

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
STATEMENT OF NET POSITION  
June 30, 2013

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,104,958
Receivables, net of allowance for uncollectibles:	
Due from other governments	24,522
Prepaid expenses	<u>50,494</u>
Total current assets	<u>1,179,974</u>
 <b>NON-CURRENT ASSETS</b>	
Capital assets:	
Building improvements	54,315
Furniture, fixtures and equipment	351,968
Less: accumulated depreciation	<u>(393,187)</u>
Total non-current assets	<u>13,096</u>
 <b>TOTAL ASSETS</b>	 <u>\$ 1,193,070</u>
 <b>LIABILITIES AND NET POSITION</b>	
Accrued liabilities	\$ 33,500
Due to other governments	-
Unearned revenue	521,716
Accrued compensated absences	<u>9,737</u>
Total current liabilities	<u>564,953</u>
Total liabilities	<u>564,953</u>
Net investment in capital assets	13,096
Restricted	57,522
Unrestricted (deficit)	<u>557,499</u>
Total net position (deficit)	<u>628,117</u>
 <b>TOTAL LIABILITIES AND NET POSITION</b>	 <u>\$ 1,193,070</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, 2013

FUNCTIONS/PROGRAMS	Program Revenues				Net Revenues (Expenses) and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 1,146,183	\$ 47,755	\$ 186,458	\$ -	\$ (911,970)
Support services:					
Students	155,903	-	-	-	(155,903)
Instruction	2,245	-	-	-	(2,245)
General Administration	141,176	-	-	-	(141,176)
School Administration	319,020	-	-	-	(319,020)
Central Services	166,497	-	-	-	(166,497)
Operation & Maintenance of Plant	522,470	-	-	-	(522,470)
Student Transportation	-	-	-	-	-
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	338,388	-	-	231,372	(107,016)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 2,791,882</b>	<b>\$ 47,755</b>	<b>\$ 186,458</b>	<b>\$ 231,372</b>	<b>(2,326,297)</b>
			<b>GENERAL REVENUES</b>		
					2,215,707
					-
					-
				Total general revenues	2,215,707
				Change in net position	(110,590)
				Net position, beginning of year	738,707
				Net position, end of year	<b>\$ 628,117</b>

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, 2013

Exhibit B-1

	11000 General	13000 Pupil Transportation	14000 Instructional Support	24106 IDEA-B Entitlement	24154 Teacher/Principal Training
<b>ASSETS</b>					
Cash and temporary investments	\$ 525,738	\$ 16,730	\$ 40,774	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	24,504	-	-	-	-
Prepaid expenses	50,494	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 600,736</b>	<b>\$ 16,730</b>	<b>\$ 40,774</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	33,500	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total current liabilities	33,500	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	16,730	40,774	-	-
Committed	513,853	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	53,383	-	-	-	-
Total fund balance (deficit)	567,236	16,730	40,774	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 600,736</b>	<b>\$ 16,730</b>	<b>\$ 40,774</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

Exhibit B-1

	26207 CNM Foundation Fund	27106 Library GO Bonds	27154 Beginning Teacher Mentoring	29102 Private Direct Grants	31200 Public School Capital Outlay
<b>ASSETS</b>					
Cash and temporary investments	\$ 884	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	-	-	18	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 884</b>	<b>\$ -</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	884	-	-	-	-
Total current liabilities	884	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	18	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	18	-	-
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 884</b>	<b>\$ -</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2013

	31400 Special Capital Outlay	31600 HB33 Capital Improvements	Total Primary Government
<b>ASSETS</b>			
Cash and temporary investments	\$ -	\$ 520,832	\$ 1,104,958
Accounts receivable:			
Due from other governments	24,522	-	24,522
Due from other funds	-	-	24,522
Prepaid expenses	-	-	50,494
<b>TOTAL ASSETS</b>	<u>\$ 24,522</u>	<u>\$ 520,832</u>	<u>\$ 1,204,496</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Current liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	-	33,500
Due to other funds	24,522	-	24,522
Due to other governments	-	-	-
Unearned revenue	-	520,832	521,716
Total current liabilities	<u>24,522</u>	<u>520,832</u>	<u>579,738</u>
Fund balances:			
Nonspendable	-	-	-
Restricted	-	-	57,522
Committed	-	-	513,853
Assigned	-	-	-
Unassigned (deficit)	-	-	53,383
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>624,758</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 24,522</u>	<u>\$ 520,832</u>	<u>\$ 1,204,496</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 BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**June 30, 2013**

