

Special School Board Meeting

Monday, May 19, 2025 6:30 PM

LS-H MS/HS Media Center, 901 Ferry St., Le Sueur, MN 56058

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

4. CONSENT AGENDA

4.1. Approval of District Office Consent Items

4.1.1. Minutes of Regular Meeting held on 5.5.25

4.2. Approval of Personnel Consent Items

4.2.1. Hirings

4.2.1.1. ESY Paraprofessional - Patty Krekelberg

4.2.1.2. Preschool Teacher - Carrie Hoffman

4.2.1.3. ESY OT - Bekah Pietz

4.2.2. Resignations

4.2.2.1. EL Paraprofessional - Dulce Garcia Trejo

4.2.2.2. Golf Coach - Rod Reinhardt

4.2.2.3. EL Teacher - Rene Quintero

5. NEW BUSINESS

5.1. Approve FY24 Audit Presentation

5.2. Approve Lead-in-Water and Radon Testing

6. ADJOURN

INDEPENDENT SCHOOL DISTRICT 2397
LE SUEUR-HENDERSON PUBLIC SCHOOLS
MINUTES OF REGULAR BOARD MEETING
MS/HS MEDIA CENTER
MAY 5, 2025

Item 1.0 **Call to Order:** The regular meeting of the Le Sueur-Henderson Board of Education was called to order at 6:30 PM. Board members in attendance, Gretchen Rehm, Christa Luna, Brigid Tuck, Brooke Wentzlaff, Jenny Burns.

Members Absent: Kelsey Schwartz, Matt Hathaway

Also in attendance: Superintendent Jim Wagner, Admin. Assist., Rachel Scheffler, Henderson Independent, Beth Cornish, Business Manager, Ky Battern, Student Reps., Norah Renstrom and Kendra Westphal.

Item 2.0 **Pledge of Allegiance:** pledge recited

Item 3.0 **Mission and Vision Statements:**

Item 4.0 **Strategic Plan Review:**

Item 5.0 **Approval of Agenda:**

Item 5.1 Motion by Tuck, second by Burns, carried, 5-0 to approve the meeting agenda.

Item 6.0 **Open Forum:**

Item 7.0 **Le Sueur – Henderson School District Recognizes:**

Item 7.1 Resolution was presented to accept grants and donations to the Le Sueur-Henderson Public School District. Said Resolution is attached hereto and made a part of these minutes. Motion made by Board Member Luna and upon being seconded by Board Member Wentzlaff, said resolution was duly adopted by the following roll call vote, carried 5-0 .

Wentzlaff: yes

Tuck: yes

Luna: yes

Burns: yes

Rehm: yes

Item 7.2 March Students of the Month

Item 8.0 **Reports:**

Item 8.1 Committee Reports

Item 8.1.1 Finance

Item 8.1.2 Negotiations

Item 8.1.3 SW Metro

- Item 8.1.4 Human Resources
- Item 8.1.5 Policy
- Item 8.1.7 Community Ed Council

- Item 8.2 Student Report
- Item 8.3 Superintendent Report
 - 8.3.1 CE Report
 - 8.3.2 M/HS Report
 - 8.3.3 Elementary Report

Item 9.0 **Consent Agenda:** Motion by Rehm, second by Tuck, carried, 5-0 to approve the following consent items:

Item 9.1 **District Office Consent Items:**

Item 9.1.1 Minutes of 4.7.25 Regular School Board Meeting

Item 9.2 **Personnel Consent Items:**

Item 9.2.1 Hirings:

- Item 9.2.1.1 SLP - Emily Lenarz
- Item 9.2.1.2 Elem. Teacher - Emi Wagner
- Item 9.2.1.3 Elem. Teacher - Trey Winkels
- Item 9.2.1.4 Cust/Maintenance - Jeremy Bahr
- Item 9.2.1.5 Custodian - Stephanie Schultze
- Item 9.2.1.6 Psychologist - Claire McDavid

Item 9.2.2 Resignations:

- Item 9.2.2.1 Elem. Teacher - Courtney Faragher
- Item 9.2.2.2 Preschool Teacher - Laura Anderson

Item 10.0 **Purchases above \$5,000:**

Item 11.0 **Old Business:**

Item 12.3 Motion by Wentzlaff, second by Luna, carried, 5-0 to approve second of three readings to update policy 417.

Item 12.0 **New Business:**

Item 12.1 Motion by Rehm, second by Wentzlaff, carried, 5-0 to approve permanent public utility easement.

Item 12.2 Motion by Luna, second by Tuck, carried, 5-0 to approve LS-H Crisis Management Plan.

Item 12.3 Motion by Tuck, second by Burns, carried, 5-0 to approve first and final readings to update policies 507 & 508.

Item 12.4 Motion by Wentzlaff, second by Tuck, carried, 5-0 to approve FY26 Individual Contracts for Ky Battern, Rod Zick, and Rachel Scheffler.

Item 12.5 Motion by Rehm, second by Tuck, carried, 5-0 to approve FY26 revised budget.

Item 13.0 **Board Member Communication/ Ideas Exchange**

Item 13.1 Motion by Rehm, second by Luna, carried, 5-0 to approve removal of July 2025 Business Meeting.

Item 14.0 **Next Meeting Information**

Item 15.0 **Adjourn:** Motion by Luna, second by Burns, carried, to adjourn the meeting at 7:42 PM.

Board Clerk

Board Chair
May 19, 2025



Employment Recommendation Le Sueur - Henderson School District

Position: ESY MS/HS Para

Recommended Candidate: Patty Kreckelberg

Recommended by: Cindy Schmidt

Start/ Hire Date: 5/12/25

To be completed by an administrator:

Candidate has current & appropriate certification:

Yes

Reference checks completed:

Yes

Years of experience granted:

Step Placement:

Highest degree currently held:

Lane Placement:

Credits beyond highest degree granted:

Hourly/ Salary Rate

Current salary Rate

New Position

Existing Position

Replacing:

Additional Information:

Internal Hire

Approval of Principal:

Cynthia Schmidt

5/12/25

Electronic Signature

Date

Approval of Superintendent:

Electronic Signature

Date

Share with District Office (Jim, Rachel, Todd, Ky) & Technology (Bruce) via Google Drive



Employment Recommendation Le Sueur - Henderson School District

Position: Preschool Teacher

Recommended Candidate: Carrie Hoffman

Recommended by: Nathan Warden

Date: 5/15/2025

To be completed by administrator:

Candidate has current & appropriate certification:

Yes

Reference checks completed:

Yes

Years of experience granted:

Yes

Step Placement:

18

Highest degree currently held:

B.A.

Lane Placement:

1

Credits beyond highest degree granted:

0

<input type="checkbox"/>
<input checked="" type="checkbox"/>

New Position

Existing Position

Replacing: Lisa Down-Kohn

Additional Information:

- Carrie comes to us from Nicollet Schools and has great experience working in early childhood.

Approval of Principal: Nathan Warden

5/16/2025

Electronic Signature

Date

Approval of Superintendent:

Electronic Signature

Date



Employment Recommendation Le Sueur - Henderson School District

Position: ESY OT

Recommended Candidate: Rebekah Pietz

Recommended by: Deanna Gronseth **Start/ Hire Date:** 5/15/25

To be completed by an administrator:

Candidate has current & appropriate certification:

Reference checks completed:

Years of experience granted:

Step Placement:

Highest degree currently held:

Lane Placement:

Credits beyond highest degree granted:

Hourly/ Salary Rate

Yes
Yes

X

New Position

Existing Position

Replacing:

Additional Information:
June 1-Aug 25: up to 30 hours

Approval of Principal: *Cynthia Schmidt* **5/15/25**

Electronic Signature

Date

Approval of Superintendent:

Electronic Signature

Date

Share with District Office (Jim, Rachel, Todd, Ky) & Technology (Bruce) via Google Drive

05/06/25

Letter of Resignation

To whom it may concern,

I'm writing this letter to let you know that I am resigning as a Paraprofessional for our ELL department at the Le Sueur-Henderson Middle School/High School at the end of the 2024-25 school year. I am grateful for the opportunity to work with our Spanish-speaking students, but I hope to be able to remain in the position of our Hispanic Liaison for the district and focus on my studies. This wasn't an easy decision as I want to continue to work with our Hispanic students and want to continue to support them in any way I can, but I know this is the best plan for my future.

