

**Pflugerville Independent School District
Pflugerville, Texas**



**Annual Financial Management Report
2023 School FIRST Rating**

(Audit data reported for the fiscal year ending August 31, 2022)



How Ratings are Assessed

Rating Worksheet

Preliminary ratings are released by Texas Education Agency every calendar year during the summer. The Commissioner's Rules for School FIRST are contained in Title 19, Texas Administrative Code, Chapter 109, Subchapter AA, Commissioner's Rules Concerning Financial Accountability Rating System.

The questions a school district must address in completing the worksheet used to assess its financial management system can be confusing to non-accountants. The following is a layman's explanation of what the questions mean—and what your district's answers can mean to its rating.

1. Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?

A simple indicator. Was your Annual Financial Report filed by the deadline?

2. Review the AFR for an unmodified opinion and material weaknesses.

Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)?

3. Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)

This indicator seeks to make certain that your district has timely paid all bills/obligations, including financing arrangements to pay for school construction, school buses, photocopiers, etc.

4. Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?

This indicator seeks to make sure the district fulfilled its obligation to the TRS, TWC and IRS to transfer payroll



How Ratings are Assessed

withholdings and to fulfill any additional payroll-related obligations required to be paid by the district.

5. Was the total unrestricted Net Position balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Positions greater than zero? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)

This indicator is not being scored this year due to the impact of accounting changes implemented by the Governmental Accounting Standards Board.

6. Was the average change in (assigned and unassigned) fund balance over 3 years less than a 25% decrease or did the current year assigned and unassigned fund balance exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)?

This indicator measures the percentage change in fund balance to see whether the fund balance is declining too quickly, and if it is declining, whether sufficient fund balance remains to operate for at least 75 days.?

7. Was the number of days of cash on hand and current investments in the general fund for the school

district sufficient to cover operating expenditures (excluding facilities acquisition and construction)?

This indicator measures how long in days after the end of the fiscal year the school district could have disbursed funds for its operating expenditures without receiving any new revenues. Did you meet or exceed the target amount in School FIRST?

8. Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

This indicator measures whether the school district had sufficient short-term assets at the end of the fiscal year to pay off its short-term liabilities. Did you meet or exceed the target amount in School FIRST?

9. Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?

This indicator simply asks, "Did you spend more than you earned?" (the school district will automatically pass this indicator, if the school district had at least 60 days cash on hand.)

10. Did the school district average less than a 10 percent variance (90% to 110%) when comparing budgeted revenues to actual revenues for the last 3 fiscal years?

This indicator is currently not being scored due to the impact of COVID-19



How Ratings are Assessed

and federal ESSER funding on school district revenue.

11. Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years was 7 percent or more, then the school district passes this indicator.)

This question is like asking someone if their mortgage exceeds the market value of their home. Were you below the cap for this ratio in School FIRST? Fortunately, this indicator recognizes that high-growth districts incur additional operating costs to open new instructional campuses.

12. What is the correlation between future debt requirements and the district's assessed property value?

This indicator asks about the school district's ability to make debt principal and interest payments. Did you meet or exceed the target amount in School FIRST?

13. Was the school district's administrative cost ratio equal to or less than the threshold ratio?

This indicator measures the percentage of their budget that Texas school districts spent on administration. Did you exceed the cap in School FIRST for districts of your size?

14. Did the school district not have a 15 percent decline in the students to staff ratio over 3 years (total enrollment to total staff)? (If the student enrollment did not decrease, the school district will automatically pass this indicator.)

This indicator is not currently being evaluated.

15. Was the school district's ADA within the allotted range of the district's biennial pupil projection(s) submitted to TEA? If the district did not submit pupil projections to TEA, did it certify TEA's projections? See ranges below in the Determination of Points section.

This indicator is currently not being scored due to the impact of COVID-19 on school district attendance.

16. Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

This indicator measures the quality of data reported to PEIMS and in your Annual Financial Report to make certain that the data reported in each case "matches up." If the difference in numbers reported in any fund type is 3 percent or more, your district "fails" this measure. If the district fails this indicator, the maximum points and highest rating the district may receive is 89 points and a B, which is equal to above standard achievement.

17. Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, federal funds? (The AICPA defines material weakness).

