

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 STATEMENT OF NET ASSETS
 June 30, 2012

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,196,769
Receivables, net of allowance for uncollectibles:	
Due from other governments	-
Prepaid expenses	57,411
Total current assets	<u>1,254,180</u>
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	54,315
Furniture, fixtures and equipment	351,968
Less: accumulated depreciation	<u>(383,143)</u>
Total non-current assets	<u>23,140</u>
TOTAL ASSETS	<u>\$ 1,277,320</u>
LIABILITIES AND NET ASSETS	
Accrued liabilities	\$ 102,970
Due to other governments	88,853
Deferred revenue	338,347
Accrued compensated absences	<u>8,443</u>
Total current liabilities	<u>538,613</u>
Total liabilities	<u>538,613</u>
Invested in capital assets, net of related debt	23,140
Restricted	58,423
Unrestricted (deficit)	<u>657,144</u>
Total net assets (deficit)	<u>738,707</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,277,320</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF ACTIVITIES
Year Ended June 30, 2012

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 1,063,477	\$ 33,982	\$ 62,405	\$ -	\$ (967,090)
Support services:					
Students	143,349	-	-	-	(143,349)
Instruction	-	-	-	-	-
General Administration	146,266	-	-	-	(146,266)
School Administration	385,636	-	-	-	(385,636)
Central Services	157,072	-	-	-	(157,072)
Operation & Maintenance of Plant	517,314	-	-	-	(517,314)
Student Transportation	-	-	-	-	-
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	214,872	-	-	214,872	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 2,627,986	\$ 33,982	\$ 62,405	\$ 214,872	(2,316,727)
		GENERAL REVENUES			
					2,254,802
					21,563
					-
				Total general revenues	2,276,365
				Change in net assets	(40,362)
				Net assets, beginning of year	779,069
				Net assets, end of year	\$ 738,707

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	11000	13000	14000	24106	24146
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Federal Charter School Grant
ASSETS					
Cash and temporary investments	\$ 711,164	16,730	41,675	\$ -	88,853
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	57,411	-	-	-	-
TOTAL ASSETS	\$ 768,575	\$ 16,730	\$ 41,675	\$ -	\$ 88,853
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	102,970	-	-	-	-
Due to other funds	18	-	-	-	-
Due to other governments	-	-	-	-	88,853
Deferred revenue - other	-	-	-	-	-
Total current liabilities	<u>102,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,853</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	16,730	41,675	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	665,587	-	-	-	-
Total fund balance (deficit)	<u>665,587</u>	<u>16,730</u>	<u>41,675</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 768,575	\$ 16,730	\$ 41,675	\$ -	\$ 88,853

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	25255 Education Job Fund	26207 CNM Foundation Fund	27105 Library GO Bonds	27154 Beginning Teacher Mentoring	29102 Private Direct Grants
ASSETS					
Cash and temporary investments	\$ -	\$ 750	\$ -	\$ -	467
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	18	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 750	\$ -	\$ 18	\$ 467
LIABILITIES AND NET ASSETS					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Deferred revenue - other	-	750	-	-	467
Total current liabilities	-	750	-	-	467
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	18	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	-	18	-
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 750	\$ -	\$ 18	\$ 467

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

Exhibit B-1

	29107 City/County Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	Total Primary Government
ASSETS				
Cash and temporary investments	\$ -	\$ -	337,130	\$ 1,196,769
Accounts receivable:				
Due from other governments	-	-	-	-
Due from other funds	-	-	-	18
Prepaid expenses	-	-	-	57,411
TOTAL ASSETS	\$ -	\$ -	\$ 337,130	\$ 1,254,198
LIABILITIES AND NET ASSETS				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	102,970
Due to other funds	-	-	-	18
Due to other governments	-	-	-	88,853
Deferred revenue - other	-	-	337,130	338,347
Total current liabilities	-	-	337,130	530,188
Fund balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	58,423
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	665,587
Total fund balance (deficit)	-	-	-	724,010
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ -	\$ 337,130	\$ 1,254,198

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 June 30, 2012

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>724,010</u>

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

The cost of capital assets is	406,283
Accumulated depreciation is	<u>(383,143)</u>
 Total capital assets	 <u>23,140</u>

Long-term and certain other liabilities, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Long-term and other liabilities at year end consist of:	
Compensated absences payable	<u>(8,443)</u>
 Total long-term and other liabilities	 <u>(8,443)</u>

Net assets of governmental activities (Statement of Net Assets)	\$ <u>738,707</u>
--	--------------------------

The accompanying notes are an integral part of the 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
June 30, 2012

