

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
STATEMENT OF NET POSITION
June 30, 2016

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current assets	
Cash and cash equivalents	\$ 555,723
Receivables, net of allowance for uncollectibles:	
Due from other governments	87,790
Prepaid expenses	3,120
Total current assets	646,633
Non-current assets	
Capital assets:	
Building and leasehold improvements	107,563
Furniture, fixtures and equipment	432,648
Less: accumulated depreciation	(438,357)
Total non-current assets	101,854
Total assets	748,487
Deferred outflows of resources related to net pension liability	461,753
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 1,210,240
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Current liabilities	
Accrued liabilities	\$ 12,903
Accounts payable	4,326
Due to other governments	19,940
Accrued compensated absences	12,545
Total current liabilities	49,714
Non-current liabilities	
Net pension liability	3,300,167
Total liabilities	3,349,881
Deferred inflows of resources related to net pension liability	76,037
Net investment in capital assets	101,854
Restricted	224,059
Unrestricted (deficit)	(2,541,591)
Total net position (deficit)	(2,215,678)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	\$ 1,210,240

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, 2016

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	\$ 1,531,378	\$ 48,672	\$ 164,681	\$ -	\$ (1,318,025)
Support services:					
Students	189,446	-	1,000	-	(188,446)
Instruction	-	-	-	-	-
General Administration	196,160	-	500	-	(195,660)
School Administration	435,015	-	22,564	-	(412,451)
Central Services	197,985	-	1,000	-	(196,985)
Operation & Maintenance of Plant	373,983	-	1,000	-	(372,983)
Student Transportation	-	-	-	-	-
Operation of non-instructional services:					
Food Services Operations	-	-	-	-	-
Community Services Operations	-	-	-	-	-
Facilities, Materials, Supplies and Other Services	478,226	-	206,893	40,000	(231,333)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,402,193	\$ 48,672	\$ 397,638	\$ 40,000	(2,915,883)
			GENERAL REVENUES		
					2,398,521
					-
					275,330
				Total general revenues	2,673,851
				Change in net position	(242,032)
				Net position, beginning of year	(1,973,646)
				Net position, end of year	\$ (2,215,678)

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, 2016

Exhibit B-1

	11000	13000	14000	24106	24153	24154
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	English Language Acquisition	Teacher/ Principal Training
ASSETS						
Cash and cash equivalents	\$ 320,087	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -
Accounts receivable:						
Due from other governments	101	-	-	-	-	-
Due from other funds	75,000	-	-	-	-	-
Prepaid expenses	3,120	-	-	-	-	-
TOTAL ASSETS	\$ 398,308	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	12,903	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	19,940	-	-	-	-
Total current liabilities	12,903	19,940	-	-	-	-
Deferred inflows of resources - unavailable revenues	-	-	-	-	-	-
Fund balances:						
Nonspendable	3,120	-	-	-	-	-
Restricted	-	-	48,934	-	-	-
Committed	-	-	-	-	-	-
Assigned	380,981	-	-	-	-	-
Unassigned (deficit)	1,304	-	-	-	-	-
Total fund balance (deficit)	385,405	-	48,934	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 398,308	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -

STATE OF NEW MEXICO
 ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
 DIGITAL ARTS AND TECHNOLOGY ACADEMY
 BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2016

Exhibit B-1

	24174 Carl D. Perkins Secondary Current	26207 CNM Foundation Fund	27103 CNM Dual Credit Textbook	27188 Teacher & School Leader Incentive Pay	27190 Teacher & School Leader Incentive Pay Group
ASSETS					
Cash and cash equivalents	\$ -	\$ 695	\$ -	\$ -	\$ -
Accounts receivable:					
Due from other governments	-	-	-	15,000	20,000
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 695	\$ -	\$ 15,000	\$ 20,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	15,000	20,000
Due to other governments	-	-	-	-	-
Total current liabilities	-	-	-	15,000	20,000
Deferred inflows of resources - unavailable revenues	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	-	695	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balance (deficit)	-	695	-	-	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ -	\$ 695	\$ -	\$ 15,000	\$ 20,000

