November 12, 2026 Board Meeting

Board Members' Questions and Staff Responses regarding BoardBook materials

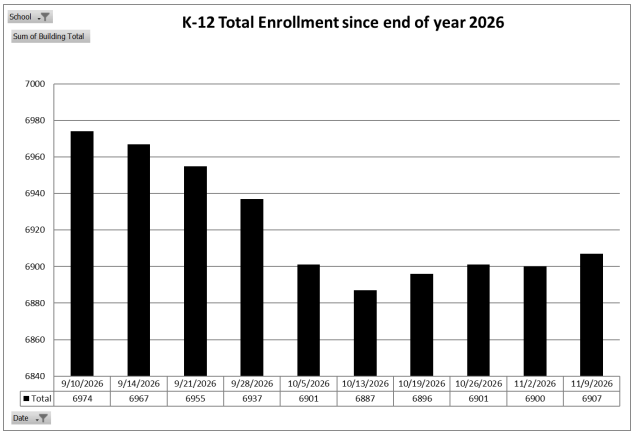
(Audit)

Board Member Question	Staff Response
1. Audit: Presentation slide 22 1.1 Where do unpaid meal accounts fall into our accounting? This slide would lead me to believe that we either absorb the loss or account for the loss elsewhere. Please elaborate. 2. Audit ACFR 2.1 P. 19 - Emphasis of Matter "The District has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 103." Please elaborate. 2.2 - What controls have auditors identified that prevent individual staff from overspending budget, as opposed to learning budget has been (over)spent after the fact?	1.1 The general fund unassigned fund balance absorbs unpaid meal accounts (required by statute). Our process is to eliminate negative account balances when an account is inactive (student left the district). We still try to collect money for the active negative account balances. 2.1 GASB 103 is a required accounting standard implemented for 25-26. It added new requirements for the Management's Discussion and Analysis section of the ACFR including layout and requiring districts to add more explanations for trends and projections. 2.2 Approval thresholds and workflow - Transactions exceeding department authority route to higher-level approval. Purchase order (PO) system with encumbrances - Budget is reserved when the PO is issued, not when the invoice arrives. Segregation of duties - One employee cannot request, approve, and pay for a purchase. Contract approval process - Contracts exceeding appropriations require finance or board approval before execution.

(Lacrosse Co-op)

Board Member Question	Staff Response
Are we creating this agreement with zero ISD191 students participating in girls lacrosse at this point in time, as noted on the application? Please elaborate.	The application was completed by the Athletic Director at Kennedy High School in Bloomington. We had four players play last year, one was a senior. We have one 10th grader and two 9th graders who have shared that they plan to return this year. We will continue to work to get more to participate going forward. The application has been updated to reflect this information.

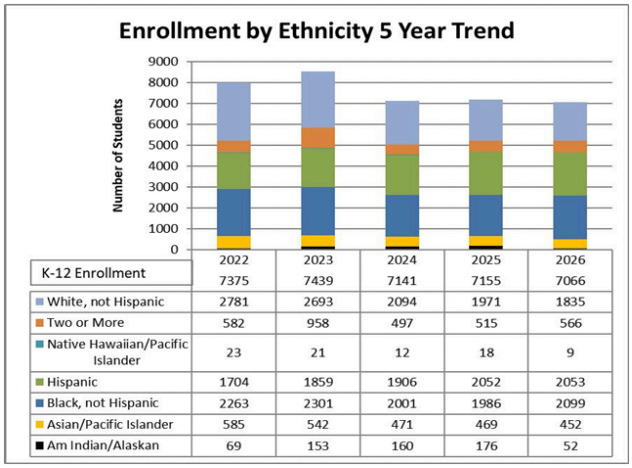
(Enrollment Report)

