

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF NET ASSETS
JUNE 30, 2010

Exhibit A-1

| | Primary Government |
|--|------------------------------------|
| | Governmental Activities |
| ASSETS | |
| Cash and cash equivalents | \$ 687,635 |
| Prepaid Expense | 225,623 |
| Receivables (net of allowance for uncollectibles) | |
| Due from other governments | 13,239 |
| Total current assets | 926,497 |
| Noncurrent assets: | |
| Capital assets | |
| Furniture, fixtures and equipment | 406,283 |
| Less: accumulated depreciation | (360,660) |
| Total noncurrent assets | 45,623 |
| Total assets | \$ 972,120 |
| LIABILITIES AND NET ASSETS | |
| Accrued liabilities | 159,580 |
| Due to other governments | 89,892 |
| Accrued compensated absences | 10,803 |
| Total current liabilities | 260,275 |
| Total liabilities | 260,275 |
| Invested in capital assets, net of related debt | 45,623 |
| Unrestricted | 666,222 |
| Total net assets | 711,845 |
| Total liabilities and net assets | \$ 972,120 |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit A-2

| <u>Functions/Programs</u> | <u>Program Revenues</u> | | | | <u>Net (Expenses) Revenues and Changes in Net Assets</u> |
|---|-------------------------|--------------------------------|---|---|--|
| | <u>Expenses</u> | <u>Charges for Service</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> | |
| Governmental activities: | | | | | |
| Instruction | \$ 1,248,686 | 29,663 | \$ 156,340 | \$ - | \$ (1,062,683) |
| Support services: | | | | | |
| Students | 163,906 | - | 9,500 | - | (154,406) |
| Instruction | 1,655 | - | - | - | (1,655) |
| General Administration | 178,172 | - | - | - | (178,172) |
| School Administration | 356,110 | - | - | - | (356,110) |
| Central Services | 139,017 | - | - | - | (139,017) |
| Operation & Maintenance of Plant | 493,085 | - | - | - | (493,085) |
| Operation of Non-Instructional Services | - | - | - | - | - |
| Student Transportation | - | - | - | - | - |
| Food Services Operations | - | - | - | - | - |
| Community Services Operations | - | - | - | - | - |
| Facilities, Materials, Supplies & Other Services | 28,608 266,574 | - | - | 295,182 | (28,608) 28,608 |
| Total governmental activities | \$ 2,875,813 | \$ 29,663 | \$ 165,840 | \$ 295,182 | (2,385,128) |
| | | | General Revenues: | | |
| | | | | | 2,390,726 |
| | | | | | 74,411 |
| | | | | | - |
| | | | | Total general revenues | <u>2,465,137</u> |
| | | | | Change in net assets | 80,009 |
| | | | | Net assets - beginning of year | 631,836 |
| | | | | Net assets - ending | <u>\$ 711,845</u> |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2010

Exhibit B-1
(Page 1 of 4)

| | General | Pupil Transportation | Instructional Support | IDEA-B Entitlement | Federal Charter School Grant |
|---|-------------------|-------------------------|--------------------------|-----------------------|---------------------------------|
| ASSETS | | | | | |
| <i>Current Assets</i> | | | | | |
| Cash and temporary investments | \$ 528,841 | \$ 16,959 | \$ 39,377 | \$ - | \$ 88,853 |
| Accounts receivable | | | | | |
| Due from other governments | - | - | - | - | - |
| Due from other funds | 13,176 | - | - | - | - |
| Other | - | - | - | - | - |
| Prepaid Expense | 225,623 | - | - | - | - |
| | <u>767,640</u> | <u>16,959</u> | <u>39,377</u> | <u>-</u> | <u>88,853</u> |
| <i>Total assets</i> | <u>\$ 767,640</u> | <u>\$ 16,959</u> | <u>\$ 39,377</u> | <u>\$ -</u> | <u>\$ 88,853</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| <i>Current Liabilities:</i> | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Accrued expenses | 159,580 | - | - | - | - |
| Due to other governments | - | - | - | - | 88,853 |
| Due to other funds | - | - | - | - | - |
| | <u>159,580</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>88,853</u> |
| <i>Total liabilities</i> | <u>159,580</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>88,853</u> |
| <i>Fund balances</i> | | | | | |
| Fund Balance: | | | | | |
| Unreserved: | | | | | |
| Designated | 344,321 | - | - | - | - |
| Undesignated, reported in | | | | | |
| General Fund | 263,739 | 16,959 | 39,377 | - | - |
| Special Revenue Funds | - | - | - | - | - |
| Capital Projects Funds | - | - | - | - | - |
| | <u>608,060</u> | <u>16,959</u> | <u>39,377</u> | <u>-</u> | <u>-</u> |
| <i>Total fund balance</i> | <u>608,060</u> | <u>16,959</u> | <u>39,377</u> | <u>-</u> | <u>-</u> |
| <i>Total liabilities and fund balance</i> | <u>\$ 767,640</u> | <u>\$ 16,959</u> | <u>\$ 39,377</u> | <u>\$ -</u> | <u>\$ 88,853</u> |