Sincerely,
Dulce Garcia Trejo

Fwd: Golf Coach LSH Resignation

2 messages

Dave Swanberg <dswanberg@isd2397.org>

Fri, May 9, 2025 at 7:51 AM

To: Rachel Scheffler <rscheffler@isd2397.org>, Jim Wagner <jwagner@isd2397.org>

Please accept this resignation at the next board meeting.

----- Forwarded message -----

From: **Rod Reinhardt** <rodreinhardt@msn.com>

Date: Thu, May 8, 2025 at 10:30 PM

Subject: Golf Coach LSH Resignation

To: Dave Swanberg <dswanberg@isd2397.org>

Dave

I've decided to resign from head coaching golf at the end of the 2025 golf season. I've really enjoyed my time and appreciate all the school has done for the golf program and I hope to see it to continue to grow into the future. I am willing to help with the transition with whomever takes over this position in the off season. Thanks again for your support to me and the team!

Rod Reinhardt

Rachel Scheffler <rscheffler@isd2397.org>

Fri, May 9, 2025 at 7:55 AM

To: Dave Swanberg <dswanberg@isd2397.org>

Got it, thanks!

Rachel Scheffler

District Office Admin. Assist. | Accounts Payable

100 Kingsway Drive

Le Sueur, MN 56058 | Ph: (507) 665-4602

<https://www.isd2397.org>



Small Towns... GIANT Opportunities... District of Choice

[Quoted text hidden]

Dear Darren Kern,

I am writing this letter to inform you that I am resigning my position as the ELL teacher at LSH Elementary. My last day of work will be on May 23rd, 2025. I appreciate the opportunity that was given to me to teach the students, the privilege of working alongside some exceptional teachers, staff members, administration, and all of the work experience I gained working at LSH. Thank you again for everything.

Sincerely,

Rene Emmanuel Quintero Jr



We'll get you there.

CPAs | CONSULTANTS | WEALTH ADVISORS

ISD NO. 2397 Le Sueur – Henderson School District

June 30, 2024

Craig Popenhagen, Principal
Luke Greden, Principal

Audit Summary

- **Audit Opinion**
 - The financial statements are fairly stated. We issued what is known as an “unmodified” (i.e. clean) audit report.
- **Internal Control Over Financial Reporting**
 - Three findings regarding internal control over financial reporting were reported.
- **Compliance and Other Matters (Yellow Book)**
 - No compliance issues were noted in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.
- **Minnesota Legal Compliance**
 - One finding regarding Minnesota legal compliance was reported.



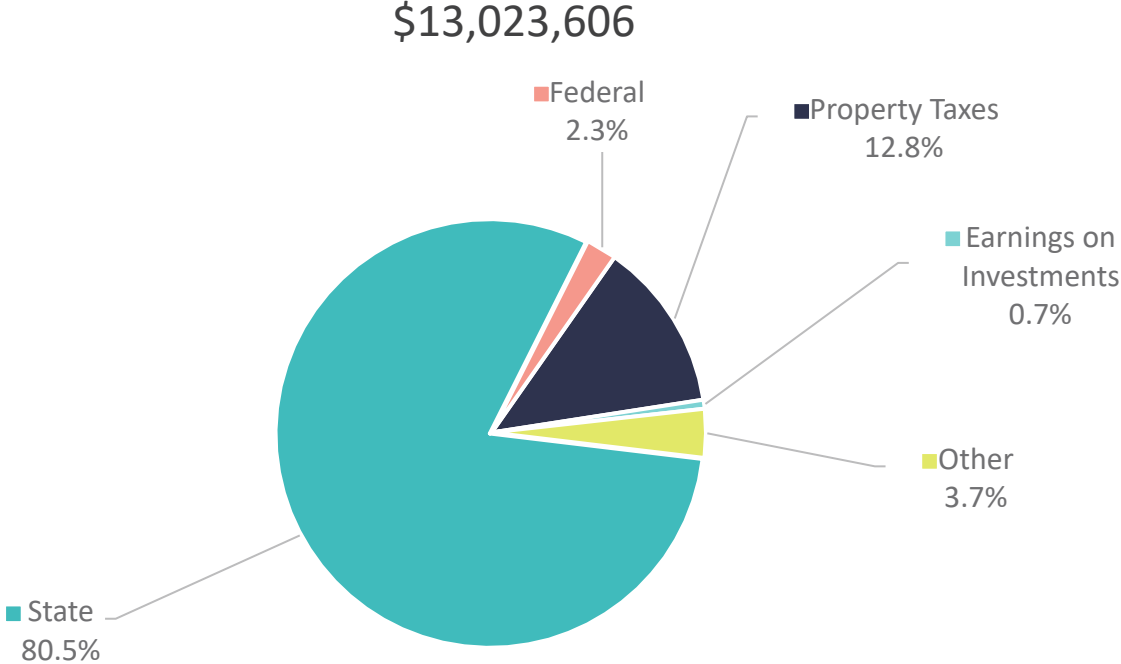
Audit Summary

- Current-Year Changes
 - Reporting Changes in Accounting Principles, Changes in Estimates and Corrections of Errors – FY2024
- Future Changes
 - Compensated Absences – Effective FY2025
 - Certain Risk Disclosures – Effective FY2025
 - Financial Reporting Model Improvements – Effective FY2026
 - Disclosure of Certain Capital Assets – Effective FY2026