A clean audit of your Annual Financial



How Ratings are Assessed

Report would state that your district has no material weaknesses in internal controls. Any internal weaknesses create a risk of your District not being able to properly account for its use of public funds and should be immediately addressed. If the district fails this indicator, the maximum points and highest rating the district may receive is 79 points and a C, which is equal to above standard achievement.

18. Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)

This indicator measures whether the district is complying with laws, rules and regulations related to the expenditure of grant funds, contracts, and other state and federal funds.

19. Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?

This indicator measures whether the district is complying with legal requirements related to financial transparency by posting all required information.

20. Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget? (If the school district fails

indicator 20 the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)

This indicator measures whether the school board had the opportunity to consider the impact of changes in property value on the finances of the district. If the district fails this indicator, the maximum points and highest rating the district may receive is 89 points and a B, which is equal to above standard achievement.

User: Carla Gonzalez
 User Role: District

RATING YEAR DISTRICT NUMBER



Financial Integrity Rating System of Texas

2022-2023 RATINGS BASED ON SCHOOL YEAR 2021-2022 DATA - DISTRICT STATUS DETAIL

Name: PFLUGERVILLE ISD(227904)	Publication Level 1: 8/4/2023 12:02:16 PM
Status: Passed	Publication Level 2: 8/7/2023 3:01:39 PM
Rating: A = Superior Achievement	Last Updated: 8/7/2023 3:01:39 PM
District Score: 96	Passing Score: 70

#	Indicator Description	Updated	Score
1	Was the complete annual financial report (AFR) and data submitted to the TEA within 30 days of the November 27 or January 28 deadline depending on the school district's fiscal year end date of June 30 or August 31, respectively?	7/13/2023 6:19:47 PM	Yes
2	Was there an unmodified opinion in the AFR on the financial statements as a whole? (The American Institute of Certified Public Accountants (AICPA) defines unmodified opinion. The external independent auditor determines if there was an unmodified opinion.)	7/13/2023 6:19:47 PM	Yes
3	Was the school district in compliance with the payment terms of all debt agreements at fiscal year end? (If the school district was in default in a prior fiscal year, an exemption applies in following years if the school district is current on its forbearance or payment plan with the lender and the payments are made on schedule for the fiscal year being rated. Also exempted are technical defaults that are not related to monetary defaults. A technical default is a failure to uphold the terms of a debt covenant, contract, or master promissory note even though payments to the lender, trust, or sinking fund are current. A debt agreement is a legal agreement between a debtor (= person, company, etc. that owes money) and their creditors, which includes a plan for paying back the debt.)	7/13/2023 6:19:47 PM	Yes
4	Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies? (If the school district received a warrant hold and the warrant hold was not cleared within 30 days from the date the warrant hold was issued, the school district is considered to not have made timely payments and will fail critical indicator 4. If the school district was issued a warrant hold, the maximum points and highest rating that the school district may receive is 95 points, A = Superior Achievement, even if the issue surrounding the initial warrant hold was resolved and cleared within 30 days.)	7/13/2023 6:19:47 PM	Yes Ceiling Passed
5	This indicator is not being evaluated.		
			1 Multiplier Sum
6	Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operational expenditures? (If the school district fails indicator 6, the maximum points and	7/13/2023 6:19:47 PM	Ceiling Passed

	<u>highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>		
7	<u>Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures (excluding facilities acquisition and construction)? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:47 PM	10
8	<u>Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:47 PM	6
9	<u>Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:47 PM	10
10	This indicator is not being evaluated.		10
11	<u>Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's increase of students in membership over 5 years was 7 percent or more or 1,000 or more students in membership, then the school district passes this indicator.)</u>	7/13/2023 6:19:47 PM	10
12	<u>What is the correlation between future debt requirements and the district's assessed property value?</u>	7/13/2023 6:19:47 PM	10
13	<u>Was the school district's administrative cost ratio equal to or less than the threshold ratio? See ranges below in the Determination of Points section.</u>	7/13/2023 6:19:47 PM	10
14	This indicator is not being evaluated.		10
15	This indicator is not being evaluated.		5
16	<u>Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function? (If the school district fails indicator 16, the maximum points and highest rating that the school district may receive is 89 points, B = Above Standard Achievement.)</u>	7/13/2023 6:19:47 PM	Ceiling Passed
17	<u>Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds and free from substantial doubt about the school district's ability to continue as a going concern? (The AICPA defines material weakness.) (If the school district fails indicator 17, the maximum points and highest rating that the school district may receive is 79 points, C = Meets Standard Achievement.)</u>	7/13/2023 6:19:47 PM	Ceiling Passed
18	<u>Did the external independent auditor indicate the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds? (The AICPA defines material noncompliance.)</u>	7/13/2023 6:19:47 PM	10
19	<u>Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?</u>	7/13/2023 6:19:47 PM	5
20	<u>Did the school district's administration and school board members discuss any changes and/or impact to local, state, and federal funding at a board meeting within 120 days before the district adopted its budget?</u>	7/13/2023 6:19:47 PM	Ceiling Passed
			96 Weighted Sum
			1 Multiplier

