Municipal Market Disclosure
Information Cover Sheet

This Filing Applies to:

786071JQ4

TYPE OF FILING:

If information is also available on the Internet, give URL: 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)
☐ Audited Financial Statements or CAFR (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
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: Ted Ryan
Title: Debt Analyst
Entity: Sacramento, CA, City of
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 under their SEC Rule 15c2-12 Continuing Disclosure Agreement.

Transmission Details: P11115143

Date & Time Stamp: 01/29/2021
Document Name or Event Type: Annual Financial Information & Operating Data (Rule 15c2-12)
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


CUSIP: 786071JQ4

No missing CUSIPs for this bond issue
City of Sacramento
Annual Continuing Disclosure Report
Fiscal Year 2019-20

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 comprehensive audited financial report for the prior fiscal year.

The City’s Comprehensive Annual Financial Report (CAFR) for the prior fiscal year was uploaded as a separate document to EMMA. The CAFR will also be available on the City’s website at: 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).

<table>
<thead>
<tr>
<th>Redemption Fund (as of June 30, 2020)</th>
<th>$600,411.08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Held with Trustee</td>
<td>$149.78</td>
</tr>
<tr>
<td>Held with City</td>
<td>$600,261.30</td>
</tr>
</tbody>
</table>

Debt service payment (on September 01, 2020) $519,145.00

C-(ii) The Bond Reserve Fund.

| Reserve Fund (as of June 30, 2020) | $1,158,645.93 |

Page 1 of 2
D. A statement of the debt service requirements for the Bonds for the prior fiscal year.

Debt Service requirement (for Fiscal Year 2019-20) $798,747.50

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

Special Tax levy (for Fiscal Year 2019-20) $829,242.40

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 2019-20) – as of June 30, 2020 $809,721.39

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):

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


The City’s annual filing with CDIAC for this issue is also available online at: www.cityofsacramento.org/CityTreasurer/DebtManagement/ContinuingDisclosure/AnnualReports
## Exhibit A

**Current Debt Service Schedule**

*As of 1/20/2021*

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

<table>
<thead>
<tr>
<th>Payment Date</th>
<th>Interest Rate</th>
<th>Original Principal Due</th>
<th>Called Principal</th>
<th>Call Premium</th>
<th>Outstanding Principal</th>
<th>Interest Due</th>
<th>Debt Service Payment</th>
<th>Total Bond Year Debt Service</th>
<th>Total Fiscal Year Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar 01, 2008</td>
<td>5.90%</td>
<td>$ 80,000.00</td>
<td>$ -</td>
<td>INVALID CALL</td>
<td>$ 80,000.00</td>
<td>$ 236,752.25</td>
<td>$ 236,752.25</td>
<td>$ 847,140.00</td>
<td>$ 847,140.00</td>
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<tr>
<td>Sep 01, 2008</td>
<td>5.90%</td>
<td>$ 40,000.00</td>
<td>$ -</td>
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<td>$ 40,000.00</td>
<td>$ 236,752.25</td>
<td>$ 236,752.25</td>
<td>$ 236,752.25</td>
<td>$ 236,752.25</td>
</tr>
<tr>
<td>Mar 01, 2009</td>
<td>-</td>
<td>$ 10,000.00</td>
<td>$ -</td>
<td>INVALID CALL</td>
<td>$ 10,000.00</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
</tr>
<tr>
<td>Sep 01, 2009</td>
<td>-</td>
<td>$ 25,000.00</td>
<td>$ -</td>
<td>INVALID CALL</td>
<td>$ 25,000.00</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
<td>$ 335,857.50</td>
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<tr>
<td>Mar 01, 2010</td>
<td>-</td>
<td>$ 55,000.00</td>
<td>$ -</td>
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<td>$ 55,000.00</td>
<td>$ 335,857.50</td>
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</tr>
<tr>
<td>Sep 01, 2010</td>
<td>5.90%</td>
<td>$ 75,000.00</td>
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<td>INVALID CALL</td>
<td>$ 75,000.00</td>
<td>$ 322,022.50</td>
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</tr>
<tr>
<td>Sep 01, 2011</td>
<td>5.90%</td>
<td>$ 135,000.00</td>
<td>$ -</td>
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<td>$ 322,022.50</td>
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<tr>
<td>Mar 01, 2012</td>
<td>-</td>
<td>$ 160,000.00</td>
<td>$ -</td>
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<td>$ 322,022.50</td>
</tr>
<tr>
<td>Sep 01, 2012</td>
<td>-</td>
<td>$ 275,000.00</td>
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<td>$ 275,000.00</td>
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<tr>
<td>Mar 01, 2013</td>
<td>-</td>
<td>$ 310,000.00</td>
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<td>$ 322,022.50</td>
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<tr>
<td>Mar 01, 2014</td>
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<td>$ 345,000.00</td>
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<tr>
<td>Mar 01, 2015</td>
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<td>$ 380,000.00</td>
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<td>$ 322,022.50</td>
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<tr>
<td>Mar 01, 2016</td>
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<td>$ 322,022.50</td>
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<tr>
<td>Mar 01, 2017</td>
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<td>$ 465,000.00</td>
<td>$ -</td>
<td>INVALID CALL</td>
<td>$ 465,000.00</td>
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<tr>
<td>Mar 01, 2018</td>
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<tr>
<td>Mar 01, 2019</td>
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<td>$ 565,000.00</td>
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<tr>
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<tr>
<td>Mar 01, 2021</td>
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<td>$ 675,000.00</td>
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<tr>
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<td>$ 322,022.50</td>
</tr>
<tr>
<td>Mar 01, 2023</td>
<td>-</td>
<td>$ 800,000.00</td>
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<td>INVALID CALL</td>
<td>$ 800,000.00</td>
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<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
</tr>
<tr>
<td>Mar 01, 2024</td>
<td>-</td>
<td>$ 865,000.00</td>
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<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
</tr>
<tr>
<td>Mar 01, 2025</td>
<td>-</td>
<td>$ 940,000.00</td>
<td>$ -</td>
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<td>$ 940,000.00</td>
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<td>$ 322,022.50</td>
</tr>
<tr>
<td>Mar 01, 2026</td>
<td>-</td>
<td>$ 1,020,000.00</td>
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<tr>
<td>Mar 01, 2027</td>
<td>-</td>
<td>$ 1,100,000.00</td>
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<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
<td>$ 322,022.50</td>
</tr>
</tbody>
</table>

