



ANNUAL DEBT TRANSPARENCY 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 # : 2018-2387
Status: Submitted
01/03/2024

Information as of Reporting Year End: 06/30/2023

Issuance Information

Issuer Name:	San Dieguito Union High School District CFD No 94-2
Issue Name:	2018 Special Tax Ref Bonds
Project Name:	Villages of La Costa
Actual Sale Date:	09/27/2018
Settlement Date:	10/25/2018
Original Principal Amount:	\$19,760,000.00
Net Original Issue Premium/Discount:	\$1,794,456.15
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$21,554,456.15
Total cost of issuance from Report of Final Sale:	\$0.00

Issuance Authorization

Authorization (1):	
Authorization Name:	Resolution of the Board of Trustees
Original Authorized Amount:	\$21,500,000.00
Authorization Date:	09/13/2018
Amount Authorized - Beginning of the Reporting Period:	\$0.00
Amount Authorized - During the Reporting Period:	\$0.00
Total Debt Authorized:	\$0.00
Debt Issued During the Reporting Period:	\$0.00
Replenishment Reported During the Reporting Period:	\$0.00
Total Debt Authorized but Unissued:	\$0.00
Authorization Lapsed:	\$0.00
Total Authorization Remaining - End of Reporting Period:	\$0.00

Principal Outstanding



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Principal Balance Upon Sale or at Beginning of the Reporting Period:	\$17,570,000.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$17,570,000.00
Principal Paid with Proceeds from Other Debt Issues – During the Reporting Period:	\$0.00
Principal Payments - During the Reporting Period (not reported as payments above):	\$915,000.00
Principal Outstanding – End of Reporting Period:	\$16,655,000.00

Refunding/Refinancing Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
No data available to display.		

Use of Proceeds

Report End Date	Begin Amount	Spent Amount	Remain Amount
06/30/2019	\$21,554,456.15	\$20,409,607.79	\$1,144,848.36
06/30/2020	\$1,144,848.36	\$50,223.14	\$1,094,625.22
06/30/2021	\$1,094,625.22	\$178,180.41	\$916,444.81
06/30/2022	\$916,444.81	\$570,511.32	\$345,933.49
06/30/2023	\$345,933.49	\$50,361.81	\$295,571.68

Proceeds Spent/Unspent (Fund Level)

Fund Category	Total Reportable Proceeds Available	Proceeds Spent Current Reporting Period	Proceeds Spent Prior Reporting Period(s)	Proceeds Unspent / Remaining
Capital Improvements	\$1,144,928.71	\$50,361.81	\$798,995.22	\$295,571.68
Cost of Issuance	\$96,284.57	\$0.00	\$96,284.57	\$0.00
Refunding Escrow Account	\$20,313,242.87	\$0.00	\$20,313,242.87	\$0.00
TOTAL:	\$21,554,456.15	\$50,361.81	\$21,208,522.66	\$295,571.68

Expenditures of Current Reporting Period



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Fund Category	Purpose	Expenditure Amount
Capital Improvements	CALIFORNIA DEPARTMENT OF TAX	\$880.92
Capital Improvements	DE LA FUENTE CONSTRUCTION	\$23,841.42
Capital Improvements	DEPARTMENT OF GENERAL SERVICES	\$5,297.86
Capital Improvements	GEM INDUSTRIAL	\$5,293.37
Capital Improvements	SAN DIEGUITO UHSD	\$6,121.55
Capital Improvements	SIEMENS INDUSTRY	\$8,926.69
TOTAL:		\$50,361.81

Expenditure Summary

Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
Capital Improvements	Adair Striping	\$0.00	\$811.19	\$811.19
Capital Improvements	ARENSON OFFICE FURNITURE	\$0.00	\$6,311.85	\$6,311.85
Capital Improvements	AVIDEX	\$0.00	\$1,063.06	\$1,063.06
Capital Improvements	Best Buy Business	\$0.00	\$2,987.05	\$2,987.05
Capital Improvements	BJSAARI	\$0.00	\$1,696.86	\$1,696.86
Capital Improvements	BKM Office Works	\$0.00	\$1,598.40	\$1,598.40
Capital Improvements	BKM OFFICEWORKS	\$0.00	\$1,627.10	\$1,627.10
Capital Improvements	Bradford Signs	\$0.00	\$264.27	\$264.27
Capital Improvements	C and D Towing	\$0.00	\$433.43	\$433.43
Capital Improvements	CALIFORNIA DEPARTMENT OF TAX	\$880.92	\$0.00	\$880.92



