Filing:	10/25/2022
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$265,000.00
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:	





# 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 # : 2004-1929  
11/01/2022

Fitch:

Moody's:

Other:

## Fund Balance

Principal Amount of Bonds Outstanding:	\$560,000.00
Bond Reserve Fund:	\$265,000.00
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:	\$0.00

## Tax Collection

Total Amount of Special Taxes Due Annually:	\$385,731.18
Total Amount of Unpaid Special Taxes Annually:	\$1,486.44
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:	3
Total Amount of Special Taxes Due on Delinquent Parcels:	\$1,486.44

## Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
-------------------------------	--	---

## 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 # : 2004-1929  
11/01/2022

Indicate Reason for Retirement:

## 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: City of Sacramento Issue Date and Project Name: Development Fee Financing CFD No. 95-01  
Comments: Special Tax Bonds, Series A 1995 Issue Name: 2005 Special Tax Bonds, Series C (2005) Assessed  
Value: Parcels not being levied a tax for FY 2022-23

Submission Date: 10/25/2022