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

Exhibit B-1

	31200	31400	31600	31700	Total Primary Government
	Public School Capital Outlay	Special Capital Outlay	HB33 Capital Improvements	SB9 Capital Improvements	
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 19,130	\$ 146,937	\$ 555,723
Accounts receivable:					
Due from other governments	-	40,000	9,742	2,947	87,790
Due from other funds	-	-	-	-	75,000
Prepaid expenses	-	-	-	-	3,120
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 28,872</u>	<u>\$ 149,884</u>	<u>\$ 721,633</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE					
Current liabilities:					
Accounts payable	\$ -	\$ -	\$ 4,326	\$ -	\$ 4,326
Accrued liabilities	-	-	-	-	12,903
Due to other funds	-	40,000	-	-	75,000
Due to other governments	-	-	-	-	19,940
Total current liabilities	<u>-</u>	<u>40,000</u>	<u>4,326</u>	<u>-</u>	<u>112,169</u>
Deferred inflows of resources - unavailable revenues	-	-	5,416	860	6,276
Fund balances:					
Nonspendable	-	-	-	-	3,120
Restricted	-	-	19,130	149,024	217,783
Committed	-	-	-	-	-
Assigned	-	-	-	-	380,981
Unassigned (deficit)	-	-	-	-	1,304
Total fund balance (deficit)	<u>-</u>	<u>-</u>	<u>19,130</u>	<u>149,024</u>	<u>603,188</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 28,872</u>	<u>\$ 149,884</u>	<u>\$ 721,633</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, 2016

Total Fund Balance - Governmental Funds (Governmental Fund Balance Sheet)	\$ <u>603,188</u>
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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	540,211
Accumulated depreciation is	<u>(438,357)</u>

Total capital assets	<u>101,854</u>
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Deferred inflows and outflows of resources related to the net pension liability and not reported in the funds.

Deferred outflows of resources	<u>461,753</u>
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Deferred inflows of resources	<u>(76,037)</u>
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Deferred inflows of resources - unavailable property taxes	<u>6,276</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	(3,300,167)
Compensated absences payable	<u>(12,545)</u>

Total long-term and other liabilities	<u>(3,312,712)</u>
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Net position of governmental activities (Statement of Net Position)	\$ <u>(2,215,678)</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, 2016

Exhibit B-3

	11000	13000	14000	24106	24163	24164
	General	Pupil Transportation	Instructional Support	IDEA-B Entitlement	English Language Acquisition	Teacher/ Principal Training
REVENUES						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	48,672	-	-	-	-	-
State sources	2,398,521	-	21,589	-	1,625	-
Federal sources	-	-	-	60,230	-	15,564
Interest	-	-	-	-	-	-
Total revenues	<u>2,447,193</u>	<u>-</u>	<u>21,589</u>	<u>60,230</u>	<u>1,625</u>	<u>15,564</u>
EXPENDITURES						
Current:						
Instruction	1,295,101	-	37,531	60,230	1,625	10,000
Support services:						
Students	182,692	-	-	-	-	-
Instruction	-	-	-	-	-	-
General administration	189,916	-	-	-	-	-
School administration	384,831	-	-	-	-	5,564
Central services	190,167	-	-	-	-	-
Operation & maintenance of plant	365,944	-	-	-	-	-
Student transportation	-	-	-	-	-	-
Other support services	-	-	-	-	-	-
Operation of non-instructional services:						
Community services operations	-	-	-	-	-	-
Food services operations	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>2,608,651</u>	<u>-</u>	<u>37,531</u>	<u>60,230</u>	<u>1,625</u>	<u>15,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(161,458)</u>	<u>-</u>	<u>(15,942)</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>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>(161,458)</u>	<u>-</u>	<u>(15,942)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>546,863</u>	<u>-</u>	<u>64,876</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ 385,405</u>	<u>\$ -</u>	<u>\$ 48,934</u>	<u>\$ -</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, 2016

Exhibit B-3

	24174 Carl D. Perkins Secondary - Current	26207 CNM Foundation Fund	27103 CNM Dual Credit Textbook	27188 Teacher & School Leader Incentive Pay	27190 Teacher & School Leader Incentive Pay Group
REVENUES					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Local and county sources	-	6,250	-	-	-
State sources	-	-	3,187	15,000	20,000
Federal sources	47,300	-	-	-	-
Interest	-	-	-	-	-
Total revenues	<u>47,300</u>	<u>6,250</u>	<u>3,187</u>	<u>15,000</u>	<u>20,000</u>
EXPENDITURES					
Current:					
Instruction	47,300	4,500	3,187	-	14,500
Support services:					
Students	-	1,190	-	-	1,000
Instruction	-	-	-	-	-
General administration	-	-	-	-	500
School administration	-	-	-	15,000	2,000
Central services	-	-	-	-	1,000
Operation & maintenance of plant	-	-	-	-	1,000
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>47,300</u>	<u>5,690</u>	<u>3,187</u>	<u>15,000</u>	<u>20,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>560</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	<u>-</u>	<u>560</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>135</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ 695</u>	<u>\$ -</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, 2016

