

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF NET ASSETS
JUNE 30, 2011

Exhibit A-1

	Primary Government
	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 934,111
Prepaid Expense	59,329
Receivables (net of allowance for uncollectibles)	
Taxes receivable	221,792
Due from other governments	4,635
Total current assets	1,219,867
Noncurrent assets:	
Capital assets	
Building improvements	54,315
Furniture, fixtures and equipment	351,968
Less: accumulated depreciation	(372,287)
Total noncurrent assets	33,996
Total assets	\$ 1,253,863
LIABILITIES AND NET ASSETS	
Accrued liabilities	195,078
Due to other governments	88,853
Deferred Revenue	179,391
Accrued compensated absences	11,472
Total current liabilities	474,794
Total liabilities	474,794
Invested in capital assets, net of related debt	33,996
Restricted	110,238
Unrestricted	634,835
Total net assets	779,069
Total liabilities and net assets	\$ 1,253,863

The accompanying notes are an integral part of these financial statements
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STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2011

Exhibit A-2

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expenses) Revenues and Changes in Net Assets
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
Instruction	\$ 1,128,014	-	\$ 122,680	\$ -	\$ (1,005,334)
Support services:					
Students	136,930	-	21,267	-	(115,663)
Instruction	-	-	-	-	-
General Administration	167,742	-	-	-	(167,742)
School Administration	351,834	-	-	-	(351,834)
Central Services	143,814	-	-	-	(143,814)
Operation & Maintenance of Plant	559,603	-	-	-	(559,603)
Operation of Non-Instructional Services	-	-	-	-	-
Student Transportation	229	-	-	-	(229)
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies & Other Services	236,032	-	-	236,032	-
Total governmental activities	<u>\$ 2,724,198</u>	<u>\$ -</u>	<u>\$ 143,947</u>	<u>\$ 236,032</u>	<u>(2,344,219)</u>
			General Revenues:		
					2,235,654
					175,789
					-
			Total general revenues		<u>2,411,443</u>
			Change in net assets		67,224
			Net assets - beginning of year		711,845
			Net assets - ending		<u>\$ 779,069</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, 2011

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	\$ 614,976	\$ 16,730	\$ 34,161	\$ -	\$ 88,853
Accounts receivable					
Due from other governments	-	-	-	-	-
Taxes receivable	221,792	-	-	-	-
Due from other funds	4,617	-	-	-	-
Prepaid Expense	59,329	-	-	-	-
<i>Total assets</i>	<u>\$ 900,714</u>	<u>\$ 16,730</u>	<u>\$ 34,161</u>	<u>\$ -</u>	<u>\$ 88,853</u>
LIABILITIES AND FUND BALANCES					
<i>Current Liabilities:</i>					
Accrued expenses	195,078	-	-	-	-
Due to other governments	-	-	-	-	88,853
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
<i>Total liabilities</i>	<u>195,078</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,853</u>
<i>Fund balances</i>					
Nonspendable	59,329	-	-	-	-
Restricted	-	16,730	34,161	-	-
Assigned	375,287	-	-	-	-
Unassigned	271,020	-	-	-	-
<i>Total fund balance</i>	<u>705,636</u>	<u>16,730</u>	<u>34,161</u>	<u>-</u>	<u>-</u>
<i>Total liabilities and fund balance</i>	<u>\$ 900,714</u>	<u>\$ 16,730</u>	<u>\$ 34,161</u>	<u>\$ -</u>	<u>\$ 88,853</u>

SEG Federal Stimulus	Education Job Fund	Microsoft Settlement	Dual Credit	Beginning Teacher
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	18
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	18
-	-	-	-	-
-	-	-	-	18
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18</u>