	Sum
	(100 Ceiling)
	96 Score

DETERMINATION OF RATING

A.	Did the school district fail any of the critical indicators 1, 2, 3, or 4? If so, the school district's rating is F for Substandard Achievement regardless of points earned.	
B.	Determine the rating by the applicable number of points.	
	A = Superior Achievement	90-100
	B = Above Standard Achievement	80-89
	C = Meets Standard Achievement	70-79
	F = Substandard Achievement	<70
<p>No Rating = A school district receiving territory that annexes with a school district ordered by the commissioner under TEC 13.054, or consolidation under Subchapter H, Chapter 41. No rating will be issued for the school district receiving territory until the third year after the annexation/consolidation.</p> <p>The school district receives an F if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.</p>		

CEILING INDICATORS

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20? If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No</i> .	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No</i> .	89	B = Above Standard Achievement

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THE **TEXAS EDUCATION AGENCY**
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FIRST 5.14.3.3



Pflugerville ISD Schools FIRST Public Hearing

October 19, 2023



2022-2023 Rating

based on fiscal year 2021-22 data



FIRST Rating

- **Financial Integrity Rating System of Texas**
- Rating system adopted by the Legislature to achieve quality performance in the management of school district's financial resources
 - Implemented in 2003, data from 2001-2002 fiscal year
 - Major changes in 2021, data from 2019-2020 fiscal year
- Rating is based on staff, student, and financial data reported to TEA for the fiscal year prior to the rating (2022-2023 ratings based on 2021-2022 fiscal year data)



Critical Indicators (#1 - #5)

- #1 - #3
Pass/Fail
- #4
Ceiling
- #5
Not Scored

Solvency Indicators (#6 - #14)

- #6
Ceiling
- #7 - #14
10 Points

Financial Competence Indicators (#15 - #20)

- #15
5 Points
- #16 - #17
Ceiling
- #18
10 Points
- #19
5 Points
- #20
Ceiling

20 indicators (4 not scored this year)

100 maximum points possible



Determination of Ratings

- A.** Did the school district fail any of the critical indicators 1, 2, 3, or 4?

If so, the school district's rating is **F for Substandard Achievement** regardless of points earned.

- B.** Determine the rating by the applicable number of points.

A = Superior Achievement	90-100
B = Above Standard Achievement	80-89
C = Meets Standard Achievement	70-79
F = Substandard Achievement	<70

The school district receives an **F** if it scores below the minimum passing score, if it failed any critical indicator 1, 2, 3, or 4, if the AFR or the data were not both complete, or if either the AFR or the data were not submitted on time for FIRST analysis.



Ceiling Indicators

Did the school district meet the criteria for any of the following **ceiling indicators** 4, 6, 16, 17, or 20?

If so, the school district's applicable maximum points and rating are disclosed below. Please note, an F = Substandard Achievement Rating supersedes any rating earned as the result of the school district meeting the criteria of a ceiling indicator.

