

# District Awarded Superior Achievement Rating For Financial Management

## Texas Education Agency Recognition

Brock Independent School District has again received a rating of “**Superior Achievement**” from Texas’ Schools FIRST financial accountability rating system. The Superior Achievement rating is the state’s highest financial accountability rating awarded to public schools. The district has received this rating every year since the accountability measure was first introduced in 2003-2004.

Texas public schools have a complex financial accounting system and the objective of the FIRST system is to ensure Texas Schools are held accountable for a variety of financial responsibilities.

The Schools FIRST (Financial Accountability 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 Texas Legislature in 1999. It consists of checking school progress on a number of financial checkpoints such as fund balance, investment earnings, and internal controls.

The Schools FIRST accountability rating system assigns one of four financial accountability ratings to Texas school districts, with the highest being “Superior Achievement,” followed by “Above-Standard Achievement,” “Standard Achievement” and “Substandard Achievement.” Districts with serious data quality problems may receive the additional rating of “Suspended – Data Quality.” Districts that receive the “Substandard Achievement” or “Suspended – Data Quality” ratings under Schools FIRST must file a corrective action plan with the Texas Education Agency.