	31200	31400	31600	31700	Total Primary Government
	Public School Capital Outlay	Special Capital Outlay	HB33 Capital Improvements	SB9 Capital Improvements	
REVENUES					
Property taxes	\$ -	\$ -	\$ 191,163	\$ 95,163	\$ 286,326
Local and county sources	-	-	-	-	54,922
State sources	206,893	40,000	-	-	2,706,815
Federal sources	-	-	-	-	123,094
Interest	-	-	-	-	-
Total revenues	<u>206,893</u>	<u>40,000</u>	<u>191,163</u>	<u>95,163</u>	<u>3,171,157</u>
EXPENDITURES					
Current:					
Instruction	-	-	-	-	1,473,974
Support services:					
Students	-	-	-	-	184,882
Instruction	-	-	-	-	-
General administration	-	-	-	-	190,416
School administration	-	-	-	-	407,395
Central services	-	-	-	-	191,167
Operation & maintenance of plant	-	-	-	-	366,944
Student transportation	-	-	-	-	-
Other support services	-	-	-	-	-
Operation of non-instructional services:					
Community services operations	-	-	-	-	-
Food services operations	-	-	-	-	-
Capital outlay	206,893	40,000	200,045	110,095	557,033
Total expenditures	<u>206,893</u>	<u>40,000</u>	<u>200,045</u>	<u>110,095</u>	<u>3,371,811</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(8,882)	(14,932)	(200,654)
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>(8,882)</u>	<u>(14,932)</u>	<u>(200,654)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>28,012</u>	<u>163,956</u>	<u>803,842</u>
FUND BALANCES, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,130</u>	<u>\$ 149,024</u>	<u>\$ 603,188</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, 2016

Net Changes in Fund Balances - Total Governmental Funds
(Statement of Revenues, Expenditures, and Changes in
Fund Balances) \$ (200,654)

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:	(728)
Expenses related to the net pension liability not reported in the funds.	(94,388)
Unavailable revenue - property taxes	(10,996)

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	87,966
Depreciation expense	(23,232)
Excess of depreciation expense over capital outlay	64,734
Loss/Adjustments on disposal of assets	-
Change in net position of governmental activities (Statement of Activities)	\$ (242,032)

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ 48,672	\$ 48,672
State sources	2,392,580	2,398,521	2,398,521	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>2,392,580</u>	<u>2,398,521</u>	<u>2,447,193</u>	<u>48,672</u>
EXPENDITURES				
Current:				
Instruction	1,617,492	1,575,847	1,295,101	280,746
Support Services:				
Students	217,927	191,552	182,692	8,860
Instruction	-	-	-	-
General administration	162,162	195,166	189,916	5,250
School administration	356,026	402,150	384,831	17,319
Central services	188,329	191,946	190,167	1,779
Operation & maintenance of plant	375,644	399,242	365,944	33,298
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>2,917,580</u>	<u>2,955,903</u>	<u>2,608,651</u>	<u>347,252</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(525,000)</u>	<u>(557,382)</u>	<u>(161,458)</u>	<u>395,924</u>
DESIGNATED CASH	<u>525,000</u>	<u>557,382</u>	<u>-</u>	<u>(557,382)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(161,458)</u>	<u>\$ (161,458)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ (161,458)</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, 2016

	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			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
INSTRUCTIONAL SUPPORT (FUND 14000)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	17,299	21,589	21,589	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	17,299	21,589	21,589	-
EXPENDITURES				
Current:				
Instruction	75,799	84,502	37,531	46,971
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	75,799	84,502	37,531	46,971
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(58,500)	(62,913)	(15,942)	46,971
DESIGNATED CASH	58,500	62,913	-	(62,913)
NET CHANGES IN FUND BALANCES	\$ -	\$ -	(15,942)	\$ (15,942)
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			\$ (15,942)	

