

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF NET POSITION
June 30, 2014

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 973,112
Receivables, net of allowance for uncollectibles:	
Due from other governments	1,084
Prepaid expenses	17,080
Total current assets	991,276
NON-CURRENT ASSETS	
Capital assets:	
Building improvements	54,315
Furniture, fixtures and equipment	397,930
Less: accumulated depreciation	(401,050)
Total non-current assets	51,195
TOTAL ASSETS	\$ 1,042,471
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Accrued liabilities	\$ 115,912
Due to other governments	191,521
Accrued compensated absences	12,805
Total liabilities	320,238
Deferred inflows of resources	80,258
Net investment in capital assets	51,195
Restricted	73,390
Unrestricted (deficit)	517,390
Total net position (deficit)	641,975
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 1,042,471

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, 2014

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	\$ 1,274,455	\$ 50,499	\$ 66,770	\$ -	\$ (1,157,186)
Support services:					
Students	162,069	-	7,207	-	(154,862)
Instruction	3,386	-	3,386	-	-
General Administration	157,607	-	-	-	(157,607)
School Administration	319,006	-	10,308	-	(308,698)
Central Services	168,630	-	-	-	(168,630)
Operation & Maintenance of Plant	386,622	-	-	-	(386,622)
Student Transportation	-	-	3,210	-	3,210
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	876,039	-	221,615	3,028	(651,396)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,347,814	\$ 50,499	\$ 312,496	\$ 3,028	(2,981,791)
			GENERAL REVENUES		
					2,306,154
					-
					689,495
				Total general revenues	2,995,649
				Change in net position	13,858
				Net position, beginning of year	628,117
				Net position, end of year	<u>\$ 641,975</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
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	11000	13000	14000	24106	24154	26207
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Teacher/Principal Training	CNM Foundation Fund
ASSETS						
Cash and cash equivalents	\$ 627,961	\$ 19,940	\$ 52,473	\$ -	\$ -	\$ 959
Accounts receivable:						
Due from other governments	-	-	-	-	-	-
Due from other funds	1,066	-	-	-	-	-
Prepaid expenses	17,080	-	-	-	-	-
TOTAL ASSETS	\$ 646,107	\$ 19,940	\$ 52,473	\$ -	\$ -	\$ 959
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	115,912	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Total current liabilities	115,912	-	-	-	-	-
Deferred inflows of resources						
	-	-	-	-	-	-
Fund balances:						
Nonspendable	17,080	-	-	-	-	-
Restricted	-	19,940	52,473	-	-	959
Committed	-	-	-	-	-	-
Assigned	435,000	-	-	-	-	-
Unassigned (deficit)	78,115	-	-	-	-	-
Total fund balance (deficit)	530,195	19,940	52,473	-	-	959
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 646,107	\$ 19,940	\$ 52,473	\$ -	\$ -	\$ 959

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	27103 CNM Dual Credit Textbook	27107 2012 Library GO Bonds	27154 Beginning Teacher Mentoring	27185 Next Generation Assessments	29102 Private Direct Grants
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	922	-	-	-	-
Due from other funds	-	-	18	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ 922	\$ -	\$ 18	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	922	-	-	-	-
Due to other governments	-	-	-	-	-
Total current liabilities	922	-	-	-	-
Deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	18	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	-	18	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 922	\$ -	\$ 18	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2014

Exhibit B-1

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 191,521	\$ 80,258	\$ 973,112
Accounts receivable:					
Due from other governments	-	162	-	-	1,084
Due from other funds	-	-	-	-	1,084
Prepaid expenses	-	-	-	-	17,080
TOTAL ASSETS	\$ -	\$ 162	\$ 191,521	\$ 80,258	\$ 992,360
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ 191,521	\$ -	\$ 191,521
Accrued liabilities	-	-	-	-	115,912
Due to other funds	-	162	-	-	1,084
Due to other governments	-	-	-	-	-
Total current liabilities	-	162	191,521	-	308,517
Deferred inflows of resources	-	-	-	80,258	80,258
Fund balances:					
Nonspendable	-	-	-	-	17,080
Restricted	-	-	-	-	73,390
Committed	-	-	-	-	-
Assigned	-	-	-	-	435,000
Unassigned (deficit)	-	-	-	-	78,115
Total fund balance (deficit)	-	-	-	-	603,585
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 162	\$ 191,521	\$ 80,258	\$ 992,360