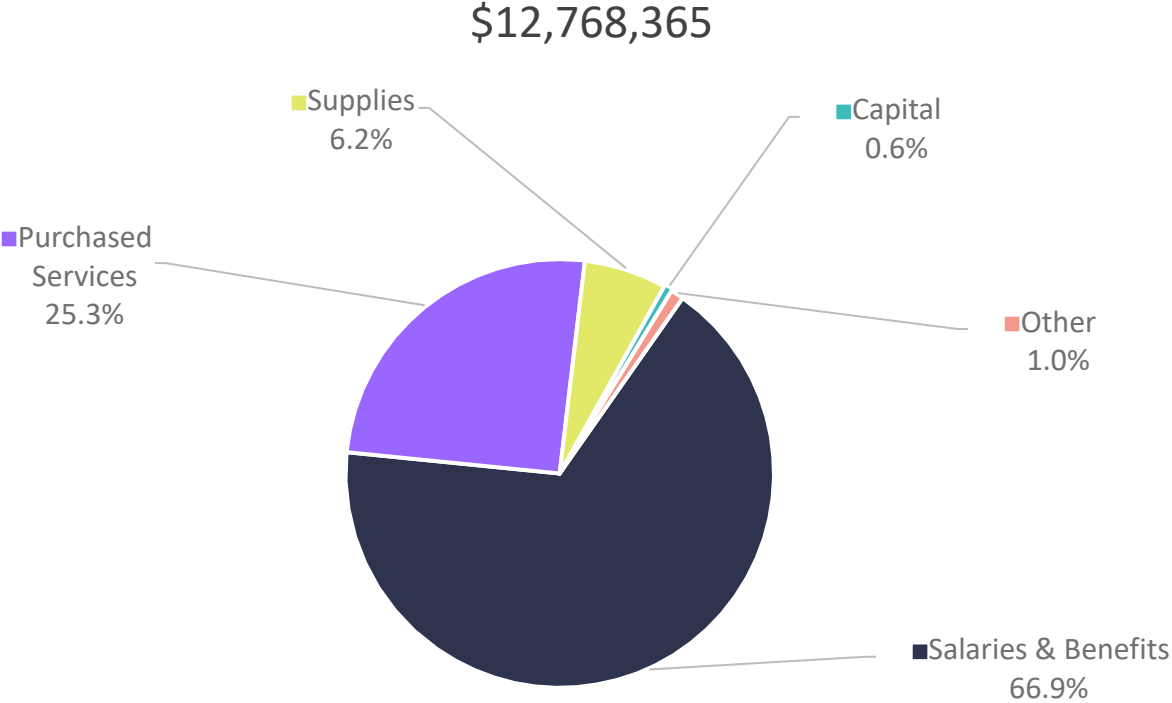


General Fund Revenue by Source

Fiscal Year Ended June 30, 2024

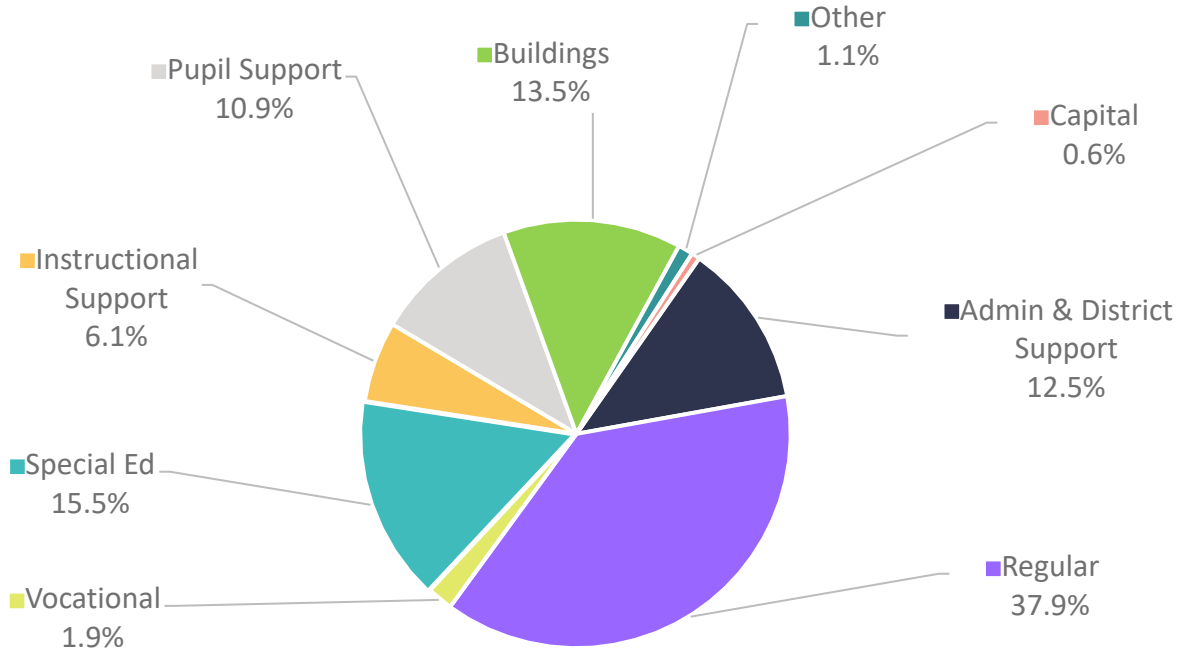


General Fund Expenditures by Object Fiscal Year Ended June 30, 2024

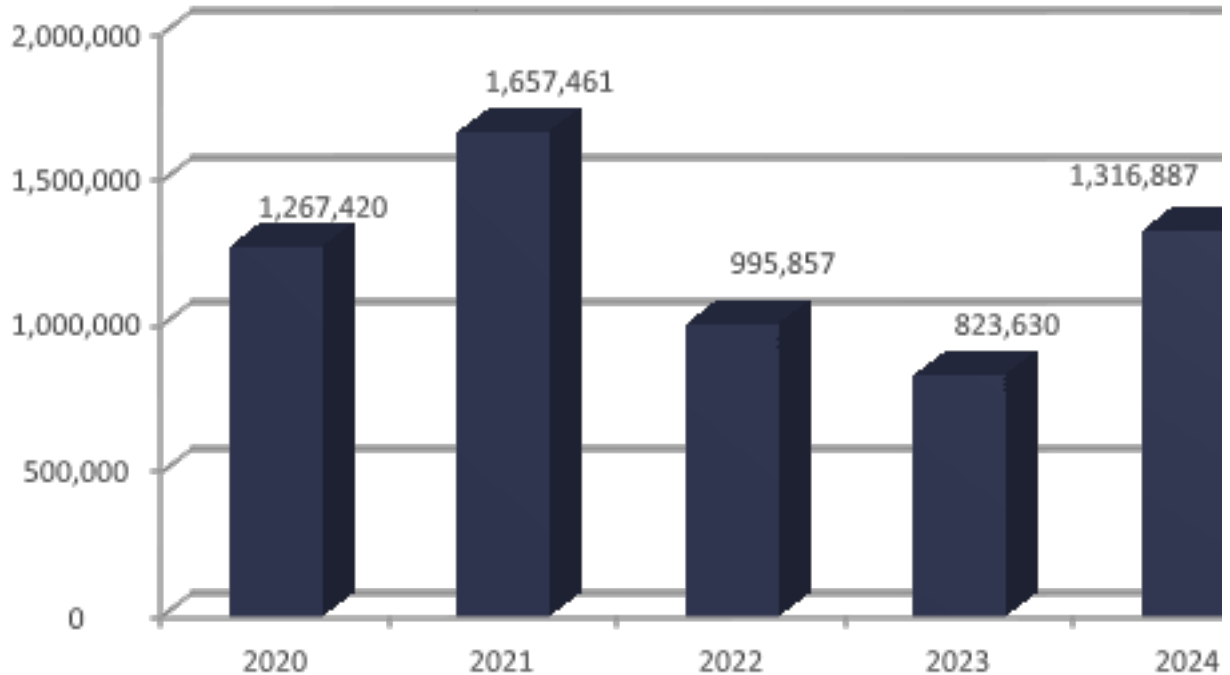