Board Member Question	Staff Response
I was reviewing the enrollment report this morning for Thursday's meeting and noticed that the K-12 enrollment is significantly lower than our budget assumption (6838 actual vs 6897 budget). This is a more than 200 student drop since last year's enrollment report. I'd like to understand on Thursday why the projection was off by so much and what the impacts of this steeper than expected decline will be on this year's budget. Also, do we know why we had such a big drop (164 last year and 54 this year) in our American Indian population? Have we changed how they are being counted / tracked or is there something else at play?	The Oct 1 number reflects cheeks in seats on that specific date. All 15 drops are calculated in. Our weekly real time chart shows that the numbers as a whole have been extremely close or slightly above the 6,897 number that we used for budgeting. The 6,897 also reflects the Average Daily Membership (ADM) and not just one date. So the over time view is a better indicator of how we are doing. Since the beginning of school our weekly average has been 6,938. We know that our incoming Kindergartens are lower enrollment than our exiting 12th grade classes and this is factored in with a small amount of attrition per grade level. 

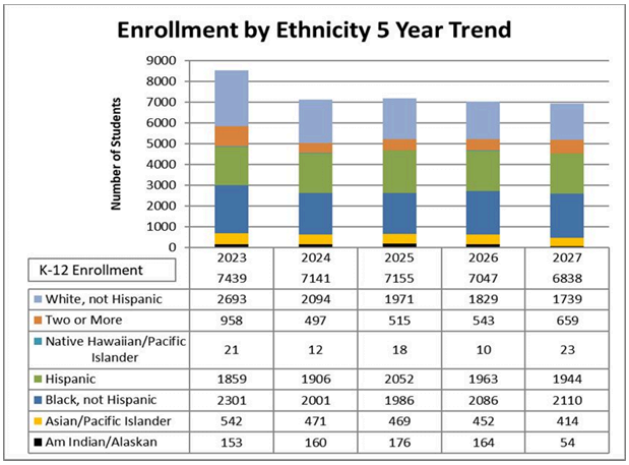
As, of Monday November 9, our enrollment is 6,907, .1% above projected. Our Daily average last year from our weekly snapshots was 7,044. The final number from the state reflected 7,047. As long as we continue to stay above the 6,897 figure we will come in very close to projection again.

	6907	6897	0.1%
Values	Current	Projected	Column1
Grade k	468	474	-1.3%
Grade 1	487	474	2.7%
Grade 2	527	504	4.4%
Grade 3	532	537	-0.9%
Grade 4	520	522	-0.4%
Grade 5	562	539	4.1%
Grade 6	502	538	-7.2%
Grade 7	549	548	0.2%
Grade 8	532	506	4.9%
Grade 9	488	498	-2.0%
Grade 10	471	447	5.1%
Grade 11	534	548	-2.6%
Grade 12	735	762	-3.7%

b) There isn't really a drop. The numbers pulled in the current year are from Synergy reflecting the Federal definition of the American Indian/Alaskan population. The historical data is pulled from the state reflecting the MARSS definition and information once all information is confirmed. The data is preliminary. Below are the slides from last year and this year so that you can see the phenomena. Although the number last year was seen as 52, that number bounced up to 164 in this year's report for last fall.



	2022	2023	2024	2025	2026
K-12 Enrollment	7375	7439	7141	7155	7066
White, not Hispanic	2781	2693	2094	1971	1835
Two or More	582	958	497	515	566
Native Hawaiian/Pacific Islander	23	21	12	18	9
Hispanic	1704	1859	1906	2052	2053
Black, not Hispanic	2263	2301	2001	1986	2099
Asian/Pacific Islander	585	542	471	469	452
Am Indian/Alaskan	69	153	160	176	52



	2023	2024	2025	2026	2027
K-12 Enrollment	7439	7141	7155	7047	6838
White, not Hispanic	2693	2094	1971	1829	1739
Two or More	958	497	515	543	659
Native Hawaiian/Pacific Islander	21	12	18	10	23
Hispanic	1859	1906	2052	1963	1944
Black, not Hispanic	2301	2001	1986	2086	2110
Asian/Pacific Islander	542	471	469	452	414
Am Indian/Alaskan	153	160	176	164	54