NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: November 9, 2026

Presenter: Susie Lackorn
Jeff Coats, Executive Director
Finance and Accounting

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

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

The 2025-2026 fiscal year is the twenty-fourth 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 2024-2025 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 October 2026. In accordance with the above, the rating is presented at the regularly scheduled Board meeting on this date of November 9, 2026.

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