



Financial Integrity Rating System of Texas

2018-2019 Ratings based on School Year 2017-2018 Data - District Status Detail

Name: CLINT ISD(071901)		Publication Level 1: 8/7/2019 3:33:27 PM		
Status: Passed		Publication Level 2: 8/8/2019 2:06:12 PM		
Rating: A = Superior		Last Updated: 8/8/2019 2:06:12 PM		
District Score: 96		Passing Score: 60		
			FY18	FY17
#	Indicator Description	Updated	Score	Prior Year
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?	8/5/2019 11:13:07 PM	Yes	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.	8/5/2019 11:13:07 PM	Yes	Yes
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.)	8/5/2019 11:13:07 PM	Yes	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.)	4/20/2018 8:32:39 AM	Yes	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.)	8/5/2019 11:13:08 PM	Yes	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?	8/5/2019 11:13:08 PM	Yes	Yes
5	This indicator is not being scored for 2017-2018. Prior year referred to Unrestricted Net Position Balance.		NA	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.)	8/5/2019 11:13:08 PM	10	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.)	8/5/2019 11:13:09 PM	10	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 7 percent or more, then the school district passes this indicator.) (See ranges below.)	8/5/2019 11:13:09 PM	8	8
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?	8/5/2019 11:13:10 PM	10	10
10	Was the debt service coverage ratio sufficient to meet the required debt service? (See ranges below.)	8/5/2019 11:13:10 PM	10	10
11	Was the school district's administrative cost ratio equal to or less than the threshold ratio? (See ranges below.)	8/5/2019 11:13:11 PM	8	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.)	8/5/2019 11:13:12 PM	10	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?	8/5/2019 11:13:13 PM	10	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.)	8/5/2019 11:13:13 PM	10	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?	8/5/2019 11:13:13 PM	10	10
			96 Weighted Sum	96
			1 Multiplier Sum	1
			96 Score	96

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 90-100
	B = Above Standard 80-89
	C = Meets Standard 60-79
	F = Substandard Achievement <60

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.

School FIRST Disclosures

Reimbursements Received by the Superintendent and Board Members for Fiscal Year 2018

For the Twelve-Month Period Ending August 31, 2018	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Claudia Perez Board Member	Hilda James Board Member
Registration	\$710.00	\$1,685.00	\$395.00	\$1,685.00	\$1,685.00	\$1,290.00	\$1,685.00
Meals	\$394.36	\$472.00	\$167.00	\$472.00	\$472.00	\$472.00	\$472.00
Lodging	\$3,139.76	\$4,107.90	\$2,930.43	\$5,836.18	\$4,113.94	\$4,245.46	\$4,884.52
Flight	\$970.34	\$0.00	\$0.00	\$764.92	\$813.92	\$0.00	\$320.95
Car Rental	\$559.54	\$1,737.41	\$528.80	\$0.00	\$753.80	\$1,450.64	\$934.48
Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
Parking	\$126.66	\$413.10	\$0.00	\$0.00	\$162.38	\$118.00	\$20.00
Shuttle/Taxi	\$60.00	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	\$42.19
Total	\$5,960.66	\$8,415.41	\$4,021.23	\$8,908.10	\$8,151.04	\$7,576.10	\$8,384.14

Outside Compensation and/or Fees Received by the Superintendent or Professional Consulting and/or Other Personal Services in Fiscal year 2018

For the Twelve-Month Period Ending August 31, 2018	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 2018

For the Twelve-Month Period Ending August 31, 2018	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Claudia Perez Board Member	Hilda James Board Member
Summary Amounts	\$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

Business Transactions Between School District and Board Members for Fiscal Year 2018

For the Twelve-Month Period Ending August 31, 2018	Juan I. Martinez Superintendent	James Pendell Board Member	Mary Macias Board Member	Arleen Parada Board Member	Fred Martinez Board Member	Claudia Perez Board Member	Hilda James Board Member
Summary Amounts	\$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

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