



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 # : 2018-2393
Status: Submitted
01/09/2026

Annual Debt Transparency Report Information as of Reporting Year End: 6/30/2025

Issuance Information

Issuer Name:	San Dieguito Union High School District CFD No 99-3
Issue Name:	2018 Special Tax Ref Bonds
Project Name:	CIELO - The Hillside Village in Rancho Santa Fe
Actual Sale Date:	9/27/2018
Settlement Date:	10/25/2018
Original Principal Amount:	\$960,000.00
Net Original Issue Premium/Discount:	\$59,981.95
Proceeds Used to Acquire Local Obligations (Marks-Roos Only):	\$0.00
Total Reportable Proceeds:	\$1,019,981.95
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:	\$2,000,000.00
Authorization Date:	9/13/2018
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:	\$810,000.00
Accreted Interest – During Reporting Period:	\$0.00
Total Principal and Accreted Interest:	\$810,000.00
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):	\$40,000.00
Principal Outstanding – End of Reporting Period:	\$770,000.00

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
6/30/2019	\$1,019,981.95	\$827,861.80	\$192,120.15
6/30/2020	\$192,120.15	\$8,496.33	\$183,623.82
6/30/2021	\$183,623.82	\$5,308.50	\$178,315.32
6/30/2022	\$178,315.32	\$79,948.24	\$98,367.08
6/30/2023	\$98,367.08	\$11,569.11	\$86,797.97
6/30/2024	\$86,797.97	\$33,642.48	\$53,155.49
6/30/2025	\$53,155.49	\$39,661.93	\$13,493.56

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	\$197,336.82	\$39,661.93	\$144,181.33	\$13,493.56
Cost of Issuance	\$4,677.79	\$0.00	\$4,677.79	\$0.00
Refunding Escrow Account	\$817,967.34	\$0.00	\$817,967.34	\$0.00
TOTAL:	\$1,019,981.95	\$39,661.93	\$966,826.46	\$13,493.56



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Expenditures of Current Reporting Period

Fund Category	Purpose	Expenditure Amount
Capital Improvements	ALLIANT INSURANCE SERVICES	\$254.63
Capital Improvements	CW DRIVER	\$38,863.29
Capital Improvements	NOVA SERVICES	\$72.79
Capital Improvements	ROESLING NAKAMURA	\$471.22
TOTAL:		\$39,661.93

Expenditure Summary

Fund Category	Purpose	Expenditure In Current Reporting Period	Expenditure In Prior Reporting Period(s)	Total Expenditure All Periods
Capital Improvements	AIR CLEANING SPECIALISTS	\$0.00	\$177.05	\$177.05
Capital Improvements	ALLIANT INSURANCE SERVICES	\$254.63	\$0.00	\$254.63
Capital Improvements	AVID CNC	\$0.00	\$154.41	\$154.41
Capital Improvements	AVIDEX	\$0.00	\$106.63	\$106.63
Capital Improvements	Aztec Technology	\$0.00	\$76.76	\$76.76
Capital Improvements	BAILEIGH INDUSTRIAL HOLDINGS	\$0.00	\$742.80	\$742.80
Capital Improvements	BDS ENGINEERING	\$0.00	\$65.15	\$65.15
Capital Improvements	BJSAAARI	\$0.00	\$75.49	\$75.49
Capital Improvements	BKM Office Works	\$0.00	\$62.32	\$62.32
Capital Improvements	Blue Coast	\$0.00	\$708.67	\$708.67
Capital Improvements	CALIFORNIA DEPARTMENT OF TAX	\$0.00	\$5.25	\$5.25
Capital Improvements	Class Leasing	\$0.00	\$1,511.88	\$1,511.88
Capital Improvements	Consulting and Inspection	\$0.00	\$1,400.48	\$1,400.48



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Capital Improvements	CULVER NEWLIN	\$0.00	\$88.45	\$88.45
Capital Improvements	CW DRIVER	\$38,863.29	\$109,554.08	\$148,417.37
Capital Improvements	Daily Journal Corp	\$0.00	\$3.79	\$3.79
Capital Improvements	DATEL SYSTEMS	\$0.00	\$58.93	\$58.93
	DSA Dept of General Svcs	\$0.00	\$1,189.18	\$1,189.18
Capital Improvements	ENGINEERED PRODUCTS	\$0.00	\$280.91	\$280.91
	FREDERICKS ELECTRIC	\$0.00	\$60.65	\$60.65
Capital Improvements	FREDRICKS ELECTRIC	\$0.00	\$1,069.52	\$1,069.52
Capital Improvements	Gem Industrial	\$0.00	\$1,284.97	\$1,284.97
Capital Improvements	GEOCON	\$0.00	\$122.55	\$122.55
Capital Improvements	GRAINGER	\$0.00	\$111.93	\$111.93
Capital Improvements	GRIZZLY INDUSTRIAL	\$0.00	\$18.28	\$18.28
	GROUND PENETRATING RADAR	\$0.00	\$81.27	\$81.27
Capital Improvements	HAAS FACTORY OUTLET	\$0.00	\$692.36	\$692.36
Capital Improvements	HARDINGE INC	\$0.00	\$510.11	\$510.11
Capital Improvements	Janus Corp	\$0.00	\$212.58	\$212.58
Capital Improvements	Johnson Controls	\$0.00	\$63.21	\$63.21
Capital Improvements	Jose A Gonzalez Esq	\$0.00	\$16.13	\$16.13
Capital Improvements	LINCOLN ELECTRIC	\$0.00	\$392.60	\$392.60
Capital Improvements	MAKERGEAR LLC	\$0.00	\$218.95	\$218.95
Capital Improvements	MATHESON TRI GAS	\$0.00	\$227.16	\$227.16
Capital Improvements	McGriff Insurance	\$0.00	\$185.08	\$185.08



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Capital Improvements	NOVA ENGINEERING	\$0.00	\$219.11	\$219.11
Capital Improvements	NOVA SERVICES	\$72.79	\$767.73	\$840.52
Capital Improvements	Palomar Reprographics	\$0.00	\$2.07	\$2.07
Capital Improvements	Rancho Santa Fe Security	\$0.00	\$161.12	\$161.12
Capital Improvements	ROESLING NAKAMURA	\$471.22	\$13,213.39	\$13,684.61
Capital Improvements	SNAP ON INDUSTRIAL	\$0.00	\$379.61	\$379.61
Capital Improvements	SNAP-ON INDUSTRIAL	\$0.00	\$50.35	\$50.35
Capital Improvements	Swcs Inc	\$0.00	\$7,343.32	\$7,343.32
Capital Improvements	Western Environmental	\$0.00	\$515.05	\$515.05
Cost of Issuance	Bond Counsel	\$0.00	\$1,520.28	\$1,520.28
Cost of Issuance	Disclosure Counsel	\$0.00	\$760.14	\$760.14
Cost of Issuance	Financial Advisor	\$0.00	\$783.78	\$783.78
Cost of Issuance	Other Expenses	\$0.00	\$801.70	\$801.70
Cost of Issuance	Rating Agency	\$0.00	\$549.93	\$549.93
Cost of Issuance	Trustee Fee	\$0.00	\$261.96	\$261.96
Refunding Escrow Account	Refund 2006 Bonds	\$0.00	\$817,967.34	\$817,967.34
TOTAL:		\$39,661.93	\$966,826.46	\$1,006,488.39

Refunded/Refinanced Issues

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

Filing Contact

Filing Contact Name:

Steven Bearce



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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:	\$770,000.00
Proceeds Unspent – End of Reporting Period:	\$13,493.56
ADTR Reportable Next Reporting Year:	Yes