

# **Texas School for the Blind and Visually Impaired**



**Austin, Texas**

## **ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED  
AUGUST 31, 2023**

**ANNUAL FINANCIAL REPORT**  
of the  
**TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED**

Austin, Texas

Fiscal Year Ended August 31, 2023

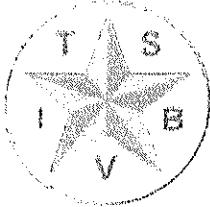
<u>Board Members</u>	<u>Term Expires</u>	<u>Hometown</u>
Parents of Visually Impaired Children:		
Vacant		
Lee Sonnenberg, President	January 31, 2025	Lubbock
Maghan Gautney	January 31, 2027	Anna
Consumers with Visual Impairments:		
Dan Brown	January 31, 2023	Pflugerville
Beth Jones, Ph.D.	January 31, 2025	Anna
Ernest Worthington	January 31, 2027	Lancaster
Professionals on Visual Impairments:		
Julie Prause, Vice President	January 31, 2023	Columbus
Elaine Robertson	January 31, 2025	Katy
Brenda Lee	January 31, 2027	Brownwood

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Emily Coleman, Superintendent

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Ann Du, Chief Financial Officer

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Prepared by the Business Office:  
Christina Hoke, Director of Accounting  
Cindy Adcock, Lead Accountant  
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## ***INTRODUCTORY SECTION***



## Texas School for the Blind and Visually Impaired

A center for educational services for all blind and visually impaired students in Texas

Emily Coleman, Superintendent  
1100 W. 45<sup>th</sup> Street Austin, Texas 78756  
(512) 454-8631 Toll-free: (800) TSB-KARE  
[www.tsbvi.edu](http://www.tsbvi.edu)

November 20, 2023

Honorable Greg Abbott, Governor  
Honorable Glenn Hegar, Texas Comptroller  
Jerry McGinty, Director, Legislative Budget Board  
Lisa Collier, State Auditor

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Texas School for the Blind and Visually Impaired for the year ended August 31, 2023, in compliance with Texas Government Code Annotated, Sec. 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board (GASB) 34, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the state auditor as part of the audit of the State of Texas Annual Comprehensive Financial Report (ACFR); therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Christina Hoke at (512) 206-9489. Cindy Adcock may be contacted at (512) 206-9202 for questions related to the Schedule of Expenditures of Federal Awards.

Sincerely,

Emily Coleman  
Superintendent

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### BOARD OF TRUSTEES:

Parents of Persons with Visual Impairments:  
Maghan Gautney, Anna  
Lee Sonnenberg, President, Lubbock  
Position Vacant

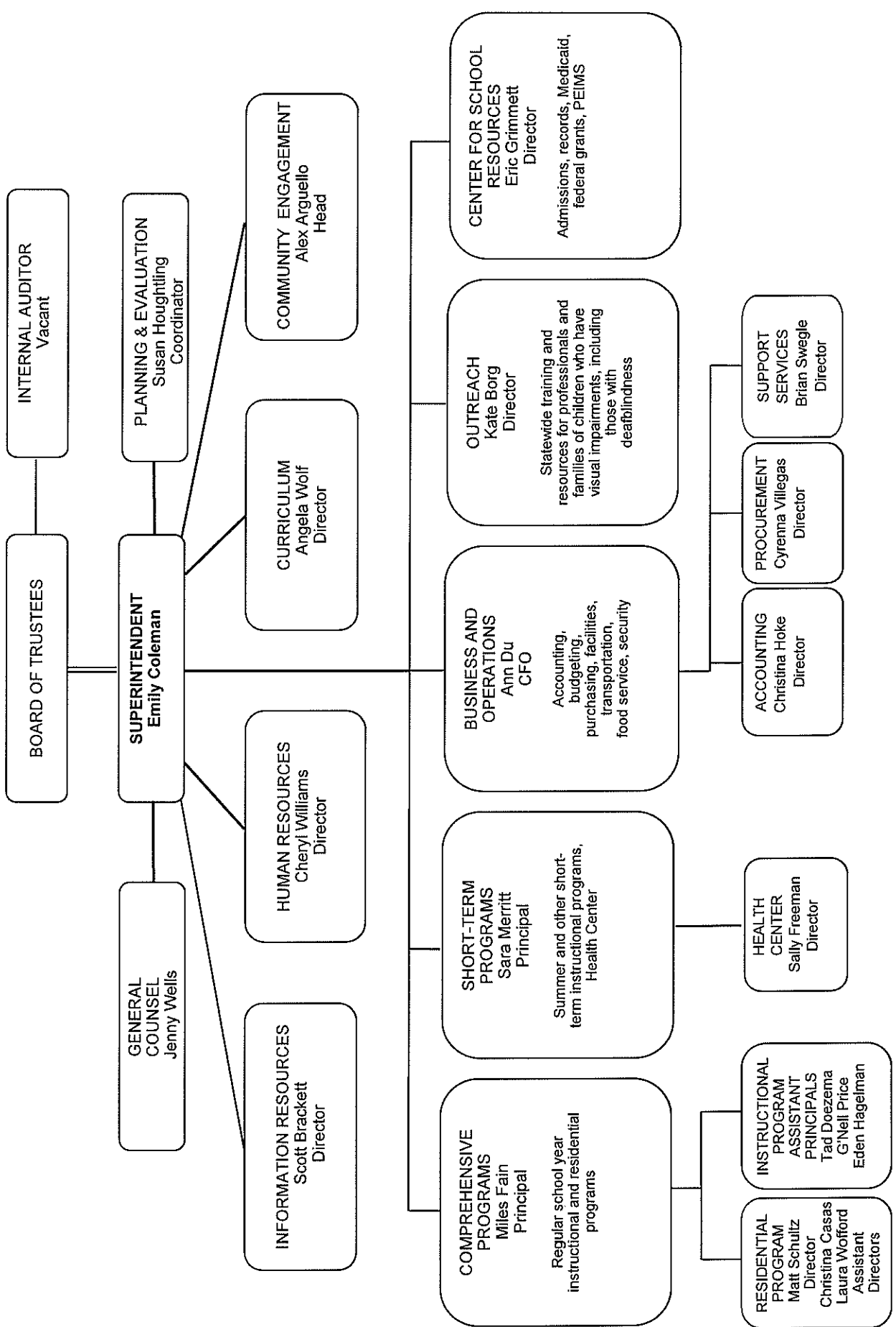
Consumers with Visual Impairments:  
Dan Brown, Jr., Pflugerville  
Beth Jones, Anna  
Ernest Worthington, Lancaster

