

MINUTES
BARSTOW UNIFIED SCHOOL DISTRICT
Citizens' Oversight Committee Meeting - Measure F
April 16, 2020

Minutes of the meeting of the Citizens' Oversight Committee – Measure F of the Barstow Unified School District held April 16, 2020, in the Board Room of the Education Center.

The meeting was called to order at 1:03 p.m. by Mr. Mike Crist, **CALL TO ORDER** Committee Chair, who then led the flag salute.

Mr. Mike Crist, Mrs. Marilyn Kruse, Mrs. Raynette Greaver, Mrs. Reanna Walker-Banks, and Mr. Vick Keaton were present and Mrs. Melanie Lindquest and Mrs. Marsha Weasman were absent. **MEMBERS PRESENT**

Mr. Jeff Malan, Superintendent, Ms. Deanna Dibble, Chief Business Official, Business Services, Mr. James Hochstedler, Facilities Maintenance, & Operations Director, and Mrs. Estefana Verdugo, Business Services Executive Assistant, were present. **ADMINISTRATORS PRESENT**

Ms. Natalie Palma of Christy White & Associates was present. The meeting was conducted via Google Meet Video-Teleconference. **OTHERS PRESENT**

There were no public comments. **PUBLIC COMMENTS**

It was moved by Mrs. Walker-Banks, seconded by Mrs. Greaver, and unanimously carried by all members present to approve the minutes of the regular meeting of October 17, 2019, as presented. **APPROVAL OF THE MINUTES**

It was moved by Mrs. Walker-Banks, seconded by Mr. Keaton, and unanimously carried by all members present to approve the agenda for the regular meeting of April 16, 2020. **ADOPTION OF THE AGENDA**

Mr. Crist presented the Second Annual Report by the committee. Members agreed to make minor corrections. With corrections, it was moved to be approved by Ms. Greaver, seconded by Mrs. Walker-Banks, and unanimously carried by all members present. Report was provided to all members. **SECOND ANNUAL REPORT**

It was agreed upon by all members that members who were at the end of their two year commission would be serving again and would be retroactively reinstated at the April 28, 2020 BUSD School Board meeting. COC meeting in July will include review and discussion to amend terms to bylaws in regards to member reappointment terms. **COMMITTEE MEMBER OVERVIEW**

Natalie Palmer of Christy & Associates presented the independent audit report findings. All members received audit report. She gave explanation as to why and how the audit was performed. Mrs. Kruse asked if there was any additional invoicing and paperwork that BUSD did not supply to auditors. Natalie confirmed that BUSD provided all paperwork necessary for the audit. Mr. Crist questioned if he should adjust his annual report from April to April to coincide with the audit findings. Mrs. Kruse stated we should take to board as is and indicate to them that the report includes additional months due to the fact the date of audit findings is received in April. All agreed.

INDEPENDENT
AUDIT REPORT
FINDINGS

Mr. Hochstedler presented the Construction Plan Report. He stated BUSD purchased lunch benches for Cameron Elementary as they were a hazard and risk to students and no longer holding to walls. Benches will also be replaced at Montara Elementary because they have same situation. BUSD is final closing projects due to minor issues with inspectors such as toilet heights to meet requirements. This month all should be finalized. April 2020 Ledesma & Meyers Construction update was provided to all members.

CONSTRUCTION
PLAN REPORT

Construction Expense Reports were presented by Ms. Dibble. Financial reports were provided to all members from July 1, 2019 to April 20, 2020. Quarterly reports will be provided ongoing. Dollar figures match amounts from independent audit reports. Ms. Dibble indicated that at the moment we still not have been reimbursed state funds for monies borrowed for Barstow Fine Arts, which is something that is typical of state. BUSD is accurately tracking expenses used and 4.2M has been committed to BFAA and will be reimbursed once state funding is received. Mrs. Kruse questioned the state process and date it will be received. Ms. Dibble explained the process and indicated that it will happen but will take time to get a reimbursement.

CONSTRUCTION
EXPENSE
REPORT

Next meeting set for July 16, 2020 at 6:00 p.m.

ITEMS FOR FUTURE
MEETING

Meeting adjourned at 6:49 p.m.

ADJOURNMENT

Chairperson

CBO/Superintendent

Second Annual Report or the Measure F Citizens' Oversight Committee

Committee Activities: The committee met four times during 2019 (January 17, July 18, April 18, October 17). This report was scheduled for presentation at the January 16, 2020 meeting, however that meeting was cancelled due to the unexpected resignation of the Chief Business Officer for the BUSD. Two vacant positions were filled at the January meeting with the appointment of Raynette Greaver (member of a senior organization) and Reanna Walker-Banks (parent of a student in the district). Currently the committee is whole with seven members. Currently five members have served past the two year term set out in the by-laws. Four members appointed in 2017 and one appointed in January 2018 require reappointment or replacement. This was to be addressed at the January 2020 meeting, but has been moved to the April meeting. By-laws provide for members to serve up three consecutive two year terms.

As we are all well aware, the Covid 19 outbreak and the suspension of the remainder of the 2019-2020 school year beginning on March 16 has caused the disruption of all normal school activities including the progress of Measure F activities. The April 2020 meeting is being held remotely with all Brown Act requirements being appropriately addressed. As with all 2019 meetings, the April meeting agendas and minutes can be viewed on the district website as well as the video recording of each meeting.

Each meeting included both a Construction and Expense Report. At the July 2019 meeting the committee was apprised of the district's intent to loan/transfer Measure F funds to the Barstow Fine Arts Academy construction account to temporarily support completion of that project.

Bonds Issued: No additional bonds have been issued since the first two series on September 27, 2017 and October 9, 2018 totaling \$27,995,000. It is important to note that the anticipated state matching funds from a previous state-wide bond issue are still an issue and none have reached the district to date. Also, the state-wide bond issue (Proposition 13) on the March 2020 ballot failed and no new state monies will be available.

Status of Projects: The Skyline North and Montara elementary schools portion of Measure F have been completed, and some minor but necessary projects were completed at BHS and STEM. Further progress on the Measure F construction plan continue to be stymied by the inability to move forward with the Barstow Junior High portion. Bids for the project have twice come in over budget and the junior high students continue to be housed at the interim campus and will be there for a third year in 2020-2021. Major utility repairs (gas lines in particular) prevent returning students to the (Kennedy) campus preventing the possibility of moving forward with projects at Crestline and/or the other schools slated for work. The statewide closure of schools for the remainder of this school year and the uncertainty about conditions that will allow the return to a normal school setting exacerbate the construction dilemma.

Although not part of the Measure F projects, it is of a positive note that the Barstow Fine Arts Academy construction was completed on time and the school opened on the first day of the 2019-2020 school year.

Performance and Financial Audit: The committee received the first annual Performance and Financial Audit Report at the April 18, 2019 and will receive the second annual report at the April 16, 2020 meeting. Both reports indicate that the district is meeting all accounting and reporting requirements.

Committee Findings: Taking into account the above information (and the unanticipated circumstances presented by current Covid 19 concerns), the BUSD Measure F Oversight Committee certifies that all bond proceeds have been expended only for Measure F purposes and all activities relating to Measure F have proceeded appropriately as much as current conditions permit.

Prepared by Mike Crist, Measure F Oversight Committee Chairperson

April 15, 2020

**MEASURE F BOND BUILDING FUND
OF THE
BARSTOW UNIFIED SCHOOL DISTRICT**

**PERFORMANCE AND FINANCIAL
AUDIT REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2019**

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
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JUNE 30, 2019**

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**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
INTRODUCTION AND CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING
JUNE 30, 2019**

The Barstow Unified School District is currently operating six elementary schools, one middle school, one STEM academy, one high school, one continuation high school, and an independent study program. The District serves approximately 6,226 students. Measure F funds are used to upgrade classrooms for math and science, technology, engineering, and vocational/technical education.

On November 8, 2016, the voters of Barstow Unified School District approved by 67.54% Measure F, authorizing the issuance of bonds not to exceed \$39,000,000. On September 27, 2017, the District issued Series A bonds in the amount of \$15,000,000. On October 9, 2018, the District issued Series B bonds in the amount of \$12,995,505.

Measure F was a Proposition 39 bond, issued by the Barstow Unified School District. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability provisions. Specifically, the District must conduct an annual independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent financial audit of the proceeds from the sale of the bonds until all of the proceeds have been expended for facilities projects.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 (Chapter 44, Statutes of 2000), was also enacted, which amended the Education Code to establish additional procedures which must be followed if a district seeks approval of a bond proposition pursuant to the 55% majority authorized in Proposition 39, including formation, composition and purpose of the Citizens' Oversight Committee, and authorization for injunctive relief against the improper expenditure of bond revenues.

The Citizens' Oversight Committee was comprised of the following members as of June 30, 2019:

Member	Representation
Carol Marcum	At-Large Community Member
Reanna Walker-Banks	Parent of Student in the District
Vic Keaton	Active Member of Business Organization
Melanie Lindquist	Active Member of Parent-Teacher Organization and Parent of a Student in the District
Marilyn Dyer Kruse	At-Large Community Member
Mike Crist	Active Member of Taxpayer Organization
Martha Weasma	At-Large Community Member
Raynette Greaver	Active Member of Senior Citizens' Organization



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INDEPENDENT AUDITORS' REPORT

Governing Board Members and
Measure F Citizens' Oversight Committee
Barstow Unified School District
Barstow, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Measure F Bond Building Fund of Barstow Unified School District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Measure F Bond Building Fund of Barstow Unified School District, as of June 30, 2019, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1A, the financial statements present only the Measure F Bond Building Fund and do not purport to, and do not present fairly the financial position of the Barstow Unified School District, as of June 30, 2019, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the Measure F Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Measure F Bond Building Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report of Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated March 17, 2020, on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure F Bond Building Fund. That report is an integral part of our audit of the Measure F Bond Building Fund of Barstow Unified School District, as of and for the year ended June 30, 2019, and should be considered in assessing the results of our financial audit.