The accompanying notes are an integral part of these financial statements

| <u>IDEA B Federal Stimulus</u> | <u>SEG Federal Stimulus</u> | <u>Microsoft Settlement</u> | <u>Dual Credit</u> | <u>State Stimulus</u> | <u>Beginning Teacher</u> | <u>School Improvement</u> | <u>2008 Library Funds</u> |
|------------------------------------|---------------------------------|---------------------------------|------------------------|---------------------------|------------------------------|-------------------------------|-------------------------------|
| \$ - | \$ - | \$ 9,408 | \$ - | \$ - | \$ 3,203 | \$ - | \$ 994 |
| - | 4,218 | - | - | - | - | - | - |
| - | - | - | - | 45 | 18 | - | - |
| - | - | - | - | - | - | - | - |
| <u>\$ -</u> | <u>\$ 4,218</u> | <u>\$ 9,408</u> | <u>\$ -</u> | <u>\$ 45</u> | <u>\$ 3,221</u> | <u>\$ -</u> | <u>\$ 994</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 45 | - | - | 994 |
| - | 4,218 | - | - | - | - | - | - |
| <u>-</u> | <u>4,218</u> | <u>-</u> | <u>-</u> | <u>45</u> | <u>-</u> | <u>-</u> | <u>994</u> |
| - | - | 9,408 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | 3,221 | - | - |
| - | - | - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>9,408</u> | <u>-</u> | <u>-</u> | <u>3,221</u> | <u>-</u> | <u>-</u> |
| <u>\$ -</u> | <u>\$ 4,218</u> | <u>\$ 9,408</u> | <u>\$ -</u> | <u>\$ 45</u> | <u>\$ 3,221</u> | <u>\$ -</u> | <u>\$ 994</u> |

| <u>Priv Dir Grants</u> | <u>Public School Capital Outlay</u> | <u>Special Capital Outlay</u> | <u>SB 9 Capital Improvements</u> | <u>Total Primary Government</u> |
|----------------------------|---|-----------------------------------|--|---|
| \$ - | \$ - | \$ - | \$ - | \$ 687,635 |
| 1,788 | - | - | 7,233 | 13,239 |
| - | - | - | - | 13,239 |
| - | - | - | - | - |
| - | - | - | - | 225,623 |
| <u>\$ 1,788</u> | <u>\$ -</u> | <u>-</u> | <u>7,233</u> | <u>\$ 939,736</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | 159,580 |
| - | - | - | - | 89,892 |
| 1,788 | - | - | 7,233 | 13,239 |
| <u>1,788</u> | <u>-</u> | <u>-</u> | <u>7,233</u> | <u>262,711</u> |
| - | - | - | - | 353,729 |
| - | - | - | - | 320,075 |
| - | - | - | - | 3,221 |
| - | - | - | - | - |
| - | - | - | - | 677,025 |
| <u>\$ 1,788</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,233</u> | <u>\$ 939,736</u> |

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 GOVERNMENTAL FUNDS
 RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
 JUNE 30, 2010