General Fund Expenditures by Program Fiscal Year Ended June 30, 2024

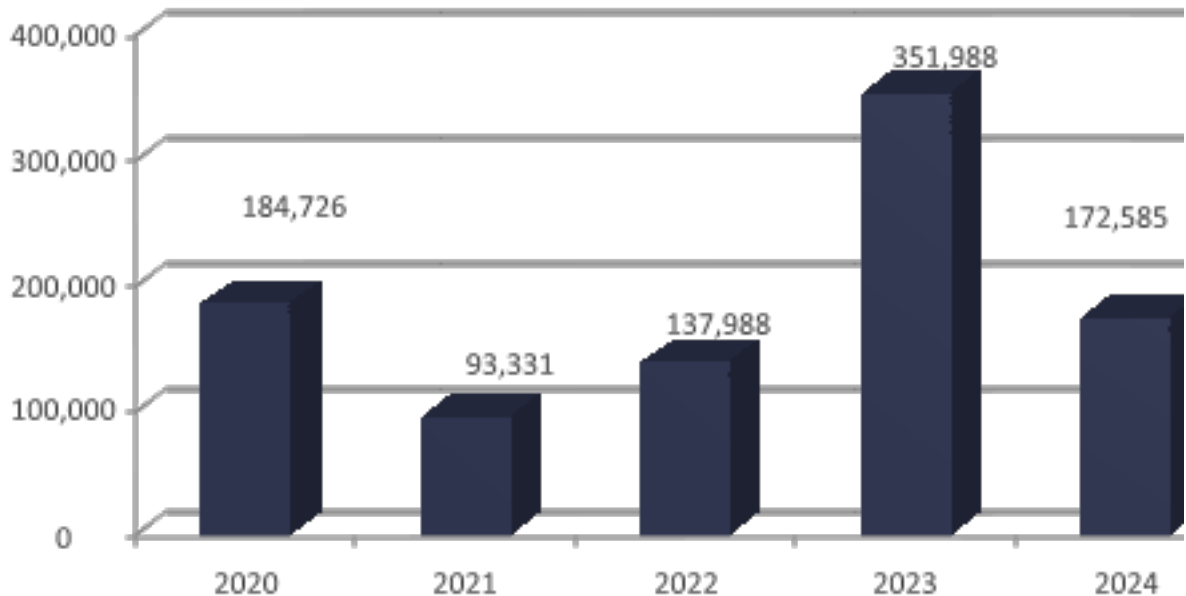
\$ 12,768,365



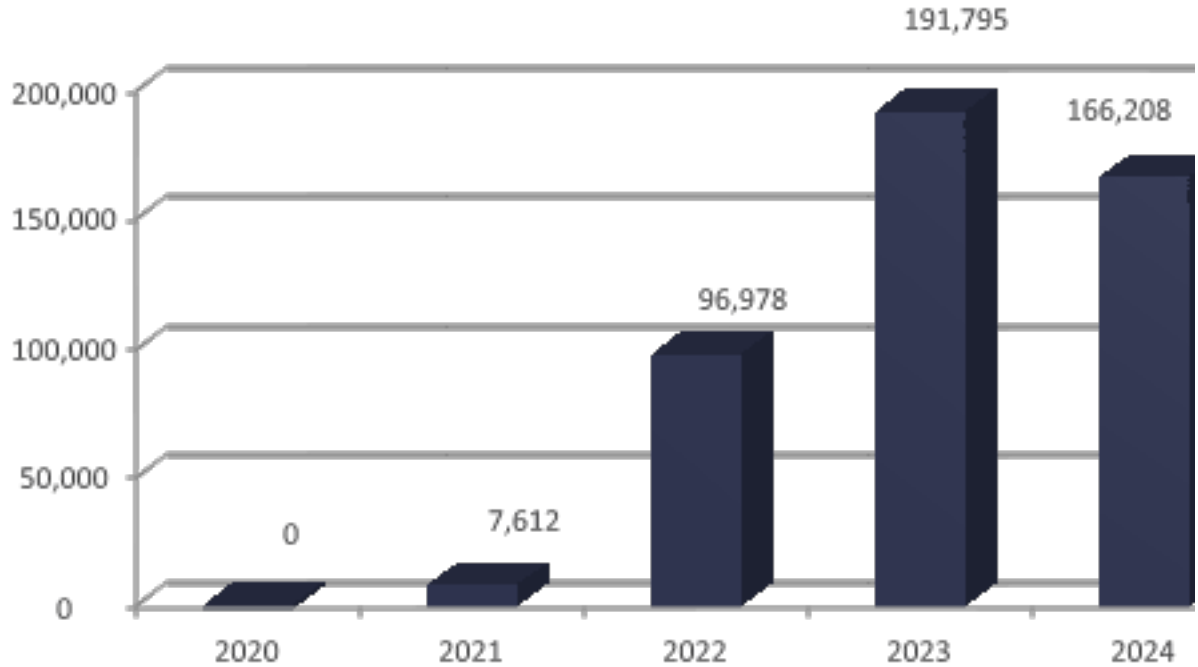
General Fund- Unassigned Fund Balance



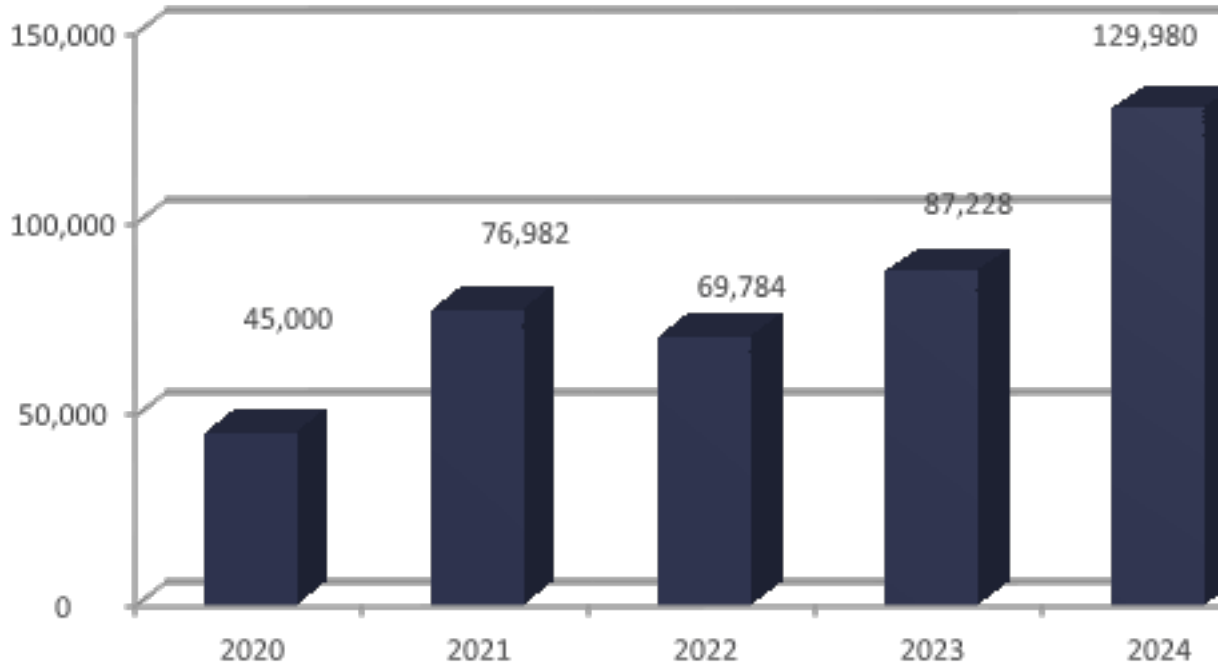
General Fund- Restricted Fund Balances (Excluding Capital Related)



