

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
STATEMENT OF NET POSITION  
June 30, 2015

	<b>Governmental Activities</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
Current assets	
Cash and cash equivalents	\$ 832,600
Receivables, net of allowance for uncollectibles:	
Due from other governments	17,329
Prepaid expenses	-
Total current assets	849,929
Non-current assets	
Capital assets:	
Building and leasehold improvements	50,880
Furniture, fixtures and equipment	401,365
Less: accumulated depreciation	(415,125)
Total non-current assets	37,120
Total assets	887,049
Deferred outflows of resources related to net pension liability	361,138
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,248,187</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
Current liabilities	
Accrued liabilities	\$ 8,656
Accounts payable	219
Due to other governments	19,940
Accrued compensated absences	11,817
Total current liabilities	40,632
Non-current liabilities	
Net pension liability	2,876,829
Total liabilities	2,917,461
Deferred inflows of resources related to net pension liability	304,372
Net investment in capital assets	37,120
Restricted	256,979
Unrestricted (deficit)	(2,267,745)
Total net position (deficit)	(1,973,646)
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 1,248,187</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  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2015

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	\$ 1,447,160	\$ 48,541	\$ 128,441	\$ -	\$ (1,270,178)
Support services:					
Students	179,204	-	1,500	-	(177,704)
Instruction	-	-	-	-	-
General Administration	161,399	-	-	-	(161,399)
School Administration	359,493	-	20,821	-	(338,672)
Central Services	177,641	-	-	-	(177,641)
Operation & Maintenance of Plant	354,917	-	-	-	(354,917)
Student Transportation	19,940	-	-	-	(19,940)
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	435,980	-	231,234	-	(204,746)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,135,734</b>	<b>\$ 48,541</b>	<b>\$ 381,996</b>	<b>\$ -</b>	<b>(2,705,197)</b>

**GENERAL REVENUES**

State Equalization Guarantee	2,456,404
Miscellaneous	-
Property Taxes	291,641
Total general revenues	<u>2,748,045</u>
Change in net position	42,848
Net position, beginning of year	641,975
Restatement	<u>(2,658,469)</u>
Net position, beginning of year, as restated	<u>(2,016,494)</u>
Net position, end of year	<u>\$ (1,973,646)</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, 2015

Exhibit B-1

	11000	13000	14000	24106	24154
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	Teacher/Principal Training
<b>ASSETS</b>					
Cash and cash equivalents	\$ 555,462	\$ 19,940	\$ 64,876	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	-	-
Due from other funds	57	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 555,519</u>	<u>\$ 19,940</u>	<u>\$ 64,876</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	8,656	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	19,940	-	-	-
Total current liabilities	<u>8,656</u>	<u>19,940</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	64,876	-	-
Committed	-	-	-	-	-
Assigned	525,000	-	-	-	-
Unassigned (deficit)	21,863	-	-	-	-
Total fund balance (deficit)	<u>546,863</u>	<u>-</u>	<u>64,876</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ 555,519</u>	<u>\$ 19,940</u>	<u>\$ 64,876</u>	<u>\$ -</u>	<u>\$ -</u>

STATE OF NEW MEXICO  
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
DIGITAL ARTS AND TECHNOLOGY ACADEMY  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

Exhibit B-1

	24174 Carl D. Perkins Secondary - Current	26207 CNM Foundation Fund	27103 CNM Dual Credit Textbook	27154 Beginning Teacher Mentoring	29102 Private Direct Grants
<b>ASSETS</b>					
Cash and cash equivalents	\$ 219	\$ 135	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	57	-	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 219</b>	<b>\$ 135</b>	<b>\$ 57</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ 219	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	57	-	-
Due to other governments	-	-	-	-	-
<b>Total current liabilities</b>	<b>219</b>	<b>-</b>	<b>57</b>	<b>-</b>	<b>-</b>
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	135	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
<b>Total fund balance (deficit)</b>	<b>-</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<b>\$ 219</b>	<b>\$ 135</b>	<b>\$ 57</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, 2015