Priv Dir Grants	City/County Grants	Public School Capital Outlay	HB 33 Capital Improvements	Total Primary Government
\$ 750	\$ -	\$ -	\$ 178,641	\$ 934,111
-	4,635	-	-	4,635
-	-	-	-	221,792
-	-	-	-	4,635
-	-	-	-	59,329
<u>\$ 750</u>	<u>\$ 4,635</u>	<u>\$ -</u>	<u>\$ 178,641</u>	<u>\$ 1,224,502</u>
-	-	-	-	195,078
-	-	-	-	88,853
-	4,635	-	-	4,635
750	-	-	178,641	179,391
<u>750</u>	<u>4,635</u>	<u>-</u>	<u>178,641</u>	<u>467,957</u>
-	-	-	-	59,329
-	-	-	-	50,909
-	-	-	-	375,287
-	-	-	-	271,020
-	-	-	-	756,545
<u>\$ 750</u>	<u>\$ 4,635</u>	<u>\$ -</u>	<u>\$ 178,641</u>	<u>\$ 1,224,502</u>

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
GOVERNMENTAL FUNDS

Exhibit B-1
(Page 4 of 4)

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS
JUNE 30, 2011

	<u>Governmental Funds</u>
Amounts reported for governmental activities in the statement of net assets are different because:	
Fund balances - total governmental funds	\$ 756,545
Compensated Absences	(11,472)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	<u>33,996</u>
Net Assets-total Governmental Activities	<u>\$ 779,069</u>

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, 2011

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	\$ 175,789	\$ -	\$ -	\$ -	\$ -
State sources	2,207,569	-	11,142	-	-
Federal sources	-	-	-	58,124	-
Interest	-	-	-	-	-
<i>Total revenues</i>	<u>2,383,358</u>	<u>-</u>	<u>11,142</u>	<u>58,124</u>	<u>-</u>
<i>Expenditures:</i>					
<i>Current:</i>					
Instruction	968,014	-	16,358	58,124	-
Support Services:					
Students	133,457	-	-	-	-
Instruction	-	-	-	-	-
General Administration	167,742	-	-	-	-
School Administration	345,196	-	-	-	-
Central Services	139,855	-	-	-	-
Operation & Maintenance of Plant	531,518	-	-	-	-
Student Transportation	-	229	-	-	-
Other Support Services	-	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Food Services Operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
<i>Total expenditures</i>	<u>2,285,782</u>	<u>229</u>	<u>16,358</u>	<u>58,124</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>97,576</u>	<u>(229)</u>	<u>(5,216)</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>97,576</u>	<u>(229)</u>	<u>(5,216)</u>	<u>-</u>	<u>-</u>
<i>Fund balances - beginning of year</i>	<u>608,060</u>	<u>16,959</u>	<u>39,377</u>	<u>-</u>	<u>-</u>
<i>Fund balances - end of year</i>	<u>\$ 705,636</u>	<u>\$ 16,730</u>	<u>\$ 34,161</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements
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SEG Federal Stimulus	Education Job Fund	Microsoft Settlement	Dual Credit	Beginning Teacher
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	250	-
28,085	64,306	-	-	-
-	-	-	-	-
28,085	64,306	-	250	-
-	64,306	9,408	250	3,203
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,085	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
28,085	64,306	9,408	250	3,203
-	-	(9,408)	-	(3,203)
-	-	-	-	-
-	-	-	-	-
-	-	(9,408)	-	(3,203)
-	-	9,408	-	3,221
\$ -	\$ -	\$ -	\$ -	\$ 18

Priv Dir Grants	City/County Grants	Public School Capital Outlay	HB 33 Capital Improvements	Total Primary Government
\$ -	\$ -	\$ -	\$ -	\$ 175,789
4,000	6,125	236,032	-	2,465,118
-	-	-	-	150,515
-	-	-	-	-
4,000	6,125	236,032	-	2,791,422
3,500	3,152	-	-	1,126,315
500	2,973	-	-	136,930
-	-	-	-	-
-	-	-	-	167,742
-	-	-	-	345,196
-	-	-	-	139,855
-	-	-	-	559,603
-	-	-	-	229
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	236,032	-	236,032
4,000	6,125	236,032	-	2,711,902
-	-	-	-	79,520
-	-	-	-	-
-	-	-	-	-
-	-	-	-	79,520
-	-	-	-	677,025
\$ -	\$ -	\$ -	\$ -	\$ 756,545

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
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, 2011

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	\$ 79,520
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	(11,626)
Change in compensated absences	<u>(670)</u>
Change in Net Assets of governmental activities:	<u>\$ 67,224</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, 2011