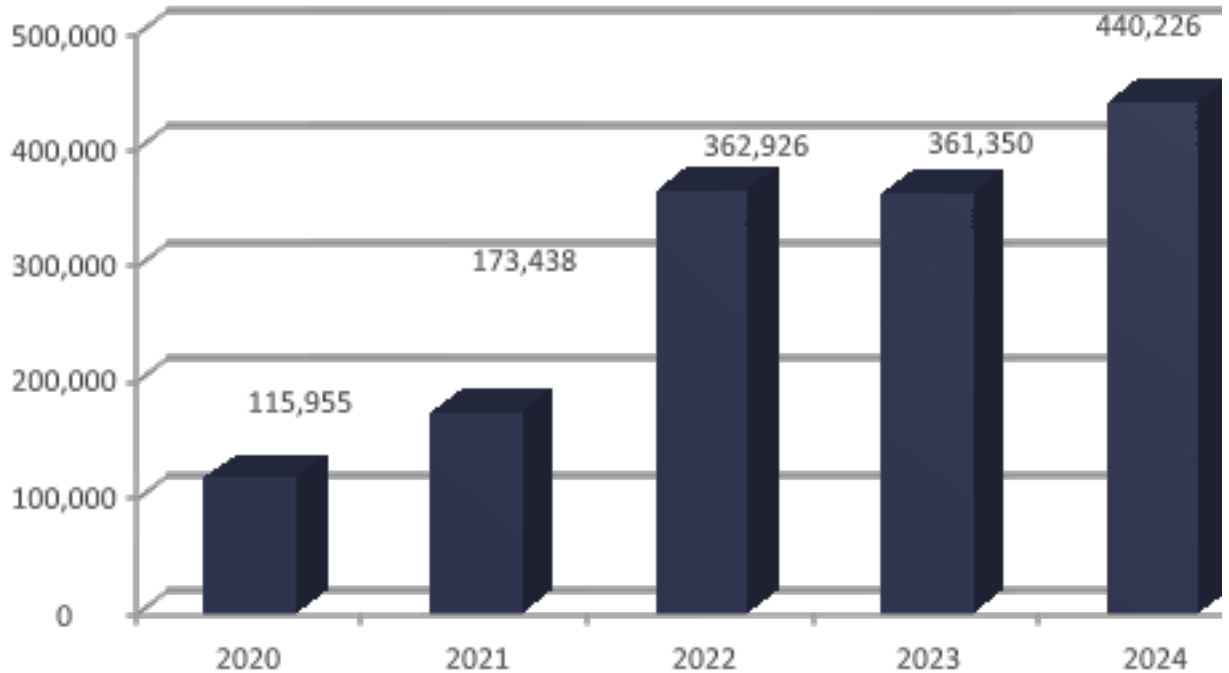
General Fund- Operating Capital



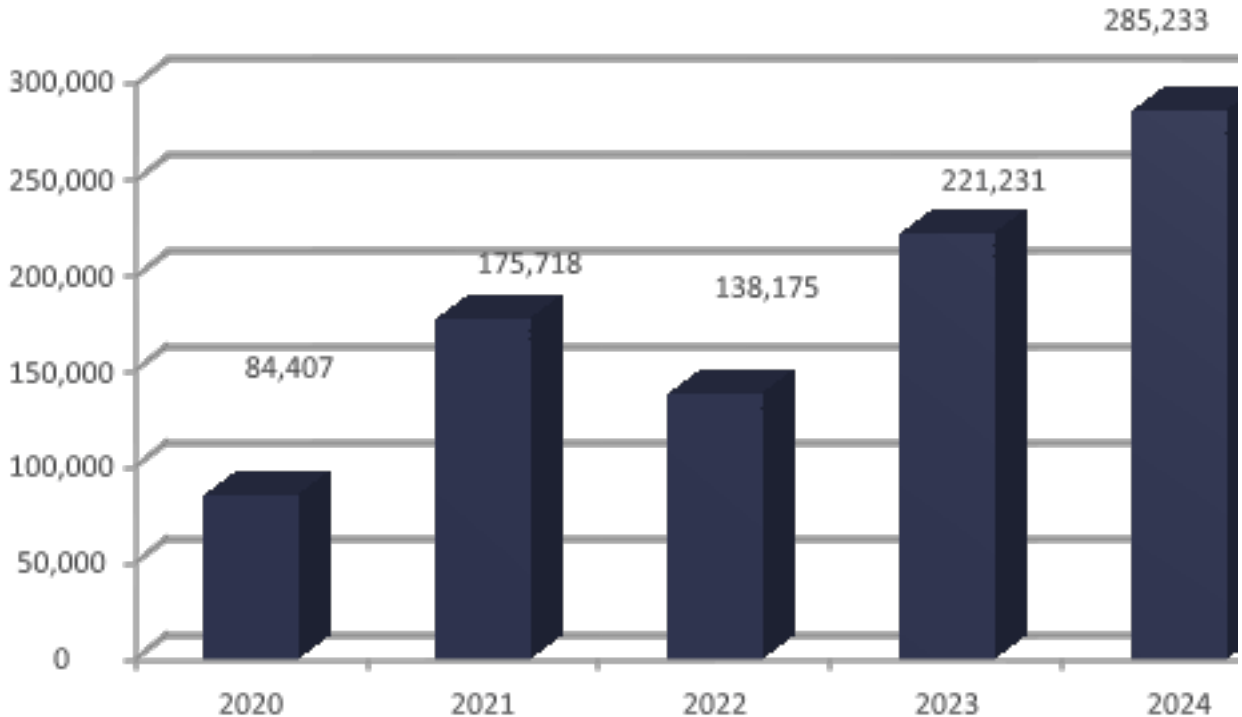
General Fund- Assigned Fund Balances



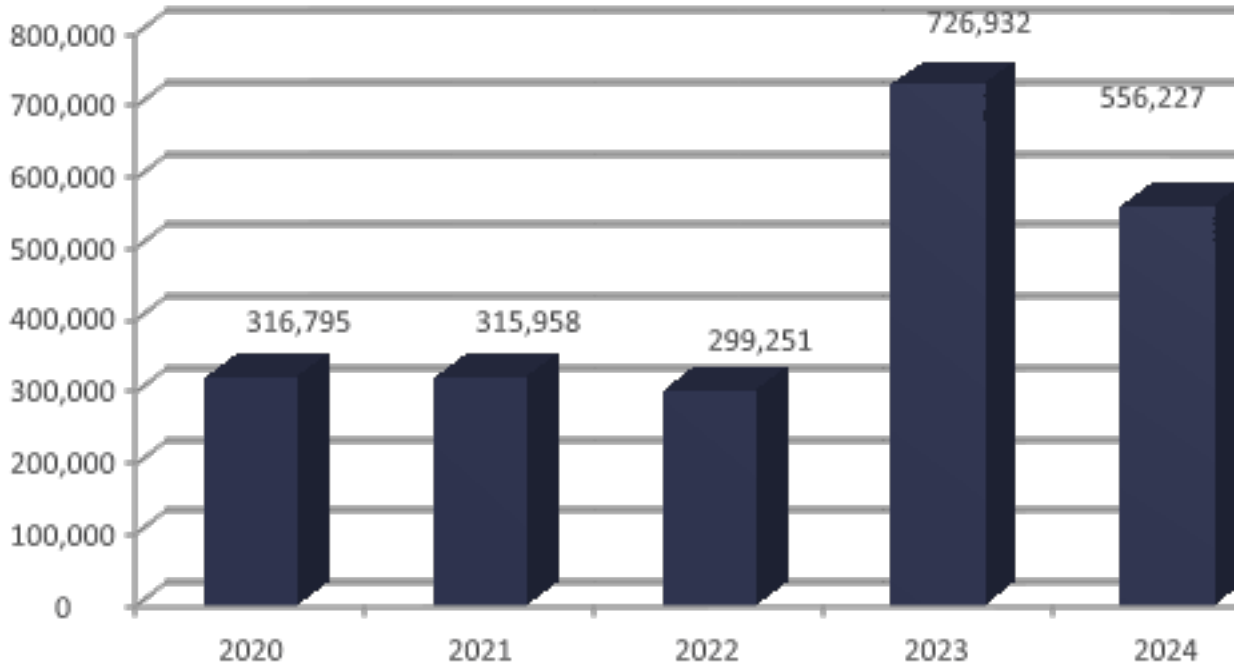
Food Service Fund Balance



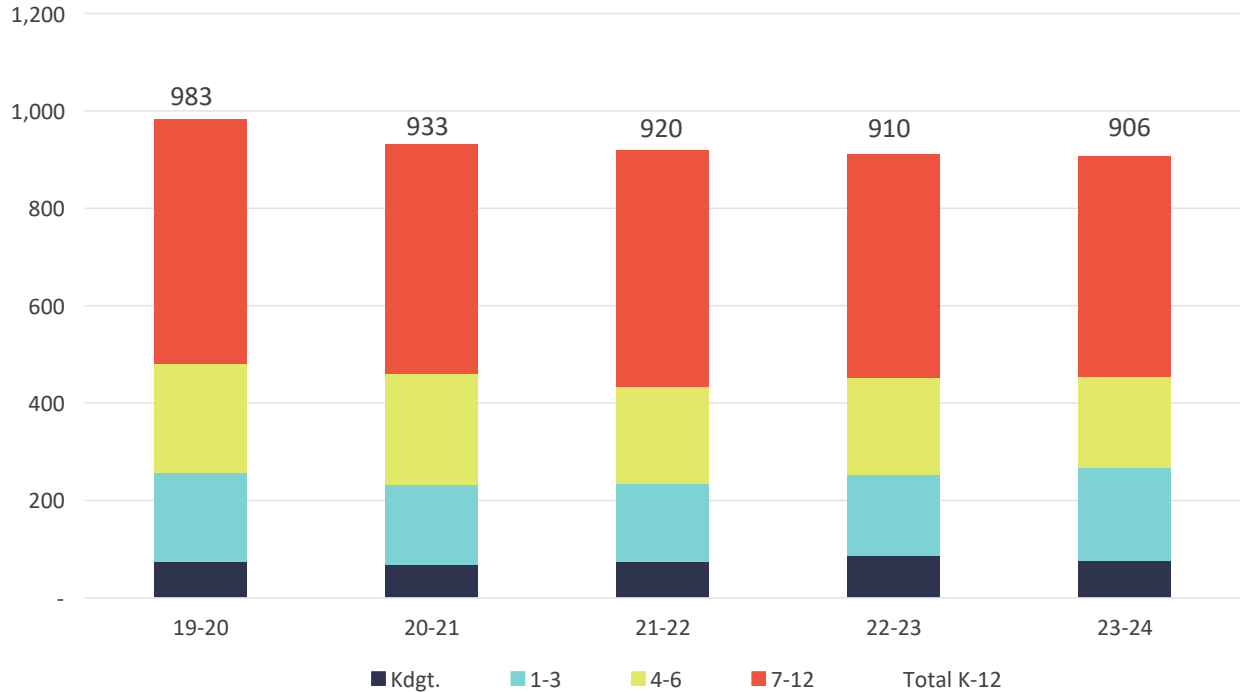
Community Education Fund Balance



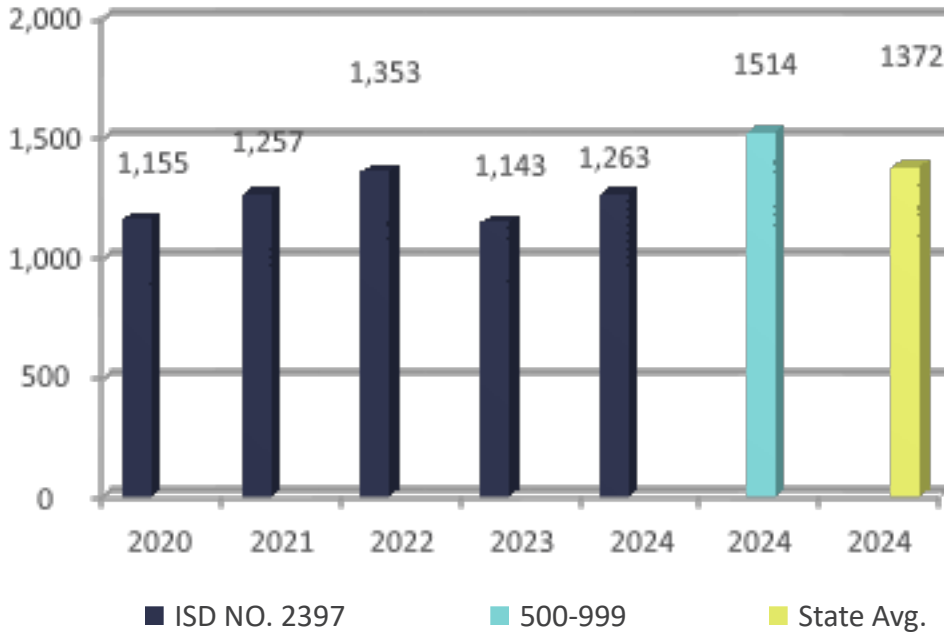
Debt Service Fund Balance



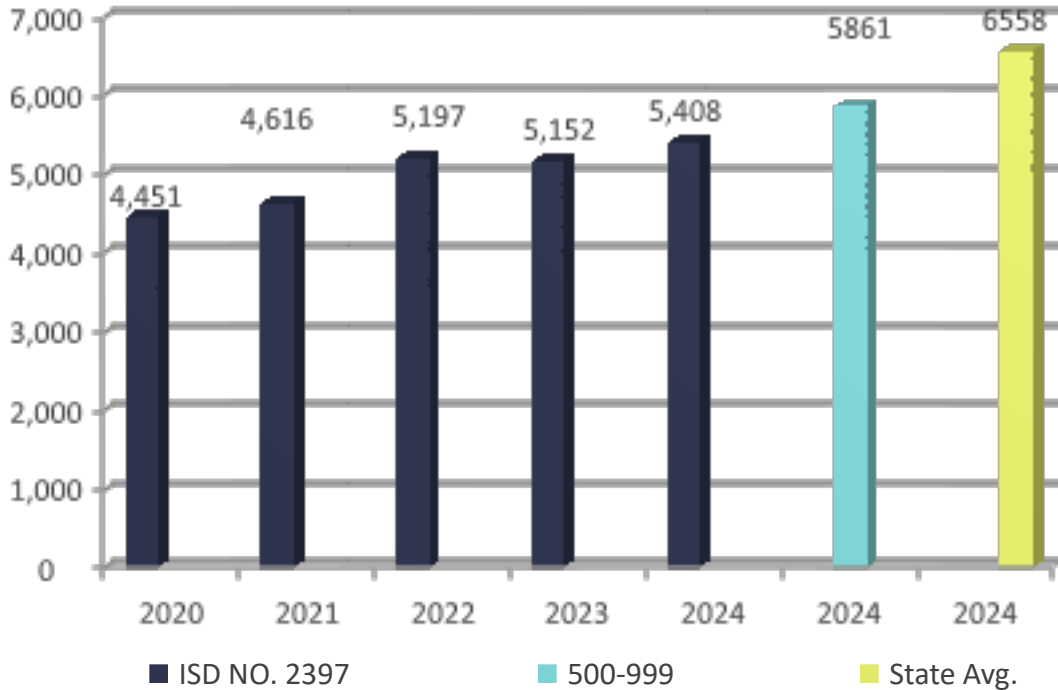
Five-Year Enrollment Trend



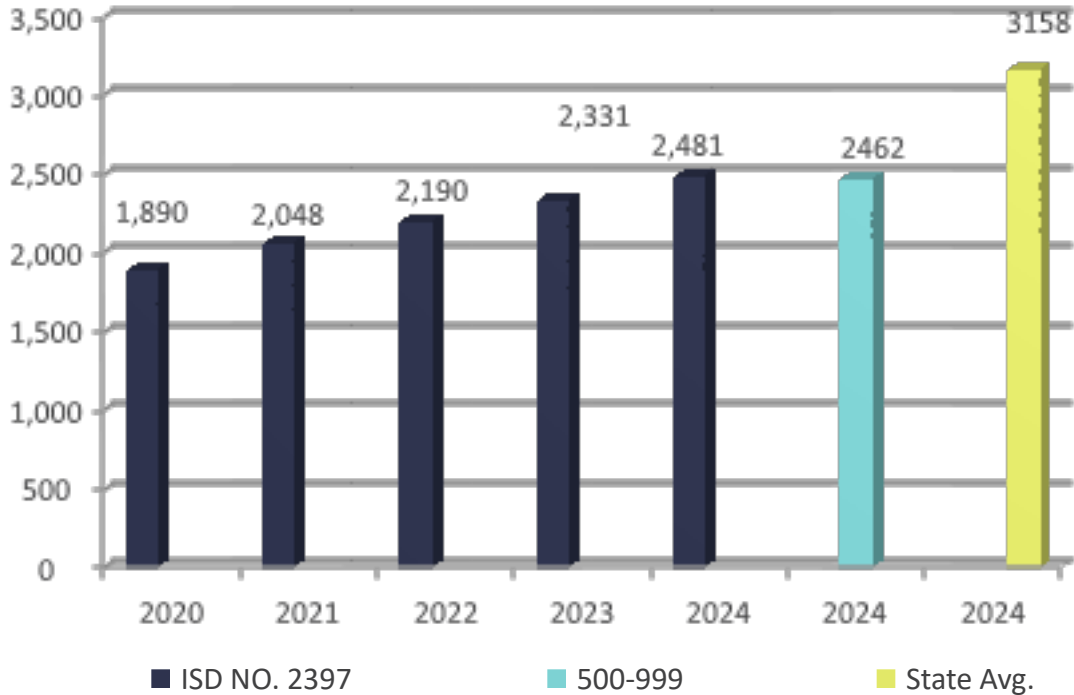
District & School Administration & Support Services



Regular Instruction



Special Education Instruction



THANK YOU!

Craig Popenhagen, Principal

507-280-2327

Craig.Popenhagen@claconnect.com

Luke Greden, Principal

507-280-2325

Luke.Greden@claconnect.com



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**LE-SUEUR- HENDERSON
INDEPENDENT SCHOOL DISTRICT NO. 2397**

EXECUTIVE AUDIT SUMMARY (EAS)

JUNE 30, 2024



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**LE-SUEUR- HENDERSON
INDEPENDENT SCHOOL DISTRICT NO. 2397
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**EXECUTIVE AUDIT SUMMARY (EAS) FOR
LE-SUEUR- HENDERSON
YEAR ENDED JUNE 30, 2024**

We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the District's financial statements for the year ended June 30, 2024.

Audit Opinion

The financial statements are fairly stated. We issued what is known as an unmodified or "clean" audit report.

Internal Control Over Financial Reporting

Three deficiencies in internal control over financial reporting were reported. They are related to oversight of the financial reporting process, lack of segregation of duties in the finance office, and material audit adjustments. These deficiencies are considered to be material weaknesses.

Compliance and Other Matters (Yellow Book)

No compliance issues were reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

Minnesota Legal Compliance

Two findings in Minnesota Legal Compliance were reported. The findings were related to collateral on bank accounts and unclaimed checks over three years old.



FORMAL REQUIRED COMMUNICATIONS

Board of Education
Independent School District No. 2397
Le Sueur, Minnesota

