DENISON ISD
HONORING. EMBRACING. INSPIRING.

Action Item

Date: November 17, 2026

Subject: Consider accepting the 2025-26 FIRST Report

Agenda Item #: 11.B.1.

Attachments: Yes

Background Information:

Denison ISD has received a rating of "A" for "Superior Achievement" under Texas' School FIRST financial accountability rating system. The rating system measures the quality of a school district's financial management and reporting system.

This is the 24rd year of School FIRST (Financial Accountability Rating System of Texas), 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 and amendments under House Bill 5, 83rd Texas Legislature, Regular Session, 2013. 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 Schools FIRST accountability rating ensures that Texas school districts are accountable not only for student learning, but also for achieving these results cost-effectively and efficiently.

The Texas Education agency assigned one of four financial accountability ratings to Texas school districts, with the highest being "A" for "Superior Achievement." Denison ISD has achieved the highest rating for 23 prior years.

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Recommendation: That the Board accept the 2025-26 FIRST report as presented.