Christy White, Inc.

San Diego, California
March 17, 2020

FINANCIAL SECTION

The financial section of the document contains the following information:

- Financial Summary: A brief overview of the financial health of the organization.
- Budget Overview: A detailed breakdown of the budget, including revenue projections and expense categories.
- Financial Performance: A comparison of actual vs. projected financial results.
- Capital Structure: Information on the company's debt and equity.
- Risk Assessment: An analysis of potential financial risks and mitigation strategies.
- Conclusion: A summary of the financial findings and recommendations.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
BALANCE SHEET
JUNE 30, 2019**

ASSETS

Cash in county treasury	\$ 13,884,834
Interest receivable	81,655
Total Assets	\$ 13,966,489

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$ 1,316,268
Total Liabilities	\$ 1,316,268

FUND BALANCE

Restricted for capital projects - Measure F	12,650,221
Total Liabilities and Fund Balance	\$ 13,966,489

The accompanying notes to financial statements are an integral part of this statement.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
JUNE 30, 2019**

REVENUES	
Interest income	\$ 232,568
Total revenues	<u>232,568</u>
 EXPENDITURES	
Facility acquisition and construction	2,858,223
Debt service - issuance costs	316,295
Total expenditures	<u>3,174,518</u>
 Excess (deficiency) of revenues	
over (under) expenditures	<u>(2,941,950)</u>
 OTHER FINANCING SOURCES (USES)	
Proceeds from long-term debt	12,995,505
Total other financing sources and uses	<u>12,995,505</u>
 Net Change in Fund Balance	<u>10,053,555</u>
 Fund balance, July 1, 2018	<u>2,596,666</u>
Fund Balance, June 30, 2019	\$ 12,650,221

The accompanying notes to financial statements are an integral part of this statement.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Barstow Unified School District was established in 1885, under the laws of the State of California. The District operates under a locally-elected five-member Board form of government and provides educational services to grades K – 12 as mandated by the State. The District operates six elementary schools, one middle school, one STEM academy, one high school, one continuation high school, and an independent study program.

On November 8, 2016, the voters of the District authorized the issuance and sale of \$39 million in general obligation bonds (Measure F) for the repair/upgrade of aging classrooms and restrooms, and fix leaky roofs in order to maintain student health/safety and retain/attract quality teachers; to remove hazardous materials such as asbestos and lead paint, upgrade security, improve outdated plumbing/electrical systems/gas lines, technology, computer/science labs; repair, construct, and acquire school facilities, sites and equipment.

As a requirement of the Measure F election, the Board has also established the Measure F Citizens, Oversight Committee (COC). The COC duties include:

- Informing the public concerning expenditure of bond proceeds.
- Reviewing expenditure reports produced by the District to ensure that (a) bond proceeds are being expended only for the purposes set forth in the Measure F; and (b) no bond proceeds were used for any teacher or administrative salaries or other operating expenses.
- Providing an annual report to the Board that includes a statement indicating whether the District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution and a summary of the Committee's proceeding and activities for the preceding year.

The financial statements presented are for the individual Measure F Bond Building Fund and are not intended to be a complete presentation of the District's financial position or results of operations.

B. Accounting Policies

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Cash and Investments

In accordance with Education Code Section 41001, the District maintains a portion of its cash in the San Bernardino County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

F. Fund Balance

Fund Balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The five classifications are *Nonspendable*, *Restricted*, *Committed*, *Assigned* and *Unassigned*. The category applicable to Proposition 39 bonds is the *Restricted* classification. The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

H. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by major object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

NOTE 2 – CASH AND INVESTMENTS

Cash as of June 30, 2019 is classified in the accompanying financial statements as cash in county treasury for \$13,884,834. The California School Accounting Manual requires school districts to report "cash in county treasury" to be reported as cash instead of investments due to the pooled nature of the deposit and the ability of school districts to access funds immediately and with no restrictions.

Policies and Practices

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with its County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 2 – CASH AND INVESTMENTS (continued)

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. The table below identifies examples of the investment types permitted in the investment policy:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains an investment with the San Bernardino County Investment Pool with a fair value at June 30, 2019 of approximately \$13,954,745 and an amortized book value of \$13,884,834. The weighted average maturity for the San Bernardino County Investment Pool is 424 days as of June 30, 2019.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized credit rating organization. The investments within the San Bernardino County Investment Pool were rated Fitch AAA/V1.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. District investments that are greater than 5 percent of total investments are in either an external investment pool or mutual funds and are therefore exempt.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 2 – CASH AND INVESTMENTS (continued)

Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2019 were as follows:

	Uncategorized
Investment in country treasury	\$ 13,954,745
Total	\$ 13,954,745

NOTE 3 – MEASURE F GENERAL OBLIGATION BONDS

On November 8, 2016, the voters of the District authorized the issuance and sale of \$39 million in general obligation bonds (Measure F).

General Obligation Bond Summary

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding			Bonds Outstanding June 30, 2019
					July 01, 2018	Additions	Deductions	
Election 2016, Series A	September 27, 2017	August 1, 2047	3.375% - 5.00%	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000
Election 2016, Series B	October 9, 2018	August 1, 2048	3.50% - 5.00%	12,995,505	-	13,019,931	-	13,019,931
					\$ 15,000,000	\$ 13,019,931	\$ -	\$ 28,019,931

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 3 – MEASURE F GENERAL OBLIGATION BONDS (continued)

Election of 2016, Series A

On September 27, 2017, the District issued Election of 2016, Series A bonds in the amount of \$15,000,000. The Series A issuance consists of current interest bonds with stated interest rates ranging from 3.375% to 5.00%, and fully maturing on August 1, 2047. As of June 30, 2019, the principal balance outstanding on the Series A general obligation bonds was \$15,000,000.

Debt service principal and interest are paid out of the District's separate Bond Interest and Redemption Fund from taxes collected by San Bernardino County Assessor's Office. The annual requirements to amortize the outstanding Measure F general obligation bonds payable, as of June 30, 2019, are as follows:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 100,000	\$ 581,346	\$ 681,346
2021	100,000	577,846	677,846
2022	-	576,846	576,846
2023	-	576,846	576,846
2024	20,000	576,646	596,646
2025 - 2029	510,000	2,846,906	3,356,906
2030 - 2034	1,460,000	2,611,981	4,071,981
2035 - 2039	2,835,000	2,085,606	4,920,606
2040 - 2044	4,660,000	1,334,001	5,994,001
2045 - 2048	5,315,000	386,684	5,701,684
	\$ 15,000,000	\$ 12,154,708	\$ 27,154,708

Election of 2016, Series B

On October 9, 2018, the District issued Election of 2016, Series B bonds in the amount of \$12,995,505. The Series B issuance consists of current interest bonds with stated interest rates ranging from 3.50% to 5.00%, and fully maturing on August 1, 2048. As of June 30, 2019, the principal balance outstanding on the Series A general obligation bonds was \$13,019,931, including accreted interest.

Debt service principal and interest are paid out of the District's separate Bond Interest and Redemption Fund from taxes collected by San Bernardino County Assessor's Office. The annual requirements to amortize the outstanding Measure F general obligation bonds payable, as of June 30, 2019, are as follows:

Year Ending June 30,	Principal	Interest	Total
2020	\$ 50,000	\$ 410,828	\$ 460,828
2021	50,000	466,450	516,450
2022		465,200	465,200
2023	45,000	464,075	509,075
2024	70,000	461,200	531,200
2025 - 2029	770,000	2,216,000	2,986,000
2030 - 2034	953,661	2,696,089	3,649,750
2035 - 2039	1,708,143	2,705,107	4,413,250
2040 - 2044	2,368,701	2,993,799	5,362,500
2045 - 2049	6,980,000	853,625	7,833,625
Accretion	24,426	(24,426)	-
	\$ 13,019,931	\$ 13,707,947	\$ 26,727,878

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 30, 2019**

NOTE 4 – CONSTRUCTION COMMITMENTS

As of June 30, 2019, the Measure F Bond program had construction commitments with respect to unfinished capital projects of approximately \$11,496,798.96.

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Governing Board Members and
Measure F Citizens' Oversight Committee
Barstow Unified School District
Barstow, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure F Bond Building Fund of Barstow Unified School District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Barstow Unified School District's basic financial statements of the Measure F Bond Building Fund, and have issued our report thereon dated March 17, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Barstow Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the Measure F Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of Barstow Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Barstow Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

348 Olive Street
San Diego, CA
92103

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F: 619-260-9085
christywhite.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Barstow Unified School District's financial statements of the Measure F Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
March 17, 2020



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INDEPENDENT AUDITORS' REPORT ON PERFORMANCE

Governing Board Members and
Measure F Citizens' Oversight Committee
Barstow Unified School District
Barstow, California

Report on Performance

We have audited Barstow Unified School District's compliance with the performance audit procedures described in the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on Barstow Unified School District's Measure F Bond Building Fund for the year ended June 30, 2019, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to local school construction bonds.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of Barstow Unified School District's Measure F Bond Building Fund based on our performance audit of the types of compliance requirements referred to above. We conducted our performance audit in accordance with generally accepted government auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-19 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence about Barstow Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that the evidence obtained in our performance audit provides a reasonable basis for our findings and conclusions based on our audit objectives. However, our audit does not provide a legal determination of Barstow Unified School District's compliance with those requirements.

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92103

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Opinion on Performance

In our opinion, Barstow Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the Measure F Bond Building Fund noted below for the year ended June 30, 2019.