Exhibit C-1

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	62,608	\$ 62,608
State sources	2,270,854	2,207,569	2,207,569	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>2,270,854</u>	<u>2,207,569</u>	<u>2,270,177</u>	<u>62,608</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	1,138,505	1,102,666	937,530	165,136
Support Services:				
Students	162,300	162,300	133,457	28,843
Instruction	100	100	-	100
General Administration	190,618	200,999	167,742	33,257
School Administration	367,801	376,320	345,196	31,124
Central Services	220,558	220,558	139,855	80,703
Operation & Maintenance of Plant	535,284	535,284	531,518	3,766
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Emergency Reserve	-	-	-	-
<i>Total expenditures</i>	<u>2,615,166</u>	<u>2,598,227</u>	<u>2,255,298</u>	<u>342,929</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(344,312)</u>	<u>(390,658)</u>	<u>14,879</u>	<u>405,537</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>(344,312)</u>	<u>(390,658)</u>	<u>14,879</u>	<u>405,537</u>
<i>Fund balances - beginning of year, as restated</i>	<u>-</u>	<u>-</u>	<u>528,841</u>	<u>528,841</u>
<i>Fund balances - end of year</i>	<u>\$ (344,312)</u>	<u>\$ (390,658)</u>	<u>\$ 543,720</u>	<u>\$ 934,378</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			113,181	
Adjustments to expenditures			<u>(30,484)</u>	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ 97,576</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</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	-	16,959	229	16,730
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>16,959</u>	<u>229</u>	<u>16,730</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(16,959)</u>	<u>(229)</u>	<u>16,730</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	16,959	-	(16,959)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>16,959</u>	<u>-</u>	<u>(16,959)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(229)</u>	<u>(229)</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>\$ 16,730</u>	<u>\$ 16,730</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>\$ (229)</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, 2011

Exhibit C-3

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	11,116	11,116	11,142	26
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>11,116</u>	<u>11,116</u>	<u>11,142</u>	<u>26</u>
<i>Expenditures:</i>				
Current:				
Instruction	11,116	48,595	16,358	32,237
Support Services:				
Students	-	-	-	-
Instruction	-	1,898	-	1,898
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	-	-	-	-
<i>Total expenditures</i>	<u>11,116</u>	<u>50,493</u>	<u>16,358</u>	<u>34,135</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(39,377)</u>	<u>(5,216)</u>	<u>34,161</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	39,377	-	(39,377)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>39,377</u>	<u>-</u>	<u>(39,377)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(5,216)</u>	<u>(5,216)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>39,377</u>	<u>39,377</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,161</u>	<u>\$ 34,161</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>\$ (5,216)</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, 2011

Exhibit C-4

	Budgeted Amounts		Actual	Variance
	Original Budget	Final Budget		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	58,124	58,124	58,124	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>58,124</u>	<u>58,124</u>	<u>58,124</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	58,124	58,124	58,124	-
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	-	-	-	-
<i>Total expenditures</i>	<u>58,124</u>	<u>58,124</u>	<u>58,124</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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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
FEDERAL CHARTER SCHOOL GRANT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</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	-	-	-	-
<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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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, 2011

	<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	23,297	23,867	28,085	4,218
Interest	-	-	-	-
<i>Total revenues</i>	<u>23,297</u>	<u>23,867</u>	<u>28,085</u>	<u>4,218</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Central Services	-	-	-	-
Operation & Maintenance of Plant	23,297	28,085	28,085	-
Student Transportation	-	-	-	-
Other Support Services	-	-	-	-
Operation of Non-Instructional Services	-	-	-	-
Community Services Operations	-	-	-	-
Food Services Operations	-	-	-	-
Capital outlay	-	-	-	-
<i>Total expenditures</i>	<u>23,297</u>	<u>28,085</u>	<u>28,085</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(4,218)</u>	<u>-</u>	<u>4,218</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	-	4,218	-	(4,218)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>4,218</u>	<u>-</u>	<u>(4,218)</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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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
EDUCATION JOB FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

	<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	-	64,306	64,306	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>64,306</u>	<u>64,306</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	64,306	64,306	-
<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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>64,306</u>	<u>64,306</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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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, 2011