Exhibit B-1
(Page 4 of 4)

| | | Governmental Funds |
|---|----|-----------------------|
| Amounts reported for governmental activities in the statement of net assets are different because: | | |
| Fund balances - total governmental funds | \$ | 677,025 |
| Compensated Absences | | (10,803) |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 45,623 |
| Net Assets-total Governmental Activities | \$ | 711,845 |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit B-2
(Page 1 of 4)

| | General | Pupil Transportation | Instructional Support | IDEA-B Entitlement | Federal Charter School Grant |
|--|-------------------|-------------------------|--------------------------|-----------------------|---------------------------------|
| <i>Revenues:</i> | | | | | |
| Local and county sources, other | \$ 91,716 | \$ - | \$ - | \$ - | \$ - |
| State sources | 2,179,814 | - | 12,358 | - | - |
| Federal sources | - | - | - | 53,050 | - |
| Interest | - | - | - | - | - |
| <i>Total revenues</i> | <u>2,271,530</u> | <u>-</u> | <u>12,358</u> | <u>53,050</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | | |
| <i>Current:</i> | | | | | |
| Instruction | 1,144,951 | - | 12,516 | 32,781 | - |
| Support Services: | | | | | |
| Students | 93,309 | - | - | 20,269 | - |
| Instruction | 435 | - | 226 | - | - |
| General Administration | 178,172 | - | - | - | - |
| School Administration | 345,743 | - | - | - | - |
| Central Services | 137,776 | - | - | - | - |
| Operation & Maintenance of Plant | 281,443 | - | - | - | - |
| Student Transportation | - | - | - | - | - |
| Other Support Services | - | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - | - |
| Community Services Operations | - | - | - | - | - |
| Food Services Operations | - | - | - | - | - |
| Capital outlay | - | - | - | - | - |
| <i>Total expenditures</i> | <u>2,181,829</u> | <u>-</u> | <u>12,742</u> | <u>53,050</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>89,701</u> | <u>-</u> | <u>(384)</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | | |
| Other financing uses | - | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Net changes in fund balances</i> | <u>89,701</u> | <u>-</u> | <u>(384)</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year</i> | <u>518,359</u> | <u>16,959</u> | <u>39,761</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ 608,060</u> | <u>\$ 16,959</u> | <u>\$ 39,377</u> | <u>\$ -</u> | <u>\$ -</u> |

| IDEA B Federal Stimulus | SEG Federal Stimulus | Microsoft Settlement | Dual Credit | State Stimulus | Beginning Teacher | School Improvement | 2008 Library Funds |
|----------------------------|-------------------------|-------------------------|----------------|-------------------|----------------------|-----------------------|-----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | 200 | - | 3,203 | 30,000 | - |
| 69,887 | 210,912 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 69,887 | 210,912 | - | 200 | - | 3,203 | 30,000 | - |
| 25,059 | - | 805 | 200 | - | 3,009 | 30,000 | - |
| 44,828 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 994 |
| - | - | - | - | - | - | - | - |
| - | 3,229 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 207,683 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 69,887 | 210,912 | 805 | 200 | - | 3,009 | 30,000 | 994 |
| - | - | (805) | - | - | 194 | - | (994) |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | (805) | - | - | 194 | - | (994) |
| - | - | 10,213 | - | - | 3,027 | - | 994 |
| \$ - | \$ - | \$ 9,408 | \$ - | \$ - | \$ 3,221 | \$ - | \$ - |

| Priv Dir Grants | Public School Capital Outlay | Special Capital Outlay | SB 9 Capital Improvements | Total Primary Government |
|--------------------|---------------------------------|---------------------------|---------------------------------|--------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 91,716 |
| 9,500 | 246,039 | 41,910 | 7,233 | 2,530,257 |
| - | - | - | - | 333,849 |
| - | - | - | - | - |
| 9,500 | 246,039 | 41,910 | 7,233 | 2,955,822 |
| 3,500 | - | - | - | 1,252,821 |
| 5,500 | - | - | - | 163,906 |
| - | - | - | - | 1,655 |
| - | - | - | - | 178,172 |
| 500 | - | - | - | 349,472 |
| - | - | - | - | 137,776 |
| - | - | - | - | 489,126 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 246,039 | 41,910 | 7,233 | 295,182 |
| 9,500 | 246,039 | 41,910 | 7,233 | 2,868,110 |
| - | - | - | - | 87,712 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 87,712 |
| - | - | - | - | 589,313 |
| \$ - | \$ - | \$ - | \$ - | \$ 677,025 |