Determination of rating based on meeting ceiling criteria.	Maximum Points	Maximum Rating
Indicator 4 (Timely Payments) - School district was issued a warrant hold.	95	A = Superior Achievement
Indicator 6 (Average Change in Fund Balance) - Response to indicator is <i>No.</i>	89	B = Above Standard Achievement
Indicator 16 (PEIMS to AFR) - Response to indicator is <i>No.</i>	89	B = Above Standard Achievement
Indicator 17 (Material Weaknesses) - Response to indicator is <i>No.</i>	79	C = Meets Standard Achievement
Indicator 20 (Property Values and Tax Discussion) - Response to indicator is <i>No.</i>	89	B = Above Standard Achievement



Pflugerville ISD Rating

- **Score – 96 points**
 - 2021-2022 Rating: A, 96 points
 - 2020-2021 Rating: A, 98 points
 - 2019-2020 Rating: A, 96 points
- **Rating – A = Superior**
 - Superior Rating: Between 90-100 points
- **Status – Passed**
 - Passing Score: Indicator score of 60-100 points



Indicator	Description	Pass/Fail/Points 2023 Rating	Pass/Fail/Points 2022 Rating
Indicator 1	Audit submitted on time	Pass	Pass
Indicator 2	Audit unmodified opinion	Pass	Pass
Indicator 3	Debt paid on-time	Pass	Pass
Indicator 4	Timely payments to government agencies	Pass/ Ceiling Passed	Pass/ Ceiling Passed
Indicator 5	<i>This indicator is not being scored</i>	Unscored	Unscored
Indicator 6	Change in fund balance	Ceiling Passed	Ceiling Passed
Indicator 7	Sufficient cash on hand to pay expenditures	10 points	10 points
Indicator 8	Current assets to current liabilities ratio	6 points	10 points
Indicator 9	Revenue greater than expenditures	10 points	10 points
Indicator 10	<i>This indicator is not being measured</i>	10 points	10 points
Indicator 11	Long-term liabilities to total assets ratio	10 points	8 points
Indicator 12	Debt requirements for payment	10 points	10 points
Indicator 13	Administrative cost ratio	10 points	10 points
Indicator 14	<i>This indicator is not being measured</i>	10 points	10 points
Indicator 15	<i>This indicator is not being measured</i>	5 points	5 points
Indicator 16	PEIMS data integrity	Ceiling Passed	Ceiling Passed
Indicator 17	Audit free of material weaknesses	Ceiling Passed	Ceiling Passed
Indicator 18	Audit free of material noncompliance	10 points	10 points
Indicator 19	Required financial postings	5 points	5 points
Indicator 20	Property value discussion	Ceiling Passed	Ceiling Passed



Indicator Test 1

Question: Was the complete Annual Financial Report (AFR) and data submitted to the Texas Education Agency (TEA) within 30 days of January 28 for school districts with fiscal year end date August 31?

Answer: Yes, Pass



Indicator Test 2

Question: Was there an unmodified opinion in the Annual Financial Report (AFR) on the financial statements as a whole?

Answer: Yes, Pass



Indicator Test 3

Question: Was the school district in compliance with the payment terms of all debt agreements at fiscal year end?

Answer: Yes, Pass



Indicator Test 4

Question: Did the school district make timely payments to the Teachers Retirement System (TRS), Texas Workforce Commission (TWC), Internal Revenue Service (IRS), and other government agencies?

Answer: Yes, Ceiling passed



Indicator Test 5

This indicator is not being scored this year due to the impact of accounting changes implemented by the Governmental Accounting Standards Board.



Indicator Test 6

Question: Was the average change in (assigned and unassigned) fund balances over 3 years less than a 25 percent decrease or did the current year's assigned and unassigned fund balances exceed 75 days of operations expenditures?

Answer: Ceiling passed



Indicator Test 7

Question: Was the number of days of cash on hand and current investments in the general fund for the school district sufficient to cover operating expenditures?

Threshold: 10 points if => 90 Days

PfISD Result: 119.3421 days; Points: 10 (out of 10)



Indicator Test 8

Question: Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt?

Threshold: 10 points if ratio \Rightarrow 3.00

PfISD Result: 2.0294; Points: 6 (out of 10)



Indicator Test 9

Question: Did the school district's general fund revenues equal or exceed expenditures (excluding facilities acquisition and construction)? If not, was the school district's number of days of cash on hand greater than or equal to 60 days?

Threshold: 10 points if $(\text{Revenue}/\text{Expenditures}) - 1 > 0$

PfISD Result: -0.0565 or 119.3421 days; Points: 10 (out of 10)



Indicator Test 10

This indicator is currently not being scored due to the impact of COVID-19 and federal ESSER funding on school district revenue.

