

DATE:	August 8, 2024
SUBJECT:	Preliminary 2023–2024 FIRST Ratings
CATEGORY:	Accreditation Information
NEXT STEPS:	Share with appropriate staff

Texas’s school financial accountability rating system, known as the School Financial Integrity Rating System of Texas (FIRST), provides accountability for Texas public schools on the quality of their financial management practices and that they improve these practices. The purpose of this letter is to inform Texas public school systems that their preliminary 2023–2024 FIRST rating is now available online. To access your school system’s FIRST rating, click the [Financial Integrity Rating System of Texas](#) link. Then, click the appropriate link as follows:

- School districts should use the School District FIRST Ratings link.
- Charter schools should use the Charter FIRST Ratings link.

Basis for FIRST Rating

Your school system’s rating is based on an analysis of the school system’s financial data for fiscal year 2023 (the fiscal period ended June 30, 2023, or August 31, 2023, depending on the ending date of your school system’s fiscal year). TEA determined your school system’s rating using the financial indicators specified in:

- [19 Texas Administrative Code \(TAC\) §109.1001\(e\)\(8\)](#) for school districts; and
- [19 TAC §109.1001\(f\)\(8\)](#) or [19 TAC §109.1001\(g\)\(2\)](#) for charter schools, depending upon the type of charter school operated.

Please carefully review your school system’s preliminary FIRST rating and the data associated with each of the indicators.

Opportunity for Appeal

If your school system wishes to appeal an adverse issue it identifies in the preliminary rating, your school system may submit a written appeal with supporting evidence to the TEA Financial Compliance Division. For the appeal to be considered, TEA must receive it by **September 9, 2024**. Send your appeal and supporting documentation to the following email address: FinancialAccountability@tea.texas.gov.

Please note, all appeal requests, including supporting documentation, must be submitted via email to FinancialAccountability@tea.texas.gov on or before September 9, 2024. Appeals and supporting documentation that are not submitted to the Financial Accountability email address by the required deadline will not be considered or processed.

Please see [19 TAC §109.1001\(n\)](#) for the rules regarding the filing of an appeal. As stated in that section, TEA will consider only an appeal that would result in a change to your school system’s rating. **If no appeal is submitted by your school system, your school system’s preliminary rating becomes final on the 31st day after the preliminary ratings are released (September 10, 2024).**

Final FIRST Rating and Required Reporting

We will issue final ratings to school districts and charter schools after we have reviewed any submitted appeals. Final 2023–2024 School FIRST and Charter FIRST ratings are anticipated to be released in November 2024.

Within two months of the release of your LEA’s final School FIRST or Charter FIRST rating, your school system must announce and hold a public meeting to distribute a financial management report that explains the school system’s rating and its performance under each indicator for the current and previous year’s ratings. If your school system does not submit an appeal, your school system may choose to use the date that the rating automatically became final as a basis for the two-month deadline to hold the public hearing.

The report also must provide the financial information described in [19 TAC §109.1001\(q\)\(3\)](#). TEA encourages school systems to include additional information in the report that will be beneficial to stakeholders, especially information explaining any special circumstances that may have affected the school system’s performance under one or more of the indicators.

The required newspaper notices to inform taxpayers of the meeting must be published no more than 30 days and no fewer than 10 days before the public meeting. Your district or charter school may combine the meeting with a scheduled regular meeting of the board of trustees or governing board, respectively.

For full requirements related to the report and meeting, see [19 TAC §109.1001\(q\)](#). For a template that your school system can use in developing its financial management report:

- districts should see the TEA [School FIRST](#) web page and
- charter schools should see the TEA [Charter FIRST](#) web page.

To access additional rules concerning financial accountability ratings, please see [19 TAC §109.1001](#).

Accreditation Status

Please note that the TEA considers a school system’s FIRST rating when assigning an accreditation status, as required by the accreditation status rules in [19 TAC §97.1055](#).

Contact for Further Information

If you have questions about your school system’s FIRST rating, you may send an email to FinancialAccountability@tea.texas.gov or you may contact:

- Robin Aldridge at (512) 463-3940 or by email at Robin.Aldridge@tea.texas.gov for School FIRST
- Roger Seemion at (512) 936-3712 or by email at Roger.Seemion@tea.texas.gov for Charter FIRST