Exhibit B-3

	11000	13000	14000	24106	24146
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Federal Charter School Grant
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	55,545	-	-	-	-
State sources	2,254,802	-	13,576	-	-
Federal sources	-	-	-	40,592	-
Interest	-	-	-	-	-
Total revenues	<u>2,310,347</u>	<u>-</u>	<u>13,576</u>	<u>40,592</u>	<u>-</u>
EXPENDITURES					
Current:					
Instruction	1,012,640	-	6,062	40,592	-
Support services:					
Students	142,066	-	-	-	-
Instruction	-	-	-	-	-
General administration	146,266	-	-	-	-
School administration	378,997	-	-	-	-
Central services	157,072	-	-	-	-
Operation & maintenance of plant	513,355	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,350,396</u>	<u>-</u>	<u>6,062</u>	<u>40,592</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(40,049)</u>	<u>-</u>	<u>7,514</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(40,049)	-	7,514	-	-
FUND BALANCES, BEGINNING OF YEAR	705,636	16,730	34,161	-	-
FUND BALANCES, END OF YEAR	\$ 665,587	\$ 16,730	\$ 41,675	\$ -	\$ -

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
June 30, 2012

Exhibit B-3

	25255 Education Job Fund	26207 CNM Foundation Fund	27105 Library GO Bonds	27154 Beginning Teacher Mentoring	29102 Private Direct Grants
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	1,000	-	-	2,783
State sources	-	-	3,502	-	-
Federal sources	952	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>952</u>	<u>1,000</u>	<u>3,502</u>	<u>-</u>	<u>2,783</u>
EXPENDITURES					
Current:					
Instruction	952	-	3,502	-	2,500
Support services:					
Students	-	1,000	-	-	283
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	-	-	-	-	-
Total expenditures	<u>952</u>	<u>1,000</u>	<u>3,502</u>	<u>-</u>	<u>2,783</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	-	-	-	-	-
FUND BALANCES, BEGINNING OF YEAR	-	-	-	18	-
FUND BALANCES, END OF YEAR	\$ -	\$ -	\$ -	\$ 18	\$ -

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
 June 30, 2012

	29107 City/County Grants	31200 Public School Capital Outlay	31600 HB33 Capital Improvements	Total Primary Government
REVENUES				
Property taxes	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	59,328
State sources	-	214,872	-	2,486,752
Federal sources	-	-	-	41,544
Interest	-	-	-	-
Total revenues	<u>-</u>	<u>214,872</u>	<u>-</u>	<u>2,587,624</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	1,066,248
Support services:				
Students	-	-	-	143,349
Instruction	-	-	-	-
General administration	-	-	-	146,266
School administration	-	-	-	378,997
Central services	-	-	-	157,072
Operation & maintenance of plant	-	-	-	513,355
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	214,872	-	214,872
Total expenditures	<u>-</u>	<u>214,872</u>	<u>-</u>	<u>2,620,159</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,535)</u>
Other financing sources (uses):				
Other financing uses	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32,535)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>756,545</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 724,010</u>

The accompanying notes are an integral part of the 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 - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
Year Ended June 30, 2012

Net Changes in Fund Balances - Total Governmental Funds	
(Statement of Revenues, Expenditures, and Changes in	
Fund Balances)	\$ (32,535)

Amounts reported for governmental activities in the Statement of Activities are different because:

In the Statement of Activities, certain operating expenses - compensated absences (sick and annual leave) are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amounts of financial resources used (essentially, the amounts actually paid).

The decrease in compensated absences for the fiscal year was:	3,029
---	-------

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts were:

Capital outlay	-
Depreciation expense	<u>(10,856)</u>
Excess of depreciation expense over capital outlay	(10,856)
Loss/Adjustments on disposal of assets	<u>-</u>
Change in net assets of governmental activities	
(Statement of Activities)	<u>\$ (40,362)</u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
GENERAL FUND (FUND 11000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 167,733	\$ 167,733
State sources	2,093,253	2,254,803	2,254,802	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,093,253</u>	<u>2,254,803</u>	<u>2,422,535</u>	<u>167,732</u>
EXPENDITURES				
Current:				
Instruction	1,045,651	1,045,651	1,022,022	23,629
Support Services:				
Students	137,485	137,485	139,629	(2,144)
Instruction	-	-	-	-
General administration	155,221	155,221	142,372	12,849
School administration	356,969	356,969	372,693	(15,724)
Central services	236,164	641,939	151,971	489,968
Operation & maintenance of plant	537,050	537,050	509,648	27,402
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,468,540</u>	<u>2,874,315</u>	<u>2,338,335</u>	<u>535,980</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(375,287)</u>	<u>(619,512)</u>	<u>84,200</u>	<u>(703,712)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	375,287	619,512	-	(619,512)
TOTAL OTHER FINANCING SOURCES (USES)	<u>375,287</u>	<u>619,512</u>	<u>-</u>	<u>(619,512)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>84,200</u>	<u>\$ 84,200</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(112,188)	
Adjustments to expenditures			(12,061)	
NET CHANGES IN FUND BALANCES			<u>\$ (40,049)</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PUPIL TRANSPORTATION (FUND 13000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	16,730	-	16,730
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>16,730</u>	<u>-</u>	<u>16,730</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(16,730)</u>	<u>-</u>	<u>(16,730)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	16,730	-	(16,730)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>16,730</u>	<u>-</u>	<u>(16,730)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
INSTRUCTIONAL SUPPORT (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	9,941	13,576	13,576	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>9,941</u>	<u>13,576</u>	<u>13,576</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	9,941	45,838	6,062	39,776
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	-	-	-	-
TOTAL EXPENDITURES	<u>9,941</u>	<u>47,736</u>	<u>6,062</u>	<u>41,674</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(34,160)</u>	<u>7,514</u>	<u>(41,674)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	34,160	-	(34,160)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>34,160</u>	<u>-</u>	<u>(34,160)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>7,514</u>	<u>\$ 7,514</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 7,514</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
IDEA-B ENTITLEMENT (FUND 24106)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	39,124	40,592	40,592	-
Interest	-	-	-	-
TOTAL REVENUES	39,124	40,592	40,592	-
EXPENDITURES				
Current:				
Instruction	39,124	40,592	40,592	-
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	-	-	-	-
TOTAL EXPENDITURES	39,124	40,592	40,592	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
FEDERAL CHARTER SCHOOL GRANT (FUND 24146)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
EDUCATION JOB FUND (FUND 25255)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	952	952	-
Interest	-	-	-	-
TOTAL REVENUES	-	952	952	-
EXPENDITURES				
Current:				
Instruction	-	952	952	-
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	-	-	-	-
TOTAL EXPENDITURES	-	952	952	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
CNM FOUNDATION FUND (FUND 26207)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 750	\$ 1,250	\$ 500
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>750</u>	<u>1,250</u>	<u>500</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	750	500	250
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>750</u>	<u>500</u>	<u>250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>750</u>	<u>(750)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>750</u>	<u>\$ 750</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(250)	
Adjustments to expenditures			(500)	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
LIBRARY GO BONDS (FUND 27105)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,502	3,502	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,502</u>	<u>3,502</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	3,502	3,502	-
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>3,502</u>	<u>3,502</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BEGINNING TEACHER MENTORING FUND (FUND 27154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES				
Current:				
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	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	\$ -	\$ -	-	\$ -
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ -	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PRIVATE DIRECT GRANTS (FUND 29102)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 750	\$ 3,750	\$ 2,500	\$ (1,250)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>750</u>	<u>3,750</u>	<u>2,500</u>	<u>(1,250)</u>
EXPENDITURES				
Current:				
Instruction	-	2,500	2,500	-
Support Services:				
Students	750	1,250	783	467
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	-	-	-	-
TOTAL EXPENDITURES	<u>750</u>	<u>3,750</u>	<u>3,283</u>	<u>467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(783)</u>	<u>783</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>(783)</u>	<u>\$ (783)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			783	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
CITY/COUNTY GRANTS (FUND 29107)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ 750	\$ 3,750	\$ 4,635	\$ 885
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>750</u>	<u>3,750</u>	<u>4,635</u>	<u>885</u>
EXPENDITURES				
Current:				
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	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>750</u>	<u>3,750</u>	<u>4,635</u>	<u>(885)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	<u>750</u>	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>750</u>	<u>3,750</u>	<u>-</u>	<u>(3,750)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ 1,500</u>	<u>\$ 7,500</u>	<u>4,635</u>	<u>\$ (2,865)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(4,635)	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	214,872	214,872	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>214,872</u>	<u>214,872</u>	<u>-</u>
EXPENDITURES				
Current:				
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	-	214,872	214,872	-
TOTAL EXPENDITURES	<u>-</u>	<u>214,872</u>	<u>214,872</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
HB33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 166,158	\$ 166,158	\$ 158,489	\$ (7,669)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>166,158</u>	<u>166,158</u>	<u>158,489</u>	<u>(7,669)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,662	1,662	-	1,662
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	164,496	164,496	-	164,496
TOTAL EXPENDITURES	<u>166,158</u>	<u>166,158</u>	<u>-</u>	<u>166,158</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>158,489</u>	<u>(158,489)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>158,489</u>	<u>\$ 158,489</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(158,489)	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - AGENCY FUNDS
June 30, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>16,379</u>
TOTAL ASSETS	\$ <u><u>16,379</u></u>
LIABILITIES	
Deposits held for others	\$ <u>16,379</u>
TOTAL LIABILITIES	\$ <u><u>16,379</u></u>

