Roseland School District

Continuing Disclosure Annual Report
Fiscal Year Ended June 30, 2020

Prepared by:

Isom Advisors A Division of
URBAN FUTURES | Incorporated

Roseland School District
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Santa Rosa, CA 95407-7433

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I. Introduction

The Roseland School District ("District") hereby provides its continuing disclosure annual report pursuant to the Continuing Disclosure Agreements in connection with the following financings for the Fiscal Year Ended June 30, 2020 ("Annual Report"):

Exhibit 1
Financings
Roseland School District

Base CUSIP	Financing
777387	General Obligation Bonds (Election of 2012), 2013 Series A
777387	General Obligation Bonds (Election of 2012), 2015 Series B
777387	General Obligation Bonds (Election of 2012), 2015 Series C (Bank Qualified)
777387	General Obligation Bonds, Election of 2020, Series A (Bank Qualified)

II. Audited Financial Statements

The District's audited financial statements for fiscal year ended June 30, 2020 has been submitted separately to EMMA (Electronic Municipal Market Access).

III. Adopted Budget

The District's adopted budget for fiscal year 2020-21 has been submitted separately to EMMA (Electronic Municipal Market Access).

IV. Interim Report

The District's most recent interim report for fiscal year 2020-21 has been submitted separately to EMMA (Electronic Municipal Market Access).

V. Average Daily Attendance

See the District's audited financial statements for fiscal year ended June 30, 2020, which have been submitted separately to EMMA, for information regarding the District's average daily attendance ("ADA") for the preceding fiscal year.

VI. Short-Term Borrowing

See the District's audited financial statements for fiscal year ended June 30, 2020, which have been submitted separately to EMMA, for information regarding short-term debt outstanding for the preceding fiscal year.

VII. Lease Obligations

See the District's audited financial statements for fiscal year ended June 30, 2020, which have been submitted separately to EMMA, for information regarding lease obligations outstanding for the preceding fiscal year.

VIII. Long-Term Obligations

See the District's audited financial statements for fiscal year ended June 30, 2020, which have been submitted separately to EMMA, for information regarding long-term debt outstanding for the preceding fiscal year.

IX. General Fund Revenues and Expenditures from Adopted Budget

See the District's adopted budget for the current fiscal year, submitted separately to EMMA, for a summary of budgeted general fund revenues and expenditures for the current fiscal year.

X. Secured Tax Charges and Delinquencies

See Appendix A for secured tax charges and delinquencies in the District for preceding fiscal year.

Source: California Municipal Statistics, Inc.

XI. Assessed Valuation (Prior & Current FY)

See Appendix A for assessed valuation in the District for the prior and current fiscal year.

Source: Sonoma County Auditor-Controller's Office

Appendix A

Assessed Valuation
Secured Tax Charges and Delinquencies

TAX CODE: 31100 OAK GROVE UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,931	382	2,313
LOCAL	1,077,258,349	40,044,901	1,117,303,250
UTILITY			0
TOTAL	1,077,258,349	40,044,901	1,117,303,250
PLUS HOX	7,073,200	14,000	7,087,200
TOTAL	1,084,331,549	40,058,901	1,124,390,450

TAX CODE: 31200 OLD ADOBE UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	8,930	1,651	10,581
LOCAL	4,358,377,162	162,625,696	4,521,002,858
UTILITY			0
TOTAL	4,358,377,162	162,625,696	4,521,002,858
PLUS HOX	34,681,022	23,746	34,704,768
TOTAL	4,393,058,184	162,649,442	4,555,707,626

TAX CODE: 31300 PETALUMA CITY ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	11,163	2,383	13,546
LOCAL	6,074,238,866	206,940,396	6,281,179,262
UTILITY			0
TOTAL	6,074,238,866	206,940,396	6,281,179,262
PLUS HOX	38,692,000		38,692,000
TOTAL	6,112,930,866	206,940,396	6,319,871,262

TAX CODE: 31400 PINER-OLIVET UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,795	695	6,490
LOCAL	2,348,718,178	49,952,825	2,398,671,003
UTILITY			0
TOTAL	2,348,718,178	49,952,825	2,398,671,003
PLUS HOX	19,251,003		19,251,003
TOTAL	2,367,969,181	49,952,825	2,417,922,006

TAX CODE: 31500 RINCON VLY UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	15,028	1,450	16,478
LOCAL	6,989,883,452	65,135,188	7,055,018,640
UTILITY			0
TOTAL	6,989,883,452	65,135,188	7,055,018,640
PLUS HOX	56,459,756		56,459,756
TOTAL	7,046,343,208	65,135,188	7,111,478,396

TAX CODE: 31600 ROSELAND ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,461	323	2,784
LOCAL	905,162,318	15,487,819	920,650,137
UTILITY			0
TOTAL	905,162,318	15,487,819	920,650,137
PLUS HOX	6,488,800		6,488,800
TOTAL	911,651,118	15,487,819	927,138,937

TAX CODE: 31700 SANTA ROSA CITY EL
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	21,186	5,106	26,292
LOCAL	9,670,692,957	387,614,478	10,058,307,435
UTILITY	2,927,533		2,927,533
TOTAL	9,673,620,490	387,614,478	10,061,234,968
PLUS HOX	59,666,905		59,666,905
TOTAL	9,733,287,395	387,614,478	10,120,901,873