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>624,758</u></b>

Amounts reported for governmental activities in the Statement of Net Position 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>(393,187)</u>
 Total capital assets	 <u>13,096</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>(9,737)</u>
 Total long-term and other liabilities	 <u>(9,737)</u>

<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u><u>628,117</u></u></b>
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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  
Year Ended June 30, 2013

Exhibit B-3

	11000	13000	14000	24106	24154
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Teacher/Principal Training
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	47,755	-	-	-	-
State sources	2,215,707	-	21,035	-	-
Federal sources	-	-	-	38,953	19,920
Interest	-	-	-	-	-
Total revenues	<u>2,263,462</u>	<u>-</u>	<u>21,035</u>	<u>38,953</u>	<u>19,920</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,079,500	-	21,936	38,953	-
Support services:					
Students	153,070	-	-	-	-
Instruction	-	-	-	-	-
General administration	121,256	-	-	-	19,920
School administration	319,020	-	-	-	-
Central services	166,497	-	-	-	-
Operation & maintenance of plant	522,470	-	-	-	-
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>2,361,813</u>	<u>-</u>	<u>21,936</u>	<u>38,953</u>	<u>19,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(98,351)</u>	<u>-</u>	<u>(901)</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>
<b>NET CHANGES IN FUND BALANCES</b>	<b>(98,351)</b>	<b>-</b>	<b>(901)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>665,587</u>	<u>16,730</u>	<u>41,675</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 567,236</u>	<u>\$ 16,730</u>	<u>\$ 40,774</u>	<u>\$ -</u>	<u>\$ -</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  
 Year Ended June 30, 2013

	26207 CNM Foundation Fund	27106 Library GO Bonds	27154 Beginning Teacher Mentoring	29102 Private Direct Grants	31200 Public School Capital Outlay
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	3,833	-	-	3,500	-
State sources	-	2,245	-	-	231,372
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>3,833</u>	<u>2,245</u>	<u>-</u>	<u>3,500</u>	<u>231,372</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,000	-	-	3,500	-
Support services:					
Students	2,833	-	-	-	-
Instruction	-	2,245	-	-	-
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	-	-	-	-	231,372
Total expenditures	<u>3,833</u>	<u>2,245</u>	<u>-</u>	<u>3,500</u>	<u>231,372</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>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ -</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  
Year Ended June 30, 2013

	31400 Special Capital Outlay	31600 HB33 Capital Improvements	Total Primary Government
<b>REVENUES</b>			
Property taxes	\$ -	\$ -	\$ -
Local and county sources	-	-	55,088
State sources	96,972	-	2,567,331
Federal sources	-	-	58,873
Interest	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	96,972	-	2,681,292
<b>EXPENDITURES</b>			
Current:			
Instruction	-	-	1,144,889
Support services:			
Students	-	-	155,903
Instruction	-	-	2,245
General administration	-	-	141,176
School administration	-	-	319,020
Central services	-	-	166,497
Operation & maintenance of plant	-	-	522,470
Student transportation	-	-	-
Other support services	-	-	-
Operation of non-instructional services:			
Community services operations	-	-	-
Food services operations	-	-	-
Capital outlay	96,972	-	328,344
	<hr/>	<hr/>	<hr/>
Total expenditures	96,972	-	2,780,544
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>
	-	-	(99,252)
Other financing sources (uses):			
Other financing uses	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-
<b>NET CHANGES IN FUND BALANCES</b>	-	-	(99,252)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<hr/>	<hr/>	<hr/>
	-	-	724,010
<b>FUND BALANCES, END OF YEAR</b>	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ 624,758

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, 2013**

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	<b>\$ (99,252)</b>
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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 increase in compensated absences for the fiscal year was:	(1,294)
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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	(10,044)
	(10,044)
Excess of depreciation expense over capital outlay	(10,044)
Loss/Adjustments on disposal of assets	-
	-
<b>Change in net position of governmental activities (Statement of Activities)</b>	<b>\$ (110,590)</b>