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Capital Improvements	Consulting and Inspection	\$0.00	\$11,840.41	\$11,840.41
Capital Improvements	Crowd Control Warehouse	\$0.00	\$746.82	\$746.82
Capital Improvements	CULVER NEWLIN	\$0.00	\$37,305.82	\$37,305.82
Capital Improvements	Daily Journal Corp	\$0.00	\$159.31	\$159.31
Capital Improvements	DATEL SYSTEMS	\$0.00	\$837.31	\$837.31
Capital Improvements	DE LA FUENTE CONSTRUCTION	\$23,841.42	\$326,666.91	\$350,508.33
Capital Improvements	De La Fuente Consulting	\$0.00	\$67,950.78	\$67,950.78
Capital Improvements	DELL MARKETING	\$0.00	\$14,520.17	\$14,520.17
Capital Improvements	DEPARTMENT OF GENERAL SERVICES	\$5,297.86	\$0.00	\$5,297.86
Capital Improvements	Dsa Dept of General Svcs	\$0.00	\$2,197.80	\$2,197.80
Capital Improvements	Edco Waste and Recycling	\$0.00	\$107.90	\$107.90
Capital Improvements	Fredricks Electric	\$0.00	\$12,405.02	\$12,405.02
Capital Improvements	FUSCOE ENGINEERING	\$0.00	\$3,255.41	\$3,255.41
Capital Improvements	Gem Industrial	\$5,293.37	\$9,830.16	\$15,123.53
Capital Improvements	GEOCON	\$0.00	\$1,865.17	\$1,865.17
Capital Improvements	Geocon Inc	\$0.00	\$1,397.95	\$1,397.95
Capital Improvements	Grainger	\$0.00	\$1,751.50	\$1,751.50
Capital Improvements	Harbor Bay	\$0.00	\$3,981.61	\$3,981.61



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Capital Improvements	MCMASTER CARR SUPPLY	\$0.00	\$63.28	\$63.28
Capital Improvements	NINYO AND MOORE	\$0.00	\$1,710.62	\$1,710.62
Capital Improvements	North Coast Signs	\$0.00	\$527.48	\$527.48
Capital Improvements	Palomar Reprographics	\$0.00	\$63.61	\$63.61
Capital Improvements	Polychrome Construction	\$0.00	\$42,999.60	\$42,999.60
Capital Improvements	RANCHO SANTA FE SECURITY	\$0.00	\$2,402.13	\$2,402.13
Capital Improvements	REHABMART LLC	\$0.00	\$1,082.33	\$1,082.33
Capital Improvements	SAN DIEGUITO UHSD	\$6,121.55	\$214.84	\$6,336.39
Capital Improvements	SIEMENS INDUSTRY	\$8,926.69	\$169,607.13	\$178,533.82
Capital Improvements	SOUTHPAW ENTERPRISES	\$0.00	\$361.70	\$361.70
Capital Improvements	SYDNEY WILKINSON	\$0.00	\$16.47	\$16.47
Capital Improvements	Untied Site Services	\$0.00	\$288.76	\$288.76
Capital Improvements	VAZQUEZ WELDING	\$0.00	\$412.92	\$412.92
Capital Improvements	VECTOR USA	\$0.00	\$195.80	\$195.80
Capital Improvements	WESTBERG AND WHITE	\$0.00	\$59,516.41	\$59,516.41
Capital Improvements	Western Environmental	\$0.00	\$5,918.88	\$5,918.88
Cost of Issuance	Bond Counsel	\$0.00	\$31,292.48	\$31,292.48
Cost of Issuance	Disclosure Counsel	\$0.00	\$15,646.24	\$15,646.24
Cost of Issuance	Financial Advisor	\$0.00	\$16,132.72	\$16,132.72



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Cost of Issuance	Other Expenses	\$0.00	\$16,501.74	\$16,501.74
Cost of Issuance	Rating Agency	\$0.00	\$11,319.45	\$11,319.45
Cost of Issuance	Trustee Fee	\$0.00	\$5,391.94	\$5,391.94
Refunding Escrow Account	Refund 2006 Bonds	\$0.00	\$20,313,242.87	\$20,313,242.87
TOTAL:		\$50,361.81	\$21,208,522.66	\$21,258,884.47

Refunded/Refinanced Issues

CDIAC #	Refunding/refinancing Amount	Redemption/Payment Date
2016-3716	\$19,760,000.00	03/01/2027

Filing Contact

Filing Contact Name: Steven Bearce
Agency/Organization Name: Willdan Financial Services
Address: 27368 Via Industria, Suite 200
City: Temecula
State: CA
Zip Code: 92590
Telephone: 951-5873516
Fax Number:
E-mail: sbearce@willdan.com

Comments

Issuer Comments:

ADTR Reportable

Principal Outstanding – End of Reporting Period: \$16,655,000.00
Proceeds Unspent – End of Reporting Period: \$295,571.68
ADTR Reportable Next Reporting Year: Yes