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit B-2
(Page 4 of 4)

| | Governmental Funds |
|--|-------------------------|
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Net change in fund balances - total governmental funds | \$ 87,712 |
| Capital Outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expenses in the statement of activities. This is the amount by which depreciation exceeds capital outlays for the period. | |
| Depreciation expense | (13,969) |
| Capital Outlays | - |
| Change in compensated absences | <u>6,266</u> |
| Change in Net Assets of governmental activities: | <u><u>\$ 80,009</u></u> |

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-1

| | <u>Budgeted Amounts</u> | | | |
|--|-------------------------|---------------------|-------------------|-------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | 91,716 | \$ 91,716 |
| State sources | 2,273,322 | 2,179,814 | 2,179,814 | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>2,273,322</u> | <u>2,179,814</u> | <u>2,271,530</u> | <u>91,716</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | 1,154,445 | 1,176,990 | 1,131,132 | 45,858 |
| Support Services: | | | | |
| Students | 165,389 | 182,389 | 93,309 | 89,080 |
| Instruction | 500 | 500 | 435 | 65 |
| General Administration | 180,223 | 206,423 | 178,172 | 28,251 |
| School Administration | 383,546 | 386,796 | 345,743 | 41,053 |
| Central Services | 356,261 | 210,553 | 137,776 | 72,777 |
| Operation & Maintenance of Plant | 407,072 | 420,294 | 349,475 | 70,819 |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Emergency Reserve | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>2,647,436</u> | <u>2,583,945</u> | <u>2,236,042</u> | <u>347,903</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(374,114)</u> | <u>(404,131)</u> | <u>35,488</u> | <u>439,619</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>(374,114)</u> | <u>(404,131)</u> | <u>35,488</u> | <u>439,619</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>506,529</u> | <u>506,529</u> |
| <i>Fund balances - end of year</i> | <u>\$ (374,114)</u> | <u>\$ (404,131)</u> | <u>\$ 542,017</u> | <u>\$ 946,148</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | | |
| Adjustments to expenditures | | | 54,213 | |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i> | | | <u>\$ 89,701</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PUPIL TRANSPORTATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-2

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>16,959</u> | <u>16,959</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 16,959</u> | <u>\$ 16,959</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
INSTRUCTIONAL SUPPORT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-3

| | <u>Budgeted Amounts</u> | | | |
|--|-------------------------|---------------------|------------------|------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | 12,358 | 12,358 | 12,358 | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>12,358</u> | <u>12,358</u> | <u>12,358</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | 51,692 | 51,692 | 12,516 | 39,176 |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | 1,898 | 1,898 | 226 | 1,672 |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>53,590</u> | <u>53,590</u> | <u>12,742</u> | <u>40,848</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(41,232)</u> | <u>(41,232)</u> | <u>(384)</u> | <u>40,848</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | 41,232 | 41,232 | - | (41,232) |
| <i>Total other financing sources (uses)</i> | <u>41,232</u> | <u>41,232</u> | <u>-</u> | <u>(41,232)</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>(384)</u> | <u>(384)</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>39,761</u> | <u>39,761</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,377</u> | <u>\$ 39,377</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i> | | | <u>\$ (384)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
IDEA-B ENTITLEMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-4

| | Budgeted Amounts | | | |
|--|------------------|--------------|--------|----------|
| | Original Budget | Final Budget | Actual | Variance |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | 53,050 | 53,050 | 53,050 | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | 53,050 | 53,050 | 53,050 | - |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | 26,525 | 33,206 | 32,781 | 425 |
| Support Services: | | | | |
| Students | 26,525 | 19,844 | 20,269 | (425) |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | 53,050 | 53,050 | 53,050 | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | - | - | - | - |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | - | - | - | - |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | - | - | - | - |
| <i>Fund balances (deficit) - beginning of year</i> | - | - | - | - |
| <i>Fund balances - end of year</i> | \$ - | \$ - | \$ - | \$ - |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i> | | | \$ - | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
FEDERAL CHARTER SCHOOL GRANT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-5

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances (deficit) - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
IDEA B FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-6