Persons Working with the Visually Impaired:  
Brenda Lee, Brownwood  
Julie Prause, Vice-President, Columbus  
Elaine Robertson, Katy

### FAX:

Business Office (512)206-9452  
Central Mail Room (512)206-9450  
Outreach Services (512)206-9320  
Superintendent (512)206-9453  
Admissions (512)206-9148

# Texas School for the Blind and Visually Impaired



TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

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## ***FINANCIAL SECTION***

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED  
AUSTIN, TEXAS

**Exhibit I-Combined Balance Sheet/Statement of Net Assets-  
Governmental Funds**

August 31, 2023

	Governmental Fund Types		
	General Funds	Special Revenue Funds	Permanent Funds
	\$	\$	\$
<b>ASSETS</b>			
Current Assets:			
Cash (Note 3)			
Cash on Hand	1,000.00	500.00	1,500.00
Cash in Bank	14,000.00	1,095,687.27	1,109,687.27
Cash in State Treasury	8,408.06		8,408.06
Short Term Investments (Note 3)		270,599.00	270,599.00
Legislative Appropriations	9,220,743.16		9,220,743.16
Receivables from:			
Federal	0.00		0.00
Accounts Receivable	111,872.13	0.00	111,872.13
Due from Other Funds	393,954.21		393,954.21
Consumable Inventories	9,056.01		9,056.01
<b>Total Current Assets</b>	<b>9,759,033.57</b>	<b>1,366,786.27</b>	<b>0.00</b>
Non-Current Assets:			
Investments		14,052.00	9,000.00
Interfund Receivables (Note 12)			0.00
Capital Assets (Note 2):			
Non-Depreciable			
Land and Land Improvements			0.00
Construction in Progress			0.00
Depreciable			
Building and Building Improvements			0.00
Less Accumulated Depreciation			0.00
Facilities & Other Improvements			0.00
Less Accumulated Depreciation			0.00
Furniture and Equipment			0.00
Less Accumulated Depreciation			0.00
Vehicles, Boats, and Aircraft			0.00
Less Accumulated Depreciation			0.00
<b>Total Non-Current Assets</b>	<b>0.00</b>	<b>14,052.00</b>	<b>9,000.00</b>
<b>Total Assets</b>	<b>9,759,033.57</b>	<b>1,380,838.27</b>	<b>9,000.00</b>



Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Net Assets	Discrete Governmental Component Units
\$	\$	\$	\$	\$
			1,500.00	
			1,109,687.27	
			8,408.06	
			270,599.00	
			9,220,743.16	
			0.00	
			111,872.13	
			393,954.21	
			9,056.01	
0.00	0.00	0.00	11,125,819.84	
			23,052.00	
			0.00	
11,452.43			11,452.43	
0.00			0.00	
99,935,947.19			99,935,947.19	
(21,903,784.71)			(21,903,784.71)	
1,974,685.64			1,974,685.64	
(583,756.22)			(583,756.22)	
2,592,764.65			2,592,764.65	
(1,961,954.17)			(1,961,954.17)	
1,728,399.83			1,728,399.83	
(1,332,928.50)			(1,332,928.50)	
80,460,826.14	0.00	0.00	80,483,878.14	
80,460,826.14	0.00	0.00	91,609,697.98	

Exhibit I-continued

	Governmental Fund Types			
	General Funds	Special Revenue Funds	Permanent Funds	Governmental Funds Total
	\$	\$	\$	
<b>LIABILITIES AND FUND BALANCES</b>				
Current Liabilities:				
Payables From				
Accounts Payable	966,290.68	0.00		966,290.68
Payroll Payable	2,238,599.34			2,238,599.34
Other Liabilities	0.00	39,097.74		39,097.74
Due to Other Funds	393,954.21			393,954.21
Due to Other Agencies (TX Tech, SFA)	220,601.48			220,601.48
Funds Held for Others	4,573.67			4,573.67
Employees' Compensable Leave				
Pollution Remediation				
Total Current Liabilities	3,824,019.38	39,097.74	0.00	3,863,117.12
Non-Current Liabilities:				
Employees' Compensable Leave				0.00
Pollution Remediation				0.00
Total Non-Current Liabilities	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>	<b>3,824,019.38</b>	<b>39,097.74</b>	<b>0.00</b>	<b>3,863,117.12</b>
<b>Net Position</b>				
Fiduciary NP Other Purposes		0.00		0.00
Other Net Position Changes				0.00
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Financial Statement</b>				
Fund Balances:				
Nonspdn for Permanent			9,000.00	9,000.00
Nonspdn for Inventory	9,056.01			9,056.01
Restricted (Legacy)		1,341,740.53		1,341,740.53
Assigned	174,010.54			174,010.54
Unassigned	5,751,947.64			5,751,947.64
Total Fund Balances	5,935,014.19	1,341,740.53	9,000.00	7,285,754.72
<b>Total Liabilities and Fund Balances</b>	<b>9,759,033.57</b>	<b>1,380,838.27</b>	<b>9,000.00</b>	<b>11,148,871.84</b>
<b>Government-Wide Statement-Net Assets</b>				
Net Assets:				
Invested in Capital Assets,				
Net of Related Debt				
Unrestricted				
<b>Total Net Assets</b>				

Capital Assets Adjustments	Long-Term * Liabilities Adjustments	Other Adjustments	Statement of Net Assets	Discrete Governmental Component Units
\$	\$	\$	\$	\$
			966,290.68	
			2,238,599.34	
			39,097.74	
			393,954.21	
			220,601.48	
			4,573.67	
	671,427.07		671,427.07	
			0.00	
0.00	671,427.07	0.00	4,534,544.19	
	299,842.13		299,842.13	
			0.00	
0.00	299,842.13	0.00	299,842.13	
0.00	971,269.20	0.00	4,834,386.32	
			0.00	
			0.00	
0.00	0.00	0.00	0.00	
			9,000.00	
			9,056.01	
			1,341,740.53	
			174,010.54	
			5,751,947.64	
0.00	0.00	0.00	7,285,754.72	
0.00	971,269.20	0.00	12,120,141.04	
80,460,826.14			80,460,826.14	
	(971,269.20)	0.00	(971,269.20)	
80,460,826.14	(971,269.20)	0.00	91,609,697.98	