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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 47,255	\$ 47,255
State sources	2,119,384	2,111,281	2,126,854	15,573
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,119,384</u>	<u>2,111,281</u>	<u>2,174,109</u>	<u>62,828</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,062,075	1,168,825	1,058,824	110,001
Support Services:				
Students	174,885	183,785	153,070	30,715
Instruction	-	-	-	-
General administration	125,771	132,366	121,256	11,110
School administration	365,969	369,416	319,020	50,396
Central services	239,093	375,034	166,497	208,537
Operation & maintenance of plant	541,591	592,919	522,470	70,449
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,509,384</u>	<u>2,822,345</u>	<u>2,341,137</u>	<u>481,208</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(390,000)</u>	<u>(711,064)</u>	<u>(167,028)</u>	<u>(544,036)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	390,000	711,064	-	(711,064)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>390,000</u>	<u>711,064</u>	<u>-</u>	<u>(711,064)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(167,028)</u>	<u>\$ (167,028)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			89,353	
Adjustments to expenditures			<u>(20,676)</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (98,351)</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	21,035	21,035	21,035	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>21,035</u>	<u>21,035</u>	<u>21,035</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	21,035	62,710	21,936	40,774
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>21,035</u>	<u>62,710</u>	<u>21,936</u>	<u>40,774</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(41,675)</u>	<u>(901)</u>	<u>(40,774)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	41,675	-	(41,675)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>41,675</u>	<u>-</u>	<u>(41,675)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(901)</u>	<u>\$ (901)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (901)</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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	36,384	38,953	38,953	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>36,384</u>	<u>38,953</u>	<u>38,953</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	36,384	38,953	38,953	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>36,384</u>	<u>38,953</u>	<u>38,953</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
TEACHER/PRINCIPAL TRAINING (FUND 24154)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	14,052	20,099	19,920	(179)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>14,052</u>	<u>20,099</u>	<u>19,920</u>	<u>(179)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	14,052	20,099	19,920	179
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>14,052</u>	<u>20,099</u>	<u>19,920</u>	<u>179</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
CNM FOUNDATION FUND (FUND 26207)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 3,500	\$ 3,500	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	3,500	3,500	-
<b>EXPENDITURES</b>				
Current:				
Instruction	-	1,000	1,000	-
Support Services:				
Students	-	4,184	2,833	1,351
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	5,184	3,833	1,351
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(1,684)	(333)	(1,351)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	1,684	-	(1,684)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	-	1,684	-	(1,684)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	\$ -	\$ -	(333)	\$ (333)
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			333	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			\$ -	

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 27106)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	2,245	2,245	2,245	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	2,245	2,245	2,245	-
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,245</u>	<u>2,245</u>	<u>2,245</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

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

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, 2013

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

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, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	231,372	231,372	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>231,372</u>	<u>231,372</u>	<u>-</u>
<b>EXPENDITURES</b>				
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	-	231,372	231,372	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>231,372</u>	<u>231,372</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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  
SPECIAL CAPITAL OUTLAY (FUND 31400)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	100,000	72,450	(27,550)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>100,000</u>	<u>72,450</u>	<u>(27,550)</u>
<b>EXPENDITURES</b>				
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	-	100,000	96,972	3,028
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>100,000</u>	<u>96,972</u>	<u>3,028</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(24,522)</u>	<u>24,522</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(24,522)</u>	<u>\$ (24,522)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			24,522	
Adjustments to expenditures			<u>-</u>	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ 337,131	\$ 337,131	\$ 183,702	\$ (153,429)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>337,131</u>	<u>337,131</u>	<u>183,702</u>	<u>(153,429)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,906	1,906	-	1,906
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	335,225	335,225	-	335,225
<b>TOTAL EXPENDITURES</b>	<u>337,131</u>	<u>337,131</u>	<u>-</u>	<u>337,131</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>183,702</u>	<u>(183,702)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	-	-
Designated cash	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>183,702</u>	<u>\$ 183,702</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(183,702)	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<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, 2013**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>13,524</u>
<b>TOTAL ASSETS</b>	\$ <u><u>13,524</u></u>
<b>LIABILITIES</b>	
Deposits held for others	\$ <u>13,524</u>
<b>TOTAL LIABILITIES</b>	\$ <u><u>13,524</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**  
**Year Ended June 30, 2013**

	Balance, July 1, 2012	Additions	Deletions	Balance, June 30, 2013
<b>ASSETS</b>				
Cash in bank	\$ 16,379	\$ 61,364	\$ (64,219)	\$ 13,524
<b>TOTAL ASSETS</b>	<u>\$ 16,379</u>	<u>\$ 61,364</u>	<u>\$ (64,219)</u>	<u>\$ 13,524</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 16,379	\$ 61,364	\$ (64,219)	\$ 13,524
<b>TOTAL ASSETS</b>	<u>\$ 16,379</u>	<u>\$ 61,364</u>	<u>\$ (64,219)</u>	<u>\$ 13,524</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, 2013**