Exhibit B-1

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 28,012	\$ 163,956	\$ 832,600
Accounts receivable:					
Due from other governments	-	-	12,590	4,682	17,329
Due from other funds	-	-	-	-	57
Prepaid expenses	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,602</u>	<u>\$ 168,638</u>	<u>\$ 849,986</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 219
Accrued liabilities	-	-	-	-	8,656
Due to other funds	-	-	-	-	57
Due to other governments	-	-	-	-	19,940
Total current liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,872</u>
Deferred inflows of resources - unavailable revenues	<u>-</u>	<u>-</u>	<u>12,590</u>	<u>4,682</u>	<u>17,272</u>
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	-	28,012	163,956	256,979
Committed	-	-	-	-	-
Assigned	-	-	-	-	525,000
Unassigned (deficit)	-	-	-	-	21,863
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>28,012</u>	<u>163,956</u>	<u>803,842</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,602</u>	<u>\$ 168,638</u>	<u>\$ 849,986</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, 2015

<b>Total Fund Balance - Governmental Funds</b>	
<b>(Governmental Fund Balance Sheet)</b>	<b>\$ <u>803,842</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	452,245
Accumulated depreciation is	<u>(415,125)</u>
 Total capital assets	 <u>37,120</u>

Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	<u>361,138</u>
 Deferred inflows of resources	 <u>(304,372)</u>

Deferred inflows of resources - unavailable property taxes	<u>17,272</u>
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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:	
Net pension liability	(2,876,829)
Compensated absences payable	<u>(11,817)</u>
 Total long-term and other liabilities	 <u>(2,888,646)</u>

<b>Net position of governmental activities (Statement of Net Position)</b>	<b>\$ <u>(1,973,646)</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, 2015

	11000 General	13000 Pupil Transportation	14000 Instructional Support	24106 IDEA-B Entitlement	24154 Teacher/Principal Training
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	48,541	-	-	-	-
State sources	2,456,404	-	22,198	-	-
Federal sources	-	-	-	61,771	15,374
Interest	-	-	-	-	-
<b>Total revenues</b>	<u>2,504,945</u>	<u>-</u>	<u>22,198</u>	<u>61,771</u>	<u>15,374</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	1,277,768	-	9,795	61,771	-
Support services:					
Students	177,880	-	-	-	-
Instruction	-	-	-	-	-
General administration	161,399	-	-	-	-
School administration	338,672	-	-	-	15,374
Central services	177,641	-	-	-	-
Operation & maintenance of plant	354,917	-	-	-	-
Student transportation	-	19,940	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>2,488,277</u>	<u>19,940</u>	<u>9,795</u>	<u>61,771</u>	<u>15,374</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,668</u>	<u>(19,940)</u>	<u>12,403</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>16,668</u>	<u>(19,940)</u>	<u>12,403</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>530,195</u>	<u>19,940</u>	<u>52,473</u>	<u>-</u>	<u>-</u>
<b>RESTATEMENTS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>530,195</u>	<u>19,940</u>	<u>52,473</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 546,863</u>	<u>\$ -</u>	<u>\$ 64,876</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, 2015

Exhibit B-3

	24174 Carl D. Perkins Secondary - Current	26207 CNM Foundation Fund	27103 CNM Dual Credit Textbook	27154 Beginning Teacher Mentoring	29102 Private Direct Grants
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	1,500	-	-	3,500
State sources	-	-	3,199	-	-
Federal sources	43,220	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>43,220</u>	<u>1,500</u>	<u>3,199</u>	<u>-</u>	<u>3,500</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	37,773	1,000	3,199	18	3,500
Support services:					
Students	-	1,324	-	-	-
Instruction	-	-	-	-	-
General administration	-	-	-	-	-
School administration	5,447	-	-	-	-
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>43,220</u>	<u>2,324</u>	<u>3,199</u>	<u>18</u>	<u>3,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(824)</u>	<u>-</u>	<u>(18)</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>-</b>	<b>(824)</b>	<b>-</b>	<b>(18)</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<b>-</b>	<b>959</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>RESTATEMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<b>-</b>	<b>959</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