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | 69,887 | 69,887 | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>69,887</u> | <u>69,887</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | 25,059 | 25,059 | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | 44,828 | 44,828 | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>69,887</u> | <u>69,887</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances (deficit) - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
SEG FEDERAL STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-7

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|----------------|-------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | 161,429 | 210,912 | 206,694 | (4,218) |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>161,429</u> | <u>210,912</u> | <u>206,694</u> | <u>(4,218)</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | 3,229 | 3,229 | 3,229 | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | 158,200 | 207,683 | 207,683 | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>161,429</u> | <u>210,912</u> | <u>210,912</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>(4,218)</u> | <u>(4,218)</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>(4,218)</u> | <u>(4,218)</u> |
| <i>Fund balances (deficit) - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (4,218)</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | 4,218 | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
MICROSOFT SETTLEMENT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-8

| | <u>Budgeted Amounts</u> | | | |
|--|-------------------------|---------------------|-----------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | 10,363 | 10,363 | 805 | 9,558 |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>10,363</u> | <u>10,363</u> | <u>805</u> | <u>9,558</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>(10,363)</u> | <u>(10,363)</u> | <u>(805)</u> | <u>9,558</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | 10,363 | 10,363 | - | (10,363) |
| <i>Total other financing sources (uses)</i> | <u>10,363</u> | <u>10,363</u> | <u>-</u> | <u>(10,363)</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>(805)</u> | <u>(805)</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>10,213</u> | <u>10,213</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,408</u> | <u>\$ 9,408</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i> | | | <u>\$ (805)</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
DUAL CREDIT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-9

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 200 | 200 | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>200</u> | <u>200</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | 200 | 200 | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>200</u> | <u>200</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances (deficit) - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATE STIMULUS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-10

| | Budgeted Amounts | | | |
|---|------------------|--------------|--------|----------|
| | Original Budget | Final Budget | Actual | Variance |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | - | - | - | - |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | - | - | - | - |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | - | - | - | - |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | - | - | - | - |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | - | - | - | - |
| <i>Fund balances - beginning of year</i> | - | - | - | - |
| <i>Fund balances - end of year</i> | \$ - | \$ - | \$ - | \$ - |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | \$ - | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BEGINNING TEACHER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-11

| | <u>Budgeted Amounts</u> | | | |
|--|-------------------------|---------------------|-----------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 3,204 | 3,203 | (1) |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>3,204</u> | <u>3,203</u> | <u>(1)</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | 3,204 | 3,009 | 195 |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>3,204</u> | <u>3,009</u> | <u>195</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>194</u> | <u>194</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Other financing uses | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>194</u> | <u>194</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>3,027</u> | <u>3,027</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,221</u> | <u>\$ 3,221</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i> | | | <u>\$ 194</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 SCHOOL IMPROVEMENT
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-11

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 30,000 | 30,000 | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | 30,000 | 30,000 | - |
| <i>Support Services:</i> | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | - | - | - | - |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
LIBRARY BOOKS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-12

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | - | - | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | 994 | - | 994 |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>994</u> | <u>-</u> | <u>994</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>(994)</u> | <u>-</u> | <u>994</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | 994 | - | (994) |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>994</u> | <u>-</u> | <u>(994)</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>994</u> | <u>994</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 994</u> | <u>\$ 994</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PRIVATE DIRECT GRANTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-13

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|-------------------|-------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 9,500 | 7,712 | (1,788) |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>9,500</u> | <u>7,712</u> | <u>(1,788)</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | 3,500 | 3,500 | - |
| Support Services: | | | | |
| Students | - | 5,500 | 5,500 | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | 500 | 500 | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>9,500</u> | <u>9,500</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>(1,788)</u> | <u>(1,788)</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>(1,788)</u> | <u>(1,788)</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (1,788)</u> | <u>\$ (1,788)</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | 1,788 | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PUBLIC SCHOOL CAPITAL OUTLAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-14

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|----------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 246,039 | 246,039 | - |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>246,039</u> | <u>246,039</u> | <u>-</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | 246,039 | 246,039 | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>246,039</u> | <u>246,039</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year, as restated</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
SPECIAL CAPITAL OUTLAY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-15