	Budgeted Amounts			
	Original Budget	Final Budget	Actual	Variance
<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	10,213	10,213	9,408	805
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	-	-	-	-
<i>Total expenditures</i>	<u>10,213</u>	<u>10,213</u>	<u>9,408</u>	<u>805</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(10,213)</u>	<u>(10,213)</u>	<u>(9,408)</u>	<u>805</u>
<i>Other financing sources (uses):</i>				
Operating transfers	-	-	-	-
Designated cash	10,213	10,213	-	(10,213)
<i>Total other financing sources (uses)</i>	<u>10,213</u>	<u>10,213</u>	<u>-</u>	<u>(10,213)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(9,408)</u>	<u>(9,408)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>9,408</u>	<u>9,408</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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<u>\$ (9,408)</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	250	250	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>250</u>	<u>250</u>	<u>-</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	250	250	-
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>250</u>	<u>250</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			<u>-</u>	
Adjustments to expenditures			<u>-</u>	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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
BEGINNING TEACHER MENTORING
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</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	-	3,203	3,203	-
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>3,203</u>	<u>3,203</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>(3,203)</u>	<u>(3,203)</u>	<u>-</u>
<i>Other financing sources (uses):</i>				
Other financing uses	-	-	-	-
Designated cash	-	3,203	-	(3,203)
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>3,203</u>	<u>-</u>	<u>(3,203)</u>
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures</i>	<u>-</u>	<u>-</u>	<u>(3,203)</u>	<u>(3,203)</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>3,221</u>	<u>3,221</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ 18</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>\$ (3,203)</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-11

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	4,750	6,538	1,788
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>4,750</u>	<u>6,538</u>	<u>1,788</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,500	3,500	-
Support Services:				
Students	-	1,250	500	750
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>4,750</u>	<u>4,000</u>	<u>750</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>2,538</u>	<u>2,538</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>2,538</u>	<u>2,538</u>
<i>Fund balances - beginning of year</i>	<u>-</u>	<u>-</u>	<u>(1,788)</u>	<u>(1,788)</u>
<i>Fund balances - end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 750</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(2,538)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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
CITY/COUNTY GRANTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-12

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	6,125	1,490	\$ (4,635)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>6,125</u>	<u>1,490</u>	<u>(4,635)</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	3,152	3,152	-
Support Services:				
Students	-	2,973	2,973	-
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>6,125</u>	<u>6,125</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>(4,635)</u>	<u>(4,635)</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>(4,635)</u>	<u>(4,635)</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>\$ (4,635)</u>	<u>\$ (4,635)</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			4,635	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
<i>Revenues:</i>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	236,032	236,032	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>236,032</u>	<u>236,032</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	-	236,032	236,032	-
<i>Total expenditures</i>	<u>-</u>	<u>236,032</u>	<u>236,032</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			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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
HB 33 CAPITAL IMPROVEMENTS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
FOR THE YEAR ENDING JUNE 30, 2011

Exhibit C-14

	<u>Budgeted Amounts</u>			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<i>Revenues:</i>				
Property taxes	\$ -	128,565	178,641	\$ 50,076
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<i>Total revenues</i>	<u>-</u>	<u>128,565</u>	<u>178,641</u>	<u>50,076</u>
<i>Expenditures:</i>				
<i>Current:</i>				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	128,565	-	128,565
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	-	-	-	-
<i>Total expenditures</i>	<u>-</u>	<u>128,565</u>	<u>-</u>	<u>128,565</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>-</u>	<u>-</u>	<u>178,641</u>	<u>178,641</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>178,641</u>	<u>178,641</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>\$ 178,641</u>	<u>\$ 178,641</u>
<i>Reconciliation to GAAP Basis:</i>				
Adjustments to revenues			(178,641)	
Adjustments to expenditures			-	
<i>Excess (deficiency) of revenues and other sources (uses) over expenditures (GAAP Basis)</i>			<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, 2011

Exhibit D-1

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	<u>16,612</u>
Total Assets	<u><u>\$ 16,612</u></u>
LIABILITIES	
Deposits held for others	<u>16,612</u>
Total Liabilities	<u><u>\$ 16,612</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
AGENCY FUNDS
SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2011