Procedures Performed

In connection with the performance audit referred to above, we selected and tested transactions and records to determine Barstow Unified School District's compliance with the state laws and regulations applicable to the Financial Audit Procedures and Performance Audit Procedures over the Measure F Bond Building Fund. Additional agreed upon procedures relating the Measure F Bond Building Fund may also be included.

The results of the procedures performed and the related results are further described in the accompanying performance audit results following this Report on Performance.

Christy White, Inc.

San Diego, California

March 17, 2020

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
AUDIT PROCEDURES AND RESULTS
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS

Financial Statements

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure F Bond Building Fund as of and for the year ended June 30, 2019.

Internal Control Evaluation

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS

Facility Project Expenditures

We selected a representative sample of expenditures charged to the Measure F Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure F ballot.

We tested \$1,409,438 of non-personnel expenditures or 38% of total 2018-19 Measure F Bond Building Fund expenditures for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure F ballot language, the District approved facilities plan, and applicable state laws and regulations.

Personnel Expenditures

Based on review of expenditure information, we noted that there were no salaries or benefits charged to the Measure F Bond Building Fund during the year ended June 30, 2019. Audit procedures over personnel expenditures was not applicable.

Facilities Site Walk

We verified that funds were generally expended for the construction, renovation, furnishing, and equipping of school facilities constituting authorized bond projects by review of supporting documentation as previously noted under Facility Project Expenditures but also through performance of facilities site walks.

A facilities site walk was performed at the Fine Arts Academy and Skyline North Elementary School. We toured the newly constructed parking lot at Skyline North Elementary School. We also viewed the newly constructed Fine Arts Academy, including all new buildings, classrooms, nutrition building, quad area, and parking lots. Based on our site walk, the projects appear to be successfully advancing as expected and funds appear expended for authorized bond projects.

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
AUDIT PROCEDURES AND RESULTS, CONTINUED
FOR THE YEAR ENDED JUNE 30, 2019**

SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS (continued)

Contract and Bid Procedures

We reviewed a listing of contracts awarded during the year ended June 30, 2019 and selected a sample to ensure that contracts for public projects followed appropriate bidding procedures per applicable Public Contract Code. Additionally, we reviewed overall expenditures by vendor in order to determine if multiple projects under the applicable bidding threshold were identified to suggest any possible bid-splitting.

We reviewed a sample of three (3) contracts awarded during the year, and we noted that applicable bidding procedures were followed and contracts were appropriately awarded to the lowest responsible bidder for the modernization at Skyline North Elementary School.

Contracts and Change Orders

We reviewed a listing of contracts and change orders during the year ended June 30, 2019 and selected a sample to ensure that change orders were properly approved and in accordance with District policies. Additionally, cumulative change orders for any given contract were reviewed to ensure that total change orders did not exceed ten percent of the total original contract.

We reviewed one change order for the modernization at Barstow Junior High School and verified that the total of the change orders did not exceed ten percent of the total contract with Giant Services. All change orders were properly reviewed and approved by management and the governing board in accordance with District policy.

Citizens' Oversight Committee (COC)

In accordance with Assembly Bill (AB) 1908 and Education Code (Ed Code) Section 15278, the District is required to establish a bond oversight committee for Proposition 39 bonds to include one active member from each of the following sectors: a business organization, senior citizens organization, bona fide taxpayers' association, parent/guardian of a child enrolled in the District and a parent/guardian of a child enrolled in the District who is also a member of a parent teacher association. Additionally, no employee or official of the District shall be appointed to the citizens' oversight committee.

We found that the District successfully compiled a COC with an active member from each of the required representations. No members of the COC are also an employee, official, vendor or consultant of the District. Refer to the Introduction and COC Member Listing for a listing of current members as of June 30, 2019.

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

**MEASURE F BOND BUILDING FUND
BARSTOW UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2019**

PART I – SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Non-compliance material to the financial statements?	No

PERFORMANCE AUDIT

Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on performance for local school construction bonds:	Unmodified

PART II – FINANCIAL STATEMENT FINDINGS

There were no findings related to the financial statements for the year ended June 30, 2019.

PART III – PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to local school construction bonds for the year ended June 30, 2019.

PART IV – PRIOR AUDIT FINDINGS

There were no findings and recommendations during the year ended June 30, 2018.

District Construction Update



**BARSTOW
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Monthly Progress Report

April 2020

Barstow Fine Arts Academy



Modernization of Skyline Phase 2



District Construction Update



BARSTOW
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Monthly Progress Report

April 2020

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1	Executive Summary	
1.1	<i>Project Overview</i>	3
2	Construction Status	
2.1	<i>Measure F Skyline Elementary School</i>	4
2.2	<i>Measure F Barstow Jr. High School</i>	4
2.3	<i>Barstow Fine Arts Academy</i>	
3	Miscellaneous	
3.1	<i>Modernization of Skyline Phase 2</i>	5
3.2	<i>Barstow Fine Arts Academy</i>	6

District Construction Update



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April 2020

Executive Summary

1.1 Project Overview

Locations:

Barstow Jr. High School
1000 Armory Road, Barstow, CA 92311

Barstow High School
430 South First Avenue, Barstow, CA 92311

Barstow STEM Academy
310 W. Mountain View, Barstow, CA 92311

Cameron Elementary School
801 Muriel Drive, Barstow, CA 92311

Central High School
405 North Second Avenue, Barstow, CA 92311

Crestline Elementary School
2020 Monterey Avenue, Barstow, CA 92311

Henderson Elementary School
400 South Avenue E, Barstow, CA 92311

Lenwood Elementary School
34374 Ash Road, Barstow, CA 92311

Montara Elementary School
700 Montara Road, Barstow, CA 92311

Skyline North Elementary School
36968 Camarillo Avenue, Barstow, CA 92311

Owner:
Barstow Unified School District

Architect:
Ruhnau Ruhnau Clarke

Construction Manager:
Ledesma & Meyer Construction Co., Inc.

The Measure F Modernization projects Group 1, which consists of the projects listed below. Barstow Interim Housing, Montara Elementary School Parking Lot and the Modernization of Skyline North Elementary School Phase 1.

- ⇒ Barstow Interim Housing
- ⇒ Barstow Jr. High—On Hold (awaiting State Funding)
- ⇒ Skyline Elementary School
- ⇒ Montara Elementary School

The Measure F Modernization projects Group 2 has been put on hold until State Funding is received.

The Barstow Fine Arts Academy project is a New Elementary School being partially funded through Measure F

District Construction Update



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April 2020

Construction Status

2.1 Measure F Skyline Elementary School Phase 2

Skyline Phase 2 construction began on June 3, 2019 and was complete for the 2019/2020 school year..

Contract Final Cost: \$1,937,611.00

2.2 Measure F Barstow Jr. High School

Barstow Junior High School Modernization project bid and was over budget. The District will rebid once State Funding is received.

2.3 Barstow Fine Arts Academy

The Barstow Fine Arts Academy has been constructed in three (3) increments.

Increment 1—Abatement and Demolition of the existing campus commenced February 27, 2017 and was complete June 27, 2017.

Contract Final Total: \$1,285,583.00

Increment 2— Grading and over-excavation and Underground Wet Utilities commenced December 26, 2017 and was complete April 25, 2018.

Contract Final Total: \$1,366,088.00

Increment 3— Construction of the Fine commenced August 22, 2018 and was complete for start of 2019/2020 school year.

Contract Final Cost: \$32,240,109.00

District Construction Update



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Monthly Progress Report

April 2020

Miscellaneous

3.1 Modernization of Skyline Phase 2



District Construction Update



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Monthly Progress Report

April 2020

Miscellaneous

3.2 Barstow Fine Arts Academy



BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Summary (From: 7/1/2016 To: 4/30/2020)

Page 1 of 1

School	School Description	Revised Budget	Actual Activity	Pre/Encumbered Pended Activity	Balance
Revenue					
000	UNDEFINED	29,852,794.00	29,315,928.20	0.00	536,865.80
Total Revenue					
		29,852,794.00	29,315,928.20	0.00	536,865.80
Expenditure					
000	UNDEFINED	2,213,683.00	1,292,091.19	0.00	921,591.81
002	CAMERON ELEMENTARY	56,302.00	56,301.96	0.00	0.04
003	CRESTLINE ELEMENTARY	1,209,935.00	179,225.40	0.00	1,030,709.60
006	HENDERSON ELEMENTARY	17,374.00	17,373.68	0.00	0.32
010	LENWOOD ELEMENTARY	15,749.00	15,749.30	0.00	(0.30)
012	MONTARA ELEMENTARY	1,581,243.00	976,323.07	0.00	604,919.93
015	SKYLINE ELEMENTARY	8,841,538.07	6,939,966.36	1,263,352.71	638,219.00
017	STEM ACADEMY	149,999.00	184,530.50	0.00	(34,531.50)
018	FINE ARTS ACADEMY	4,807,190.93	1,565,252.93	2,647,781.11	594,156.89
380	BARSTOW JR HIGH	10,856,244.93	9,111,569.88	107,665.29	1,637,009.76
426	CENTRAL HIGH	0.00	2,403.00	0.00	(2,403.00)
700	DISTRICT WIDE EXPENSES	0.00	214,230.15	0.00	(214,230.15)
Total Expenditure					
		29,749,258.93	20,555,017.42	4,018,799.11	5,175,442.40