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED  
AUSTIN, TEXAS

**Exhibit II-Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances/Statement of Activities-Governmental Funds**

For the Fiscal Year Ended August 31, 2023

	General Funds	Special Revenue Funds	Permanent Funds	Governmental Funds Total
	\$	\$	\$	
<b>REVENUES</b>				
Legislative Appropriations:				
Original Appropriations (GR)	23,088,452.00			23,088,452.00
Additional Appropriations (GR)	6,233,730.60			6,233,730.60
Federal Revenue	2,694,106.40			2,694,106.40
Federal Grant Pass-Through Revenue	4,814,191.95			4,814,191.95
State Grant Pass-Through Revenue	1,557,920.88			1,557,920.88
Licenses, Fees and Permits	85,330.63			85,330.63
Interest & Other Investment Income	(4,090.85)	1,048,321.74		1,044,230.89
Land Income	0.00	2,204.97	41,469.87	43,674.84
Settlement of Claims	0.00			0.00
Sales of Goods and Services	823,696.91	2,023.00		825,719.91
Other Revenue	268,281.96	67,458.86		335,740.82
<b>Total Revenues</b>	<u>39,561,620.48</u>	<u>1,120,008.57</u>	<u>41,469.87</u>	<u>40,723,098.92</u>
<b>EXPENDITURES</b>				
Salaries and Wages	24,185,105.45			24,185,105.45
Payroll Related Costs	7,002,667.82			7,002,667.82
Professional Fees and Services	154,299.20	900.00		155,199.20
Travel	165,124.03	113,863.99		278,988.02
Materials and Supplies	972,760.43	664,874.94		1,637,635.37
Communication & Utilities	933,272.02			933,272.02
Repairs and Maintenance	682,482.18	19,930.74		702,412.92
Rentals and Leases	61,945.09	12,087.63		74,032.72
Printing and Reproduction	14,512.42	2,017.10		16,529.52
Claims and Judgments	0.00			0.00
Federal Pass-Through Expenditures	1,227,099.89			1,227,099.89
Other Expenditures	985,570.34	628,989.75		1,614,560.09
Capital Outlay	112,436.27	37,694.57		150,130.84
Depreciation Expense				0.00
<b>Total Expenditures/Expenses</b>	<u>36,497,275.14</u>	<u>1,480,358.72</u>	<u>0.00</u>	<u>37,977,633.86</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,064,345.34</u>	<u>(360,350.15)</u>	<u>41,469.87</u>	<u>2,745,465.06</u>

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities	Discrete Governmental Component Units
\$	\$	\$	\$	\$
			23,088,452.00	
			6,233,730.60	
			2,694,106.40	
			4,814,191.95	
			1,557,920.88	
			85,330.63	
			1,044,230.89	
			43,674.84	
			0.00	
			825,719.91	
			335,740.82	
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,723,098.92</u>	
	181,998.79	.	24,367,104.24	
			7,002,667.82	
			155,199.20	
			278,988.02	
			1,637,635.37	
			933,272.02	
			702,412.92	
			74,032.72	
			16,529.52	
			0.00	
			1,227,099.89	
			1,614,560.09	
(150,130.84)			0.00	
<u>4,527,506.13</u>			<u>4,527,506.13</u>	
<u>4,377,375.29</u>	<u>181,998.79</u>	<u>0.00</u>	<u>42,537,007.94</u>	
<u>(4,377,375.29)</u>	<u>(181,998.79)</u>	<u>0.00</u>	<u>(1,813,909.02)</u>	

**Exhibit II-Continued**

	General Funds	Special Revenue Funds	Permanent Funds	Governmental Funds Total
	\$	\$	\$	
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Capital Assets	0.00			0.00
Backout-Not Applicable Revenue	379.21			379.21
Transfers In		41,469.87		41,469.87
Transfers Out	(14,664.16)		(41,469.87)	(56,134.03)
Sale of Capital Assets	14,664.16			14,664.16
Other Financing Sources (Uses)	0.00			0.00
Appropriations Lapsed	(16.93)			(16.93)
Gain (Loss) on Sale of Capital Assets	0.00			0.00
Inc (Dec) in Net Assets Due to Interagency Trf				0.00
Total Other Financing Sources (Uses)	<u>362.28</u>	<u>41,469.87</u>	<u>(41,469.87)</u>	<u>362.28</u>
Net Change in Fund Balances/Net Assets	<u>3,064,707.62</u>	<u>(318,880.28)</u>	<u>0.00</u>	<u>2,745,827.34</u>
<b>Fund Financial Statement-Fund Balances</b>				
Fund Balances-Beginning	2,870,306.57	1,660,620.81	9,000.00	4,539,927.38
Restatements	0.00			0.00
Fund Balances-09/01/22, as Restated	<u>2,870,306.57</u>	<u>1,660,620.81</u>	<u>9,000.00</u>	<u>4,539,927.38</u>
				0.00
<b>Fund Balances-August 31, 2023</b>	<u><u>5,935,014.19</u></u>	<u><u>1,341,740.53</u></u>	<u><u>9,000.00</u></u>	<u><u>7,285,754.72</u></u>
<b>Government-Wide Statement-Net Assets</b>				
Net Assets/Net Change in Net Assets				<u>7,285,754.72</u>
Net Assets-Beginning				
Restatements				
Net Assets, September 1, 2021 as Restated				
<b>Net Assets-August 31, 2022</b>				<u><u>7,285,754.72</u></u>

Capital Assets Adjustments	Long-Term Liabilities Adjustments	Other Adjustments	Statement of Activities	Discrete Governmental Component Units
\$	\$	\$	\$	\$
			0.00	
			379.21	
1,680,327.72			1,721,797.59	
			(56,134.03)	
			14,664.16	
			0.00	
			(16.93)	
			0.00	
17,057,392.21			17,057,392.21	
18,737,719.93	0.00	0.00	18,738,082.21	
14,360,344.64	(181,998.79)		16,924,173.19	
			4,539,927.38	
			0.00	
			4,539,927.38	
			0.00	
14,360,344.64	(181,998.79)	0.00	21,464,100.57	
0.00	(181,998.79)			
66,100,481.50	(789,270.41)		65,311,211.09	
			0.00	
66,100,481.50	(789,270.41)	0.00	65,311,211.09	
80,460,826.14	(971,269.20)	0.00	86,775,311.66	

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## TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)

### NOTES TO THE FINANCIAL STATEMENTS

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Entity

The Texas School for the Blind and Visually Impaired is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements of State Agencies and Universities.