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Independent School District No. 2397 (the District) as of and for the year ended June 30, 2024, and have issued our report thereon dated May 13, 2025. We have previously communicated to you information, about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated August 29, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2024.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Significant unusual transactions

We identified no significant unusual transactions during our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has determined that the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following summarizes uncorrected misstatements of the financial statements: We noted that unamortized bond premiums were overstated by \$168,377 at July 1, 2023. This difference was adjusted in 2024, which understated interest expense in the Governmental Activities' opinion unit by \$168,377. We also noted that one lease and two financed purchase agreements were started in the 2023 fiscal year but the corresponding asset and liability were not added resulting in assets being understated by \$131,267 and liabilities being understated by \$112,510 for the Governmental Activities opinion unit. We also noted that certain amounts for scholarships are reported as fiduciary funds instead of being reported in the general fund. As a result, assets liabilities and net position of the fiduciary funds is likely overstated by \$20,986, \$1,750 and \$10,675, respectively; and assets, liabilities, net position/fund balance of the general fund and governmental activities opinion units understated by the same amounts. We also determined that federal revenue related to fiscal year 2023 was recorded in fiscal year 2024. This resulted in Community Service Fund revenue and Governmental Activities revenue to be overstated by \$6,875.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- Adjustments to state aid revenue in the General Fund and Community Service Fund
- Adjustments to property tax revenues for LTFM and Career & Technical Education
- Adjustment to recorded liability for retainage on building construction completed through June 30, 2024

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated May 13, 2025.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

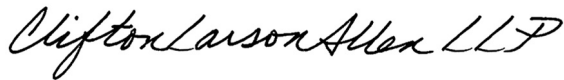
With respect to the combining fund statements and the Uniform Financial Accounting and Reporting Standards Compliance Table (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 13, 2025.