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, 2014

Total Fund Balance - Governmental Funds	
(Governmental Fund Balance Sheet)	\$ <u>603,585</u>

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	452,245
Accumulated depreciation is	<u>(401,050)</u>
 Total capital assets	 <u>51,195</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>(12,805)</u>
 Total long-term and other liabilities	 <u>(12,805)</u>

Net position of governmental activities (Statement of Net Position)	\$ <u>641,975</u>
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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, 2014

	11000	13000	14000	24106	24154	26207
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Teacher/Principal Training	CNM Foundation Fund
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	50,499	-	-	-	-	4,634
State sources	2,306,154	3,210	19,719	-	-	-
Federal sources	-	-	-	43,129	10,308	-
Interest	-	-	-	-	-	-
Total revenues	<u>2,356,653</u>	<u>3,210</u>	<u>19,719</u>	<u>43,129</u>	<u>10,308</u>	<u>4,634</u>
EXPENDITURES						
Current:						
Instruction	1,215,816	-	8,020	43,129	-	500
Support services:						
Students	158,321	-	-	-	-	3,175
Instruction	-	-	-	-	-	-
General administration	157,607	-	-	-	-	-
School administration	308,698	-	-	-	10,308	-
Central services	168,630	-	-	-	-	-
Operation & maintenance of plant	386,622	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Community services operations	-	-	-	-	-	-
Food services operations	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>2,393,694</u>	<u>-</u>	<u>8,020</u>	<u>43,129</u>	<u>10,308</u>	<u>3,675</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,041)</u>	<u>3,210</u>	<u>11,699</u>	<u>-</u>	<u>-</u>	<u>959</u>
Other financing sources (uses):						
Other financing uses	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	(37,041)	3,210	11,699	-	-	959
FUND BALANCES, BEGINNING OF YEAR	<u>567,236</u>	<u>16,730</u>	<u>40,774</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	\$ 530,195	\$ 19,940	\$ 52,473	\$ -	\$ -	\$ 959

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, 2014

	27103 CNM Dual Credit Textbook	27107 2012 Library GO Bonds	27154 Beginning Teacher Mentoring	27185 Next Generation Assessments	29102 Private Direct Grants
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	-	-	-	3,000
State sources	922	3,386	-	2,573	-
Federal sources	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>922</u>	<u>3,386</u>	<u>-</u>	<u>2,573</u>	<u>3,000</u>
EXPENDITURES					
Current:					
Instruction	922	-	-	-	3,000
Support services:					
Students	-	-	-	2,573	-
Instruction	-	3,386	-	-	-
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>922</u>	<u>3,386</u>	<u>-</u>	<u>2,573</u>	<u>3,000</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	<u>-</u>	<u>-</u>	<u>18</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<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, 2014

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
REVENUES					
Property taxes	\$ -	\$ -	\$ 689,495	\$ -	\$ 689,495
Local and county sources	-	-	-	-	58,133
State sources	221,615	3,028	-	-	2,560,607
Federal sources	-	-	-	-	53,437
Interest	-	-	-	-	-
Total revenues	<u>221,615</u>	<u>3,028</u>	<u>689,495</u>	<u>-</u>	<u>3,361,672</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	1,271,387
Support services:					
Students	-	-	-	-	162,069
Instruction	-	-	-	-	3,386
General administration	-	-	-	-	157,607
School administration	-	-	-	-	319,006
Central services	-	-	-	-	168,630
Operation & maintenance of plant	-	-	-	-	386,622
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	221,615	3,028	689,495	-	914,138
Total expenditures	<u>221,615</u>	<u>3,028</u>	<u>689,495</u>	<u>-</u>	<u>3,382,845</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,173)</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,173)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,758</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 603,585</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, 2014

Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)	\$ (21,173)
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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:	(3,068)
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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	45,962
Depreciation expense	<u>(7,863)</u>
Excess of depreciation expense over capital outlay	38,099
Loss/Adjustments on disposal of assets	<u>-</u>
Change in net position of governmental activities (Statement of Activities)	\$ <u>13,858</u>

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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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 50,499	\$ 50,499
State sources	2,218,741	2,306,154	2,306,154	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	2,218,741	2,306,154	2,356,653	50,499
EXPENDITURES				
Current:				
Instruction	1,275,675	1,391,488	1,215,864	175,624
Support Services:				
Students	170,150	186,234	156,410	29,824
Instruction	-	-	-	-
General administration	119,255	166,805	157,607	9,198
School administration	350,772	372,997	308,698	64,299
Central services	196,206	178,831	168,630	10,201
Operation & maintenance of plant	620,536	523,652	386,622	137,030
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	2,732,594	2,820,007	2,393,831	426,176
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(513,853)	(513,853)	(37,178)	(476,675)
DESIGNATED CASH	513,853	513,853	-	(513,853)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(37,178)	\$ (37,178)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			137	
NET CHANGES IN FUND BALANCES			\$ (37,041)	

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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	14,890	3,210	(11,680)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>14,890</u>	<u>3,210</u>	<u>(11,680)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	14,890	-	14,890
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>14,890</u>	<u>-</u>	<u>14,890</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>3,210</u>	<u>(3,210)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>3,210</u>	<u>\$ 3,210</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 3,210</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	15,746	19,719	3,973
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>15,746</u>	<u>19,719</u>	<u>3,973</u>
EXPENDITURES				
Current:				
Instruction	40,593	56,339	8,942	47,397
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>40,593</u>	<u>56,339</u>	<u>8,942</u>	<u>47,397</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(40,593)</u>	<u>(40,593)</u>	<u>10,777</u>	<u>(51,370)</u>
DESIGNATED CASH	<u>40,593</u>	<u>40,593</u>	<u>-</u>	<u>(40,593)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>10,777</u>	<u>\$ 10,777</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			922	
NET CHANGES IN FUND BALANCES			<u>\$ 11,699</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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	40,962	43,129	43,129	-
Interest	-	-	-	-
TOTAL REVENUES	<u>40,962</u>	<u>43,129</u>	<u>43,129</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	40,962	43,129	43,129	-
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>40,962</u>	<u>43,129</u>	<u>43,129</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
TEACHER/PRINCIPAL TRAINING (FUND 24154)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	13,596	13,775	10,308	(3,467)
Interest	-	-	-	-
TOTAL REVENUES	<u>13,596</u>	<u>13,775</u>	<u>10,308</u>	<u>(3,467)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	13,596	13,775	10,308	3,467
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>13,596</u>	<u>13,775</u>	<u>10,308</u>	<u>3,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
 CNM FOUNDATION FUND (FUND 26207)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 3,750	\$ 3,750	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	-	3,750	3,750	-
EXPENDITURES				
Current:				
Instruction	-	500	500	-
Support Services:				
Students	1,818	5,068	3,175	1,893
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	1,818	5,568	3,675	1,893
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,818)	(1,818)	75	(1,893)
DESIGNATED CASH	1,818	1,818	-	(1,818)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	75	\$ 75
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			884	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ 959	