Criteria: Type = Summary; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended,Encumbered,PreEncumberd; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	F_U	R_S	Y_Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Activity	PreEncumbered Balance	Running Balance	Reference	Use Tax	Description/Vendor Name
Revenue															
School 000 UNDEFINED															
07/31/2019	21	0000	0	0000	0000	8660	000	0000	0.00	81,655.00	0.00	(81,655.00)	CTAP200133	QE 6/30/2019 INTEREST	
10/31/2019	21	0000	0	0000	0000	8660	000	0000	0.00	68,561.05	0.00	(150,216.05)	CTAP201650	QE 9/30/2019 INTEREST	
1/1/22/2019	21	0000	0	0000	0000	8660	000	0000	160,000.00	0.00	0.00	9,783.95	BT200024	FIRST INTERIM	
1/1/22/2019	21	0000	0	0000	0000	8660	000	0000	0.00	0.00	0.00	9,783.95	BT200024	FIRST INTERIM	
01/28/2020	21	0000	0	0000	0000	8660	000	0000	0.00	69,223.40	0.00	(59,439.45)	CTAP202758	QE 1/23/2019 INTEREST	
02/22/2020	21	0000	0	0000	0000	8660	000	0000	190,000.00	0.00	0.00	130,560.55	BT200067	SECOND INTERIM	
02/22/2020	21	0000	0	0000	0000	8660	000	0000	0.00	0.00	0.00	130,560.55	BT200067	SECOND INTERIM	
Total School 000 UNDEFINED									350,000.00	219,439.45	0.00	130,560.55			
Total Revenue									350,000.00	219,439.45	0.00	130,560.55			

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending, Encumbered, PreEncumbered, SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
School 000 UNDEFINED															
03/05/2020	21	9010	0	0000	9100	5880	000	0000	0.00	0.00	3,000.00	(3,000.00)	RQ006485	PIPER JAFFRAY & CO	
03/16/2020	21	9010	0	0000	9100	5880	000	0000	0.00	0.00	3,000.00	(6,000.00)	PO200987	PIPER JAFFRAY & CO	
03/16/2020	21	9010	0	0000	9100	5880	000	0000	0.00	0.00	(3,000.00)	(3,000.00)	RQ006485	PIPER JAFFRAY & CO	
03/26/2020	21	9010	0	0000	9100	5880	000	0000	3,000.00	0.00	0.00	0.00	BT20091	CONT DISCLOSURE	
03/26/2020	21	9010	0	0000	9100	5880	000	0000	0.00	0.00	0.00	0.00	BT20091	CONT DISCLOSURE	
04/08/2020	21	9010	0	0000	9100	5880	000	0000	0.00	0.00	0.00	0.00	PO200987	PIPER JAFFRAY & CO	
04/08/2020	21	9010	0	0000	9100	5880	000	0000	0.00	(3,000.00)	3,000.00	3,000.00	PO200987	PIPER JAFFRAY & CO	
Total School 000 UNDEFINED									3,000.00	3,000.00	0.00	0.00	0.00	PIPER JAFFRAY & CO	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending; Encumbered; PreEncumbered; SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

**BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	Fu	Rs.	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
07/01/2019	21	9010	0	0000	8500	6210	002	0000	40,000.00	0.00	0.00	40,000.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
07/01/2019	21	9010	0	0000	8500	6235	002	0000	8,200.00	0.00	0.00	48,200.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
10/25/2019	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	36,396.52	(24,593.04)	PO200697	NELSON ADAMS NACO	
10/30/2019	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	36,396.52	11,803.48	RQ005891	NELSON ADAMS NACO	
11/12/2019	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	36,396.52	(36,396.52)	2,419.70	PO200697	
11/22/2019	21	9010	0	0000	8110	6410	002	0000	40,000.00	0.00	0.00	42,419.70	BT200024	FIRST INTERIM	
1/12/2020	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	0.00	42,419.70	BT200024	FIRST INTERIM	
12/09/2019	21	9010	0	0000	8110	6410	002	0000	5,780.00	0.00	0.00	48,199.70	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	0.00	48,199.70	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6210	002	0000	(40,000.00)	0.00	0.00	8,199.70	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6210	002	0000	0.00	0.00	0.00	8,199.70	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6235	002	0000	(8,200.00)	0.00	0.00	(0.30)	BT200046	FUND 21 BTS AFTER PO CHGS	
1/17/2020	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	0.00	(0.30)	PO200697	NELSON ADAMS NACO	
01/21/2020	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	0.00	45,780.00	PO200697	NELSON ADAMS NACO	
01/21/2020	21	9010	0	0000	8110	6410	002	0000	0.00	0.00	0.00	(0.30)	PO200697	NELSON ADAMS NACO	
Total School 002 CAMERON ELEMENTARY										45,780.00	45,780.30	0.00	(0.30)		

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended; Encumbered; PreEncumbered; SortGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

**BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
School 006 HENDERSON ELEMENTARY															
07/01/2019	21	9010	0	0000	8500	6210	006	0000	45,449.00	0.00	0.00	45,449.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
07/01/2019	21	9010	0	0000	8500	6235	006	0000	8,200.00	0.00	0.00	53,649.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
12/09/2019	21	9010	0	0000	8500	6210	006	0000	(45,449.00)	0.00	0.00	8,200.00	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6210	006	0000	0.00	0.00	0.00	8,200.00	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6235	006	0000	(8,200.00)	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS	
Total School 006 HENDERSON ELEMENTARY									0.00	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended,Encumbered,PreEncumberd; SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

**BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	FU	RS	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Activity	Running Balance	Use Tax	Description/ Vendor Name
Expenditure														
School 010 LENWOOD ELEMENTARY														
07/01/2019	21	9010	0	0000	8500	6210	010	0000	49,871.00	0.00	0.00	49,871.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM
07/01/2019	21	9010	0	0000	8500	6235	010	0000	8,200.00	0.00	0.00	58,071.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM
12/09/2019	21	9010	0	0000	8500	6210	010	0000	(49,871.00)	0.00	0.00	8,200.00	BT200046	FUND 21 BTS AFTER PO CHGS
12/09/2019	21	9010	0	0000	8500	6210	010	0000	0.00	0.00	0.00	8,200.00	BT200046	FUND 21 BTS AFTER PO CHGS
12/09/2019	21	9010	0	0000	8500	6235	010	0000	(8,200.00)	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS
Total School 010 LENWOOD ELEMENTARY									0.00	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumberd; SortGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
School 012 MONTARA ELEMENTARY															
07/01/2019	21	9010	0	0000	8500	6235	012	0000	1,581.00	0.00	0.00	1,581.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
07/01/2019	21	9010	0	0000	8500	6272	012	0000	63,077.00	0.00	0.00	64,658.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM	
12/09/2019	21	9010	0	0000	8500	6235	012	0000	(1,581.00)	0.00	0.00	63,077.00	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6272	012	0000	0.00	0.00	0.00	63,077.00	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6272	012	0000	(63,077.00)	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS	
Total School 012 MONTARA ELEMENTARY									0.00	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended; Encumbered, PreEncumbered; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

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Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
01/23/2020	21	9010	0	0000	8500	6250	015	0000	0.00	3,255.80	0.00	(52,397.53)	PO200314	DONALD M. HOOVER COMPANY	
01/23/2020	21	9010	0	0000	8500	6230	015	0000	0.00	6,005.18	0.00	(58,402.71)	RQ006305	APPLE VALLEY	
01/24/2020	21	9010	0	0000	8500	6272	015	0000	0.00	0.00	0.00	(58,402.71)	PO200318	LEDESSMA & MEYER T.Y.R. INC	
01/24/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(58,402.71)	PO200485	(64,407.89) PO200868	
01/24/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(6,005.18)	(58,402.71) RQ006305	APPLE VALLEY	
01/27/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(11,899.70)	(46,503.01) PO200309	SPEC CONSTRUCTION CO. INC.	
01/27/2020	21	9010	0	0000	8500	6250	015	0000	0.00	11,899.70	0.00	(58,402.71) PO200309	(34,637.51) PO200313		
01/27/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(23,765.20)	(58,402.71) PO200313	JPI DEVELOPMENT GROUP INC	
01/28/2020	21	9010	0	0000	8500	6272	015	0000	0.00	23,765.20	0.00	(9,728.10)	(48,674.61) PO200318	JPI DEVELOPMENT GROUP INC	
01/28/2020	21	9010	0	0000	8500	6272	015	0000	0.00	0.00	0.00	(58,402.71) PO200318	LEDESSMA & MEYER T.Y.R. INC		
01/28/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(3,131.20)	(55,271.51) PO200485	T.Y.R. INC	
01/28/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(58,402.71) PO200485	APPLE VALLEY		
01/28/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(483.18)	(57,919.53) PO200868	SPEC CONSTRUCTION CO. INC.	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(84,941.00)	(57,919.53) PO200309	SPEC CONSTRUCTION CO. INC.	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	84,941.00	0.00	(57,919.53)	(55,639.98) PO200310	SOUTHCOAST ACOUSTICAL	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(2,279.55)	(57,919.53) PO200310	SOUTHCOAST ACOUSTICAL	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	2,279.55	0.00	(41,439.53)	(41,439.53) PO200311	FRANKLIN MECHANICAL	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(2,279.55)	(57,919.53) PO200311	FRANKLIN MECHANICAL	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	16,480.00	0.00	(21,782.40)	(36,137.13) PO200312	CHRISTIANBELL ELECTRIC INC.	
01/29/2020	21	9010	0	0000	8500	6250	015	0000	0.00	21,782.40	0.00	(57,919.53)	PO200312	CHRISTIANBELL ELECTRIC INC.	
02/03/2020	21	9010	0	0000	8500	6210	015	0000	0.00	0.00	0.00	(35,029.89)	(92,949.42) RQ006317	RUHNAU CLARKE ARCHITECTS	
02/06/2020	21	9010	0	0000	8500	6210	015	0000	0.00	0.00	0.00	(35,029.89)	(127,979.31) PO200593	RUHNAU CLARKE ARCHITECTS	
02/06/2020	21	9010	0	0000	8500	6210	015	0000	0.00	0.00	0.00	(35,029.89)	(92,949.42) RQ006317	RUHNAU CLARKE ARCHITECTS	
02/07/2020	21	9010	0	0000	8500	6272	015	0000	0.00	0.00	0.00	(1,655.00)	(91,294.42) PO200793	APOLLO WOOD RECOVERY INC.	
02/11/2020	21	9010	0	0000	8500	6250	015	0000	0.00	1,655.00	0.00	(92,949.42) PO200793	APOLLO WOOD RECOVERY INC.		
02/12/2020	21	9010	0	0000	8500	6230	015	0000	0.00	1,845.85	0.00	(94,795.27) RQ006405	CED CONSOLIDATED ELEC DIST.		
02/12/2020	21	9010	0	0000	8500	6210	015	0000	0.00	0.00	0.00	(94,795.27) RQ006405	T.Y.R. INC		
														RUHNAU CLARKE ARCHITECTS	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumbered = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
.08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
02/13/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	1,845.85	(96,641.12) PO200918	CED CONSOLIDATED ELEC DIST.		
02/13/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	(1,845.85)	(94,795.27) RQ006405	CED CONSOLIDATED ELEC DIST.		
02/14/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	(391.40)	(94,403.87) PO200485	T.Y.R. INC		
02/14/2020	21	9010	0	0000	8500	6230	015	0000	0.00	391.40	0.00	(94,795.27) PO200485	T.Y.R. INC		
02/19/2020	21	9010	0	0000	8500	6210	015	0000	0.00	0.00	(34,529.46)	(60,265.81) PO200893	RUHNAU CLARKE ARCHITECTS		
02/19/2020	21	9010	0	0000	8500	6210	015	0000	0.00	34,529.46	0.00	(94,795.27) PO200893	RUHNAU CLARKE ARCHITECTS		
03/05/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	0.00	(94,795.27) PO200868	APPLE VALLEY		
03/05/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	1,576.88	(96,372.15) RQ006459	HIGH DESERT SIGNS		
03/06/2020	21	9010	0	0000	8500	6230	015	0000	0.00	0.00	(5,522.00)	(90,850.15) PO200868	APPLE VALLEY		
03/06/2020	21	9010	0	0000	8500	6230	015	0000	0.00	5,522.00	0.00	(96,372.15) PO200868	APPLE VALLEY		
03/09/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	0.00	(96,372.15) PO200918	CED CONSOLIDATED ELEC DIST.		
03/16/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	1,576.88	(97,949.03) PO200983	HIGH DESERT SIGNS		
03/16/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	(1,576.88)	(96,372.15) RQ006459	HIGH DESERT SIGNS		
03/18/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	(1,845.85)	(94,526.30) PO200918	CED CONSOLIDATED ELEC DIST.		
03/18/2020	21	9010	0	0000	8500	6250	015	0000	0.00	0.00	(96,372.15)	(96,372.15) PO200918	CED CONSOLIDATED ELEC DIST.		
Total School 015 SKYLINE ELEMENTARY									3,367,065.00	2,200,084.44	1,263,352.71	(96,372.15)			

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended; Encumbered; PreEncumbered; SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

**BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
School 017 STEM ACADEMY															
07/01/2019	21	9010	0	0000	8500	6250	017	0000		500,000.00	0.00	0.00	500,000.00	BGR20190604	Tentative Roll 06/04/19 12:38 PM
12/09/2019	21	9010	0	0000	8500	6250	017	0000		(500,000.00)	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS
12/09/2019	21	9010	0	0000	8500	6250	017	0000		0.00	0.00	0.00	0.00	BT200046	FUND 21 BTS AFTER PO CHGS
Total School 017 STEM ACADEMY										0.00	0.00	0.00	0.00	0.00	

... Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending Encumbered; PreEncumberd; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM**08 - Barstow Unified School District****Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	Fu	Rs	Y	Goal	Func	ObjL	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
11/26/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	1,286.50	(963,838.98)	PO200308	PACIFIC PREMIER BANK	
11/26/2019	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	246.81	(964,085.79)	PO200635	ELLIS FENCE CO.	
11/26/2019	21	9010	0	0000	8110	5810	018	0000	0.00	0.00	1,550.00	(965,635.79)	PO200680	SHEWARD & SONS & SONS	
11/27/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	5,704.41	(971,340.20)	PO200698	FERGUSON ENTERPRISES INC.	
11/27/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	0.00	(971,340.20)	PO200282	LEDESMA & MEYER	
12/06/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	0.00	(971,340.20)	PO200301	LEDESMA & MEYER	
12/06/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	(32,623.99)	(938,716.21)	PO200282	LEDESMA & MEYER	
12/06/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	32,623.99	(971,340.20)	PO200282	LEDESMA & MEYER	
12/06/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	(9,750.00)	(961,590.20)	PO200301	LEDESMA & MEYER	
12/06/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	9,750.00	(971,340.20)	PO200301	LEDESMA & MEYER	
12/09/2019	21	9010	0	0000	8110	4480	018	0000	5,704.00	0.00	0.00	(965,636.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8110	4480	018	0000	0.00	0.00	0.00	(965,636.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8110	5810	018	0000	1,550.00	0.00	0.00	(964,086.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8110	5810	018	0000	0.00	0.00	0.00	(964,086.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6150	018	0000	135,373.00	0.00	0.00	(828,713.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	(828,713.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6170	018	0000	(74,907.00)	0.00	0.00	(903,620.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6170	018	0000	0.00	0.00	0.00	(903,620.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6210	018	0000	32,041.00	0.00	0.00	(871,579.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	0.00	(871,579.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6220	018	0000	704,603.00	0.00	0.00	(166,976.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(166,976.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(166,976.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6272	018	0000	58,911.00	0.00	0.00	(108,065.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	0.00	(108,065.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6280	018	0000	98,055.00	0.00	0.00	(10,010.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6280	018	0000	0.00	0.00	0.00	(10,010.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6280	018	0000	10,010.00	0.00	0.00	(0.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/12/2019	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	(0.20)	BT200046	FUND 21 BTS AFTER PO CHGS	
12/13/2019	21	9010	0	0000	8500	6280	018	0000	0.00	0.00	(246,61)	(246,61)	ELLIS FENCE CO.		
12/13/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	20,000.00	(19,753.39)	PO200304	TWINING CONSULTING	
12/13/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(18,580.00)	(1,173.39)	PO200286	CONTINENTAL MARBLE AND	

* Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending,Encumbered,Pending,Activity; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM

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Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

