



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: November 10, 2025

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting  
Jeff Coats, Senior Director  
Accounting & Payroll

Subject: Public Notice of the School  
FIRST Rating Report of  
Superior Achievement

Related Page(s): Attachment

### ACTION ITEM

#### **BACKGROUND INFORMATION**

The 2024-2025 fiscal year is the twenty-third year of School FIRST (Financial Integrity Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency. The ratings are based on financial information from the 2023-2024 fiscal year.

The primary goal of School FIRST is to achieve quality performance in the management of school districts financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system. The School FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, with the highest being "A" for "Superior Achievement", followed by "B" for "Above Standard Achievement," "C" for "Standard Achievement," and the lowest being "F" for "Substandard Achievement."

School districts are required to distribute the financial management report to parents and taxpayers. The Board of Trustees is required to present the report in a public meeting at a district facility within two months of receiving the final financial accountability rating.

#### **ADMINISTRATIVE CONSIDERATION**

NEISD received the final rating of "A" for Superior Achievement in November 2025. In accordance with the above, the rating is presented at the regularly scheduled Board meeting on this date of November 10, 2025.

#### **BUDGETARY CONSIDERATION**

None.

#### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the TEA School District Financial Integrity Rating of Superior Achievement be noted, and the NEISD Annual Management Report on School FIRST be accepted.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval