

**Virtual Instruction Financial Statement**  
**Governmental Accounting Standards Board (GASB) Monthly Financial Form**  
**(VIP) with Provider Code (\_\_\_\_\_)**  
 \_\_\_\_\_ County, Florida  
**Balance Sheet (Unaudited)**  
 (DATE) \_\_\_\_\_

	<u>Accounts</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service</u>	<u>Capital Outlay</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>						
Cash and cash equivalents	1110	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	1160					-
Grant receivables	1130					-
Other current assets	12XX					-
Deposits	1210					-
Due from other funds	1140					-
Other long-term assets	1400					-
<b>Total Assets</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities</b>						
Accounts payable	2120	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries, benefits, and payroll taxes payable	2110, 2170, 2330					-
Deferred revenue	2410					-
Notes/bonds payable	2180, 2250, 2310, 2320					-
Lease payable	2315					-
Other liabilities	21XX, 22XX, 23XX					-
<b>Total Liabilities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance</b>						
Nonspendable	2710					-
Restricted	2720					-
Committed	2730					-
Assigned	2740					-
Unassigned	2750					-
<b>Total Fund Balance</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(School Name) with MSID Number ( )  
 County, Florida  
 Statement of Revenue, Expenditures, and Changes in Fund Balance (Unaudited)  
 For Month or Quarter Ended and For the Year Ending (DATE)

FTE Projected  
 FTE Actual

Account Number	% Percent of Projected																			
	General Fund				Special Revenue				Debt Service				Capital Outlay				Total Governmental Funds			
	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget	Month/ Quarter Actual	YTD Actual	Annual Budget	% of YTD Actual to Annual Budget
<b>Revenues</b>																				
FEDERAL SOURCES																				
Federal direct	3100																			
Federal through state and local	3200	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -
STATE SOURCES																				
FEFP	3310																			
Capital outlay	3367																			
Class size reduction	3365																			
School recognition	3381																			
Other state revenue	33XX																			
LOCAL SOURCES																				
Interest	3430																			
Local capital improvement tax	3413																			
Other local revenue	34XX																			
<b>Total Revenues</b>																				
<b>Expenditures</b>																				
<b>Current Expenditures</b>																				
Instruction	5000																			
Instructional support services	6000																			
Board	7100																			
School administration	7300																			
Facilities and acquisition	7400																			
Facilities services	7500																			
Food services	7600																			
Central services	7700																			
Pupil transportation services	7800																			
Operation of plant	7900																			
Maintenance of plant	8100																			
Administrative technology services	8200																			
Community services	9100																			
Debt service	9200																			
<b>Total Expenditures</b>																				
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																				
<b>Other Financing Sources (Uses)</b>																				
Transfers in	3600																			
Transfers out	9700																			
<b>Total Other Financing Sources (Uses)</b>																				
<b>Net Change in Fund Balances</b>																				
Fund balance, beginning																				
Adjustments to beginning fund balance																				
<b>Fund Balance, Beginning as Restated</b>																				
<b>Fund Balance, Ending</b>		\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -	%	\$ -	\$ -	\$ -