



**Financial Integrity Rating System of Texas
2011-2012 DISTRICT STATUS DETAIL**

Name: CLINT ISD(071901)	Publication Level 1: 6/21/2013 3:05:18 PM
Status: Passed	Publication Level 2: 9/12/2013 6:29:59 PM
Rating: Superior Achievement	Last Updated: 9/12/2013 6:29:59 PM
District Score: 70	Passing Score: 52

#	Indicator Description	Updated	Score
1	<u>Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?</u>	4/26/2013 4:53:42 PM	Yes
2	<u>Was the Total Unrestricted Net Asset Balance (Net of Accretion of Interest on Capital Appreciation Bonds) In the Governmental Activities Column in the Statement of Net Assets Greater than Zero? (If the District's 5 Year % Change in Students was 10% more)</u>	4/26/2013 4:53:43 PM	Yes
3	<u>Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?</u>	4/26/2013 4:53:43 PM	Yes
4	<u>Was The Annual Financial Report Filed Within One Month After November 27th or January 28th Deadline Depending Upon The District's Fiscal Year End Date (June 30th or August 31st)?</u>	4/26/2013 4:53:43 PM	Yes
5	<u>Was There An Unqualified Opinion in Annual Financial Report?</u>	4/26/2013 4:53:44 PM	Yes
6	<u>Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?</u>	4/26/2013 4:53:44 PM	Yes
		1 Multiplier Sum	
7	<u>Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?</u>	4/26/2013 4:53:44 PM	5
8	<u>Did The Comparison Of PEIMS Data To Like Information In Annual Financial Report Result In An Aggregate Variance Of Less Than 3 Percent Of Expenditures Per Fund Type (Data Quality Measure)?</u>	4/26/2013 4:53:45 PM	5
9	<u>Were Debt Related Expenditures (Net Of IFA And/Or EDA Allotment) < \$350.00 Per Student? (If The District's Five-Year Percent Change In Students = Or > 7%, Or If Property Taxes Collected Per Penny Of Tax Effort > \$200,000 Per Student)</u>	4/26/2013 4:53:45 PM	5
10	<u>Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?</u>	4/26/2013 4:53:45 PM	5
11	<u>Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)</u>	4/26/2013 4:53:46 PM	5
12	<u>Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?</u>	4/26/2013 4:53:46 PM	5
13	<u>If The District's Aggregate Fund Balance In The General Fund And Capital Projects Fund Was Less Than Zero, Were Construction Projects Adequately Financed? (To Avoid Creating Or Adding To The Fund Balance Deficit Situation)</u>	4/26/2013 4:53:46 PM	5

14	<u>Was The Ratio Of Cash And Investments To Deferred Revenues (Excluding Amount Equal To Net Delinquent Taxes Receivable) In The General Fund Greater Than Or Equal To 1:1? (If Deferred Revenues Are Less Than Net Delinquent Taxes Receivable)</u>	4/26/2013 4:53:47 PM	5
15	<u>Was The Administrative Cost Ratio Less Than The Threshold Ratio?</u>	4/26/2013 4:53:47 PM	5
16	<u>Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?</u>	4/26/2013 4:53:47 PM	5
17	<u>Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?</u>	4/26/2013 4:53:48 PM	5
18	<u>Was The Decrease In Undesignated Unreserved Fund Balance < 20% Over Two Fiscal Years?(If Total Revenues > Operating Expenditures In The General Fund,Then District Receives 5 Points)</u>	4/26/2013 4:53:48 PM	5
19	<u>Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?</u>	4/26/2013 4:53:48 PM	5
20	<u>Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?</u>	4/26/2013 4:53:49 PM	5
		70 Weighted Sum	
		1 Multiplier Sum	
		70 Score	

DETERMINATION OF RATING

A.	Did The District Answer 'No' To Indicators 1, 2, 3 Or 4? OR Did The District Answer 'No' To Both 5 and 6? If So, The District's Rating Is Substandard Achievement .	
B.	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)	
	Superior Achievement	64-70
	Above Standard Achievement	58-63
	Standard Achievement	52-57
	Substandard Achievement	<52

INDICATOR 16 & 17 RATIOS

Indicator 16	Ranges for Ratios		Indicator 17	Ranges for Ratios	
	Low	High		Low	High
District Size - Number of Students Between	Low	High	District Size - Number of Students Between	Low	High
< 500	7	22	< 500	5	14
500-999	10	22	500-999	5.8	14
1000-4999	11.5	22	1000-4999	6.3	14
5000-9999	13	22	5000-9999	6.8	14
=> 10000	13.5	22	=> 10000	7.0	14