Other information included in annual reports

Other information (financial or nonfinancial information other than the financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the introductory section. Our responsibility for other information included in your annual report does not extend beyond the financial information identified in our opinion on the financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the financial statements because the credibility of the financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

* * *

This communication is intended solely for the information and use of the Board of Education and management of the District, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Rochester, Minnesota
May 13, 2025

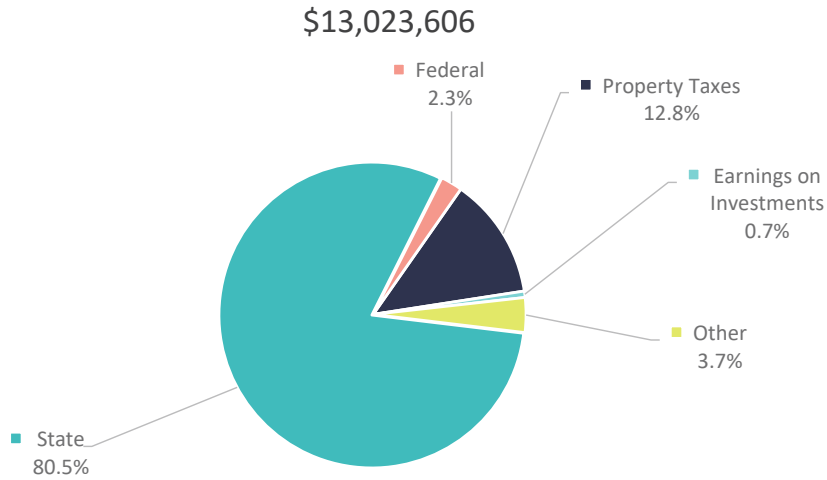
APPENDIX A

FINANCIAL TRENDS OF YOUR DISTRICT

The following graphs reflect financial trends of Le-Sueur- Henderson. Information related to fund balances on were obtained from prior and current year audit reports.

The graphs that show expenditures per student served compared to the four most recent years, state averages and the averages for comparable size school districts (students served of 500-999). Prior year expenditure data and statewide averages were obtained from the Minnesota Department of Education. Current year expenditures were obtained from the current years audit report.

General Fund Revenue by Source Fiscal Year Ended June 30, 2024



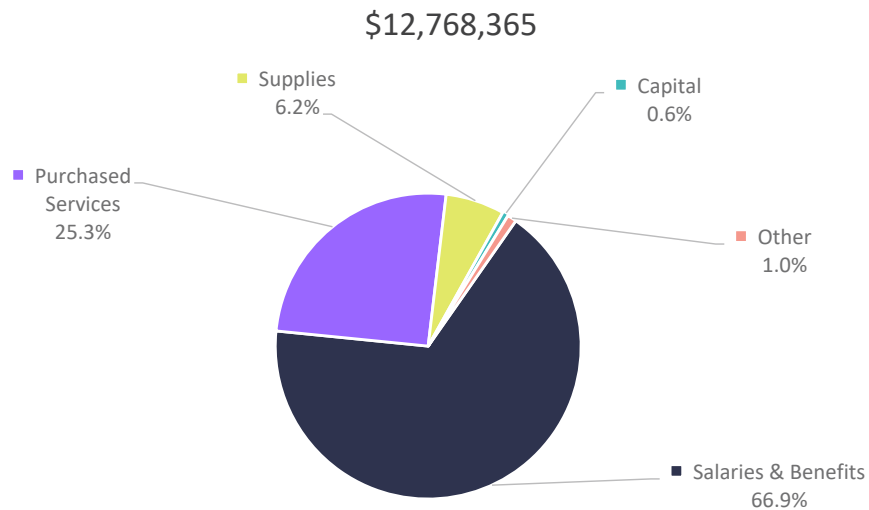
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General Fund Expenditures by Object Fiscal Year Ended June 30, 2024



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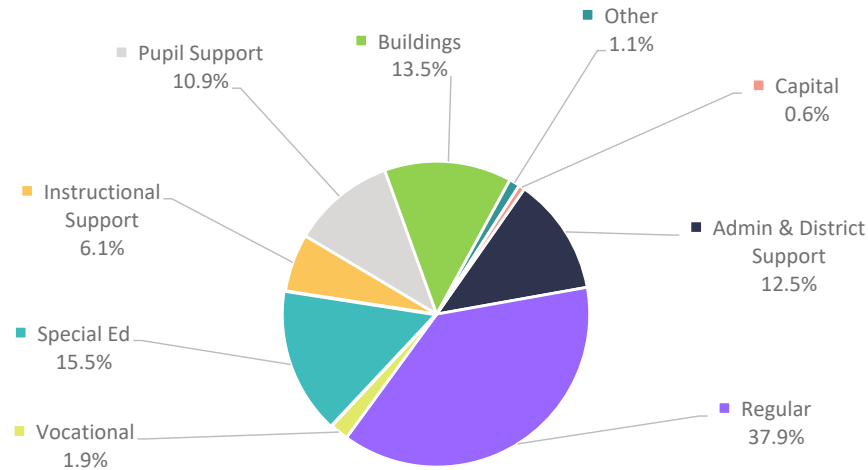


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General Fund Expenditures by Program Fiscal Year Ended June 30, 2024

\$ 12,768,365



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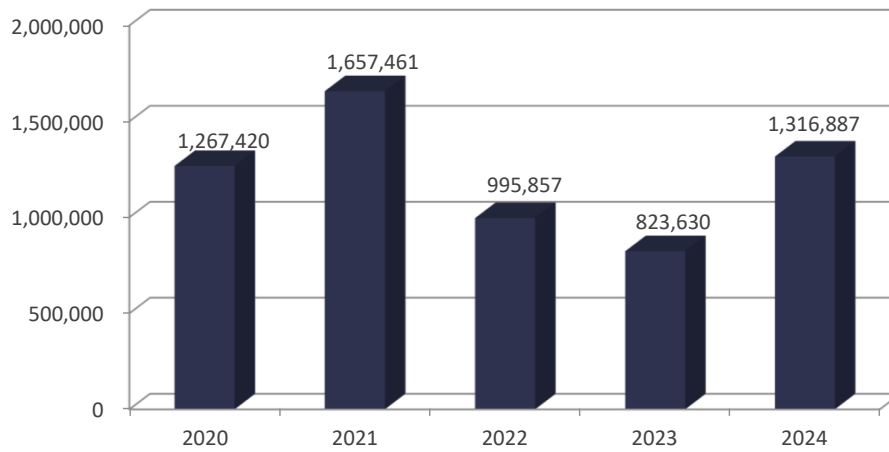


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2397 Le Sueur – Henderson School District

General Fund- Unassigned Fund Balance



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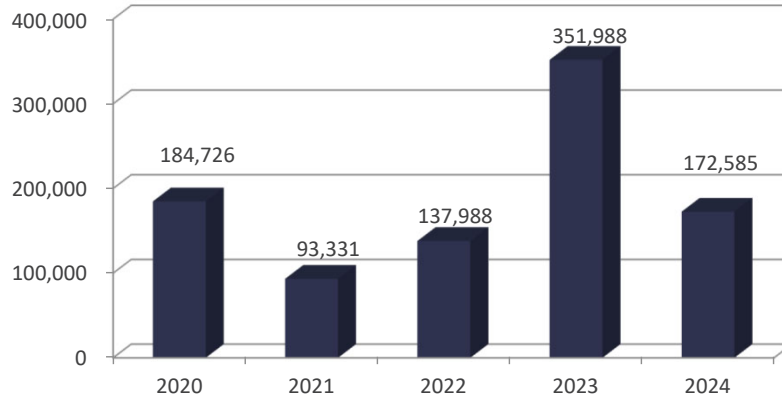


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2397 Le Sueur – Henderson School District

General Fund- Restricted Fund Balances (Excluding Capital Related)