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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	53,238	60,230	60,230	-
Interest	-	-	-	-
TOTAL REVENUES	<u>53,238</u>	<u>60,230</u>	<u>60,230</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	53,238	60,230	60,230	-
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>53,238</u>	<u>60,230</u>	<u>60,230</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
 ENGLISH LANGUAGE ACQUISITION (FUND 24153)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
 Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	1,625	1,625	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	1,625	1,625	-
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>1,625</u>	<u>1,625</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	15,564	28,540	15,564	(12,976)
Interest	-	-	-	-
TOTAL REVENUES	<u>15,564</u>	<u>28,540</u>	<u>15,564</u>	<u>(12,976)</u>
EXPENDITURES				
Current:				
Instruction	10,000	22,976	10,000	12,976
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	5,564	5,564	5,564	-
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>15,564</u>	<u>28,540</u>	<u>15,564</u>	<u>12,976</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
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-
Federal sources	-	47,300	47,300	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>47,300</u>	<u>47,300</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	47,300	47,300	-
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>47,300</u>	<u>47,300</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
CNM FOUNDATION FUND (FUND 26207)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ 6,250	\$ 6,250	\$ -
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>6,250</u>	<u>6,250</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	4,500	4,500	-
Support Services:				
Students	-	1,750	1,190	560
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>6,250</u>	<u>5,690</u>	<u>560</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>560</u>	<u>560</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>560</u>	<u>\$ 560</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			-	
Adjustments to expenditures			-	
NET CHANGES IN FUND BALANCES			<u>\$ 560</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	3,187	3,187	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>3,187</u>	<u>3,187</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	-	3,187	3,187	-
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>3,187</u>	<u>3,187</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			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
TEACHER & SCHOOL LEADER INCENTIVE PAY (FUND 27188)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	226,000	-	(226,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>226,000</u>	<u>-</u>	<u>(226,000)</u>
EXPENDITURES				
Current:				
Instruction	-	173,500	-	173,500
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	52,500	15,000	37,500
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>226,000</u>	<u>15,000</u>	<u>211,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>(15,000)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(15,000)</u>	<u>\$ (15,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			15,000	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
TEACHER & SCHOOL LEADER INCENTIVE PAY GROUP (FUND 27190)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance From
	Original	Final	Amounts (Budgetary Basis)	Final Budget Positive (Negative)
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	61,000	-	(61,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>61,000</u>	<u>-</u>	<u>(61,000)</u>
EXPENDITURES				
Current:				
Instruction	-	50,500	14,500	36,000
Support Services:				
Students	-	1,000	1,000	-
Instruction	-	-	-	-
General administration	-	-	500	(500)
School administration	-	7,000	2,000	5,000
Central services	-	1,500	1,000	500
Operation & maintenance of plant	-	1,000	1,000	-
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>61,000</u>	<u>20,000</u>	<u>41,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(20,000)</u>	<u>\$ (20,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			20,000	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ -</u>	