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|---------------|-----------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | 86,046 | 86,046 | 41,910 | (44,136) |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>86,046</u> | <u>86,046</u> | <u>41,910</u> | <u>(44,136)</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | 86,046 | 86,046 | 41,910 | 44,136 |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>86,046</u> | <u>86,046</u> | <u>41,910</u> | <u>44,136</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - beginning of year</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | - | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
SB 9 CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2010

Exhibit C-16

| | <u>Budgeted Amounts</u> | | | |
|---|-------------------------|---------------------|-------------------|-------------------|
| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
| <i>Revenues:</i> | | | | |
| Local and county sources | \$ - | \$ - | \$ - | \$ - |
| State sources | - | 7,233 | - | (7,233) |
| Federal sources | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total revenues</i> | <u>-</u> | <u>7,233</u> | <u>-</u> | <u>(7,233)</u> |
| <i>Expenditures:</i> | | | | |
| <i>Current:</i> | | | | |
| Instruction | - | - | - | - |
| Support Services: | | | | |
| Students | - | - | - | - |
| Instruction | - | - | - | - |
| General Administration | - | - | - | - |
| School Administration | - | - | - | - |
| Central Services | - | - | - | - |
| Operation & Maintenance of Plant | - | - | - | - |
| Student Transportation | - | - | - | - |
| Other Support Services | - | - | - | - |
| Operation of Non-Instructional Services | - | - | - | - |
| Community Services Operations | - | - | - | - |
| Food Services Operations | - | - | - | - |
| Capital outlay | - | 7,233 | 7,233 | - |
| Debt service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| <i>Total expenditures</i> | <u>-</u> | <u>7,233</u> | <u>7,233</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues over (under) expenditures</i> | <u>-</u> | <u>-</u> | <u>(7,233)</u> | <u>(7,233)</u> |
| <i>Other financing sources (uses):</i> | | | | |
| Operating transfers | - | - | - | - |
| Designated cash | - | - | - | - |
| <i>Total other financing sources (uses)</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i> | <u>-</u> | <u>-</u> | <u>(7,233)</u> | <u>(7,233)</u> |
| <i>Fund balances - beginning of year, as restated</i> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <i>Fund balances - end of year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (7,233)</u> | <u>\$ (7,233)</u> |
| <i>Reconciliation to GAAP Basis:</i> | | | | |
| Adjustments to revenues | | | 7,233 | |
| Adjustments to expenditures | | | - | |
| Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis) | | | <u>\$ -</u> | |

The accompanying notes are an integral part of these financial statements

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit D-1

| | <u>Agency Funds</u> |
|---------------------------|-------------------------|
| ASSETS | |
| Cash and cash equivalents | <u>13,193</u> |
| Total Assets | <u><u>\$ 13,193</u></u> |
| | |
| LIABILITIES | |
| Deposits held for others | <u>13,193</u> |
| Total Liabilities | <u><u>\$ 13,193</u></u> |

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2010

Exhibit D-2

| | <u>Balance</u> <u>July 1, 2009</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>June 30, 2010</u> |
|--------------------------|---------------------------------------|------------------|-------------------|--|
| ASSETS | | | | |
| Cash in bank | 7,282 | 73,650 | 67,739 | \$ 13,193 |
| Total assets | <u>\$ 7,282</u> | <u>\$ 73,650</u> | <u>\$ 67,739</u> | <u>\$ 13,193</u> |
| LIABILITIES | | | | |
| Deposits held for others | 7,282 | \$ 73,650 | \$ 67,739 | \$ 13,193 |
| Total liabilities | <u>\$ 7,282</u> | <u>\$ 73,650</u> | <u>\$ 67,739</u> | <u>\$ 13,193</u> |

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY
 FOR PUBLIC FUNDS
 June 30, 2010

Schedule I

| Name of Depository | Description of Pledged Collateral | Fair / Par Market Value June 30, 2010 | Name and Location of Safekeeper |
|-------------------------|---|---------------------------------------|---------------------------------|
| New Mexico Bank & Trust | CUSIP 296628BN9 CPN 3.75% Matures 07/01/2015 | \$ 613,479 | Commerce Bank of St. Louis |
| New Mexico Bank & Trust | CUSIP 387766AZ1 CPN 4.25% Matures 09/01/2012 | \$ 244,260 | Commerce Bank of St. Louis |
| | | <u>\$ 857,739</u> | |