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 DUAL CREDIT TEXTBOOK (FUND 27103)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	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>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			922	
Adjustments to expenditures			(922)	
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
 2012 LIBRARY GO BONDS (FUND 27107)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	3,386	3,386	3,386	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	3,386	3,386	3,386	-
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	3,386	3,386	3,386	-
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	3,386	3,386	3,386	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
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
 BEGINNING TEACHER MENTORING FUND (FUND 27154)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	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	-	-	-	-
DESIGNATED CASH	-	-	-	-
NET CHANGES IN FUND BALANCES	\$ -	\$ -	-	\$ -
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
NEXT GENERATION ASSESSMENTS (FUND 27185)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	2,573	2,573	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>2,573</u>	<u>2,573</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	2,573	2,573	-
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>2,573</u>	<u>2,573</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
PRIVATE DIRECT GRANTS (FUND 29102)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 3,000	\$ 3,000	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,000</u>	<u>3,000</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	3,000	3,000	-
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>3,000</u>	<u>3,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
 PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	221,615	221,615	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>221,615</u>	<u>221,615</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	-	221,615	221,615	-
TOTAL EXPENDITURES	<u>-</u>	<u>221,615</u>	<u>221,615</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<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
SPECIAL CAPITAL OUTLAY (FUND 31400)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	222,549	222,549	27,387	(195,162)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>222,549</u>	<u>222,549</u>	<u>27,387</u>	<u>(195,162)</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	222,549	222,549	3,028	219,521
TOTAL EXPENDITURES	<u>222,549</u>	<u>222,549</u>	<u>3,028</u>	<u>219,521</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>24,359</u>	<u>(24,359)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>24,359</u>	<u>\$ 24,359</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(24,359)	
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, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 169,872	\$ 169,872	\$ 168,863	\$ (1,209)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>169,872</u>	<u>169,872</u>	<u>168,663</u>	<u>(1,209)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,699	1,699	-	1,699
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	695,864	695,864	497,974	197,890
TOTAL EXPENDITURES	<u>697,563</u>	<u>697,563</u>	<u>497,974</u>	<u>199,589</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(527,691)</u>	<u>(527,691)</u>	<u>(329,311)</u>	<u>(198,380)</u>
DESIGNATED CASH	<u>527,691</u>	<u>527,691</u>	<u>-</u>	<u>(527,691)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(329,311)</u>	<u>\$ (329,311)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			520,832	
Adjustments to expenditures			<u>(191,521)</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
HB33 CAPITAL IMPROVEMENTS (FUND 31600)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 169,872	\$ 169,872	\$ 168,663	\$ (1,209)
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>169,872</u>	<u>169,872</u>	<u>168,663</u>	<u>(1,209)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	1,699	1,699	-	1,699
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	695,864	695,864	497,974	197,890
TOTAL EXPENDITURES	<u>697,563</u>	<u>697,563</u>	<u>497,974</u>	<u>199,589</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(527,691)</u>	<u>(527,691)</u>	<u>(329,311)</u>	<u>(198,380)</u>
DESIGNATED CASH	<u>527,691</u>	<u>527,691</u>	<u>-</u>	<u>(527,691)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(329,311)</u>	<u>\$ (329,311)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			329,311	
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
SB9 CAPITAL IMPROVEMENTS (FUND 31700)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 84,947	\$ 84,947	\$ 80,258	\$ (4,689)
State sources	20,597	27,373	-	(27,373)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>105,544</u>	<u>112,320</u>	<u>80,258</u>	<u>(32,062)</u>
EXPENDITURES				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	850	850	-	850
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	104,694	111,470	-	111,470
TOTAL EXPENDITURES	<u>105,544</u>	<u>112,320</u>	<u>-</u>	<u>112,320</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>80,258</u>	<u>(80,258)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>80,258</u>	<u>\$ 80,258</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			(80,258)	
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, 2014

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>15,931</u>
TOTAL ASSETS	<u>\$ 15,931</u>
LIABILITIES	
Deposits held for others	\$ <u>15,931</u>
TOTAL LIABILITIES	<u>\$ 15,931</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, 2014

