



Financial Integrity Rating System of Texas

2013-2014 Ratings based on School Year 2012-2013 Data - District Status Detail

Name: CLINT ISD(071901)		Publication Level 1: 6/18/2014 8:04:42 AM	
Status: Passed		Publication Level 2: 9/5/2014 4:00:21 PM	
Rating: Superior Achievement		Last Updated: 9/5/2014 4:00:21 PM	
District Score: 70		Passing Score: 52	
#	Indicator Description	Updated	Score
1	Was The Total Fund Balance Less Nonspendable and Restricted Fund Balance Greater Than Zero In The General Fund?	4/28/2014 12:46:58 PM	Yes
2	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)	4/28/2014 12:46:58 PM	Yes
3	Were There No Disclosures In The Annual Financial Report And/Or Other Sources Of Information Concerning Default On Bonded Indebtedness Obligations?	4/28/2014 12:46:59 PM	Yes
4	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)?	4/28/2014 12:46:59 PM	Yes
5	Was There An Unqualified Opinion in Annual Financial Report?	4/28/2014 12:47:00 PM	Yes
6	Did The Annual Financial Report Not Disclose Any Instance(s) Of Material Weaknesses In Internal Controls?	4/28/2014 12:47:00 PM	Yes
		1 Multiplier Sum	
7	Was The Three-Year Average Percent Of Total Tax Collections (Including Delinquent) Greater Than 98%?	4/28/2014 12:47:01 PM	5
8	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)?	4/28/2014 12:47:01 PM	5
9	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)	5/15/2014 11:49:50 AM	5
10	Was There No Disclosure In The Annual Audit Report Of Material Noncompliance?	4/28/2014 12:47:03 PM	5
11	Did The District Have Full Accreditation Status In Relation To Financial Management Practices? (e.g. No Conservator Or Monitor Assigned)	4/28/2014 12:47:03 PM	5
12	Was The Aggregate Of Budgeted Expenditures And Other Uses Less Than The Aggregate Of Total Revenues, Other Resources and Fund Balance In General Fund?	4/28/2014 12:47:03 PM	5
13	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)	4/28/2014 12:47:04 PM	5
14	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)	4/28/2014 12:47:05 PM	5
15	Was The Administrative Cost Ratio Less Than The Threshold Ratio?	4/28/2014 12:47:05 PM	5

16	Was The Ratio Of Students To Teachers Within the Ranges Shown Below According To District Size?	4/28/2014 12:47:06 PM	5
17	Was The Ratio Of Students To Total Staff Within the Ranges Shown Below According To District Size?	4/28/2014 12:47:06 PM	5
18	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)	4/28/2014 12:47:07 PM	5
19	Was The Aggregate Total Of Cash And Investments In The General Fund More Than \$0?	4/28/2014 12:47:07 PM	5
20	Were Investment Earnings In All Funds (Excluding Debt Service Fund and Capital Projects Fund) Meet or Exceed the 3-Month Treasury Bill Rate?	5/14/2014 12:19:20 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 .		
	Determine Rating By Applicable Range For summation of the indicator scores (Indicators 7-20)		
B.	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	
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

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2013

For the Twelve-Month Period Ending August 31, 2013	Juan I. Martinez Superintendent	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	\$0.00	\$1,140.00	\$120.00	\$920.00	\$920.00	\$0.00	\$920.00	\$0.00	\$0.00
Meals	\$0.00	\$432.00	\$508.00	\$156.00	\$156.00	\$0.00	\$276.00	\$0.00	\$120.30
Lodging	\$0.00	\$3,911.50	\$2,764.72	\$1,391.32	\$1,212.33	\$0.00	\$2,477.80	\$0.00	\$1,086.51
Flight	\$0.00	\$709.80	\$640.70	\$367.80	\$352.60	\$0.00	\$721.40	\$0.00	\$378.60
Car Rental	\$0.00	\$580.59	\$348.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Fuel	\$0.00	\$34.34	\$8.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$0.00	\$251.92	\$399.50	\$92.00	\$22.00	\$0.00	\$0.00	\$0.00	\$0.00
Shuttle/Taxi	\$0.00	\$5.00	\$0.00	\$80.00	\$20.00	\$0.00	\$80.00	\$0.00	\$0.00
Total	\$0.00	\$7,065.15	\$4,789.95	\$3,007.12	\$2,682.93	\$0.00	\$4,475.20	\$0.00	\$1,585.41

Outside Compensation and/or Fees Received by the Superintendent or Professional Consulting and/or Other Personal Services in Fiscal year 2013

For the Twelve-Month Period Ending August 31, 2013	Juan I. Martinez Superintendent	Edward Gabaldon Superintendent
Name(s) of Entity(ies)	None	None
N/A	\$0.00	\$0.00
Total	\$0.00	\$0.00

Gifts Received by Executive Officer(s) and Board Members (and First Degree Relatives, if any) in Fiscal Year 2013

For the Twelve-Month Period Ending August 31, 2013	Juan I. Martinez Superintendent	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	\$0.00
Total	\$0.00	\$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 2013

For the Twelve-Month Period Ending August 31, 2013	Juan I. Martinez Superintendent	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	\$0.00
Total	\$0.00	\$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 Section 39.0822

General Fund - First Quarter Expenditures by Object /Report 2013-2014 First Quarter General Fund

Payroll	Expenditures for payroll costs	Object Code 6110-6149	\$17,878,201
Contract Costs	Expenditures for services rendered by firms, individuals, and other organizations	Object Code Series 6200	\$1,005,643
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	\$980,763
Other Operating Costs	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	Object Code Series 6400	\$506,914
Debt Service	Expenditures for debt service	Object Code Series 6500	\$0
Capital Outlay	Expenditures for land, buildings, and equipment	Object Code Series 6600	\$0

Districts with a September 1 - August 31 Fiscal Year - Within the last two years did the school district:

	Yes	No
Draw funds from a short-term financing note (term less than 12 months) between the months of September and December, inclusive and		X
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?		X

Financial Exigency Disclosure:

	Yes	No
Has the school district declared financial exigency within the past two years?		X

Selected Trend Information - Did the report supplemental comments or explanations for significant trends or measures involving:

	Yes	No
Student-to-staff ratios?		X
Fund balances in the General Fund?		X
Major construction projects?		X
Defaulted on any debts within the past two years?		X
Budget figures and projected revenues and expenditures?		X
Other?		X

Superintendent

How many Superintendents has your school district had in the last five years?	2
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Business Manager

How many Business Managers has your school district had in the last five years?	1
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