**Totals**

- Par Amount: $11,465,000.00
- 180,000.00
- 11,285,000.00
- 14,971,264.75
- 14,971,264.75
- 26,436,264.75
- 26,436,264.75
- 26,436,264.75
I. GENERAL INFORMATION
   A. Issuer
      Sacramento CFD No 2005-01
   B. Project Name
      College Square
   C. Name/ Title/ Series of Bond Issue
      2007 Special Tax Bonds
   D. Date of Bond Issue
      10/17/2007
   E. Original Principal Amount of Bonds
      $11,465,000.00
   F. Reserve Fund Minimum Balance Required
      Yes  X  Amount  $1,134,460.00  No  

II. FUND BALANCE FISCAL STATUS
   Balances Reported as of:  6/30/2020
   A. Principal Amount of Bonds Outstanding
      $10,310,000.00
   B. Bond Reserve Fund
      $1,158,645.93
   C. Capitalized Interest Fund
      $0.00
   D. Construction Fund(s)
      $0.00

III. ASSESSED VALUE OF ALL PARCELS IN CFD SUBJECT TO SPECIAL TAX
   A. Assessed or Appraised Value Reported as of:  7/1/2020
      X From Equalized Tax Roll
      From Appraisal of Property
         (Use only in first year or before annual tax roll billing commences)
   B. Total Assessed Value of All Parcels
      $105,787,222.00

IV. TAX COLLECTION INFORMATION
   A. Total Amount of Special Taxes Due Annually
      $829,242.40
   B. Total Amount of Unpaid Special Taxes Annually
      $19,521.01
   C. Does this agency participate in the County's Teeter Plan?
      Y

V. DELINQUENT REPORTING INFORMATION
   Delinquent Parcel Information Reported as of Equalized Tax Roll of:  6/30/2020
   A. Total Number of Delinquent Parcels:
      2
   B. Total Amount of Taxes Due on Delinquent Parcels:
      $19,521.01
      (Do not include penalties, penalty interest, etc.)

VI. FORECLOSURE INFORMATION FOR FISCAL YEAR
   (Aggregate totals, if foreclosure commenced on same date)
   (Attach additional sheets if necessary.)

<table>
<thead>
<tr>
<th>Date Foreclosure Commenced</th>
<th>Total Number of Foreclosure Parcels</th>
<th>Total Amount of Tax Due on Foreclosure Parcels</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
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<td>$0.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>$0.00</td>
</tr>
</tbody>
</table>
STATE OF CALIFORNIA
MELLO-ROOS COMMUNITY FACILITIES DISTRICT (CFD)
YEARLY FISCAL STATUS REPORT
California Debt and Investment Advisory Commission
915 Capitol Mall, Room 400, Sacramento, CA 95814
P.O. Box 942809, Sacramento, CA 94209-0001
(916) 653-3269 Fax (916) 654-7440

VII. ISSUE RETIRED
This issue is retired and no longer subject to the Yearly Fiscal Status report filing requirements.
(Indicate reason for retirement)

Matured ☐ Redeemed Entirely ☐ Other ☐

If Matured, indicate final maturity date:

If Redeemed Entirely, state refunding bond title & CDIAC #:

and redemption date:

If Other:

and date:

VIII. NAME OF PARTY COMPLETING THIS FORM

Name: Chris Thomas
Title: Consultant
Firm/Agency: Harris & Associates
Address: 3620 American River Drive, Suite 175
City/State/Zip: Sacramento, CA 95864
Phone Number: (916) 970-8001
E-Mail: chris.thomas@weareharris.com
Date of Report: 10/30/2020

IX. ADDITIONAL COMMENTS:

I.A Issuer: City of Sacramento
II.B. Based on market value basis
V.I. APN 117-1460-027-000 Mailed certified delinquency letter; Full payment received; Recorded lien release

Completion and submittal of this form to the California Debt and Investment Advisory Commission will assure your compliance with California State law. Section 53359.5 of the California Government Code requires that all agencies issuing Mello-Roos Community Facilities bonds after January 1, 1993 to report specific information to the Commission by October 30th of each year.