	Balance, July 1, 2013	Additions	Deletions	Balance, June 30, 2014
ASSETS				
Cash in bank	\$ 13,524	\$ 69,206	\$ (66,799)	\$ 15,931
TOTAL ASSETS	<u>\$ 13,524</u>	<u>\$ 69,206</u>	<u>\$ (66,799)</u>	<u>\$ 15,931</u>
LIABILITIES				
Deposits held for others	\$ 13,524	\$ 69,206	\$ (66,799)	\$ 15,931
TOTAL ASSETS	<u>\$ 13,524</u>	<u>\$ 69,206</u>	<u>\$ (66,799)</u>	<u>\$ 15,931</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, 2014

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2014	Safekeeping Agent
New Mexico Bank & Trust	296628BN9 3.75% Matures 07/01/2015	\$ 576,673	Suntrust
	479412PK8 4.50% Matures 06/01/2015	<u>269,776</u>	Suntrust
		<u>\$ 846,449</u>	

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STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
SCHEDULE OF CASH AND CASH EQUIVALENTS
June 30, 2014

	<u>New Mexico Bank & Trust</u>
Operating account	\$ 981,649
Activity account	15,931
Petty cash	<u>100</u>
Total on deposit	997,680
Reconciling items	<u>(8,637)</u>
Reconciled balance at June 30, 2014	989,043
Less activity funds	<u>(15,931)</u>
Balance per Exhibit A-1	<u>\$ 973,112</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, 2014

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
June 30, 2013 Cash (Book Balance)	\$ 525,738	\$ 16,730	\$ 40,774	\$ -	\$ -	\$ -
June 30, 2013 Payroll Liabilities	(33,500)	-	-	-	-	-
June 30, 2013 Temporary Interfund Loans	24,504	-	-	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	516,742	16,730	40,774	-	-	-
2013-2014 Revenue	2,356,653	3,210	19,719	-	-	53,437
2013-2014 Expenditures	(2,393,831)	-	(8,942)	-	-	(53,437)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	33,551	-	922	-	-	-
June 30, 2014 Cash Available to Budget	513,115	19,940	52,473	-	-	-
June 30, 2014 Payroll Liabilities	115,912	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	(1,066)	-	-	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ 627,961	\$ 19,940	\$ 52,473	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
CASH RECONCILIATION
June 30, 2014

Schedule III

	Direct Account 25000	Grants Fund 26000	State Flowthrough Fund 27000	State Direct Account 28000	Local/State Account 29000	Public School Capital Outlay 31200
June 30, 2013 Cash (Book Balance)	\$ -	\$ 884	\$ -	\$ -	\$ -	\$ -
June 30, 2013 Payroll Liabilities	-	-	-	-	-	-
June 30, 2013 Temporary Interfund Loans	-	-	18	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2013 Cash Available to Budget	-	884	18	-	-	-
2013-2014 Revenue	-	3,750	5,959	-	3,000	221,615
2013-2014 Expenditures	-	(3,675)	(5,959)	-	(3,000)	(221,615)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	-	-	(922)	-	-	-
June 30, 2014 Cash Available to Budget	-	959	(904)	-	-	-
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	904	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2014 Cash (Book Balance)	\$ -	\$ 959	\$ -	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 CASH RECONCILIATION
 June 30, 2014

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2013 Cash (Book Balance)	\$ -	\$ 520,832	\$ -	\$ 1,104,958
June 30, 2013 Payroll Liabilities	-	-	-	(33,500)
June 30, 2013 Temporary Interfund Loans	(24,522)	-	-	-
June 30, 2013 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2013 Cash Available to Budget	(24,522)	520,832	-	1,071,458
2013-2014 Revenue	27,388	168,663	80,258	2,943,652
2013-2014 Expenditures	(3,028)	(497,974)	-	(3,191,461)
Permanent Cash Transfers/Reversions	-	-	-	-
Adjustments	-	-	-	33,551
June 30, 2014 Cash Available to Budget	(162)	191,521	80,258	857,200
June 30, 2014 Payroll Liabilities	-	-	-	115,912
June 30, 2014 Temporary Interfund Loans	162	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2014 Cash (Book Balance)	<u>\$ -</u>	<u>\$ 191,521</u>	<u>\$ 80,258</u>	<u>\$ 973,112</u>

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