PfISD Result: Points: 10 (out of 10)



Indicator Test 11

Question: Was the ratio of long-term liabilities to total assets for the school district sufficient to support long-term solvency? (If the school district's change of students in membership over 5 years is 7% or more, the school district automatically passes this indicator.)

Threshold: 10 points if ratio $\leq .60$

PfISD Result: $0.5737 \leq 1$ Or $0.0031 \geq 0.07$;

Points: 10 (out of 10)



Indicator Test 12

(Prior Year) Question: Was the debt per \$100 of assessed property value ratio sufficient to support future debt repayments?

Question: What is the correlation between future debt requirements and the district's assessed property value?

Threshold: 10 points if ≤ 4

PfISD Result: 2.7233; Points: 10 (out of 10)



Indicator Test 13

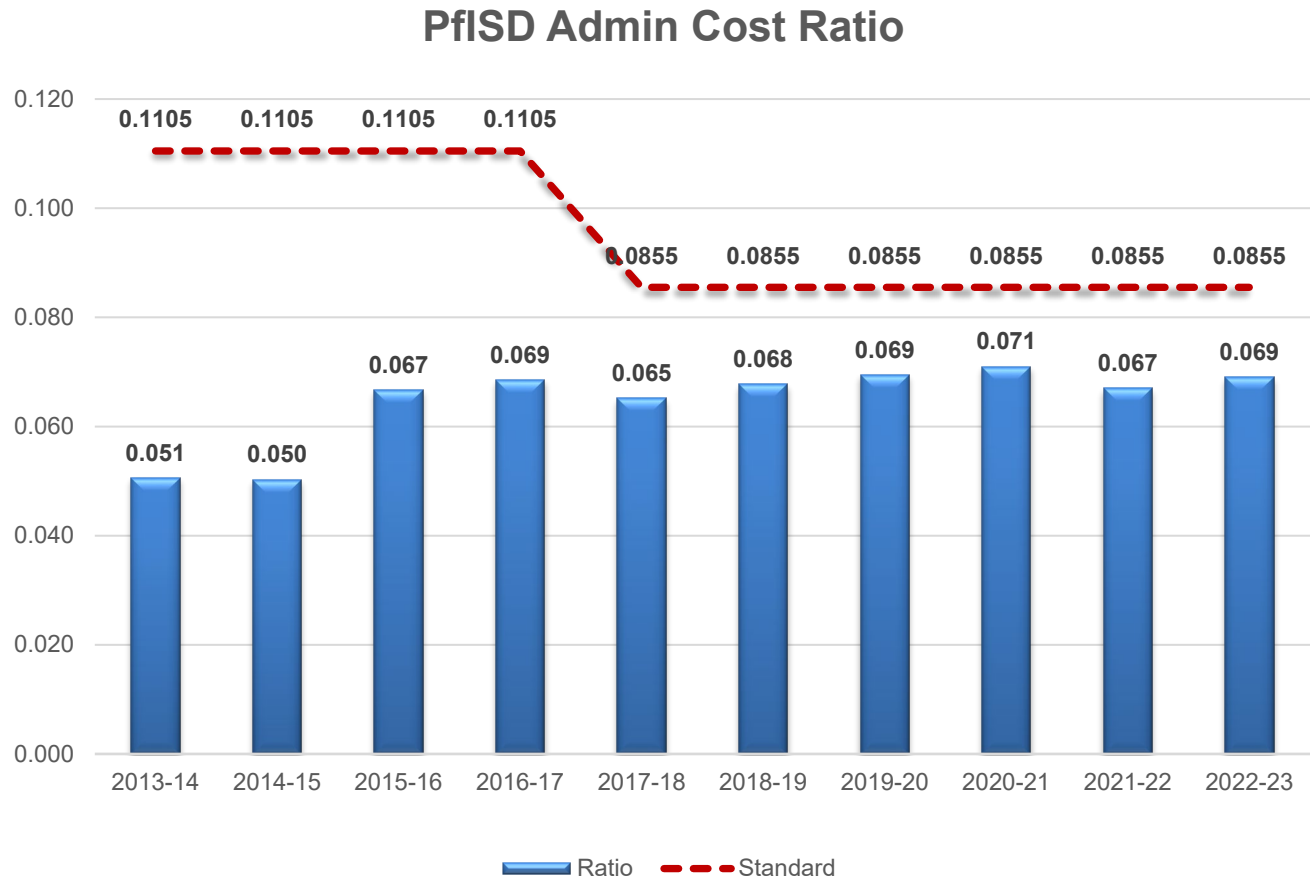
Question: Was the school district's administrative cost ratio equal to or less than the threshold ratio?