The Texas School for the Blind and Visually Impaired was originally established by the Texas Legislature in 1856 as the Texas Institution for the Blind. The Institution's name was changed to the Texas State School for the Blind in 1907. In 1915 it was changed to the Texas School for the Blind, and in 1989 it was again changed to the Texas School for the Blind and Visually Impaired. The School operated under the oversight authority of the State Board of Education and the Texas Education Agency until September 1, 1981, when Senate Bill 29 of the Sixty-Seventh Legislature established Texas School for the Blind and Visually Impaired as a separate entity governed by a nine-member board.

The combined financial statements of the Texas School for the Blind and Visually Impaired include all the accounts of all operations of the School's reporting entity, and the Board of the School is the governing authority of this reporting entity. By state statute, the nine members of the Board are appointed by the Governor and confirmed by the Senate of the State of Texas; however, these elected officials do not maintain a significant continuing relationship with TSBVI with respect to carrying out its important public functions. As the School's governing authority, the TSBVI Board powers include budgetary authority and authority over other fiscal and general management of the School which includes, but is not limited to, the authority to execute contracts, approve the hiring or retention of key management personnel, exercise control over facilities and properties, and determine the outcome of disposition of matters affecting the recipients of the services being provided.

The Texas School for the Blind and Visually Impaired provides educational, residential and related services to any visually handicapped school-age children in Texas who cannot be appropriately served in their local school district.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report is considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

##### Blended Component Units

No blended component units or discretely presented component units have been identified.

#### FUND STRUCTURE

The accompanying financial statements of the Texas School for the Blind and Visually Impaired are presented on the basis of funds, each of which is considered a separate accounting entity.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual basis of accounting. This includes capital assets, accumulated depreciation, unpaid employee compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

## **Governmental Fund Types & Government-Wide Adjustment Fund Types**

### General Revenue Funds

The General Revenue Fund serves as the general operating fund of the School. It includes all financial resources except those required to be accounted for in another fund. The General Revenue Fund is composed primarily of appropriations from the State's General Revenue Fund, apportionments from the State's Available and Foundation School Funds, and revenues from federal assistance programs, state assistance programs, and curriculum book sales.

### Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes. Special Revenue funds include the Expendable Trust Fund-Legacy (GAAP Fund 9999, Fund 0018).

### Permanent Funds

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the state's programs. The Permanent Fund includes the Non-Expendable Trust Fund-Legacy (GAAP Fund 9999, Fund 0021).

### Capital Asset Adjustment Fund Type

Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual (GAAP Fund 9998, Fund 0019).

### Long-Term Liabilities Adjustment Fund Type

Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual (GAAP Fund 9997, Fund 0020).

## **Fiduciary Fund Types:**

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

### Agency Funds

Agency Funds include Student Activity and Student Trust funds.

## **Basis of Accounting**

The basis of accounting determines when revenue and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for fund financial statements prepared on the modified accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

## **Budget and Budgetary Accounting**

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act). The governing board approves the annual operating budget and likewise authorizes any revisions to the approved budget. Encumbrance

accounting is utilized for budgetary control purposes.

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

## **Assets, Liabilities, and Fund Balances/Net Assets**

### **ASSETS**

#### Cash and Cash Equivalents

Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

#### Inventories

Inventories include consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. The consumption method of accounting is used to account for inventories that appear in the governmental fund types. The cost of these items is expensed when the items are consumed.

#### Capital Assets

Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year are capitalized. These assets are capitalized at cost or, if purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary fund or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

#### Current Receivables-Other

Other receivables include year-end revenue accruals not included in any other receivable category. This account can appear in governmental fund types.

### **LIABILITIES**

#### Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

#### Current Payables-Other

Other payables are the accrual at year-end of expenditure transactions not included in any of the other payable descriptions. Other payables may be included in either the governmental or proprietary fund types.

#### Employees' Compensable Leave Balances

Employees' Compensable Leave Balances represent the liability that became "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or non-current in the statement of net assets. These obligations are normally paid from the same funding source from which each employee's salary or wage compensation was paid.

### **FUND BALANCE/NET POSITION**

"Fund Balance" is the difference between assets plus deferred outflows of resources & liabilities plus deferred inflows of resources on the governmental fund statements. "Net Position" is the difference between assets plus deferred outflows of resources & liabilities plus deferred inflows

of resources on the government-wide, proprietary and fiduciary fund statements.

Non-spendable Fund Balance

Non-spendable fund balance includes amounts not available to be spent because they are either not in spendable form or legally or contractually required to be maintained intact. This type includes farm land and consumables inventories.

Restricted Fund Balance

Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions. This type includes ARRA (American Recovery & Reinvestment Act), Unappropriated and Legacy.

Assigned Fund Balance

Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the Texas Legislature or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. This type includes encumbrances in General Revenue.

Unassigned Fund Balance

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund. This type includes unencumbered amounts in General Revenue.

## **INTERFUND ACTIVITIES AND BALANCES**

The agency has the following types of transactions between funds:

- (1) Transfers: Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfers Out' by the disbursing fund.
- (2) Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.
- (3) Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter, it is classified as "Current", repayment for two (or more) years is classified as "Non-Current".

The composition of the agency's Interfund activities and balances are presented in Note 12.

## **REPORTING CONSIDERATION FOR COVID-19 RESPONSE**

In response to the COVID-19 pandemic, Congress passed the:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act

The act provides economic grants to offset some additional expenses and forgone revenue as a result response to COVID-19.

Per Schedule IA- Schedule of Expenditures of Federal Awards, TSBVI received and expended \$1,397,280.10. This was passed through from the following State Agencies:

- TX Department of Agriculture
- Office of the Governor
- TX Education Agency

## NOTE 2: CAPITAL ASSETS

A summary of changes in Capital Assets for the year ended August 31, 2023 is presented on the following page:

	<u>Balance</u> <u>09/01/22</u>	<u>Adjustments</u>	<u>Interagency</u> <u>transfers</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>08/31/23</u>
<b>Governmental Entities:</b>						
<i>Non-depreciable Assets</i>						
Land & Land Improvements	\$11,452.43					\$11,452.43
<b>Total non-depreciable assets:</b>	<b>11,452.43</b>					<b>11,452.43</b>
<i>Depreciable Assets:</i>						
Building & Bldg Improvements	97,939,518.63		1,996,428.56			99,935,947.19
Facilities & Other Improve	1,974,685.64					1,974,685.64
Furniture & Equipment	2,528,428.18	31,794.19		150,130.84	(117,588.56)	2,592,764.65
Vehicles, Boats, & Aircraft	1,966,421.83				(238,022.00)	1,728,399.83
<b>Total depreciation assets at historical costs:</b>	<b>104,409,054.28</b>	<b>31,794.19</b>	<b>1,996,428.56</b>	<b>150,130.84</b>	<b>(355,610.56)</b>	<b>106,231,797.31</b>
<i>Less accumulated depreciation for:</i>						
Building & Bldg Improvements	(34,250,324.31)	16,811,646.91	(316,100.84)	(4,149,006.47)		(21,903,784.71)
Facilities & Other Improvements	(739,743.20)	245,745.30		(89,758.32)		(583,756.22)
Furniture & Equipment	(1,880,919.26)	(31,794.19)		(166,829.28)	117,588.56	(1,961,954.17)
Vehicles, Boats, & Aircraft	(1,449,038.44)			(121,912.06)	238,022.00	(1,332,928.50)
<b>Total Accumulated Depreciation</b>	<b>(38,320,025.21)</b>	<b>17,025,598.02</b>	<b>(316,100.84)</b>	<b>(4,527,506.13)</b>	<b>355,610.56</b>	<b>(25,782,423.60)</b>
Depreciable assets, net	66,089,029.07	17,057,392.21	1,680,327.72	(4,377,375.29)	0	80,449,373.71
<b>Governmental activities capital assets, net:</b>	<b>\$66,100,481.50</b>	<b>\$17,057,392.21</b>	<b>\$1,680,327.72</b>	<b>\$(4,377,375.29)</b>	<b>\$ 0</b>	<b>\$80,460,826.14</b>

**NOTE 3: DEPOSITS, INVESTMENTS AND REPURCHASE AGREEMENTS**

Texas School for the Blind and Visually Impaired is authorized by statute to make investments following the "prudent person rule". There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2023, the carrying amount of deposits was \$1,109,687.27 as presented below.

<b>Governmental and Business-Type Activities</b>	
CASH IN BANK-CARRYING AMOUNT	1,109,687.27
Checking Accounts	153,870.55
Money Market	497,640.72
Certificates of Deposit	458,176.00
Cash In Bank per AFR	1,109,687.27
Governmental Funds Current Assets Cash in Bank	1,109,687.27
Cash in Bank per AFR	1,109,687.27

<b>Fiduciary Funds</b>	
CASH IN BANK-CARRYING AMOUNT	0.00
Checking Accounts	0.00
Cash In Bank per AFR	0.00
Fiduciary Funds Cash in Bank	0.00
Cash in Bank per AFR	0.00

These amounts consist of all cash in local banks. These amounts are included on the Combined Statement of Net Assets as part of the "Cash and Cash Equivalents" accounts.

As of August 31, 2023, the total bank balance was as follows.

Governmental and Business-Type Activities	\$1,109,687.27	Fiduciary Funds	\$0.00	Discrete Component Units	\$0
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**Investments**

As of August 31, 2023, the carrying value and fair value of investments are as presented below.

<b>Governmental and Business-Type Activities</b>		Carrying Value	Fair Value
Other Commingled Funds (External Investment Pool-MBIA)		270,599.00	270,599.00
Real Estate (Farm Land)		9,000.00	9,000.00
Miscellaneous (Oil, Gas, & Mineral Properties & Roscoe Co-op Gin Common Stock)		14,052.00	14,052.00
Total		293,651.00	293,651.00

<b>Fiduciary Funds</b>		Carrying Value	Fair Value
Other Commingled Funds (External Investment Pool-MBIA)		0.00	0.00
Total		0.00	0.00

**NOTE 4: SHORT-TERM DEBT**

As prescribed by the Comptroller of Public Accounts' Reporting Requirements for Annual Financial Reports of State Agencies is not applicable to this annual financial report and accordingly is not included.

**NOTE 5: LONG-TERM LIABILITIES**Changes in Long-Term Liabilities

During the year ended August 31, 2023, the following changes occurred in long-term liabilities:

Governmental Activities	Balance 09-01-22	Additions	Reductions	Balance 08-31-23	Amounts Due Within One Year	Amounts Due Thereafter
Compensable Leave	789,270.41	2,042,813.08	(1,860,814.29)	971,269.20	671,427.07	299,842.13
Totals	<u>789,270.41</u>	<u>2,042,813.08</u>	<u>(1,860,814.29)</u>	<u>971,269.20</u>	<u>671,427.07</u>	<u>299,842.13</u>

Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid compensable benefits is recorded in the Statement of Net Assets. No liability is recorded for non-vesting accumulated rights to receive sick pay benefits. This obligation is usually paid from the same funding source(s) from which the employee's salary or wage compensation was paid.

**NOTE 6: BONDED INDEBTEDNESS**

N/A

**NOTE 7: DERIVATIVES**

N/A

**NOTE 8: LEASES**

N/A

**NOTE 9: DEFINED BENEFIT PENSION PLANS AND DEFINED CONTRIBUTION PLAN**

N/A

**NOTE 10: DEFERRED COMPENSATION**

N/A

**NOTE 11: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

N/A

**NOTE 12: INTERFUND ACTIVITY AND TRANSACTIONS**

At year-end, amounts to be received or paid are reported as Interfund Receivables or Interfund Payables, Due From or Due To Other Agencies, Due From or Due To Other Funds, Transfers In or Transfers Out, and Legislative Transfers In or Legislative Transfers Out. Individual balances and activity at August 31, 2023, were as follows:

<b>Optional Note 12 Presentation:</b>			
	Due From Other Funds	Due to Other Funds	Source
<b>General Revenue (01)</b>			
GAAP Fd 0001, Fd 0325	393,954.21		Federal P-T (GEER)
GAAP Fd 0325, Fd 1325		393,954.21	Federal P-T (GEER)
<b>Total Due From/To Other Funds (Exh 1)</b>	<b>\$393,954.21</b>	<b>\$393,954.21</b>	

<b>Optional Note 12 Presentation:</b>			
	Due From Other Agencies	Due To Other Agencies	Source
<b>General Revenue (01)</b>			
TX Tech University Agency 733, Fund 7999		30,657.70	Federal Pass-Through
Stephen F Austin State University Agency 755, Fund 7999		189,943.78	Federal Pass-Through
<b>Total Due From/To Other Agencies (Exh 1)</b>	<b>\$0</b>	<b>\$220,601.48</b>	

<b>Optional Note 12 Presentation:</b>			
	Transfers In	Transfers Out	Purpose
<b>General Revenue</b>			
Comptroller of Public Accounts Agency 902, Fund 0001		14,664.16	Transfer from TSBVI Appr 99908 (Fd 0001- Sale of Surplus Property) to Comptroller of Public Accounts
<b>Special Revenue</b>			
TX School f/t Blind & Visually Impaired Non- Expendable Trust Fund- Legacy Agency 771, Fund 0021	41,469.87		Transfer from Permanent to Special Revenue
TX School f/t Blind & Visually Impaired Expendable Trust Fund- Legacy Agency 771, Fund 0018		41,469.87	Transfer from Permanent to Special Revenue
<b>Total Transfers</b>	<b>\$41,469.87</b>	<b>\$56,134.03</b>	



**NOTE 13: CONTINUANCE SUBJECT TO REVIEW**

Senate Bill 309 of the 77th Legislature, R. S., removed the Texas School for the Blind and Visually Impaired from the provisions of the Texas Sunset Act by repealing Section 30.026 of the Education Code.