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

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUNDS
 June 30, 2012

	Balance, July 1, 2011	Additions	Deletions	Balance, June 30, 2012
ASSETS				
Cash in bank	\$ 16,612	\$ 60,525	\$ (60,758)	\$ 16,379
TOTAL ASSETS	<u>\$ 16,612</u>	<u>\$ 60,525</u>	<u>\$ (60,758)</u>	<u>\$ 16,379</u>
LIABILITIES				
Deposits held for others	\$ 16,612	\$ 60,525	\$ (60,758)	\$ 16,379
TOTAL ASSETS	<u>\$ 16,612</u>	<u>\$ 60,525</u>	<u>\$ (60,758)</u>	<u>\$ 16,379</u>

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

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, 2012

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2012	Safekeeping Agent
New Mexico Bank & Trust	296628BN9 3.75% Matures 07/01/2015	\$ <u>609,667</u>	Commerce Bank
	479412PK8 4.50% Matures 06/01/2015	<u>285,649</u>	
		<u>\$ 895,316</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
SCHEDULE OF CASH AND TEMPORARY INVESTMENT ACCOUNTS
June 30, 2012

	<u>New Mexico Bank & Trust</u>
Operating account	\$ 1,171,758
Activity account	16,379
Federal grants account	88,853
Petty cash	<u>100</u>
Total on deposit	1,277,090
Reconciling items	<u>(63,942)</u>
Reconciled balance at June 30, 2012	1,213,148
Less activity funds	<u>(16,379)</u>
Balance per Exhibit A-1	<u><u>\$ 1,196,769</u></u>

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
CASH RECONCILIATION
June 30, 2012

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Federal Projects Account 24000	Federal Direct Account 25000
Cash, June 30, 2011	\$ 614,976	\$ 16,730	\$ 34,161	\$ 88,853	\$ -
Add:					
2011-12 revenues	2,422,535	-	13,576	40,592	952
Loans from other funds	-	-	-	-	-
Total cash available	<u>3,037,511</u>	<u>16,730</u>	<u>47,737</u>	<u>129,445</u>	<u>952</u>
Less:					
2011-12 expenditures	(2,338,335)	-	(6,062)	(40,592)	(952)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	-	-	-	-	-
Receivables/payables	<u>11,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash, June 30, 2012	<u>711,164</u>	<u>16,730</u>	<u>41,675</u>	<u>88,853</u>	<u>-</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash per books	<u>\$ 711,164</u>	<u>\$ 16,730</u>	<u>\$ 41,675</u>	<u>\$ 88,853</u>	<u>\$ -</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	<u>\$ (45,577)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (88,853)</u>	<u>\$ -</u>
Fund balance, modified accrual basis (deficit)	<u>\$ 665,587</u>	<u>\$ 16,730</u>	<u>\$ 41,675</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 CASH RECONCILIATION
 June 30, 2012

Schedule III

	Local Grants Fund 26000	State Flowthrough Fund 27000	Local/State Account 29000	Public School Capital Outlay 31200	Capital Improve. HP 33 31600
Cash, June 30, 2011	\$ -	\$ -	\$ 750		\$ 178,641
Add:					
2011-12 revenues	1,250	3,502	7,135	214,877	158,489
Loans from other funds	-	-	-	-	-
Total cash available	1,250	3,502	7,885	214,877	337,130
Less:					
2011-12 expenditures	(500)	(3,502)	(3,283)	(214,877)	-
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	-	-	-	-	-
Receivables/payables	-	-	(4,135)	-	-
Cash, June 30, 2012	750	-	467	-	337,130
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	-	-	-	-	-
Cash per books	\$ 750	\$ -	\$ 467	\$ -	\$ 337,130
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ (750)	\$ 18	\$ (467)	\$ -	\$ (337,130)
Fund balance, modified accrual basis (deficit)	\$ -	\$ 18	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 CASH RECONCILIATION
 June 30, 2012

Schedule III

		<u>Total Primary Government</u>
Cash, June 30, 2011	\$	934,111
Add:		
2011-12 revenues		2,862,908
Loans from other funds		<u> -</u>
Total cash available		<u>3,797,019</u>
Less:		
2011-12 expenditures		(2,608,103)
Prior year outstanding loans		-
Total outstanding loans		-
Receivables/payables		<u> 7,853</u>
Cash, June 30, 2012		<u>1,196,769</u>
Fund balance reconciliation to GAAP basis:		
Audit reclassifications to cash		<u> -</u>
Cash per books	\$	<u>1,196,769</u>
Fund balance reconciliation to GAAP basis:		
Modified accrual adjustments		<u>(472,759)</u>
Fund balance, modified accrual basis (deficit)	\$	<u> 724,010</u>

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