



Financial Integrity Rating System of Texas

2014-2015 Ratings based on School Year 2013-2014 Data - District Status Detail

Name: CLINT ISD(071901)		Publication Level 1: 8/20/2015 11:24:40 AM	
Status: Passed		Publication Level 2: 8/20/2015 11:24:40 AM	
Rating: Pass		Last Updated: 8/20/2015 11:24:40 AM	
District Score: 28		Passing Score: 16	
#	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?	4/6/2015 2:41:46 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.)	4/6/2015 2:41:46 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.)	4/6/2015 2:41:46 PM	Yes
4	Was the total unrestricted net asset balance (Net of the accretion of interest for capital appreciation bonds) in the governmental activities column in the Statement of Net Assets greater than zero? (If the school district's change of students in membership over 5 years was 10 percent or more, then the school district passes this indicator.)	7/30/2015 12:17:16 PM	Yes
		1 Multiplier Sum	
5	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)	7/15/2015 11:50:49 AM	8
6	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?	8/17/2015 5:46:51 PM	10
7	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? (The AICPA defines material weakness.)	4/6/2015 2:41:48 PM	10
		28 Weighted Sum	
		1 Multiplier Sum	
		28 Score	

Determination of Rating

A.	Did The District Answer 'No' To Indicators 1, 2, 3, Or 4? If So, The District's Rating Is Substandard Achievement .		
	Determine Rating By Applicable Range For Summation of the Indicator Scores (Indicators 5-7)		
B.	Pass	16-30	
	Substandard Achievement	<16	

School FIRST Disclosures

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2014

For the Twelve-Month Period Ending August 31, 2014	Juan I. Martinez 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	\$1,540.00	\$1,540.00	\$895.00	\$0.00	\$0.00	\$1,540.00	\$0.00	\$1,540.00
Meals	\$423.00	\$737.00	\$155.00	\$0.00	\$0.00	\$494.00	\$0.00	\$465.00
Lodging	\$1,814.66	\$1,806.88	\$651.35	\$0.00	\$0.00	\$2,098.50	\$0.00	\$2,065.28
Flight	\$1,281.10	\$474.90	\$567.00	\$0.00	\$0.00	\$1,698.80	\$0.00	\$1,699.80
Car Rental	\$708.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Motor Fuel	\$59.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$248.36	\$152.00	\$0.00	\$0.00	\$0.00	\$205.00	\$0.00	\$127.00
Shuttle/Taxi	\$0.00	\$70.00	\$50.00	\$0.00	\$0.00	\$90.00	\$0.00	\$90.00
Total	\$6,074.59	\$4,780.78	\$2,318.35	\$0.00	\$0.00	\$6,126.30	\$0.00	\$5,987.08

Outside Compensation and/or Fees Received by the Superintendent or Professional Consulting and/or Other Personal Services in Fiscal year 2014

For the Twelve-Month Period Ending August 31, 2014	Juan I. Martinez 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 2014

For the Twelve-Month Period Ending August 31, 2014	Juan I. Martinez 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 2014

For the Twelve-Month Period Ending August 31, 2014	Juan I. Martinez 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 Section 39.0822
General Fund - First Quarter Expenditures by Object /Report 2014-2015 First Quarter General Fund

Object Code	Description	Amount
6110-6149	Expenditures for payroll costs	\$18,600,526
6200	Expenditures for services rendered by firms, individuals, and other organizations	\$1,014,455
6300	Expenditures for supplies and materials necessary to maintain and/or operate furniture, computers, equipment, vehicles, grounds, and facilities	\$770,761
6400	Expenditures for items other than payroll, professional and contracted services, supplies and materials, debt service, and capital outlay	\$568,269
6500	Expenditures for debt service	\$0
6600	Expenditures for land, buildings, and equipment	\$12,037

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

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