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Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
12/19/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(24,377.00)	23,203.61	PO200288	PREFERRED CEILINGS INC	
12/19/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(23,520.00)	46,723.61	PO200290	INLAND PACIFIC COATINGS INC	
12/19/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(24,235.00)	70,958.61	PO200293	MONTGOMERY HARDWARE CO.	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(50,000.00)	120,958.61	PO200294	DANNY LETNER INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200283	KCB TOWERS INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200287	EMPYREAN PLUMBING INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200288	PREFERRED CEILINGS INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200289	FRANKLIN MECHANICAL	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200290	INLAND PACIFIC COATINGS INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200292	W. D. GOTTL CONSTRUCTION CO.	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200293	MONTGOMERY HARDWARE CO.	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200294	DANNY LETNER INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200295	AMERICAN LANDSCAPE INC.	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200298	OAKVIEW CONSTRUCTORS INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200302	CORE CONTRACTING INC	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200305	RICCARDI FLOOR COVERING	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200306	PACIFIC WESTERN BANK	
12/20/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200307	PACIFIC WESTERN BANK	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(2,885.80)	123,844.41	PO200287	EMPYREAN PLUMBING INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200287	EMPYREAN PLUMBING INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(2,375.00)	123,333.61	PO200288	PREFERRED CEILINGS INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	2,375.00	120,958.61	PO200288	PREFERRED CEILINGS INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(4,499.29)	125,457.90	PO200293	MONTGOMERY HARDWARE CO.	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	4,499.29	120,958.61	PO200293	MONTGOMERY HARDWARE CO.	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(237.50)	121,196.11	PO200302	CORE CONTRACTING INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	237.50	120,958.61	PO200302	CORE CONTRACTING INC	
12/23/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	121,110.49	PO200307	PACIFIC WESTERN BANK	
12/26/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	151.88	120,958.61	PO200307	PACIFIC WESTERN BANK	
12/26/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200382	LEDESMA & MEYER	
12/26/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	120,958.61	PO200301	LEDESMA & MEYER	
12/26/2019	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	1,194.37	119,764.24	PO200304	TWINING CONSULTING	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending,Encumbered,PreEncumberd,SortGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
12/27/2019	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	(9,750.00)	129,514.24	PO200301	LEDESMA & MEYER	
12/27/2019	21	9010	0	0000	8500	6272	018	0000	0.00	9,750.00	0.00	119,764.24	PO200301	LEDESMA & MEYER	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(2,375.00)	122,139.24	PO200283	KCB TOWERS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	2,375.00	0.00	119,764.24	PO200283	KCB TOWERS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(592.32)	120,356.56	PO200289	FRANKLIN MECHANICAL	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	592.32	0.00	119,764.24	PO200289	FRANKLIN MECHANICAL	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(5,026.35)	124,790.59	PO200290	INLAND PACIFIC COATINGS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	5,026.35	0.00	119,764.24	PO200290	INLAND PACIFIC COATINGS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(76,170.50)	195,934.74	PO200292	W. D. GOTTL CONSTRUCTION CO.	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	76,170.50	0.00	119,764.24	PO200292	W. D. GOTTL CONSTRUCTION CO.	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(4,293.35)	124,057.59	PO200294	DANNY LETNER INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	4,293.35	0.00	119,764.24	PO200294	DANNY LETNER INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(4,750.00)	124,514.24	PO200295	AMERICAN LANDSCAPE INC.	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	4,750.00	0.00	119,764.24	PO200295	AMERICAN LANDSCAPE INC.	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(34,688.54)	154,452.78	PO200298	OAKVIEW CONTRACTORS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	34,688.54	0.00	119,764.24	PO200298	OAKVIEW CONTRACTORS INC	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(380.00)	120,144.24	PO200305	RICCIARDI FLOOR COVERING	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	380.00	0.00	119,764.24	PO200305	RICCIARDI FLOOR COVERING	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(125.00)	119,889.24	PO200306	PACIFIC WESTERN BANK	
01/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	125.00	0.00	119,764.24	PO200306	PACIFIC WESTERN BANK	
01/14/2020	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	(1,911.32)	121,675.56	PO200282	LEDESMMA & MEYER	
01/14/2020	21	9010	0	0000	8500	6272	018	0000	0.00	1,911.32	0.00	119,764.24	PO200282	LEDESMMA & MEYER	
01/14/2020	21	9010	0	0000	8500	6280	018	0000	0.00	0.00	(31,045.50)	150,809.74	PO200304	TWINNING CONSULTING	
01/14/2020	21	9010	0	0000	8500	6280	018	0000	0.00	31,045.50	0.00	119,764.24	PO200304	TWINNING CONSULTING	
01/17/2020	21	9010	0	0000	8110	5810	018	0000	0.00	0.00	0.00	119,764.24	PO200680	SHEWARD & SONS & SONS	
01/21/2020	21	9010	0	0000	8110	5810	018	0000	0.00	0.00	(1,550.00)	121,314.24	PO200680	SHEWARD & SONS & SONS	
01/28/2020	21	9010	0	0000	8500	6150	018	0000	0.00	1,550.00	0.00	119,764.24	PO200680	SHEWARD & SONS & SONS	
01/30/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	1,030.00	118,734.24	PV200552	SWRCB	
01/31/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	118,734.24	PV200552	SWRCB	
01/31/2020	21	9010	0	0000	8500	6150	018	0000	0.00	1,030.00	0.00	118,734.24	PV200552	SWRCB	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PendingEncumbered = Yes; PendingActivity = Yes; School = School; Fund = Fund; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status
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BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
02/04/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	118,734.24	PO200280	COOLEY CONSTRUCTION INC	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200284	K&Z CABINET COMPANY	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200289	FRANKLIN MECHANICAL	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200291	RB SHEET METAL INC	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200294	DANNY LETNER INC	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200295	AMERICAN LANDSCAPE INC.	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200298	OAKVIEW CONTRACTORS INC	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200300	KRETSCHMAR & SMITH INC	
02/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200308	PACIFIC PREMIER BANK	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	119,326.57	PO200289	FRANKLIN MECHANICAL	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200289	FRANKLIN MECHANICAL	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200298	OAKVIEW CONTRACTORS INC	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200300	KRETSCHMAR & SMITH INC	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200300	KRETSCHMAR & SMITH INC	
02/06/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200308	PACIFIC PREMIER BANK	
02/07/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	119,431.54	PO200300	COOLEY CONSTRUCTION INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200300	COOLEY CONSTRUCTION INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200308	K&Z CABINET COMPANY	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200308	K&Z CABINET COMPANY	
02/07/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	(23,758.55)	142,482.79	PO200280	COOLEY CONSTRUCTION INC
02/07/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	118,734.24	PO200280	COOLEY CONSTRUCTION INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,971.74	PO200284	K&Z CABINET COMPANY	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200284	K&Z CABINET COMPANY	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	126,899.24	PO200291	RB SHEET METAL INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200291	RB SHEET METAL INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	164,300.99	PO200294	DANNY LETNER INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200294	DANNY LETNER INC	
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(7,844.15)	126,578.39	PO200295	AMERICAN LANDSCAPE INC.
02/07/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200295	AMERICAN LANDSCAPE INC.	
02/08/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	0.00	118,734.24	PO200280	COOLEY CONSTRUCTION INC	
02/08/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200284	K&Z CABINET COMPANY	
02/08/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200289	FRANKLIN MECHANICAL	
02/08/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200290	INLAND PACIFIC COATINGS INC	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumbered; SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM

08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Use Tax	Description/Vendor Name	
Expenditure															
02/08/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200295	AMERICAN LANDSCAPE INC.	
02/08/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	118,734.24	PO200298	OAKVIEW CONSTRUCTORS INC	
02/12/2020	21	9010	0	0000	8500	6150	018	0000	0.00	(25,999.00)	(25,999.00)	144,733.24	PO200280	COOLEY CONSTRUCTION INC	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	(27,174.00)	(27,174.00)	171,907.24	PO200284	K&Z CABINET COMPANY	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	(98,164.00)	(98,164.00)	270,071.24	PO200289	FRANKLIN MECHANICAL	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	1,922.70	1,922.70	268,148.54	PO200295	AMERICAN LANDSCAPE INC.	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	(25,000.00)	(25,000.00)	293,148.54	PO200296	TANDEM WEST GLASS INC.	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	(8,322.00)	(8,322.00)	301,470.54	PO200297	CASTON INC	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	(20,562.00)	(20,562.00)	322,032.54	PO200302	CORE CONTRACTING INC	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,032.54	PO200305	RICCARDI FLOOR COVERING	
02/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,032.54	PO200306	PACIFIC WESTERN BANK	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,032.54	PO200307	INLAND PACIFIC COATINGS INC	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	1,767.00	(1,767.00)	323,799.54	PO200290	PACIFIC WESTERN BANK	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	1,767.00	(1,767.00)	322,032.54	PO200290	INLAND PACIFIC COATINGS INC	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	324,741.94	PO200298	OAKVIEW CONSTRUCTORS INC	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,032.54	PO200298	OAKVIEW CONSTRUCTORS INC	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	329,585.79	PO200305	RICCARDI FLOOR COVERING	
02/13/2020	21	9010	0	0000	8500	6250	018	0000	0.00	7,553.25	7,553.25	322,032.54	PO200305	RICCARDI FLOOR COVERING	
02/14/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(1,139.98)	323,172.52	PO200306	PACIFIC WESTERN BANK
02/14/2020	21	9010	0	0000	8500	6250	018	0000	0.00	1,139.98	(1,139.98)	322,032.54	PO200306	PACIFIC WESTERN BANK	
02/14/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,039.59	PO200307	PACIFIC WESTERN BANK	
02/14/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	322,032.54	PO200307	PACIFIC WESTERN BANK	
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	326,232.54	PO200286	CONTINENTAL MARBLE AND	
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	395,550.94	PO200296	TANDEM WEST GLASS INC.	
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	69,328.40	69,328.40	326,232.54	PO200296	TANDEM WEST GLASS INC.	
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(94,018.75)	420,251.29	PO200297	PACIFIC WESTERN BANK
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	94,018.75	94,018.75	326,232.54	PO200297	CASTON INC	
02/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(183,346.76)	509,579.30	PO200302	CORE CONTRACTING INC
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	183,346.76	183,346.76	326,232.54	PO200302	CORE CONTRACTING INC	
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	326,232.54	PO200292	W. D. GOTTL CONSTRUCTION CO.	
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	(17,856.68)	344,089.22	PO200302	CORE CONTRACTING INC

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumbered; SortGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

