

Sacramento, CA, City of

Municipal Market Disclosure Information Cover Sheet

Type of Filing: ANNUAL FINANCIAL INFORMATION & OPERATING DATA (RULE 15C2-12)

2024 Operating Data - Series 2007 - College Square CFD No. 2005-01

Date of Filing: 01/23/2025

<u>Certification Authorized by</u>	<u>Disclosure Dissemination Agent Contact</u>
Name: Claudia Lara Title: Debt Analyst Entity: Sacramento, CA, City of Sacramento	DAC 315 East Robinson Street, Suite 300, Orlando, FL 32801-1674 407 515 - 1100 emmaagent@dacbond.com

This information is also available on DAC’s website: www.dacbond.com

Signature of Issuer: Claudia Lara /s/

The information set forth herein has been obtained from the obligated entity and other sources believed to be reliable, but such information is not guaranteed as accuracy or completeness and is not to be construed as a promise or guarantee. This Annual Financial Information & Operating Data (Rule 15c2-12) may contain, in part, estimates and matters of opinion which are not intended as statements of fact, and no representation is made as to the correctness of such estimates and opinions, or that they may be realized. The information and expressions of opinion contained herein are subject to change without notice, and the delivery of this Annual Financial Information & Operating Data (Rule 15c2-12) will not, under any circumstances, create any implication that there have been no changes in the affairs of the entity, or other matters described.

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

CUSIPS: 786071JQ4

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: P11375857

Date & Time Stamp:	01/23/2025
Document Name or Event Type:	Annual Financial Information & Operating Data (Rule 15c2-12)
Document Description:	2024 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

- 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

City of Sacramento
Annual Continuing Disclosure Report
Fiscal Year 2023-24

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 first quarter of calendar year 2025 at:

www.cityofsacramento.gov/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, 2024)</u>	\$ 913,047.44
• Held with Trustee	\$ 113.88
• Held with City	\$ 912,933.56
<u>Debt service payment (on September 01, 2024)</u>	\$ 761,650.00*

*Inclusive of \$160,000 in bonds that were optionally redeemed.

C-(ii) The Bond Reserve Fund.

<u>Reserve Fund (as of June 30, 2024)</u>	\$ 1,064,023.40
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D. A statement of the debt service requirements for the Bonds for the prior fiscal year.

Debt Service requirement (for Fiscal Year 2023-24) \$ 832,445.00

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

Special Tax levy (for Fiscal Year 2023-24) \$ 953,356.24

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 2023-24) – as of June 30, 2024 \$ 953,356.24

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 – FY24 – 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.gov/treasurer/debt-management/continuing-disclosure-certificate/cdiac-reports

Exhibit A
Current Debt Service Schedule
As of 11/18/2024

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	Call Price (% of Par)
	9/1/2014	103%
	9/1/2015	102%
	9/1/2016	101%
	9/1/2017	100%

*Extraordinary Redemptions are allowed for prepayments and may require different premiums

