

**Voyageur Academy**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**For the Twelve Months Ending June 30, 2013**  
**(UNAUDITED)**

	General Fund	Special Revenue	General Fixed Assets	General Long Term Debt	Debt Service	Capital Projects	TOTAL (MEMORANDUM ONLY)
<b>ASSETS</b>							
CASH	\$537,641				\$2,397,354	\$110,246	\$3,045,241
DEPOSITS	6,000						6,000
PREPAID EXPENSES	143,867						143,867
ACCOUNTS RECEIVABLE	1,573,118						1,573,118
GENERAL FIXED ASSETS			17,087,401				17,087,401
PREMIUM/DISCOUNT ON ISSUANCE OF BONDS				458,183			458,183
AMOUNT TO BE PROVIDED FOR PAYMENT OF DEBT				18,026,590			18,026,590
<b>TOTAL ASSETS</b>	<b>2,260,626</b>		<b>17,087,401</b>	<b>18,484,773</b>	<b>2,397,354</b>	<b>110,246</b>	<b>40,340,400</b>
<b>LIABILITIES &amp; FUND EQUITY</b>							
<b>LIABILITIES</b>							
ACCOUNTS PAYABLE	30,042						30,042
CONTRACTS PAYABLE	229,102						229,102
LOAN PAYABLE				49,772			49,772
BONDS PAYABLE - SERIAL				17,935,000			17,935,000
DUE TO BOND ISSUER				500,000			500,000
ACCRUED EXPENSES	339,475					50,365	389,840
OTHER LIABILITIES	28,500						28,500
<b>TOTAL LIABILITIES</b>	<b>627,119</b>			<b>18,484,772</b>		<b>50,365</b>	<b>19,162,256</b>
<b>FUND EQUITY</b>							
INVESTMENT IN GENERAL FIXED ASSETS			17,087,401				17,087,401
<b>FUND BALANCE</b>							
BEGINNING FUND BALANCE	3,028,824				2,451,848	5,088,007	10,568,679
CHANGE IN FUND BALANCE	(1,395,317)			1	(54,494)	(5,028,126)	(6,477,936)
<b>TOTAL FUND EQUITY</b>	<b>1,633,507</b>		<b>17,087,401</b>	<b>1</b>	<b>2,397,354</b>	<b>59,881</b>	<b>21,178,144</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>2,260,626</b>		<b>17,087,401</b>	<b>18,484,773</b>	<b>2,397,354</b>	<b>110,246</b>	<b>40,340,400</b>