



Financial Integrity Rating System of Texas
2015-2016 Ratings based on School Year 2014-2015 Data - District Status Detail

Name: CLINT ISD(071901)		Publication Level 1: 8/8/2016 6:20:16 PM	
Status: Passed		Publication Level 2: 8/8/2016 6:20:16 PM	
Rating: A = Superior		Last Updated: 8/8/2016 6:20:16 PM	
District Score: 94		Passing Score: 31	
#	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?	3/16/2016 3:30:09 PM	Yes
2	Review the AFR for an unmodified opinion and material weaknesses. The school district must pass 2.A to pass this indicator. The school district fails indicator number 2 if it responds "No" to indicator 2.A. or to both indicators 2.A and 2.B.		
2.A	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.)	3/16/2016 3:30:09 PM	Yes
2.B	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.)	3/16/2016 3:30:10 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.)	3/16/2016 3:30:10 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?	3/16/2016 3:30:10 PM	Yes
5	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.)	3/16/2016 3:30:10 PM	Yes
		1 Multiplier Sum	
6	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.)	8/4/2016 1:36:12 PM	10
7	Was the measure of current assets to current liabilities ratio for the school district sufficient to cover short-term debt? (See ranges below.)	6/30/2016 1:23:35 PM	10
8	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 10 percent or more, then the school district passes this indicator.) (See ranges below.)	8/4/2016 1:36:13 PM	6
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?	8/4/2016 1:36:13 PM	10
10	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)	8/4/2016 1:36:14 PM	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)	3/16/2016 3:30:13 PM	8
12	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.)	3/16/2016 3:30:13 PM	10
13	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?	3/16/2016 3:30:13 PM	10
14	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.)	3/25/2016 2:00:12 PM	10
15	Did the school district not receive an adjusted repayment schedule for more than one fiscal year for an over allocation of Foundation School Program (FSP) funds as a result of a financial hardship?	3/24/2016 4:27:31 PM	10
		94 Weighted Sum	
		1 Multiplier Sum	
		94 Score	

Determination of Rating

A.	Did the district answer 'No' to Indicators 1, 3, 4, 5, or 2.A? 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. (Indicators 6-15)
	A = Superior 70-100
	B = Above Standard 50-69
	C = Meets Standard 31-49
	F = Substandard Achievement <31

School FIRST Disclosures

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2015

For the Twelve-Month Period Ending August 31, 2015	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Robert Lara Board Member	Hilda James Board Member
Registration	\$1,220.00	\$1,595.00	\$1,595.00	\$895.00	\$1,270.00	\$1,220.00	\$0.00	\$375.00
Meals	\$396.00	\$668.00	\$454.00	\$132.00	\$299.00	\$287.00	\$0.00	\$167.00
Lodging	\$2,185.14	\$3,042.71	\$2,890.62	\$1,594.50	\$1,943.19	\$1,999.46	\$0.00	\$860.52
Flight	\$1,188.40	\$1,072.90	\$1,280.90	\$953.70	\$1,005.70	\$1,006.90	\$0.00	\$0.00
Car Rental	\$689.18	\$364.91	\$0.00	\$195.25	\$0.00	\$66.19	\$0.00	\$330.11
Motor Fuel	\$0.00	\$59.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parking	\$146.00	\$487.00	\$22.00	\$40.00	\$0.00	\$84.44	\$0.00	\$126.00
Shuttle/Taxi	\$0.00	\$0.00	\$0.00	\$0.00	\$8.25	\$0.00	\$0.00	\$0.00
Total	\$5,824.72	\$7,290.51	\$6,242.52	\$3,810.45	\$4,526.14	\$4,663.99	\$0.00	\$1,858.63

Outside Compensation and/or Fees Received by the Superintendent or Professional Consulting and/or Other Personal Services in Fiscal year 2015

For the Twelve-Month Period Ending August 31, 2015	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 2015

For the Twelve-Month Period Ending August 31, 2015	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Robert Lara Board Member	Hilda James 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 2015

For the Twelve-Month Period Ending August 31, 2015	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Patricia Randleel Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Robert Lara Board Member	Hilda James 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 2015-2016 First Quarter General Fund

Object	Description	Object Code	Amount
Payroll	Expenditures for payroll costs	Object Code 6110-6149	19,078,948
Contract Costs	Expenditures for services rendered by firms, individuals, and other organizations	Object Code Series 6200	900,774
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	1,011,757
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	627,808
Debt Service	Expenditures for debt service	Object Code Series 6500	0
Capital Outlay	Expenditures for land, buildings, and equipment	Object Code Series 6600	10,770

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