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

STATE OF NEW MEXICO
ALBUQUERQUE MUNICIPAL SCHOOL DISTRICT NO. 12
DIGITAL ARTS AND TECHNOLOGY ACADEMY
PUBLIC SCHOOL CAPITAL OUTLAY (FUND 31200)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	206,893	206,893	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>206,893</u>	<u>206,893</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	-	206,893	206,893	-
TOTAL EXPENDITURES	<u>-</u>	<u>206,893</u>	<u>206,893</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ -	\$ -	\$ -	\$ -
State sources	-	40,000	-	(40,000)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
EXPENDITURES				
Current:				
Instruction	-	18,267	-	18,267
Support Services:				
Students	-	-	-	-
Instruction	-	-	-	-
General administration	-	-	-	-
School administration	-	-	-	-
Central services	-	-	-	-
Operation & maintenance of plant	-	21,733	-	21,733
Student transportation	-	-	-	-
Other support services	-	-	-	-
Operation of non-instructional services:				
Community services operations	-	-	-	-
Food services operations	-	-	-	-
Capital outlay	-	-	40,000	(40,000)
TOTAL EXPENDITURES	<u>-</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>(40,000)</u>	<u>(40,000)</u>
DESIGNATED CASH	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(40,000)</u>	<u>\$ (40,000)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			40,000	
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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 185,741	\$ 185,741	\$ 186,837	\$ 1,096
State sources	-	-	-	-
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>185,741</u>	<u>185,741</u>	<u>186,837</u>	<u>1,096</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	<u>216,950</u>	<u>216,950</u>	<u>195,719</u>	<u>21,231</u>
TOTAL EXPENDITURES	<u>216,950</u>	<u>216,950</u>	<u>195,719</u>	<u>21,231</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(31,209)</u>	<u>(31,209)</u>	<u>(8,882)</u>	<u>22,327</u>
DESIGNATED CASH	<u>31,209</u>	<u>31,209</u>	-	<u>(31,209)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(8,882)</u>	<u>\$ (8,882)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			4,326	
Adjustments to expenditures			<u>(4,326)</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (8,882)</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, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance From Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Local and county sources	\$ 92,999	\$ 92,999	\$ 93,076	\$ 77
State sources	34,645	41,880	-	(41,880)
Federal sources	-	-	-	-
Interest	-	-	-	-
TOTAL REVENUES	<u>127,644</u>	<u>134,879</u>	<u>93,076</u>	<u>(41,803)</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	<u>503,875</u>	<u>511,110</u>	<u>110,095</u>	<u>401,015</u>
TOTAL EXPENDITURES	<u>503,875</u>	<u>511,110</u>	<u>110,095</u>	<u>401,015</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(376,231)</u>	<u>(376,231)</u>	<u>(17,019)</u>	<u>359,212</u>
DESIGNATED CASH	<u>376,231</u>	<u>376,231</u>	<u>-</u>	<u>(376,231)</u>
NET CHANGES IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>(17,019)</u>	<u>\$ (17,019)</u>
RECONCILIATION TO GAAP BASIS				
Adjustments to revenues			2,087	
Adjustments to expenditures			<u>-</u>	
NET CHANGES IN FUND BALANCES			<u>\$ (14,932)</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, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>16,275</u>
TOTAL ASSETS	<u>\$ 16,275</u>
LIABILITIES	
Deposits held for others	\$ <u>16,275</u>
TOTAL LIABILITIES	<u>\$ 16,275</u>

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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, 2016

	Balance, July 1, 2015	Additions	Deletions	Balance, June 30, 2016
ASSETS				
Cash in bank	\$ 21,695	\$ 62,532	\$ (67,952)	\$ 16,275
TOTAL ASSETS	<u>\$ 21,695</u>	<u>\$ 62,532</u>	<u>\$ (67,952)</u>	<u>\$ 16,275</u>
LIABILITIES				
Deposits held for others	\$ 21,695	\$ 62,532	\$ (67,952)	\$ 16,275
TOTAL ASSETS	<u>\$ 21,695</u>	<u>\$ 62,532</u>	<u>\$ (67,952)</u>	<u>\$ 16,275</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, 2016

Name of Depository	Description of Pledged Collateral	Fair/Par Market Value June 30, 2016	Safekeeping Agent
New Mexico Bank & Trust	650264TE4	\$ 277,935	Suntrust
New Mexico Bank & Trust	800359AN1	<u>649,123</u>	Suntrust
		<u>\$ 927,058</u>	
	Total amount on deposit	\$ 655,109	
	Less FDIC	<u>(250,000)</u>	
	Total uninsured public money	405,109	
	50% collateral requirement	202,555	
	Total pledged	<u>927,058</u>	
	Over/(under) pledged	<u>\$ 724,504</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, 2016

	<u>New Mexico Bank & Trust</u>
Operating account	\$ 638,834
Activity account	<u>16,275</u>
Total on deposit	655,109
Reconciling items	<u>(83,111)</u>
Reconciled balance at June 30, 2016	571,998
Less activity funds	<u>(16,275)</u>
Balance per Exhibit A-1	<u>\$ 555,723</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, 2016