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	\$ -	\$ -	\$ 75,000.00	\$ 332,022.50	\$ 407,022.50	\$ 739,045.00	
Mar 01, 2015	-	\$ -	\$ -	\$ -	\$ -	\$ 329,810.00	\$ 329,810.00		\$ 736,832.50
Sep 01, 2015	5.90%	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00	\$ 329,810.00	\$ 424,810.00	\$ 754,620.00	
Mar 01, 2016	-	\$ -	\$ -	\$ -	\$ -	\$ 327,007.50	\$ 327,007.50		\$ 751,817.50
Sep 01, 2016	5.90%	\$ 115,000.00	\$ -	\$ -	\$ 115,000.00	\$ 327,007.50	\$ 442,007.50	\$ 769,015.00	
Mar 01, 2017	-	\$ -	\$ -	\$ -	\$ -	\$ 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	\$ 160,000.00	\$ -	\$ 345,000.00	\$ 256,650.00	\$ 761,650.00	\$ 1,018,300.00	
Mar 01, 2025	-	\$ -	\$ -	\$ -	\$ -	\$ 241,752.50	\$ 241,752.50		\$ 1,003,402.50
Sep 01, 2025	5.90%	\$ 380,000.00	\$ -	\$ -	\$ 380,000.00	\$ 241,752.50	\$ 621,752.50	\$ 863,505.00	
Mar 01, 2026	-	\$ -	\$ -	\$ -	\$ -	\$ 230,542.50	\$ 230,542.50		\$ 852,295.00
Sep 01, 2026	5.90%	\$ 425,000.00	\$ -	\$ -	\$ 425,000.00	\$ 230,542.50	\$ 655,542.50	\$ 886,085.00	
Mar 01, 2027	-	\$ -	\$ -	\$ -	\$ -	\$ 218,005.00	\$ 218,005.00		\$ 873,547.50
Sep 01, 2027	5.90%	\$ 465,000.00	\$ -	\$ -	\$ 465,000.00	\$ 218,005.00	\$ 683,005.00	\$ 901,010.00	
Mar 01, 2028	-	\$ -	\$ -	\$ -	\$ -	\$ 204,287.50	\$ 204,287.50		\$ 887,292.50
Sep 01, 2028	5.90%	\$ 515,000.00	\$ -	\$ -	\$ 515,000.00	\$ 204,287.50	\$ 719,287.50	\$ 923,575.00	
Mar 01, 2029	-	\$ -	\$ -	\$ -	\$ -	\$ 189,095.00	\$ 189,095.00		\$ 908,382.50
Sep 01, 2029	5.90%	\$ 565,000.00	\$ -	\$ -	\$ 565,000.00	\$ 189,095.00	\$ 754,095.00	\$ 943,190.00	
Mar 01, 2030	-	\$ -	\$ -	\$ -	\$ -	\$ 172,427.50	\$ 172,427.50		\$ 926,522.50
Sep 01, 2030	5.90%	\$ 615,000.00	\$ -	\$ -	\$ 615,000.00	\$ 172,427.50	\$ 787,427.50	\$ 959,855.00	
Mar 01, 2031	-	\$ -	\$ -	\$ -	\$ -	\$ 154,285.00	\$ 154,285.00		\$ 941,712.50
Sep 01, 2031	5.90%	\$ 675,000.00	\$ -	\$ -	\$ 675,000.00	\$ 154,285.00	\$ 829,285.00	\$ 983,570.00	
Mar 01, 2032	-	\$ -	\$ -	\$ -	\$ -	\$ 134,372.50	\$ 134,372.50		\$ 963,657.50
Sep 01, 2032	5.90%	\$ 735,000.00	\$ -	\$ -	\$ 735,000.00	\$ 134,372.50	\$ 869,372.50	\$ 1,003,745.00	
Mar 01, 2033	-	\$ -	\$ -	\$ -	\$ -	\$ 112,690.00	\$ 112,690.00		\$ 982,062.50
Sep 01, 2033	5.90%	\$ 800,000.00	\$ -	\$ -	\$ 800,000.00	\$ 112,690.00	\$ 912,690.00	\$ 1,025,380.00	
Mar 01, 2034	-	\$ -	\$ -	\$ -	\$ -	\$ 89,090.00	\$ 89,090.00		\$ 1,001,780.00
Sep 01, 2034	5.90%	\$ 865,000.00	\$ -	\$ -	\$ 865,000.00	\$ 89,090.00	\$ 954,090.00	\$ 1,043,180.00	
Mar 01, 2035	-	\$ -	\$ -	\$ -	\$ -	\$ 63,572.50	\$ 63,572.50		\$ 1,017,662.50
Sep 01, 2035	5.90%	\$ 940,000.00	\$ -	\$ -	\$ 940,000.00	\$ 63,572.50	\$ 1,003,572.50	\$ 1,067,145.00	
Mar 01, 2036	-	\$ -	\$ -	\$ -	\$ -	\$ 35,842.50	\$ 35,842.50		\$ 1,039,415.00
Sep 01, 2036	5.90%	\$ 1,020,000.00	\$ -	\$ -	\$ 1,020,000.00	\$ 35,842.50	\$ 1,055,842.50	\$ 1,091,685.00	
Mar 01, 2037	-	\$ -	\$ -	\$ -	\$ -	\$ 5,752.50	\$ 5,752.50		\$ 1,061,595.00
Sep 01, 2037	5.90%	\$ 1,100,000.00	\$ -	\$ -	\$ 195,000.00	\$ 5,752.50	\$ 200,752.50	\$ 206,505.00	
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ 200,752.50
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
-	-	\$ -	\$ -	INVALID CALL	\$ -	\$ -	\$ -		\$ -
TOTALS		\$ 11,465,000.00	\$ 905,000.00	\$ -	\$ 10,560,000.00	\$ 14,331,852.25	\$ 25,796,852.25	\$ 25,796,852.25	\$ 25,796,852.25



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 # : 2007-1235
Status: Submitted
10/29/2024

Information as of Reporting Year End: 6/30/2024

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:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$870,000.00
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 # : 2007-1235
Status: Submitted
10/29/2024

Fitch:

Moody's:

Other:

Fund Balance

Principal Amount of Bonds Outstanding:	\$8,700,000.00
Bond Reserve Fund:	\$1,064,023.40
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	7/1/2024
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$128,067,627.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$953,356.24
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:	6/30/2024
Total Number of Delinquent Parcels:	0
Total Amount of Special Taxes Due on Delinquent Parcels:	\$0.00

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
No data available to display.		

Foreclosure



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
Status: Submitted
10/29/2024

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

Indicate Reason for Retirement: Not Retired

Filing Contact

Filing Contact Name: Sonya Williams

Agency/Organization Name: Harris & Associates

Address: 101 Progress, Suite 250

City: Irvine

State: CA

Zip Code: 92618

Telephone: 949-655-3900

Fax Number:

E-mail: Sonya.Williams@weareharris.com

Comments

Issuer ISSUER NAME: City of Sacramento; ISSUE NAME AND PROJECT NAME: College Square CFD
Comments: No. 2005-01; 2007 Special Tax Bonds Settlement Date: 10/25/2007; BOND RESERVE FUND: Based on the market value, face value or cost basis of the investment holding