**NOTE 14: ADJUSTMENTS TO FUND BALANCES AND NET POSITION**

N/A

**NOTE 15: CONTINGENCIES AND COMMITMENTS**

As of November 2023, we do not have any pending litigation at this time.

The School has received several federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to a request for reimbursements to grantor agencies for expenditures disallowed under the terms of the grant. Based on prior experience, management believes such disallowances, if any, will be immaterial.

**NOTE 16: SUBSEQUENT EVENTS**

N/A

**NOTE 17: RISK MANAGEMENT**

N/A

**NOTE 18: MANAGEMENT'S DISCUSSION AND ANALYSIS**

N/A

**NOTE 19: THE FINANCIAL REPORTING ENTITY**

N/A

**NOTE 20: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

N/A

**NOTE 22: DONOR-RESTRICTED ENDOWMENTS**

N/A

**NOTE 23: EXTRAORDINARY AND SPECIAL ITEMS**

N/A

**NOTE 24: DISAGGREGATION of RECEIVABLE and PAYABLE BALANCES**

N/A

**NOTE 25: TERMINATION BENEFITS**

N/A

**NOTE 26: SEGMENT INFORMATION**

N/A

**NOTE 27: PUBLIC-PRIVATE AND PUBLIC-PUBLIC PARTNERSHIPS**

N/A

**NOTE 28: DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES**

N/A

**NOTE 29: TROUBLED DEBT RESTRUCTURING**

N/A

**NOTE 30: NON-EXCHANGE FINANCIAL GUARANTEES**

N/A

**NOTE 31: TAX ABATEMENTS**

N/A

**NOTE 32: GOVERNMENTAL FUND BALANCES**

As prescribed by the Comptroller of Public Accounts' Reporting Requirements for Annual Financial Reports of State Agencies are not applicable to this annual financial report and accordingly are not included.

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**Exhibit A-1-Combining Balance Sheet-All General  
and Consolidated Funds**

August 31, 2023

	<u>General Revenue</u>	
	General (0001) U/F (0001)	Total
	\$	\$
<b>ASSETS</b>		
Current Assets:		
Cash		
Cash on Hand	1,000.00	1,000.00
Cash in Bank	14,000.00	14,000.00
Cash in State Treasury	8,408.06	8,408.06
Legislative Appropriations	9,220,743.16	9,220,743.16
Receivables from:		
Accounts Receivable	111,872.13	111,872.13
Interfund Receivables		0.00
Due from Other Funds	393,954.21	393,954.21
Consumable Inventories	9,056.01	9,056.01
<b>Total Assets</b>	<u>9,759,033.57</u>	<u>9,759,033.57</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Current Liabilities:		
Payables		
Accounts Payable	966,290.68	966,290.68
Payroll Payable	2,238,599.34	2,238,599.34
Payroll Deduction/Return Liab	0.00	0.00
Due to Other Funds	393,954.21	393,954.21
Due to Other Agencies (TX Tech, SFA)	220,601.48	220,601.48
Funds Held for Others	4,573.67	4,573.67
Total Current Liabilities	<u>3,824,019.38</u>	<u>3,824,019.38</u>
Non-Current Liabilities:		
Interfund Payables	0.00	0.00
Total Non-Current Liabilities	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	<u>3,824,019.38</u>	<u>3,824,019.38</u>
<b>Fund Financial Statement-Fund Balances</b>		
Fund Balances (Deficits):		
Reserved for:		
Nonspdn for Inventory	9,056.01	9,056.01
Restricted	0.00	0.00
Assigned (Encumbrances in GR)	174,010.54	174,010.54
Unassigned	5,751,947.64	5,751,947.64
<b>Total Fund Balances</b>	<u>5,935,014.19</u>	<u>5,935,014.19</u>
<b>Total Liabilities and Fund Balances</b>	<u>9,759,033.57</u>	<u>9,759,033.57</u>

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**Exhibit A-2-Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances-All General and Consolidated Funds**

For the Fiscal Year Ended August 31, 2023

	<u>General Revenue</u>	
	General (0001) U/F (0001)	Total
	\$	\$
<b>REVENUES</b>		
Legislative Appropriations:		
Original Appropriations	23,088,452.00	23,088,452.00
Additional Appropriations	6,233,730.60	6,233,730.60
Federal Revenue	2,694,106.40	2,694,106.40
Federal Grant Pass-Through Revenue	4,814,191.95	4,814,191.95
State Grant Pass-Through Revenue	1,557,920.88	1,557,920.88
Licenses, Fees and Permits	85,330.63	85,330.63
Interest and Investment Income	(4,090.85)	(4,090.85)
Sales of Goods and Services	823,696.91	823,696.91
Other Revenue	268,281.96	268,281.96
<b>Total Revenues</b>	<u>39,561,620.48</u>	<u>39,561,620.48</u>
<b>EXPENDITURES</b>		
Salaries and Wages	24,185,105.45	24,185,105.45
Payroll Related Costs	7,002,667.82	7,002,667.82
Professional Fees and Services	154,299.20	154,299.20
Travel	165,124.03	165,124.03
Materials and Supplies	972,760.43	972,760.43
Communication & Utilities	933,272.02	933,272.02
Repairs and Maintenance	682,482.18	682,482.18
Rentals and Leases	61,945.09	61,945.09
Printing and Reproduction	14,512.42	14,512.42
Claims and Judgments	0.00	0.00
Federal Pass-Through Expenditures	1,227,099.89	1,227,099.89
Other Expenditures	985,570.34	985,570.34
Capital Outlay	112,436.27	112,436.27
Depreciation Expense		
<b>Total Expenditures</b>	<u>36,497,275.14</u>	<u>36,497,275.14</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,064,345.34</u>	<u>3,064,345.34</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Sale of Capital Assets	0.00	0.00
Backout-Not Applicable Revenue	379.21	379.21
Transfers In		0.00
Transfers Out	(14,664.16)	(14,664.16)
Sale of Capital Assets	14,664.16	14,664.16
Appropriations Lapsed	(16.93)	(16.93)
<b>Total Other Financing Sources and Uses</b>	<u>362.28</u>	<u>362.28</u>
<b>Net Change in Fund Balances</b>	<u>3,064,707.62</u>	<u>3,064,707.62</u>
<b>Fund Financial Statement-Fund Balances</b>		
Fund Balances-Beginning	2,870,306.57	2,870,306.57
Restatements	0.00	0.00
Fund Balances-09/01/23, as Restated	<u>2,870,306.57</u>	<u>2,870,306.57</u>
Fund Balances-August 31, 2023	<u>5,935,014.19</u>	<u>5,935,014.19</u>