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, 2015

Exhibit B-3

	31200 Public School Capital Outlay	31400 Special Capital Outlay	31600 HB33 Capital Improvements	31700 SB9 Capital Improvements	Total Primary Government
<b>REVENUES</b>					
Property taxes	\$ -	\$ -	\$ 183,638	\$ 90,731	\$ 274,369
Local and county sources	-	-	-	-	53,541
State sources	231,234	-	-	-	2,713,035
Federal sources	-	-	-	-	120,365
Interest	-	-	-	-	-
<b>Total revenues</b>	<u>231,234</u>	<u>-</u>	<u>183,638</u>	<u>90,731</u>	<u>3,161,310</u>
<b>EXPENDITURES</b>					
Current:					
Instruction	-	-	-	-	1,394,824
Support services:					
Students	-	-	-	-	179,204
Instruction	-	-	-	-	-
General administration	-	-	-	-	161,399
School administration	-	-	-	-	359,493
Central services	-	-	-	-	177,641
Operation & maintenance of plant	-	-	-	-	354,917
Student transportation	-	-	-	-	19,940
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	231,234	-	183,638	7,033	421,905
<b>Total expenditures</b>	<u>231,234</u>	<u>-</u>	<u>183,638</u>	<u>7,033</u>	<u>3,069,323</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	83,698	91,987
Other financing sources (uses):					
Other financing uses	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,698</u>	<u>91,987</u>
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>603,585</u>
<b>RESTATEMENTS</b>	<u>-</u>	<u>-</u>	<u>28,012</u>	<u>80,258</u>	<u>108,270</u>
<b>FUND BALANCES, BEGINNING OF YEAR, RESTATED</b>	<u>-</u>	<u>-</u>	<u>28,012</u>	<u>80,258</u>	<u>711,855</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,012</u>	<u>\$ 163,956</u>	<u>\$ 803,842</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, 2015

<b>Net Changes in Fund Balances - Total Governmental Funds (Statement of Revenues, Expenditures, and Changes in Fund Balances)</b>	\$	91,987
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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 decrease in compensated absences for the fiscal year was:		988
Expenses related to the net pension liability not reported in the funds.		(53,324)
Unavailable revenue - property taxes		17,272

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		(14,075)
Excess of depreciation expense over capital outlay		(14,075)
Loss/Adjustments on disposal of assets		-

<b>Change in net position of governmental activities (Statement of Activities)</b>	\$	42,848
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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  
GENERAL FUND (FUND 11000)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ 48,541	\$ 48,541
State sources	2,442,204	2,456,405	2,456,404	(1)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>2,442,204</u>	<u>2,456,405</u>	<u>2,504,945</u>	<u>48,540</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	1,647,490	1,812,257	1,277,768	534,489
Support Services:				
Students	191,777	200,746	177,880	22,866
Instruction	-	-	-	-
General administration	169,943	169,393	161,399	7,994
School administration	301,761	319,350	338,672	(19,322)
Central services	175,731	177,422	177,641	(219)
Operation & maintenance of plant	390,502	406,183	354,917	51,266
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>2,877,204</u>	<u>3,085,351</u>	<u>2,488,277</u>	<u>597,074</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(435,000)</u>	<u>(628,946)</u>	<u>16,668</u>	<u>645,614</u>
<b>DESIGNATED CASH</b>	<u>435,000</u>	<u>628,946</u>	<u>-</u>	<u>(628,946)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>16,668</u>	<u>\$ 16,668</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 16,668</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, 2015

	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>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(19,940)	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (19,940)</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, 2015

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	15,802	22,198	6,396
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>15,802</u>	<u>22,198</u>	<u>6,396</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	67,353	9,795	57,558
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	-	-	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>67,353</u>	<u>9,795</u>	<u>57,558</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(51,551)</u>	<u>12,403</u>	<u>63,954</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>51,551</u>	<u>-</u>	<u>(51,551)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>12,403</u>	<u>\$ 12,403</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 12,403</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, 2015

	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	-	61,771	61,771	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>61,771</u>	<u>61,771</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	61,771	61,771	-
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>61,771</u>	<u>61,771</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</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, 2015