TAX CODE: 31800 WINDSOR UNIFIED
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	9,737	1,398	11,135
LOCAL	5,207,675,175	108,349,667	5,316,024,842
UTILITY			0
TOTAL	5,207,675,175	108,349,667	5,316,024,842
PLUS HOX	35,225,554		35,225,554
TOTAL	5,242,900,729	108,349,667	5,351,250,396

TAX CODE: 31900 SEBASTOPOL UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,612	1,131	5,743
LOCAL	2,248,795,598	72,667,749	2,321,463,347
UTILITY	236,709		236,709
TOTAL	2,249,032,307	72,667,749	2,321,700,056
PLUS HOX	16,298,805		16,298,805
TOTAL	2,265,331,112	72,667,749	2,337,998,861

TAX CODE: 32000 TWIN HILLS UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,197	355	2,552
LOCAL	1,265,415,706	6,431,225	1,271,846,931
UTILITY			0
TOTAL	1,265,415,706	6,431,225	1,271,846,931
PLUS HOX	8,986,600		8,986,600
TOTAL	1,274,402,306	6,431,225	1,280,833,531

TAX CODE: 30600 LIBERTY ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	626	147	773
LOCAL	387,931,501	8,650,598	396,582,099
UTILITY	162,568		162,568
TOTAL	388,094,069	8,650,598	396,744,667
PLUS HOX	2,461,200		2,461,200
TOTAL	390,555,269	8,650,598	399,205,867

TAX CODE: 30800 MARK WEST UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,152	1,643	6,795
LOCAL	3,082,506,590	315,126,214	3,397,632,804
UTILITY			0
TOTAL	3,082,506,590	315,126,214	3,397,632,804
PLUS HOX	15,167,520		15,167,520
TOTAL	3,097,674,110	315,126,214	3,412,800,324

TAX CODE: 30900 MONTE RIO UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,533	100	2,633
LOCAL	462,237,743	1,750,887	463,988,630
UTILITY	30,710		30,710
TOTAL	462,268,453	1,750,887	464,019,340
PLUS HOX	2,422,000		2,422,000
TOTAL	464,690,453	1,750,887	466,441,340

TAX CODE: 31000 MONTGOMERY ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,684	79	1,763
LOCAL	270,425,217	3,866,873	274,292,090
UTILITY	788		788
TOTAL	270,426,005	3,866,873	274,292,878
PLUS HOX	1,601,600		1,601,600
TOTAL	272,027,605	3,866,873	275,894,478

TAX CODE: 31100 OAK GROVE UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,937	380	2,317
LOCAL	1,136,177,231	47,055,084	1,183,232,315
UTILITY			0
TOTAL	1,136,177,231	47,055,084	1,183,232,315
PLUS HOX	6,919,200	14,000	6,933,200
TOTAL	1,143,096,431	47,069,084	1,190,165,515

TAX CODE: 31200 OLD ADOBE UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	8,941	1,592	10,533
LOCAL	4,502,873,807	193,274,365	4,696,148,172
UTILITY			0
TOTAL	4,502,873,807	193,274,365	4,696,148,172
PLUS HOX	34,104,222	23,940	34,128,162
TOTAL	4,536,978,029	193,298,305	4,730,276,334

TAX CODE: 31300 PETALUMA CITY ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	11,168	2,386	13,554
LOCAL	6,320,313,972	206,854,466	6,527,168,438
UTILITY			0
TOTAL	6,320,313,972	206,854,466	6,527,168,438
PLUS HOX	38,010,200		38,010,200
TOTAL	6,358,324,172	206,854,466	6,565,178,638

TAX CODE: 31400 PINER-OLIVET UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,794	694	6,488
LOCAL	2,486,164,287	52,103,665	2,538,267,952
UTILITY			0
TOTAL	2,486,164,287	52,103,665	2,538,267,952
PLUS HOX	18,870,668		18,870,668
TOTAL	2,505,034,955	52,103,665	2,557,138,620

TAX CODE: 31500 RINCON VLY UN ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	15,028	1,438	16,466
LOCAL	7,345,749,397	61,540,682	7,407,290,079
UTILITY			0
TOTAL	7,345,749,397	61,540,682	7,407,290,079
PLUS HOX	55,446,335		55,446,335
TOTAL	7,401,195,732	61,540,682	7,462,736,414

TAX CODE: 31600 ROSELAND ELEM
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,761	331	3,092
LOCAL	953,232,439	14,658,032	967,890,471
UTILITY			0
TOTAL	953,232,439	14,658,032	967,890,471
PLUS HOX	6,325,000		6,325,000
TOTAL	959,557,439	14,658,032	974,215,471

Nov 19, 2020

ROSELAND SCHOOL DISTRICT

2019-20 Secured Tax Charge and Delinquency

Secured Tax Charge (1)	Amt. Del. June 30	% Del. June 30
$1,433,294.16	$15,878.03	1.11%

Secured Tax Charge (2)	Amt. Del. June 30	% Del. June 30
$229,529.3	$1,939.43	0.85%

(1) 1% General Fund Apportionment.
(2) Debt service levy for School District's general obligation bonds.