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

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UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

Exhibit B-1-Combining Balance Sheet-Special Revenue Funds

August 31, 2023

	Special Revenue Fund-Expendable Trust Fd-Legacy Local (9999) U/F (0018)	Special Revenue Fund-Activity and Student Trust Local (9995) U/F (0116,0215)	Totals
	\$	\$	\$
<b>ASSETS</b>			
Current Assets:			
Cash			
Cash on Hand		500.00	500.00
Cash in Bank	1,057,089.53	38,597.74	1,095,687.27
Short-Term Investments	270,599.00		270,599.00
Receivables from:			
Accounts Receivable	0.00	0.00	0.00
Total Current Assets	1,327,688.53	39,097.74	1,366,786.27
Non-Current Assets:			
Restricted:			
Investments			
Oil, Gas, Mineral Properties	14,052.00		14,052.00
Total Non-Current Assets	14,052.00	0.00	14,052.00
<b>Total Assets</b>	<b>1,341,740.53</b>	<b>39,097.74</b>	<b>1,380,838.27</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Current Liabilities:			
Payables From:			
Other Liabilities	0.00	39,097.74	39,097.74
Total Current Liabilities	0.00	39,097.74	39,097.74
<b>Total Liabilities</b>	<b>0.00</b>	<b>39,097.74</b>	<b>39,097.74</b>
Net Position			
Fiduciary NP Other Purposes	0.00	0.00	0.00
Total Net Position	0.00	0.00	0.00
Fund Balances-			
Restricted	1,341,740.53	0.00	1,341,740.53
Unassigned	0.00	0.00	0.00
Total Fund Balances	1,341,740.53	0.00	1,341,740.53
<b>Total Liabilities and Fund Balances</b>	<b>1,341,740.53</b>	<b>39,097.74</b>	<b>1,380,838.27</b>

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**Exhibit B-2-Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances-Special Revenue Funds**

For the Fiscal Year Ended August 31, 2023

	Special Revenue Fund-Expendable Trust Fd-Legacy Local (9999) U/F (0018)	Special Revenue Fund- Activity and Student Trust Local (9995) U/F (0115,0116,0215)	Totals
	\$	\$	\$
<b>REVENUES</b>			
Interest and Investment Income	1,048,321.74		1,048,321.74
Land Income	2,204.97		2,204.97
Sales of Goods and Services	2,023.00		2,023.00
Other Revenue	67,458.86		67,458.86
<b>Total Revenues</b>	<u>1,120,008.57</u>	<u>0.00</u>	<u>1,120,008.57</u>
<b>EXPENDITURES</b>			
Professional Fees and Services	900.00		900.00
Travel	113,863.99		113,863.99
Materials and Supplies	664,874.94		664,874.94
Communication and Utilities	0.00		0.00
Repairs & Maintenance	19,930.74		19,930.74
Rentals & Leases	12,087.63		12,087.63
Printing and Reproduction	2,017.10		2,017.10
Other Expenditures	628,989.75		628,989.75
Capital Outlay	37,694.57		37,694.57
<b>Total Expenditures</b>	<u>1,480,358.72</u>	<u>0.00</u>	<u>1,480,358.72</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(360,350.15)</u>	<u>0.00</u>	<u>(360,350.15)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In			
Nonexpendable Trust Fund	41,469.87		41,469.87
<b>Total Other Financing Sources (Uses)</b>	<u>41,469.87</u>	<u>0.00</u>	<u>41,469.87</u>
<b>Fund Financial Statement-Fund Balances</b>			
Fund Balances-Beginning	<u>1,660,620.81</u>	<u>0.00</u>	<u>1,660,620.81</u>
<b>FUND BALANCES, AUGUST 31, 2023</b>	<u><u>1,341,740.53</u></u>	<u><u>0.00</u></u>	<u><u>1,341,740.53</u></u>

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

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**Exhibit E-1-Combining Balance Sheet-Permanent Funds**

August 31, 2023

	Permanent Fund- Nonexpendable Trust Fd-Legacy Local (9999) U/F (0021)	Totals
	\$	\$
<b>ASSETS</b>		
Non-Current Assets:		
Investments		
Land	9,000.00	9,000.00
Total Non-Current Assets	9,000.00	9,000.00
<b>Total Assets</b>	9,000.00	9,000.00
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Total Liabilities</b>	0.00	0.00
<b>Fund Balances-</b>		
Nonspendable for Permanent Fund Corpus	9,000.00	9,000.00
Total Fund Balances	9,000.00	9,000.00
<b>Total Liabilities and Fund Balances</b>	9,000.00	9,000.00



UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**Exhibit E-2-Combining Statement of Revenues, Expenditures, and Changes  
in Fund Balances-Permanent Funds**

For the Fiscal Year Ended August 31, 2023

	Permanent Fund- Nonexpendable Trust Fd-Legacy Local (9999) U/F (0021)	Totals
	\$	\$
<b>REVENUES</b>		
Land Income		
Farm Rental Income	41,469.87	41,469.87
<b>Total Revenues</b>	<u>41,469.87</u>	<u>41,469.87</u>
<b>EXPENDITURES</b>		
<b>Total Expenditures</b>	<u>0.00</u>	<u>0.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>41,469.87</u>	<u>41,469.87</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out		
Expendable Trust Fund-Legacy	(41,469.87)	(41,469.87)
Total Other Financing Sources (Uses)	<u>(41,469.87)</u>	<u>(41,469.87)</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>
<b>Fund Financial Statement-Fund Balances</b>		
Fund Balances-Beginning	<u>9,000.00</u>	<u>9,000.00</u>
<b>FUND BALANCES, AUGUST 31, 2023</b>	<u><u>9,000.00</u></u>	<u><u>9,000.00</u></u>