	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	15,374	15,374	15,374	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>15,374</u>	<u>15,374</u>	<u>15,374</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	-	-	-
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	15,374	15,374	15,374	-
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>15,374</u>	<u>15,374</u>	<u>15,374</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</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  
CARL D. PERKINS SECONDARY - CURRENT (FUND 24174)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	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	-	46,909	43,439	(3,470)
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>46,909</u>	<u>43,439</u>	<u>(3,470)</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	39,161	37,773	1,388
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	7,748	5,447	2,301
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>46,909</u>	<u>43,220</u>	<u>3,689</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>219</u>	<u>219</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>219</u>	<u>\$ 219</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			(219)	
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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 1,500	\$ 1,500	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	2,460	1,000	1,460
Support Services:				
Students	1,414	3,874	1,324	2,550
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>1,414</u>	<u>6,334</u>	<u>2,324</u>	<u>4,010</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,414)</u>	<u>(4,834)</u>	<u>(824)</u>	<u>4,010</u>
<b>DESIGNATED CASH</b>	<u>1,414</u>	<u>4,834</u>	<u>-</u>	<u>(4,834)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(824)</u>	<u>\$ (824)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ (824)</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 DUAL CREDIT TEXTBOOK (FUND 27103)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	3,142	3,142
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>3,142</u>	<u>3,142</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	3,199	3,199	-
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>3,199</u>	<u>3,199</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(3,199)</u>	<u>(57)</u>	<u>3,142</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>3,199</u>	<u>-</u>	<u>(3,199)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(57)</u>	<u>\$ (57)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			57	
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  
 BEGINNING TEACHER MENTORING FUND (FUND 27154)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
 Year Ended June 30, 2015

	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>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DESIGNATED CASH</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			(18)	
<b>NET CHANGES IN FUND BALANCES</b>			<b>\$ (18)</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, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ 1,500	\$ 3,500	\$ 2,000
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>1,500</u>	<u>3,500</u>	<u>2,000</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	-	4,500	3,500	1,000
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	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>4,500</u>	<u>3,500</u>	<u>1,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(3,000)</u>	<u>-</u>	<u>3,000</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
<b>NET CHANGES IN FUND BALANCES</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  
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	231,234	231,234	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	-	231,234	231,234	-
<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	-	231,234	231,234	-
<b>TOTAL EXPENDITURES</b>	-	231,234	231,234	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>DESIGNATED CASH</b>	-	-	-	-
<b>NET CHANGES IN FUND BALANCES</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  
SPECIAL CAPITAL OUTLAY (FUND 31400)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	40,000	40,000	-	(40,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</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	40,000	40,000	-	40,000
<b>TOTAL EXPENDITURES</b>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DESIGNATED CASH</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGES IN FUND BALANCES</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  
HB33 CAPITAL IMPROVEMENTS (FUND 31600)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 182,796	\$ 182,796	\$ 183,638	\$ 842
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>182,796</u>	<u>182,796</u>	<u>183,638</u>	<u>842</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	316,734	508,256	347,147	161,109
<b>TOTAL EXPENDITURES</b>	<u>316,734</u>	<u>508,256</u>	<u>347,147</u>	<u>161,109</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(133,938)</u>	<u>(325,460)</u>	<u>(163,509)</u>	<u>161,951</u>
<b>DESIGNATED CASH</b>	<u>133,938</u>	<u>325,460</u>	<u>-</u>	<u>(325,460)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(163,509)</u>	<u>\$ (163,509)</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			163,509	
<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  
SB9 CAPITAL IMPROVEMENTS (FUND 31700)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL  
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Local and county sources	\$ 91,495	\$ 91,495	\$ 90,731	\$ (764)
State sources	27,373	34,645	-	(34,645)
Federal sources	-	-	-	-
Interest	-	-	-	-
<b>TOTAL REVENUES</b>	<u>118,868</u>	<u>126,140</u>	<u>90,731</u>	<u>(35,409)</u>
<b>EXPENDITURES</b>				
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	168,773	256,303	7,033	249,270
<b>TOTAL EXPENDITURES</b>	<u>169,623</u>	<u>257,153</u>	<u>7,033</u>	<u>250,120</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(50,755)</u>	<u>(131,013)</u>	<u>83,698</u>	<u>214,711</u>
<b>DESIGNATED CASH</b>	<u>50,755</u>	<u>131,013</u>	<u>-</u>	<u>(131,013)</u>
<b>NET CHANGES IN FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>83,698</u>	<u>\$ 83,698</u>
<b>RECONCILIATION TO GAAP BASIS</b>				
Adjustments to revenues			-	
Adjustments to expenditures			-	
<b>NET CHANGES IN FUND BALANCES</b>			<u>\$ 83,698</u>	