Schedule III

	Operational Account 11000	Pupil Transportation 13000	Instructional Materials 14000	Food Services 21000	Student Activity 23000	Projects Account 24000
June 30, 2015 Cash (Book Balance)	\$ 555,462	\$ 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	-	-	-	-	-	(219)
June 30, 2016 Cash Available to Budget	546,863	19,940	64,876	-	-	-
2015-2016 Revenue	2,447,193	-	21,589	-	-	124,719
2015-2016 Expenditures	(2,608,651)	-	(37,531)	-	-	(124,719)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	(3,221)	-	-	-	-	-
June 30, 2016 Cash Available to Budget	382,184	19,940	48,934	-	-	-
June 30, 2016 Payroll Liabilities	12,903	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	(75,000)	-	-	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2016 Cash (Book Balance)	\$ 320,087	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -
Reconciliation to PED Cash Report Line 7						
June 30, 2016 Cash (Book Balance)	\$ 320,087	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -
June 30, 2016 Payroll Liabilities	(12,903)	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	75,000	-	-	-	-	-
Audit adjustments and reclassifications	3,221	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	\$ 385,405	\$ 19,940	\$ 48,934	\$ -	\$ -	\$ -

* 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, 2016

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, 2015 Cash (Book Balance)	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -
June 30, 2015 Payroll Liabilities	-	-	-	-	-	-
June 30, 2015 Temporary Interfund Loans	-	-	(57)	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	57	-	-	-
June 30, 2015 Cash Available to Budget	-	135	-	-	-	-
2015-2016 Revenue	-	750	3,187	-	5,500	206,893
2015-2016 Expenditures	-	(190)	(38,187)	-	(5,500)	(206,893)
Permanent Cash Transfers/Reversions	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-
June 30, 2016 Cash Available to Budget	-	695	(35,000)	-	-	-
June 30, 2016 Payroll Liabilities	-	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	-	-	35,000	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-	-	-
June 30, 2016 Cash (Book Balance)	<u>\$ -</u>	<u>\$ 695</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Reconciliation to PED Cash Report Line 7						
June 30, 2016 Cash (Book Balance)	\$ -	\$ 695	\$ -	\$ -	\$ -	\$ -
June 30, 2016 Payroll Liabilities	-	-	-	-	-	-
June 30, 2016 Temporary Interfund Loans	-	-	(35,000)	-	-	-
Audit adjustments and reclassifications	-	-	-	-	-	-
Line 7 PED Cash Report June 30, 2016 *	<u>\$ -</u>	<u>\$ 695</u>	<u>\$ (35,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* 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, 2016

Schedule III

	Special Capital Outlay 31400	Capital Improve. HB 33 31609	Capital Improve. SB 9 31700	Total Primary Government
June 30, 2015 Cash (Book Balance)	\$ -	\$ 28,012	\$ 163,956	\$ 832,600
June 30, 2015 Payroll Liabilities	-	-	-	(8,656)
June 30, 2015 Temporary Interfund Loans	-	-	-	-
June 30, 2015 Adjustments/Reconciling Differences	-	-	-	(162)
June 30, 2015 Cash Available to Budget	-	28,012	163,956	823,782
2015-2016 Revenue	-	186,837	93,076	3,089,744
2015-2016 Expenditures	(40,000)	(195,719)	(110,095)	(3,367,485)
Permanent Cash Transfers/Reversions	-	-	-	-
Adjustments	-	-	-	(3,221)
June 30, 2016 Cash Available to Budget	(40,000)	19,130	146,937	542,820
June 30, 2016 Payroll Liabilities	-	-	-	12,903
June 30, 2016 Temporary Interfund Loans	40,000	-	-	-
June 30, 2016 Adjustments/Reconciling Differences	-	-	-	-
June 30, 2016 Cash (Book Balance)	<u>\$ -</u>	<u>\$ 19,130</u>	<u>\$ 146,937</u>	<u>\$ 555,723</u>
Reconciliation to PED Cash Report Line 7				
June 30, 2016 Cash (Book Balance)	\$ -	\$ 19,130	\$ 146,937	\$ 555,723
June 30, 2016 Payroll Liabilities	-	-	-	(12,903)
June 30, 2016 Temporary Interfund Loans	(40,000)	-	-	-
Audit adjustments and reclassifications	-	-	-	3,221
Line 7 PED Cash Report June 30, 2016 *	<u>\$ (40,000)</u>	<u>\$ 19,130</u>	<u>\$ 146,937</u>	<u>\$ 548,041</u>

* May include rounding errors when compared to PED Cash Report

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 VENDOR INFORMATION FOR PURCHASES EXCEEDING \$60,000 (EXCLUDING GRT) - UNAUDITED
 Year Ended June 30, 2016

<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>
No purchases exceeding \$60,000 for FY16.								

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