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2013	Safekeeping Agent
New Mexico Bank & Trust	296628BN9 3.75% Matures 07/01/2015	\$ 592,359	Commerce Bank
	479412PK8 4.50% Matures 06/01/2015	<u>263,571</u>	
		<u>\$ 855,930</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, 2013**

	<u>New Mexico Bank &amp; Trust</u>
Operating account	\$ 1,082,178
Activity account	13,524
Federal grants account	88,853
Petty cash	<u>100</u>
Total on deposit	1,184,655
Reconciling items	<u>(66,173)</u>
Reconciled balance at June 30, 2013	1,118,482
Less activity funds	<u>(13,524)</u>
<b>Balance per Exhibit A-1</b>	<b><u>\$ 1,104,958</u></b>

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, 2013

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Federal Projects Account 24000	Local Grants Fund 26000
<b>Cash, June 30, 2012</b>	\$ 711,164	\$ 16,730	\$ 41,675	\$ 88,853	\$ 750
Add:					
2012-13 revenues	2,263,461	-	21,035	58,873	3,500
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,974,625</u>	<u>16,730</u>	<u>62,710</u>	<u>147,726</u>	<u>4,250</u>
Less:					
2012-13 expenditures	(2,361,812)	-	(21,936)	(58,873)	(3,833)
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	(24,504)	-	-	-	-
Receivables/payables	(62,553)	-	-	(88,853)	467
<b>Cash, June 30, 2013</b>	<u>525,756</u>	<u>16,730</u>	<u>40,774</u>	<u>-</u>	<u>884</u>
Fund balance reconciliation to GAAP basis:					
Audit reclassifications to cash	(18)	-	-	-	-
<b>Cash per books</b>	<u>\$ 525,738</u>	<u>\$ 16,730</u>	<u>\$ 40,774</u>	<u>\$ -</u>	<u>\$ 884</u>
Fund balance reconciliation to GAAP basis:					
Modified accrual adjustments	\$ 41,498	\$ -	\$ -	\$ -	\$ (884)
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ 567,254</u>	<u>\$ 16,730</u>	<u>\$ 40,774</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	State Flowthrough Fund 27000	Local/State Account 29000	Public School Capital Outlay 31200	Special Capital Outlay 31400	Capital Improve. HP 33 31600
<b>Cash, June 30, 2012</b>	\$ -	\$ 467	\$ -	\$ -	\$ 337,130
<b>Add:</b>					
2012-13 revenues	2,245	3,500	231,372	72,451	183,702
Loans from other funds	-	-	-	-	-
Total cash available	<u>2,245</u>	<u>3,967</u>	<u>231,372</u>	<u>72,451</u>	<u>520,832</u>
<b>Less:</b>					
2012-13 expenditures	(2,245)	(3,500)	(231,372)	(96,973)	-
Prior year outstanding loans	-	-	-	-	-
Total outstanding loans	(18)	-	-	24,522	-
Receivables/payables	-	(467)	-	-	-
<b>Cash, June 30, 2013</b>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,832</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Audit reclassifications to cash	18	-	-	-	-
<b>Cash per books</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 520,832</u>
<b>Fund balance reconciliation to GAAP basis:</b>					
Modified accrual adjustments	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (520,832)</u>
<b>Fund balance, modified accrual basis (deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
CASH RECONCILIATION  
June 30, 2013

Schedule III

	Total Primary Government
<b>Cash, June 30, 2012</b>	\$ 1,196,769
<b>Add:</b>	
2012-13 revenues	2,840,139
Loans from other funds	-
<b>Total cash available</b>	<b>4,036,908</b>
<b>Less:</b>	
2012-13 expenditures	(2,780,544)
Prior year outstanding loans	-
Total outstanding loans	-
Receivables/payables	(151,406)
<b>Cash, June 30, 2013</b>	<b>1,104,958</b>
<b>Fund balance reconciliation to GAAP basis:</b>	
Audit reclassifications to cash	-
<b>Cash per books</b>	<b>\$ 1,104,958</b>
<b>Fund balance reconciliation to GAAP basis:</b>	
Modified accrual adjustments	(480,200)
<b>Fund balance, modified accrual basis (deficit)</b>	<b>\$ 624,758</b>

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