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**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, 2015**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ <u>21,695</u>
<b>TOTAL ASSETS</b>	\$ <u><u>21,695</u></u>
<b>LIABILITIES</b>	
Deposits held for others	\$ <u>21,695</u>
<b>TOTAL LIABILITIES</b>	\$ <u><u>21,695</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, 2015**

	<u>Balance, July 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 2015</u>
<b>ASSETS</b>				
Cash in bank	\$ 15,931	\$ 68,983	\$ (63,219)	\$ 21,695
<b>TOTAL ASSETS</b>	<u>\$ 15,931</u>	<u>\$ 68,983</u>	<u>\$ (63,219)</u>	<u>\$ 21,695</u>
<b>LIABILITIES</b>				
Deposits held for others	\$ 15,931	\$ 68,983	\$ (63,219)	\$ 21,695
<b>TOTAL ASSETS</b>	<u>\$ 15,931</u>	<u>\$ 68,983</u>	<u>\$ (63,219)</u>	<u>\$ 21,695</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, 2015**

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2015	Safekeeping Agent
New Mexico Bank & Trust	650264TE4	\$ 261,783	Suntrust
New Mexico Bank & Trust	800359AN1	<u>594,154</u>	Suntrust
		<u>\$ 855,937</u>	
	Total amount on deposit	\$ 916,683	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	666,683	
	50% collateral requirement	333,342	
	Total pledged	<u>855,937</u>	
	Over/(under) pledged	<u>\$ 522,596</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, 2015**

	<u>New Mexico Bank &amp; Trust</u>
Operating account	\$ 894,988
Activity account	<u>21,695</u>
Total on deposit	916,683
Reconciling items	<u>(62,388)</u>
Reconciled balance at June 30, 2015	854,295
Less activity funds	<u>(21,695)</u>
<b>Balance per Exhibit A-1</b>	<u><u>\$ 832,600</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, 2015

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
<b>June 30, 2014 Cash (Book Balance)</b>	\$ 627,961	\$ 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	14,598	-	-	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	527,713	19,940	52,473	-	-	-
2014-2015 Revenue	2,506,890	-	20,235	-	-	120,584
2014-2015 Expenditures	(2,485,777)	-	(9,795)	-	-	(120,365)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	(1,963)	-	1,963	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	546,863	19,940	64,876	-	-	219
June 30, 2015 Payroll Liabilities	8,656	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	(57)	-	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash (Book Balance)</b>	\$ 555,462	\$ 19,940	\$ 64,876	\$ -	\$ -	\$ 219
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ 555,462	\$ 19,940	\$ 64,876	\$ -	\$ -	\$ 219
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	(8,656)	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	57	-	-	-	-	-
Audit adjustments and reclassifications	(12,635)	-	(1,963)	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	\$ 534,228	\$ 19,940	\$ 62,913	\$ -	\$ -	\$ 219

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 DIGITAL ARTS AND TECHNOLOGY ACADEMY  
 CASH RECONCILIATION  
 June 30, 2015