Exhibit D-2

	<u>Balance</u> <u>July 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2011</u>
ASSETS				
Cash in bank	13,193	64,946	61,527	\$ 16,612
Total assets	\$ 13,193	\$ 64,946	\$ 61,527	\$ 16,612
LIABILITIES				
Deposits held for others	13,193	\$ 64,946	\$ 61,527	\$ 16,612
Total liabilities	\$ 13,193	\$ 64,946	\$ 61,527	\$ 16,612

The accompanying notes are an integral part of these financial statements
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STATE OF NEW MEXICO

Schedule I

ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12

Digital Arts and Technology Academy

SCHEDULE OF COLLATERAL PLEDGED BY DEPOSITORY

FOR PUBLIC FUNDS

June 30, 2011

Name of Depository	Description of Pledged Collateral	Fair / Par Market Value June 30, 2011	Name and Location of Safekeeper
New Mexico Bank & Trust	296628BN9, 3.75%	\$ 616,889	Commerce Bank
	7/1/2015		
	387766AZ1, 4.25%	\$ 238,522	
	9/1/2012		
		\$ 855,410	

The accompanying notes are and integral part of these financial statements

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, 2011

Bank Account Type	New Mexico Bank & Trust Bank
Checking - (Operating)	\$ 850,319
Checking - (Activity Funds)	\$ 17,908
Checking - (Federal Grants)	\$ 88,853
Petty Cash	<u>\$ 100</u>
Total On Deposit	957,180
Reconciling Items	<u>(6,457)</u>
Reconciled Balance June 30, 2011	<u>\$ 950,723</u>
Less Agency Funds	16,612
Per Exhibit B-1	<u>\$ 934,111</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
CASH RECONCILIATION
JUNE 30, 2011

	Operational Account 11000	Transportation Account 13000	Instructional Materials 14000	Federal Projects Account 24000	Federal Direct Account 25000	Local Grants Account 26000
Cash, June 30, 2010	\$ 528,841	\$ 16,959	\$ 39,377	\$ 88,853	\$ -	\$ 9,408
Add:						
2010-11 revenues	2,270,176	-	11,142	58,124	96,695	-
Loans from other funds	(13,176)	-	-	-	-	-
Total cash available	2,785,841	16,959	50,519	146,977	96,695	9,408
Less:						
Cash Transfers	-	-	-	-	-	-
Receivables/Payables	75,791 **	-	-	-	(86)	-
2010-11 expenditures	(2,255,297)	(229)	(16,358)	(58,124)	(92,391)	(9,408)
Loans to other funds	9,291	-	-	-	(4,218)	-
Cash, June 30, 2011	615,626 **	16,730	34,161	88,853	-	-
Unreconciled difference	3,985	-	-	-	-	-
Audit reclassifications to cash	(4,635)	-	-	-	-	-
Available Cash	614,976	16,730	34,161	88,853	-	-
Fund Balance Reconciliation to GAAP Basis:						
Unreconciled Difference	3,985	-	-	-	-	-
Modified Accrual Adjustments	86,025	-	-	(88,853)	-	-
Fund Balance, Modified Accrual Basis	705,636	16,730	34,161	-	-	-

** Amounts did not agree to the GL at year-end.

State Flowthrough Account 27000	Local or State Account 29000	Public School Capital Outlay 31200	Special Capital Outlay 31600	Capital Improvements SB9 31700	Total
\$ 4,197	\$ -	\$ -	\$ -	\$ -	\$ 687,635
250	6,240	236,032	178,641	-	2,857,300
-	-	-	-	-	(13,176)
4,447	6,240	236,032	178,641	-	3,531,759
-	-	-	-	-	-
(994)	1,788	-	-	7,233	83,732
(3,453)	(10,125)	(236,032)	-	-	(2,681,417)
-	2,097	-	-	(7,233)	(63)
-	-	**	178,641	-	934,011
-	(3,885)	-	-	-	100
-	4,635	-	-	-	-
-	750	-	178,641	-	934,111
-	-	-	-	-	3,985
18	-	-	(178,641)	-	(181,451)
18	-	-	-	-	756,545

The accompanying notes are an integral part of these financial statements