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**SCHEDULE 1A - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the Fiscal Year Ended August 31, 2023

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	Federal Assistance Listing #	Identifying Number	Agy #	Pass-Through From		Non-State Entities Amount	Direct Program Amount
				Agencies Amount			
				\$		\$	\$
<b>U.S. Department of Agriculture</b>							
Pass-Through From:							
Texas Department of Agriculture							
School Breakfast Program	10.553		551	16,985.19			
National School Lunch Program	10.555		551	48,530.82			
National School Lunch Program	10.555						
(NON-MONETARY)	10.555		551	25,883.76			
P-EBT Admin	10.649	COVID	551	628.00			
State Admin Expenses	10.560		551	780.03			
Total-U.S. Dept. of Agriculture				92,807.80		-	-
<b>U.S. Department of Education</b>							
Pass-Through From:							
Office of the Governor							
Governor's Emergency Educ Relief	84.425C	COVID	300	1,190,143.85			
Pass-Through From:							
Texas Education Agency							
Title I Grants-Local Educational	84.010A		701	1,264.29			
Special Education-Grants to States	84.027A		701	1,546,515.36			
Pass-Through To:							
Texas Tech University			701	618,414.83			
Stephen F. Austin State Univ			701	608,685.06			
Perkins Voc Ed Basic Grant	84.048A		701	15,000.00			
Special Education-Technical Assist	84.326T		701	556,274.53			
Improving Teacher Quality	84.367A		701	3,412.74			
Student Support & Academic Enrichment	84.424A		701	1,049.00			
Education Stabilization Fund	84.425D	COVID	701	4,685.00			
Education Stabilization Fund	84.425U	COVID	701	201,823.25			
Total-U.S. Dept. of Education				4,747,267.91		-	-
<b>U.S. Dept. of Health and Human Services</b>							
Direct Program:							
Medical Assistance Program	93.778						2,694,106.40
Total-U.S. Dept of Health & Human Svcs.				-		-	2,694,106.40
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>				4,840,075.71		-	2,694,106.40

**Schedule 1A-continued**

Total PT From & Direct Program \$	Pass-Through To			Expenditures Amount \$	Total PT To & Expenditures \$
	Agency #	Agencies Amount \$	Non-State Entities Amount \$		
16,985.19				16,985.19	16,985.19
48,530.82				48,530.82	48,530.82
25,883.76				25,883.76	25,883.76
628.00				628.00	628.00
780.03				780.03	780.03
<u>92,807.80</u>		-	-	92,807.80	92,807.80
1,190,143.85				1,190,143.85	1,190,143.85
1,264.29				1,264.29	1,264.29
1,546,515.36				1,546,515.36	1,546,515.36
618,414.83	733	618,414.83			618,414.83
608,685.06	755	608,685.06			608,685.06
15,000.00				15,000.00	15,000.00
556,274.53				556,274.53	556,274.53
3,412.74				3,412.74	3,412.74
1,049.00				1,049.00	1,049.00
4,685.00				4,685.00	4,685.00
201,823.25				201,823.25	201,823.25
<u>4,747,267.91</u>		1,227,099.89	-	3,520,168.02	4,747,267.91
<u>2,694,106.40</u>				2,694,106.40	2,694,106.40
<u>2,694,106.40</u>		-	-	2,694,106.40	2,694,106.40
<u>7,534,182.11</u>		1,227,099.89	-	6,307,082.22	7,534,182.11

**SCHEDULE 1A - SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** *continued*

For the Fiscal Year Ended August 31, 2023

**Note 1 - NonMonetary Assistance**

The Texas School for the Blind and Visually Impaired is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements and are therefore not recorded in the Texas School for the Blind and Visually Impaired's fund financial statements. Awards received by the Texas School for the Blind and Visually Impaired, which includes cash and noncash amounts, are included in the following schedule:

CFDA Number	Program Name	Grant Awards
10.555	National School Lunch Program	25,883.76
		<hr/>
Total		25,883.76

Note: The difference of the values of the commodities recorded on the federal schedule and Exhibit II (Federal Revenues) will be a reconciling item for Note 2).

**Note 2 - Reconciliation**

Below is a reconciliation of the total of federal pass-through and federal expenditures as reported on the Schedule of Expenditures of Federal Awards to the total of federal revenues and federal grant pass-through revenues as reported in the general purpose financial statements. Generally, federal funds are not earned until expended; therefore, federal revenues equal federal expenditures for the reporting period.

Per Combined Governmental Operating Statement/Statement of Activities

Governmental Funds-Federal Revenue(Exh. II)	2,694,106.40
-Federal Pass-Through Revenue(Exh. II)	<u>4,814,191.95</u>
Subtotal	<u>\$ 7,508,298.35</u>

**RECONCILING ITEMS:**

Non-Monetary	
Federal Commodities	<u>\$25,883.76</u>
Total Pass Through and Expenditures per Federal Schedule	<u><u>\$7,534,182.11</u></u>

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED (771)  
AUSTIN, TEXAS

**SCHEDULE 1B - SCHEDULE OF STATE GRANT PASS-THROUGHS  
FROM/TO STATE AGENCIES**

For the Fiscal Year Ended August 31, 2023

**Pass-Through From:**

Texas Education Agency	
Available School Fund-Per Capita	
Agy 701, Grant ID 701.0007	78,818.00
Texas Education Agency	
Students with Visual Impairment	
Agy 701, Grant ID 701.0044	97,824.88
Texas Education Agency	
Foundation School Fund	
Agy 701, Grant ID 701.0015	1,381,278.00
	<hr/>
Total Pass-Through From Other Agencies	<u><u>\$1,557,920.88</u></u>

UNAUDITED

TEXAS SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED

**ENROLLMENT INFORMATION AND STAFFING LEVELS**

The number of students enrolled and staffing levels (number of full time equivalent positions) at the Texas School for the Blind and Visually Impaired are presented here for the past ten fiscal years:

Year Ended August 31

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>Regular School Term -</b>										
Enrollment, All Regular Term Students	140	138	132	145	156	153	165	178	164	165
Enrollment, All Short Term Students	279	311	366	205	275	311	268	223	206	218
<b>Summer Session -</b>										
Enrollment, All Students	215	220	169	108	177	315	345	321	318	314
<b>Staffing Levels -</b>										
Number of Positions (FTEs)	322	329	326	371	377	365	358	368	377	379

The information presented in this schedule is unaudited and accordingly, no auditor's opinion has been expressed.