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
<b>June 30, 2014 Cash (Book Balance)</b>	\$ -	\$ 959	\$ -	\$ -	\$ -	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2014 Temporary Interfund Loans	-	-	(904)	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	-	-	904	-	-	-
<b>June 30, 2014 Cash Available to Budget</b>	-	959	-	-	-	-
2014-2015 Revenue	-	1,500	3,142	-	3,500	231,234
2014-2015 Expenditures	-	(2,324)	(3,199)	-	(3,500)	(231,234)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
<b>June 30, 2015 Cash Available to Budget</b>	-	135	(57)	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	-	-	57	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	-	-	-
<b>June 30, 2015 Cash (Book Balance)</b>	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -
<b>Reconciliation to PED Cash Report Line 7</b>						
June 30, 2015 Cash (Book Balance)	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -
June 30, 2014 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	-	-	(57)	-	-	-
Audit adjustments and reclassifications	-	-	(904)	-	-	-
<b>Line 7 PED Cash Report June 30, 2015 *</b>	\$ -	\$ 135	\$ (961)	\$ -	\$ -	\$ -

\* May include rounding errors when compared to PED Cash Report

STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 DIGITAL ARTS AND TECHNOLOGY ACADEMY  
 CASH RECONCILIATION  
 June 30, 2015

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31600	Capital Improve. SB 9 31700	Total Primary Government
<b>June 30, 2014 Cash (Book Balance)</b>	\$ -	\$ 191,521	\$ 80,258	\$ 973,112
June 30, 2014 Payroll Liabilities	-	-	-	(115,912)
June 30, 2014 Temporary Interfund Loans	(162)	-	-	-
June 30, 2014 Adjustments/Reconciling Differences	<u>162</u>	<u>-</u>	<u>-</u>	<u>15,664</u>
<b>June 30, 2014 Cash Available to Budget</b>	-	191,521	80,258	872,864
2014-2015 Revenue	-	183,638	90,731	3,161,454
2014-2015 Expenditures	-	(347,147)	(7,033)	(3,210,374)
Permanent Cash Transfers/Reversions	-	-	-	-
Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>June 30, 2015 Cash Available to Budget</b>	-	28,012	163,956	823,944
June 30, 2015 Payroll Liabilities	-	-	-	8,656
June 30, 2015 Temporary Interfund Loans	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>June 30, 2015 Cash (Book Balance)</b>	<u>\$ -</u>	<u>\$ 28,012</u>	<u>\$ 163,956</u>	<u>\$ 832,600</u>
<b>Reconciliation to PED Cash Report Line 7</b>				
June 30, 2015 Cash (Book Balance)	\$ -	\$ 28,012	\$ 163,956	\$ 832,600
June 30, 2014 Payroll Liabilities	-	-	-	-
June 30, 2015 Payroll Liabilities	-	-	-	(8,656)
June 30, 2015 Temporary Interfund Loans	-	-	-	-
Audit adjustments and reclassifications	<u>(162)</u>	<u>-</u>	<u>-</u>	<u>(15,664)</u>
<b>Line 7 PED Cash Report June 30, 2015 *</b>	<u>\$ (162)</u>	<u>\$ 28,012</u>	<u>\$ 163,956</u>	<u>\$ 808,280</u>

\* May include rounding errors when compared to PED Cash Report

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STATE OF NEW MEXICO  
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12  
 DIGITAL ARTS AND TECHNOLOGY ACADEMY  
 SCHEDULE OF VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED  
 Year Ended June 30, 2015

<i>RFB#/RFP#</i>	<i>Type of Procurement</i>	<i>Awarded Vendor</i>	<i>\$ Amount of Awarded Contract</i>	<i>\$ Amount of Amended Contract</i>	<i>Name and Physical Address, Per the Procurement Documentation, of ALL Vendor(s) That Responded</i>	<i>In-State/ Out-of-State Vendor (Y or N) (Based on Statutory Definition)</i>	<i>Was the Vendor In-State and Chose Veteran's Preference (Y or N) - For Federal Funds, Answer N/A</i>	<i>Brief Description of the Scope of Work</i>
	Service	APS	\$ 245,295	N/A	P.O. Box 25406, Albuquerque, NM 87125	Y		Building Lease Agreement
	Service	APS	\$ 170,160	N/A	P.O. Box 25406, Albuquerque, NM 87125	Y		HB 33

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