Roseland School District

Continuing Disclosure Annual Report
Fiscal Year Ended June 30, 2021

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, 2021 ("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, 2021 has been submitted separately to EMMA (Electronic Municipal Market Access).

III. Adopted Budget

The District's adopted budget for fiscal year 2021-22 has been submitted separately to EMMA (Electronic Municipal Market Access).

IV. Interim Report

The District's most recent interim report for fiscal year 2021-22 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, 2021, 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, 2021, 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, 2021, 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, 2021, 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

Secured Tax Charges and Delinquencies
Assessed Valuation (Prior & Current FY)

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

County of SONOMA
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: final, Tax Year: 2021
AIRCRAFT VALUES EXCLUDED

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,685	79	1,764
LOCAL	277,849,783	4,256,796	282,106,579
UTILITY	788		788
TOTAL	277,850,571	4,256,796	282,107,367
PLUS HOX	1,541,400		1,541,400
TOTAL	279,391,971	4,256,796	283,648,767

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	1,934	371	2,305
LOCAL	1,194,551,608	43,142,667	1,237,694,275
UTILITY			0
TOTAL	1,194,551,608	43,142,667	1,237,694,275
PLUS HOX	6,755,400	14,000	6,769,400
TOTAL	1,201,307,008	43,156,667	1,244,463,675

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	9,032	1,523	10,555
LOCAL	4,865,179,130	181,261,791	5,046,440,921
UTILITY			0
TOTAL	4,865,179,130	181,261,791	5,046,440,921
PLUS HOX	33,471,422	31,042	33,502,464
TOTAL	4,898,650,552	181,292,833	5,079,943,385

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	11,122	2,280	13,402
LOCAL	6,371,109,404	194,474,694	6,565,584,098
UTILITY			0
TOTAL	6,371,109,404	194,474,694	6,565,584,098
PLUS HOX	37,073,600		37,073,600
TOTAL	6,408,183,004	194,474,694	6,602,657,698

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	5,795	676	6,471
LOCAL	2,648,550,344	71,372,038	2,719,922,382
UTILITY			0
TOTAL	2,648,550,344	71,372,038	2,719,922,382
PLUS HOX	18,754,468		18,754,468
TOTAL	2,667,304,812	71,372,038	2,738,676,850

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	15,034	1,370	16,404
LOCAL	7,491,127,682	61,073,925	7,552,201,607
UTILITY			0
TOTAL	7,491,127,682	61,073,925	7,552,201,607
PLUS HOX	54,002,935		54,002,935
TOTAL	7,545,130,617	61,073,925	7,606,204,542

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	2,761	325	3,086
LOCAL	995,803,008	14,421,827	1,010,224,835
UTILITY			0
TOTAL	995,803,008	14,421,827	1,010,224,835
PLUS HOX	6,172,400		6,172,400
TOTAL	1,001,975,408	14,421,827	1,016,397,235

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	21,216	4,550	25,766
LOCAL	10,547,891,270	428,616,655	10,976,507,925
UTILITY	2,927,533		2,927,533
TOTAL	10,550,818,803	428,616,655	10,979,435,458
PLUS HOX	56,101,754		56,101,754
TOTAL	10,606,920,557	428,616,655	11,035,537,212

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	9,721	1,369	11,090
LOCAL	5,519,015,304	108,842,054	5,627,857,358
UTILITY			0
TOTAL	5,519,015,304	108,842,054	5,627,857,358
PLUS HOX	33,444,600		33,444,600
TOTAL	5,552,459,904	108,842,054	5,661,301,958

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

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,609	1,070	5,679
LOCAL	2,416,047,503	78,959,975	2,495,007,478
UTILITY	236,709		236,709
TOTAL	2,416,284,212	78,959,975	2,495,244,187
PLUS HOX	15,694,894		15,694,894
TOTAL	2,431,979,106	78,959,975	2,510,939,081

December 19, 2021

ROSELAND SCHOOL DISTRICT

2020-21 Secured Tax Charge and Delinquency

Secured Tax Charge (1)	Amt. Del. June 30	% Del. June 30
$1,488,815.72	$14,636.05	0.98%

Secured Tax Charge (2)	Amt. Del. June 30	% Del. June 30
$277,928.66	$2,326.96	0.84%

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