STATE OF NEW MEXICO Schedule II
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
 June 30, 2010

| Bank Account Type | New Mexico Bank & Trust Bank |
|----------------------------------|---------------------------------|
| Checking - (Operating) | \$ 808,010 |
| Checking - (Activity Funds) | \$ 13,120 |
| Checking - (Federal Grants) | \$ 88,853 |
| Petty Cash | \$ 100 |
| Total On Deposit | 910,083 |
| Reconciling Items | (209,355) |
| Reconciled Balance June 30, 2010 | \$ 700,728 |
| Less Agency Funds | 13,193 |
| Per Exhibit B-1 | \$ 687,635 |

The accompanying notes are an integral part of these financial statements.

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
CASH RECONCILIATION
JUNE 30, 2010

| | Operational Account 11000 | Transportation Account 13000 | Instructional Materials 14000 | Federal Projects Account 24000 | Federal Direct Account 25000 | Local Grants Account 26000 |
|--|---------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|----------------------------------|
| Cash, June 30, 2009 | \$ 404,230 | \$ 16,959 | \$ 39,761 | \$ 88,853 | \$ - | \$ 10,213 |
| Add: | | | | | | |
| 2009-10 revenues | 2,271,531 | - | 12,358 | 122,937 | 206,694 | - |
| Loans from other funds | - | - | - | - | - | - |
| Total cash available | <u>2,675,761</u> | <u>16,959</u> | <u>52,119</u> | <u>211,790</u> | <u>206,694</u> | <u>10,213</u> |
| Less: | | | | | | |
| Cash Transfers | - | - | - | - | - | - |
| Receivables/Payables | 7,371 | - | - | - | - | - |
| 2009-10 expenditures | (2,249,862) | - | (12,742) | (122,937) | (210,912) | (805) |
| Loans to other funds | (13,240) | - | - | - | - | - |
| Cash, June 30, 2010 | <u>420,030</u> | <u>16,959</u> | <u>39,377</u> | <u>88,853</u> | <u>(4,218)</u> | <u>9,408</u> |
| Fund Balance Reconciliation to GAAP Basis: | | | | | | |
| Audit reclassifications to cash | 108,811 | - | - | - | 4,218 | - |
| Cash per Books | <u>528,841</u> | <u>16,959</u> | <u>39,377</u> | <u>88,853</u> | <u>-</u> | <u>9,408</u> |
| Fund Balance Reconciliation to GAAP Basis: | | | | | | |
| Audit adjustments to income statement that closed to fund balance | 145,698 | - | - | (88,853) | - | - |
| Modified Accrual Adjustments | 42,332 | - | - | - | 4,218 | - |
| Fund Balance, Modified Accrual Basis | <u>608,060</u> | <u>16,959</u> | <u>39,377</u> | <u>-</u> | <u>-</u> | <u>9,408</u> |

| State Flowthrough Account 27000 | Local or State Account 29000 | Public School Capital Outlay 31200 | Special Capital Outlay 31400 | Capital Improvements SB9 31700 | Total |
|---------------------------------------|------------------------------------|--|------------------------------------|--------------------------------------|-------------|
| \$ 4,003 | \$ - | \$ - | \$ (42,511) | \$ - | \$ 521,508 |
| 33,403 | 7,712 | 246,039 | 41,910 | - | 2,942,584 |
| - | - | - | - | - | - |
| 37,406 | 7,712 | 246,039 | (601) | - | 3,464,092 |
| - | - | - | - | - | - |
| - | - | - | 42,511 | - | 49,882 |
| (33,209) | (9,500) | (246,039) | (41,910) | (7,233) | (2,935,149) |
| - | - | - | - | - | (13,240) |
| 4,197 | (1,788) | - | - | (7,233) | 565,585 |
| - | 1,788 | - | - | 7,233 | 122,050 |
| 4,197 | - | - | - | - | 687,635 |
| 18 | - | - | - | - | 56,863 |
| (994) | 1,788 | - | - | 7,233 | 54,577 |
| 3,221 | - | - | - | - | 677,025 |