Threshold: 10 points if $\leq .0855$

PfISD Result: 0.07; Points: 10 (out of 10)



Historical Admin Cost Ratio





Indicator Test 14

This indicator is currently not being measured.

PfISD Result: Points: 10 (out of 10)



Indicator Test 15

This indicator is currently not being measured.

PfISD Result: Points: 5 (out of 5)



Indicator Test 16

Question: Did the comparison of Public Education Information Management System (PEIMS) data to like information in the school district's AFR result in a total variance of less than 3 percent of all expenditures by function?

Answer: Yes; Ceiling passed



Indicator Test 17

Question: Did the external independent auditor report that the AFR was free of any instance(s) of material weaknesses in internal controls over financial reporting and compliance for local, state, or federal funds?

Answer: Yes; Ceiling passed



Indicator Test 18

Question: Did the external independent auditor report that the AFR was free of any instance(s) of material noncompliance for grants, contracts, and laws related to local, state, or federal funds?

Answer: Yes; Points: 10 (out of 10)



Indicator Test 19

Question: Did the school district post the required financial information on its website in accordance with Government Code, Local Government Code, Texas Education Code, Texas Administrative Code and other statutes, laws and rules that were in effect at the school district's fiscal year end?

Answer: Yes; Points: 5 (out of 5)



Indicator Test 20

Question: Did the school board members discuss the district's property values at a board meeting within 120 days before the district adopted its budget?

Answer: Yes; Ceiling passed



Disclosures

Reporting requirements for the financial management report for School FIRST public hearing includes six (6) disclosures that are to be presented as appendices in the School FIRST financial management report.

1. Superintendent's employment contract
2. Reimbursements received by the superintendent and board members
3. Outside compensation and/or fees received by the superintendent for professional consulting and/or other personal services
4. Gifts received by the executive officer(s) and board members (and first degree relatives, if any)
5. Business transactions between school district and board members
6. Any other information the board of trustees of the school district determines to be useful



Disclosure 1

1. Superintendent Contract effective on the date of the School FIRST hearing in calendar 2023

- Dr. Killian's contract is posted on the Pflugerville ISD website under About Us > Superintendent



Disclosure 2

2. Reimbursements received by the Pflugerville ISD Superintendent and Board Members in fiscal year 2022

Description	Dr. Killian, Superintendent	David Aguirre	Brian Allen	Cindy Gee	Tony Hanson
Meals	\$53.50	\$225.00		\$315.00	\$209.00
Lodging				\$618.03	
Transportation	\$250.30	\$485.31		\$767.25	\$522.12
Motor Fuel					
Other					
Total	\$303.80	\$710.31	\$0	\$1,700.28	\$731.12



Disclosure 2

2. Reimbursements received by the Pflugerville ISD Superintendent and Board Members in fiscal year 2022

Description	Jean Mayer	Rena Mitchell	Vernagene Mott
Meals	\$128.85	\$210.56	\$291.00
Lodging			
Transportation	\$9.29	\$209.51	\$395.85
Motor Fuel			
Other			
Total	\$138.14	\$420.07	\$686.85



Disclosures 3-5

3. No outside compensation and/or fees reported by the Superintendent for professional consulting and/or other personal services in fiscal year 2022.
4. No gifts were reported by the Executive Officers and Board Members (and First Degree Relatives, if any) in fiscal year 2022.
5. No business transactions reported between Pflugerville ISD and Board Members for fiscal year 2022.



Disclosure 6

6. No other information the Board of Trustees of Pflugerville ISD determines to be useful.



Schools FIRST

Pflugerville ISD received highest possible rating

A = Superior

96 of 100 possible points