School FIRST Disclosures FY12

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2012

For the Twelve-Month Period Ending August 31, 2012	Edward Gabaldon Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Janice Armstrong Board Member	Fred Martinez Board Member	Robert Lara Board Member	Fernando Sepulveda Board Member
Registration	\$195.00	\$920.00	\$0.00	\$0.00	\$0.00	\$920.00	\$0.00	\$920.00
Meals	\$316.00	\$240.00	\$120.00	\$120.00	\$0.00	\$240.00	\$120.00	\$120.00
Lodging	\$1,343.68	\$1,598.70	\$345.03	\$945.03	\$0.00	\$1,968.66	\$352.20	\$980.85
Flight	\$1,415.00	\$950.60	\$511.40	\$251.40	\$0.00	\$1,463.10	\$393.60	\$659.20
Car Rental	\$365.80	\$345.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Fuel	\$6.18	\$32.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$137.00	\$116.00	\$0.00	\$22.50	\$0.00	\$0.00	\$18.00	\$0.00
Shuttle/Taxi	\$20.00	\$32.45	\$26.00	\$30.00	\$0.00	\$59.00	\$58.50	\$3.50
Total	\$3,798.66	\$4,236.08	\$1,002.43	\$1,368.93	\$0.00	\$4,650.76	\$942.30	\$2,683.55

Outside Compensation and/or Fees Received by the Superintendent or Professional Consulting and/or Other Personal Services in Fiscal year 2012

For the Twelve-Month Period Ending August 31, 2012	Edward Gabaldon Superintendent
Name(s) of Entity(ies)	None
N/A	\$0.00
Total	\$0.00

Gifts Received by Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2012

For the Twelve-Month Period Ending August 31, 2012	Edward Gabaldon Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Janice Armstrong Board Member	Fred Martinez Board Member	Robert Lara Board Member	Fernando Sepulveda Board Member
Summary Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Business Transactions Between School District and Board Members for Fiscal Year 2012

For the Twelve-Month Period Ending August 31, 2012	Edward Gabaldon Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Janice Armstrong Board Member	Fred Martinez Board Member	Robert Lara Board Member	Fernando Sepulveda Board Member
Summary Amounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note: This is a recommended format. The amounts represented for travel expenditures may be advances/net of actual used amount or reimbursements.

Summary Schedule of Data Submitted under the Financial Solvency Provisions of TEC §39.0822

General Fund - First-Quarter Expenditures By Object Code

Report 2012-2013 first-quarter (first three months of fiscal year 2012-2013) GENERAL FUND expenditures by object code using whole numbers.

Payroll- Expenditures for payroll costs	object codes 6110-6149	\$ 17,322,207
Contract Costs- Expenditures for services rendered by firms, individuals, and other organizations	object code series 6200	\$ 985,451
Supplies and Materials- Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	object code series 6300	\$ 681,788
Other Operating- Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	object code series 6400	\$ 496,781
Debt Service- Expenditures for debt service	object code series 6500	\$ 0
Capital Outlay- Expenditures for land, buildings, and equipment	object code series 6600	\$ 0

Additional Financial Solvency Questions

1) Districts with a September 1- August 31 fiscal year:

Within the last two years, did the school district

- 1) draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive, and
- 2) for the prior fiscal year, have a total General Fund balance of less than 2 percent of total expenditures for General Fund function codes 11-61?

Yes	No
_____	_____X_____
_____	_____X_____
_____	_____X_____

2) Has the school district declared financial exigency within the past two years?

3) Provide comments or explanations for student-to-staff ratios significantly (more than 15%) below the norm, rapid depletion of General Fund balances, or any significant discrepancies between actual budget figures and projected revenues and expenditures, or any other information that may be helpful in evaluating the school district's financial solvency. N/A

<u>Mean Enroll-to-Teacher Ratio</u>	<u>85% of Mean Enroll-to-Teacher Ratio</u>	<u>School District Size</u>
8.30	7.05	Under 100
9.54	8.11	100 to 249
10.80	9.18	250 to 499
11.54	9.81	500 to 999
12.65	10.75	1,000 to 1,599
13.65	11.60	1,600 to 2,999
14.43	12.26	3,000 to 4,999
14.97	12.73	5,000 to 9,999
15.12	12.86	10,000 to 24,999
15.27	12.98	25,000 to 49,999
15.44	13.12	50,000 and Over

4) How many superintendents has your school district had in the last five years? _____ 2

5) How many business managers has your school district had in the last five years? _____ 1