**CROSBY INDEPENDENT SCHOOL DISTRICT**
14670 FM 2100 CROSBY, TEXAS 77532
281-328-9200

# Regular Agenda Item

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| **Meeting Date** | October 19, 2026 |
| **Action** | Conduct a public hearing to discuss Crosby Independent School District's rating on the state's financial accountability system. |
| **Motion** | N/A |
| **Administrative Recommendation** | N/A |
| **Authority for this Action** | 19 TAC (Texas Administrative Code) §109.001 |
| **Goal/Objective Addressed** | Crosby ISD will be a good steward of taxpayers' money. |
| **Background** | School FIRST (Financial Integrity Rating System of Texas) is a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999.<br><br>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.<br><br>The School FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, as follows:<br>A - Superior Achievement<br>B - Above Standard Achievement<br>C - Standard Achievement<br>F - Substandard Achievement<br><br>Crosby ISD received a rating of "A" for "Superior Achievement" under Texas' School FIRST financial accountability rating system for 2025-2026, which is based on fiscal year 2024-2025 data. The rating system |

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| | measures the quality of a school district's financial management and reporting system. |
| **Staffing Implications** | N/A |
| **Budget Information** | N/A |
| **Impact of this Action** | Compliance with 19 TAC (Texas Administrative Code) §109.001. |
| **Attachments** | Financial Management Report 2024-25 |
| **Resource Personnel** | Robert L. Heniff, Chief Financial Officer |