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Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(23,335.00)	367,424.22	PO200305	RICCIARDI FLOOR COVERING	
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(1,062.90)	368,487.12	PO200307	PACIFIC WESTERN BANK	
02/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	1,062.90	0.00	367,424.22	PO200307	PACIFIC WESTERN BANK	
02/20/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	(60,731.45)	428,155.67	PO200280	COOLEY CONSTRUCTION INC	
02/20/2020	21	9010	0	0000	8500	6150	018	0000	0.00	60,731.45	0.00	367,424.22	PO200280	COOLEY CONSTRUCTION INC	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(26,081.05)	393,505.27	PO200284	K&Z CABINET COMPANY	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	26,081.05	0.00	367,424.22	PO200284	K&Z CABINET COMPANY	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(115,204.30)	482,628.52	PO200289	FRANKLIN MECHANICAL	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	115,204.30	0.00	367,424.22	PO200289	FRANKLIN MECHANICAL	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(24,895.75)	392,319.97	PO200295	AMERICAN LANDSCAPE INC.	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	24,895.75	0.00	367,424.22	PO200295	AMERICAN LANDSCAPE INC.	
02/20/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(164,729.25)	532,153.47	PO200298	OAKVIEW CONTRACTORS INC	
02/21/2020	21	9010	0	0000	8500	6150	018	0000	0.00	0.00	(24,637.35)	556,790.82	PO200280	COOLEY CONSTRUCTION INC	
02/21/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(4,752.85)	561,543.67	PO200284	K&Z CABINET COMPANY	
02/21/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(65,941.72)	627,485.39	PO200295	AMERICAN LANDSCAPE INC.	
02/24/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(65,941.72)	676,052.64	PO200292	W. D. GOTTL CONSTRUCTION CO.	
02/24/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(48,567.25)	627,485.39	PO200292	W. D. GOTTL CONSTRUCTION CO.	
02/24/2020	21	9010	0	0000	8500	6250	018	0000	0.00	48,567.25	0.00	105,314.25	522,171.14	PO200298	OAKVIEW CONTRACTORS INC
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200286	CONTINENTAL MARBLE AND	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200287	EMPPYREAN PLUMBING INC.	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200288	PREFERRED CEILINGS INC	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200298	RB SHEET METAL INC	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200293	MONTGOMERY HARDWARE CO.	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200294	DANNY LETNER INC	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200298	OAKVIEW CONTRACTORS INC	
02/26/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	522,171.14	PO200303	GREIG ELECTRIC INC	
02/28/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	41,455.50	480,715.64	PO200303	GREIG ELECTRIC INC	
03/03/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	480,715.64	PO200290	INLAND PACIFIC COATINGS INC	
03/04/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(57,099.25)	537,814.89	PO200292	W. D. GOTTL CONSTRUCTION CO.	
03/05/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(5,985.00)	543,799.89	PO200290	INLAND PACIFIC COATINGS INC	
03/05/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	537,814.89	PO200290	INLAND PACIFIC COATINGS INC	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumbered; SortGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
03/05/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	0.00	537,814.89	PO200299	RUHNNAU CLARKE ARCHITECTS	
03/09/2020	21	9010	0	0000	8110	4480	018	0000	1.00	0.00	0.00	537,815.89	BT200088	3-9-20 FUND 21	
03/09/2020	21	9010	0	0000	8110	4480	018	0000	0.00	0.00	0.00	537,815.89	BT200088	3-9-20 FUND 21	
03/09/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	537,815.89	PO200290	INLAND PACIFIC COATINGS INC	
03/10/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	537,815.89	PO200303	GREGG ELECTRIC INC	
03/10/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	537,815.89	PO200287	EMPYREAN PLUMBING INC	
03/10/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(10,414.15)	548,230.04	PO200290	INLAND PACIFIC COATINGS INC	
03/10/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	10,414.15	537,815.89	PO200290	INLAND PACIFIC COATINGS INC	
03/10/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	(30,759.12)	568,575.01	PO200299	RUHNNAU CLARKE ARCHITECTS	
03/11/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	30,759.12	537,815.89	PO200299	RUHNNAU CLARKE ARCHITECTS	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(37,706.15)	575,532.04	PO200286	CONTINENTAL MARBLE AND	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	37,706.15	537,815.89	PO200286	CONTINENTAL MARBLE AND	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(142.50)	537,958.39	PO200287	EMPYREAN PLUMBING INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	142.50	537,815.89	PO200287	EMPYREAN PLUMBING INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(23,477.30)	561,293.19	PO200288	PREFERRED CEILINGS INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	23,477.30	537,815.89	PO200288	PREFERRED CEILINGS INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(107,427.50)	645,243.39	PO200291	RB SHEET METAL INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	107,427.50	537,815.89	PO200291	RB SHEET METAL INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(24,861.70)	562,677.59	PO200293	MONTGOMERY HARDWARE CO.	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	24,861.70	537,815.89	PO200293	MONTGOMERY HARDWARE CO.	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(19,220.00)	557,035.89	PO200294	DANNY LETNER INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	19,220.00	537,815.89	PO200294	DANNY LETNER INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(105,314.25)	643,130.14	PO200298	OAKVIEW CONSTRUCTORS INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	105,314.25	537,815.89	PO200298	OAKVIEW CONSTRUCTORS INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(39,776.50)	577,592.39	PO200303	GREGG ELECTRIC INC	
03/11/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	39,776.50	537,815.89	PO200303	GREGG ELECTRIC INC	
03/12/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	537,815.89	PO200287	EMPYREAN PLUMBING INC	
03/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	734,122.79	PO200303	GREGG ELECTRIC INC	
03/18/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	196,306.90	537,815.89	PO200303	GREGG ELECTRIC INC	
03/18/2020	21	9010	0	0000	8110	4480	018	0000	0.00	0.00	0.00	537,815.89	PO200698	FERGUSON ENTERPRISES INC	
03/19/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	0.00	594,156.89	PO200287	EMPYREAN PLUMBING INC	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered,PendingEncumbered,PreEncumbered

School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
03/24/2020	21	9010	0	0000	8500	6210	018	0000	126,432.93	0.00	0.00	720,589.82	BT200090	FUND 21 DGS PLANFIELD	
03/24/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	0.00	720,589.82	BT200090	FUND 21 DGS PLANFIELD	
03/24/2020	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	0.00	720,589.82	PO200301	LEDESMA & MEYER	
03/24/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	126,432.93	594,156.89	RQ006572	DEPT OF GENERAL SERVICES	
03/25/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	(5,833.95)	599,990.84	PO200287	EMPYREAN PLUMBING INC	
03/25/2020	21	9010	0	0000	8500	6250	018	0000	0.00	0.00	5,833.95	594,156.89	PO200287	EMPYREAN PLUMBING INC	
03/26/2020	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	(4,875.00)	599,031.89	PO200301	LEDESMA & MEYER	
03/26/2020	21	9010	0	0000	8500	6272	018	0000	0.00	0.00	4,875.00	594,156.89	PO200301	LEDESMA & MEYER	
03/27/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	126,432.93	467,723.96	PO200998	DEPT OF GENERAL SERVICES	
03/27/2020	21	9010	0	0000	8500	6210	018	0000	0.00	0.00	(126,432.93)	594,156.89	RQ006572	DEPT OF GENERAL SERVICES	
Total School 018 FINE ARTS ACADEMY									4,807,190.93	1,565,252.93	0.00	(126,432.93)	2,647,781.11	594,156.89	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pending; Encumbered; PreEncumbered; SoftGroup = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Encumbered Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
09/12/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(76,046.40)	2,007,938.94	RQ005655	MOBILE MODULAR	
09/12/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(34,068.00)	2,042,006.94	RQ005656	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200549	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200550	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200551	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200552	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200553	MOBILE MODULAR	
09/14/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200554	MOBILE MODULAR	
09/16/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	2,394.94	2,039,612.00	PO200566	MOBILE MINI LLC	
09/16/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	(2,394.94)	2,042,006.94	RQ005644	MOBILE MINI LLC	
09/18/2019	21	9010	0	0000	8500	6290	380	7396	0.00	0.00	0.00	2,042,006.94	PO200553	MOBILE MODULAR	
09/18/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,042,006.94	PO200554	MOBILE MODULAR	
09/20/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,048,344.14	PO200553	MOBILE MODULAR	
09/20/2019	21	9010	0	0000	8500	6276	380	7396	0.00	6,337.20	0.00	2,042,006.94	PO200553	MOBILE MODULAR	
09/20/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,839.00)	2,044,845.94	PO200554	MOBILE MODULAR	
09/20/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	2,839.00	2,042,006.94	PO200554	MOBILE MODULAR	
09/25/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	0.00	2,042,006.94	PO200566	MOBILE MINI LLC	
09/26/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	(231.57)	2,042,238.51	PO200566	MOBILE MINI LLC	
09/26/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	2,042,238.51	PO200566	MOBILE MINI LLC		
09/30/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	2,042,238.51	PO200566	MOBILE MINI LLC		
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(16,081.74)	2,058,088.68	PO200549	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	16,081.74	2,042,006.94	PO200549	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(10,995.48)	2,053,002.42	PO200550	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	10,995.48	2,042,006.94	PO200550	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(13,326.21)	2,055,333.15	PO200551	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	13,326.21	2,042,006.94	PO200551	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,079.00)	2,044,085.94	PO200552	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	2,079.00	2,042,006.94	PO200552	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(12,674.40)	2,054,681.34	PO200553	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	12,674.40	2,042,006.94	PO200553	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(5,678.00)	2,047,684.94	PO200554	MOBILE MODULAR	
09/30/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	5,678.00	2,042,006.94	PO200554	MOBILE MODULAR	

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BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	Pending Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure															
1/10/6/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(1,386.00)	1,926,800.32	PO200552	MOBILE MODULAR	
1/10/6/2019	21	9010	0	0000	8500	6276	380	7396	0.00	1,386.00	0.00	1,925,414.32	PO200552	MOBILE MODULAR	
1/11/5/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,925,414.32	PO200553	MOBILE MODULAR	
1/11/5/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,925,414.32	PO200554	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,925,414.32	PO200628	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(6,337.20)	1,931,751.52	PO200553	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	6,337.20	0.00	1,925,414.32	PO200553	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,839.00)	1,928,253.32	PO200554	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	2,839.00	0.00	1,925,414.32	PO200554	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(8,934.30)	1,934,348.62	PO200628	MOBILE MODULAR	
1/11/8/2019	21	9010	0	0000	8500	6276	380	7396	0.00	8,934.30	0.00	1,925,414.32	PO200628	MOBILE MODULAR	
1/12/2/2019	21	9010	0	0000	8500	6410	380	7396	(8,834.00)	0.00	0.00	0.00	1,916,580.32	BT200024	FIRST INTERIM
1/12/2/2019	21	9010	0	0000	8500	6410	380	7396	0.00	0.00	0.00	1,916,580.32	BT200024	FIRST INTERIM	
1/20/3/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,916,580.32	PO200549	MOBILE MODULAR	
1/20/3/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,916,580.32	PO200550	MOBILE MODULAR	
1/20/3/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,916,580.32	PO200551	MOBILE MODULAR	
1/20/3/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,916,580.32	PO200552	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,921,940.90	PO200549	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	1,916,580.32	PO200549	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	5,360.58	0.00	1,916,580.32	PO200549	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(3,665.16)	1,920,245.48	PO200550	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	3,665.16	0.00	1,916,580.32	PO200550	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(4,442.07)	1,921,942.39	PO200551	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	4,442.07	0.00	1,916,580.32	PO200551	MOBILE MODULAR	
1/20/4/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(693.00)	1,917,273.32	PO200552	MOBILE MODULAR	
1/20/9/2019	21	9010	0	0000	8500	6170	380	0000	0.00	693.00	0.00	1,916,580.32	PO200552	MOBILE MODULAR	
1/20/9/2019	21	9010	0	0000	8500	6170	380	7396	(568.00)	0.00	0.00	1,916,012.32	BT200046	FUND 21 BTS AFTER PO CHGS	
1/20/9/2019	21	9010	0	0000	8500	6150	380	0000	0.00	0.00	0.00	1,916,012.32	BT200046	FUND 21 BTS AFTER PO CHGS	
1/20/9/2019	21	9010	0	0000	8500	6170	380	0000	(7,200.00)	0.00	0.00	1,908,812.32	BT200046	FUND 21 BTS AFTER PO CHGS	
1/20/9/2019	21	9010	0	0000	8500	6170	380	7396	0.00	0.00	0.00	1,877,072.32	BT200046	FUND 21 BTS AFTER PO CHGS	
1/20/9/2019	21	9010	0	0000	8500	6170	380	7396	0.00	0.00	0.00	1,877,072.32	BT200046	FUND 21 BTS AFTER PO CHGS	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = PendingEncumbered; PreEncumbered; School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status
 School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name	
Expenditure																
School 380 BARSTOW JR HIGH																
12/09/2019	21	9010	0	0000	8500	6210	380	0000	(710,677.00)	0.00	0.00	1,166,395.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6210	380	0000	0.00	0.00	0.00	1,166,395.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6232	380	0000	(6,790.00)	0.00	0.00	1,159,605.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6232	380	0000	0.00	0.00	0.00	1,159,605.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6235	380	0000	(12,259.00)	0.00	0.00	1,147,346.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6270	380	0000	0.00	0.00	0.00	1,004,796.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6270	380	0000	0.00	0.00	0.00	1,004,796.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6272	380	7396	(511,958.00)	0.00	0.00	492,838.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6272	380	7396	0.00	0.00	0.00	492,838.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6276	380	7396	(288,045.00)	0.00	0.00	204,793.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	204,793.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6280	380	0000	(201,955.00)	0.00	0.00	2,838.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6280	380	0000	0.00	0.00	0.00	2,838.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/09/2019	21	9010	0	0000	8500	6290	380	0000	(2,838.00)	0.00	0.00	0.00	0.32	BT200046	FUND 21 BTS AFTER PO CHGS	
12/09/2019	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	0.00	0.32	BT200046	FUND 21 BTS AFTER PO CHGS		
12/26/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	FUND 21 BTS AFTER PO CHGS		
12/26/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	FUND 21 BTS AFTER PO CHGS		
12/26/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR		
12/26/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200628	MOBILE MODULAR		
12/27/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	6,337.20	(6,337.20)	MOBILE MODULAR		
12/27/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	6,337.20	6,337.52	PO200553		
12/27/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR		
12/27/2019	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200628	MOBILE MODULAR		
01/07/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,839.00	(2,839.00)	MOBILE MODULAR		
01/07/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	2,839.00	2,839.32	PO200554		
01/07/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR		
01/07/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	8,934.30	(8,934.30)	MOBILE MODULAR		
01/07/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200628	MOBILE MODULAR		
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR		
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR		
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	5,360.58	(5,360.58)	MOBILE MODULAR		

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = Nr; Include GL Status = Pended,Encumberd,PreEncumberd; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
School 380 BARSTOW JR HIGH															
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(3,665.16)	3,665.48	PO200550	MOBILE MODULAR	
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	3,665.16	0.00	0.32	PO200550	MOBILE MODULAR	
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(4,442.07)	4,442.39	PO200551	MOBILE MODULAR	
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	4,442.07	0.00	0.32	PO200551	MOBILE MODULAR	
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(693.00)	693.32	PO200552	MOBILE MODULAR	
01/08/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
01/16/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR	
01/16/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR	
01/16/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200628	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(6,337.20)	6,337.52	PO200553	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,839.00)	2,839.32	PO200554	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(8,934.30)	8,934.62	PO200628	MOBILE MODULAR	
01/21/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200628	MOBILE MODULAR	
01/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
01/28/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(693.00)	693.32	PO200552	MOBILE MODULAR	
01/28/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
01/30/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
01/30/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200551	MOBILE MODULAR	
01/31/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(3,665.16)	3,665.48	PO200550	MOBILE MODULAR	
01/31/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200550	MOBILE MODULAR	
02/04/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(3,665.16)	3,665.48	PO200550	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200550	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(4,442.07)	4,442.39	PO200551	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200551	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200549	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200549	MOBILE MODULAR	
02/06/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	5,360.58	5,360.90	PO200549	MOBILE MODULAR	
02/20/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200549	MOBILE MODULAR	
02/20/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR	
02/20/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR	
02/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(6,337.20)	6,337.52	PO200553	MOBILE MODULAR	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District

Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	Fu	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name
Expenditure															
School 380 BARSTOW JR HIGH															
02/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	6,337.20	0.00	0.32	PO200553	MOBILE MODULAR	
02/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,839.00)	2,839.32	PO200554	MOBILE MODULAR	
02/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	2,839.00	0.00	0.32	PO200554	MOBILE MODULAR	
02/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(8,934.30)	8,934.62	PO200628	MOBILE MODULAR	
02/26/2020	21	9010	0	0000	8500	6276	380	7396	0.00	8,934.30	0.00	0.32	PO200628	MOBILE MODULAR	
02/27/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
02/27/2020	21	9010	0	0000	8500	6276	380	7396	0.00	693.03	0.00	0.32	PO200552	MOBILE MODULAR	
03/02/2020	21	9010	0	0000	8500	6290	380	0000	0.00	0.00	0.00	0.32	CR20086	420-MOBILE MINI-OVERPAY	
03/02/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200550	MOBILE MODULAR	
03/04/2020	21	9010	0	0000	8500	6276	380	7396	0.00	3,665.16	0.00	0.32	PO200551	MOBILE MODULAR	
03/04/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(3,665.16)	3,665.48	PO200550	MOBILE MODULAR	
03/17/2020	21	9010	0	0000	8500	6290	380	0000	0.00	4,442.07	0.00	0.32	PO200551	MOBILE MODULAR	
03/18/2020	21	9010	0	0000	8500	6276	380	7396	0.00	(330.64)	0.00	0.32	PO200550	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200551	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	4,442.07	0.00	0.32	PO200551	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6290	380	0000	0.00	(330.64)	0.00	0.32	CR20086	420-MOBILE MINI-OVERPAY	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200549	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(5,360.58)	5,691.54	PO200549	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	5,360.58	0.00	0.32	PO200549	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR	
03/19/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200554	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200553	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(6,337.20)	6,668.16	PO200553	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	6,337.20	0.00	0.32	PO200553	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(2,839.00)	3,169.96	PO200554	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	2,839.00	0.00	0.32	PO200554	MOBILE MODULAR	
03/23/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	(8,934.30)	9,265.26	PO200628	MOBILE MODULAR	
03/24/2020	21	9010	0	0000	8500	6276	380	7396	0.00	8,934.30	0.00	0.32	PO200628	MOBILE MODULAR	
03/25/2020	21	9010	0	0000	8500	6276	380	7396	0.00	0.00	0.00	0.32	PO200552	MOBILE MODULAR	
03/25/2020	21	9010	0	0000	8500	6276	380	7396	0.00	693.00	0.00	0.32	PO200552	MOBILE MODULAR	

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended; Encumbered; PreEncumbered; SortGroup = School; Page Break By = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

**BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)**

Effective Date	F	U	Rs	Y	Goal	Func	Obj	Sch	Mgmt	Revised Budget	Actual Activity	PreEncumbered Pended Activity	Running Balance	Reference	Use Tax	Description/Vendor Name
Expenditure																
School 380 BARSTOW JR HIGH																
04/14/2020	21	9010	0	0000	8500	6276	380	7396		0.00	0.00	0.00	330.96	PO200549	MOBILE MODULAR	
04/14/2020	21	9010	0	0000	8500	6276	380	7396		0.00	0.00	0.00	330.96	PO200550	MOBILE MODULAR	
04/14/2020	21	9010	0	0000	8500	6276	380	7396		0.00	0.00	0.00	330.96	PO200551	MOBILE MODULAR	
Total School 380 BARSTOW JR HIGH										<u>399,032.00</u>	<u>291,035.75</u>	<u>107,665.29</u>	<u>330.96</u>			

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status

BEST NET CONSORTIUM
08 - Barstow Unified School District
Financial Activity Report - Detail (From: 7/1/2019 To: 4/30/2020)

Effective Date	<u>Fu</u>	<u>Rs</u>	<u>Y</u>	<u>Goal</u>	<u>Func</u>	<u>Obj</u>	<u>Sch</u>	<u>Mgmt</u>	Revised Budget	Actual Activity	Pre/Encumbered Pended Activity	Running Balance	Reference	Use Tax	Description/ Vendor Name		
Expenditure																	
01/23/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	2,613.26	(2,613.26)	RQ006306		APPLE VALLEY		
01/24/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	2,613.26	(5,226.52)	PO200867		APPLE VALLEY		
01/24/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	(2,613.26)	(2,613.26)	RQ006306		APPLE VALLEY		
01/28/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	(2,613.26)	(210.26)	(2,403.00)	PO200867	APPLE VALLEY		
03/05/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	(2,403.00)	(2,403.00)	PO200867		APPLE VALLEY		
03/13/2020	21	9010	0	0000	8500	6230	426	0000	0.00	2,403.00	0.00	(4,806.00)	PO200867		APPLE VALLEY		
03/13/2020	21	9010	0	0000	8500	6230	426	0000	0.00	0.00	(2,403.00)	(2,403.00)	PO200867		APPLE VALLEY		
Total School 426 CENTRAL HIGH									8,622,067.93	0.00	2,403.00	0.00	(2,403.00)				
Total Expenditure										4,107,556.42	4,018,799.11	495,712.40					

Criteria: Type = Detail; Budget Status = Revised; Running Balance = Yes; Default Column Order = No; Include GL Status = Pended,Encumbered,PreEncumbered; Sort/Group = School; Page Break by = School; Fund = 21; Suppress Net Zero Accounts = Yes; Display Columns FTR = GL Status