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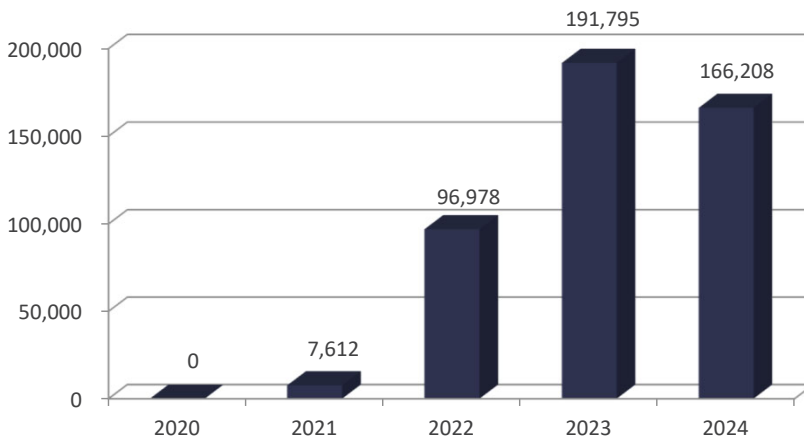


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2397 Le Sueur – Henderson School District

General Fund- Operating Capital

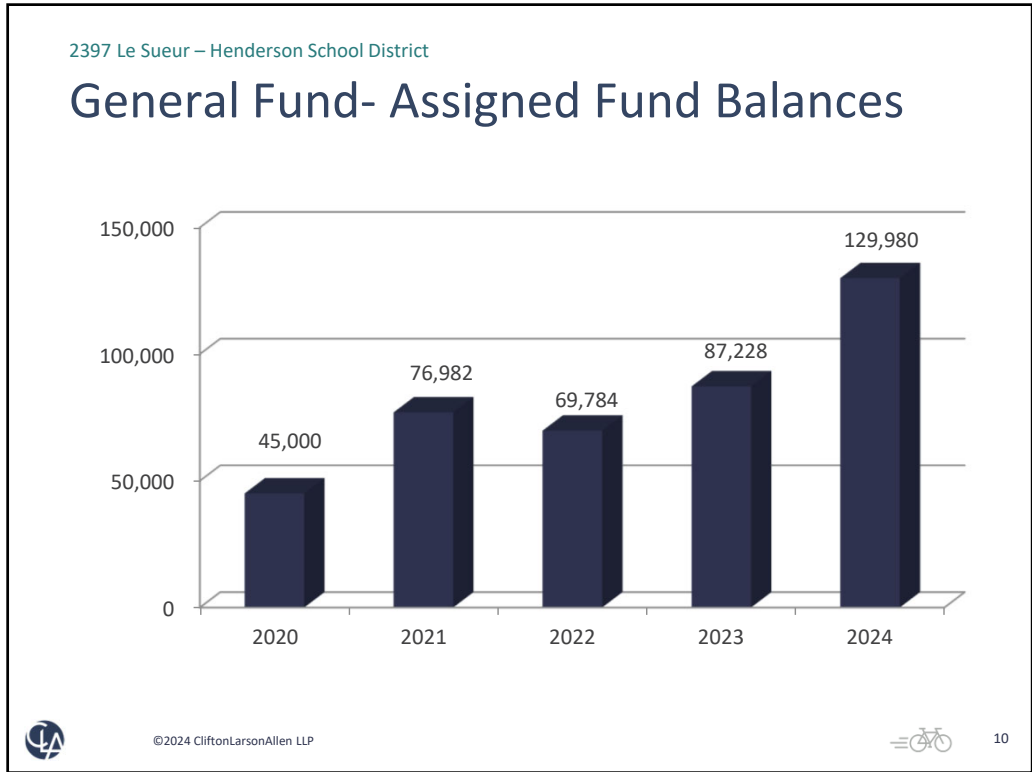


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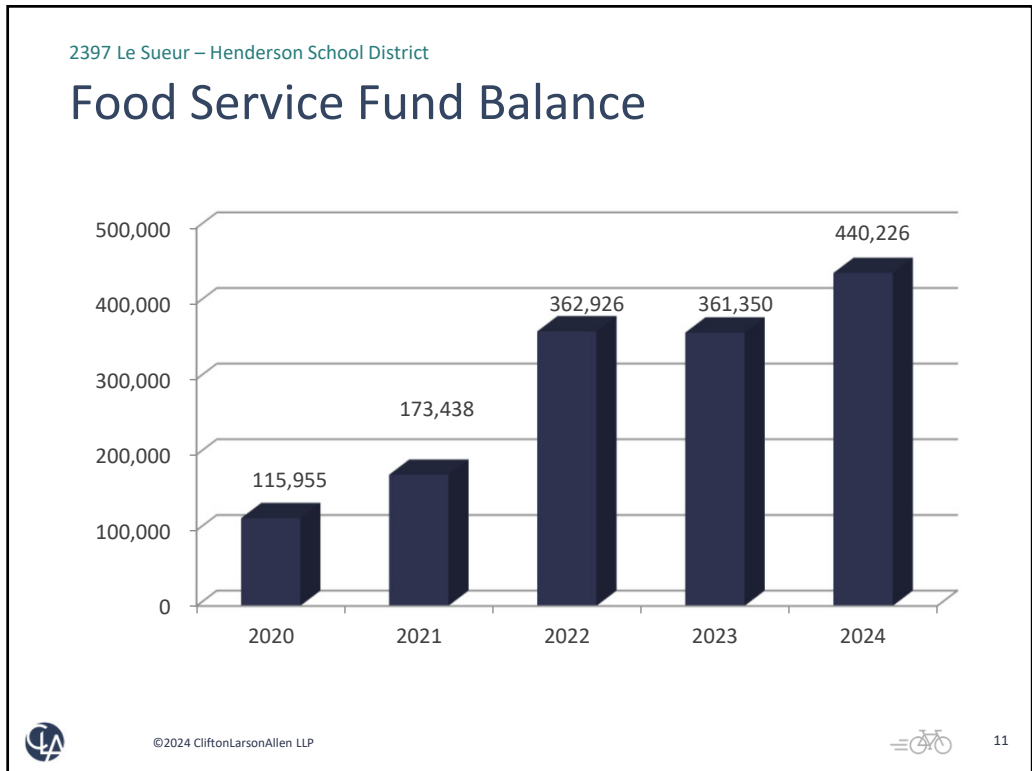


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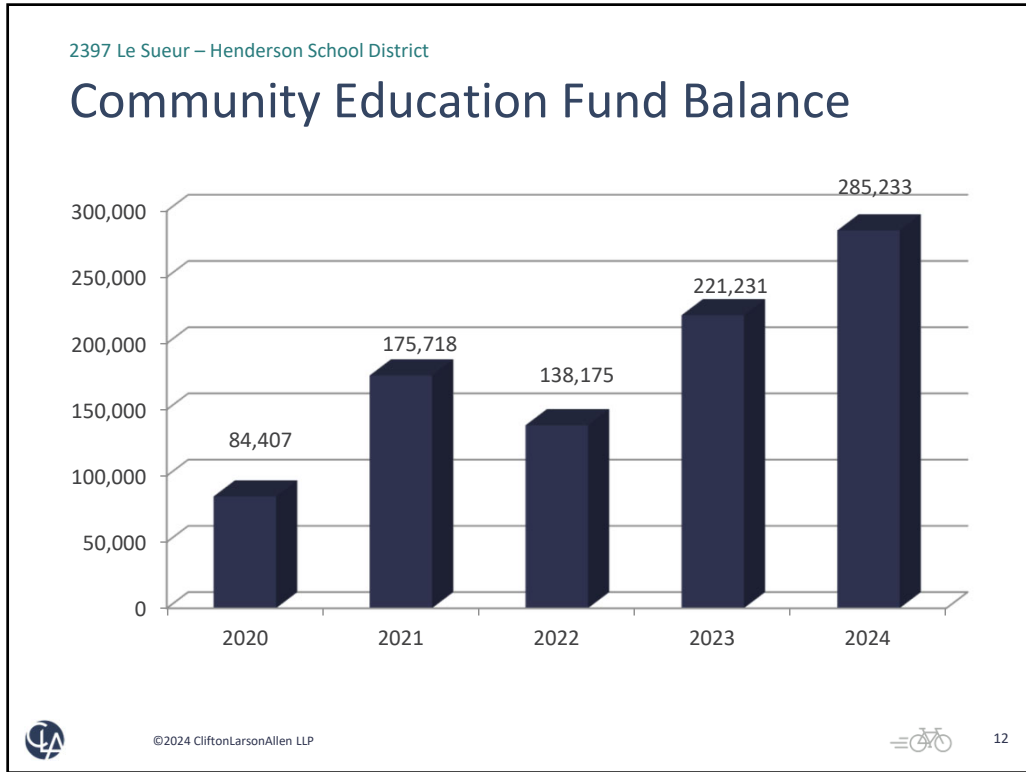
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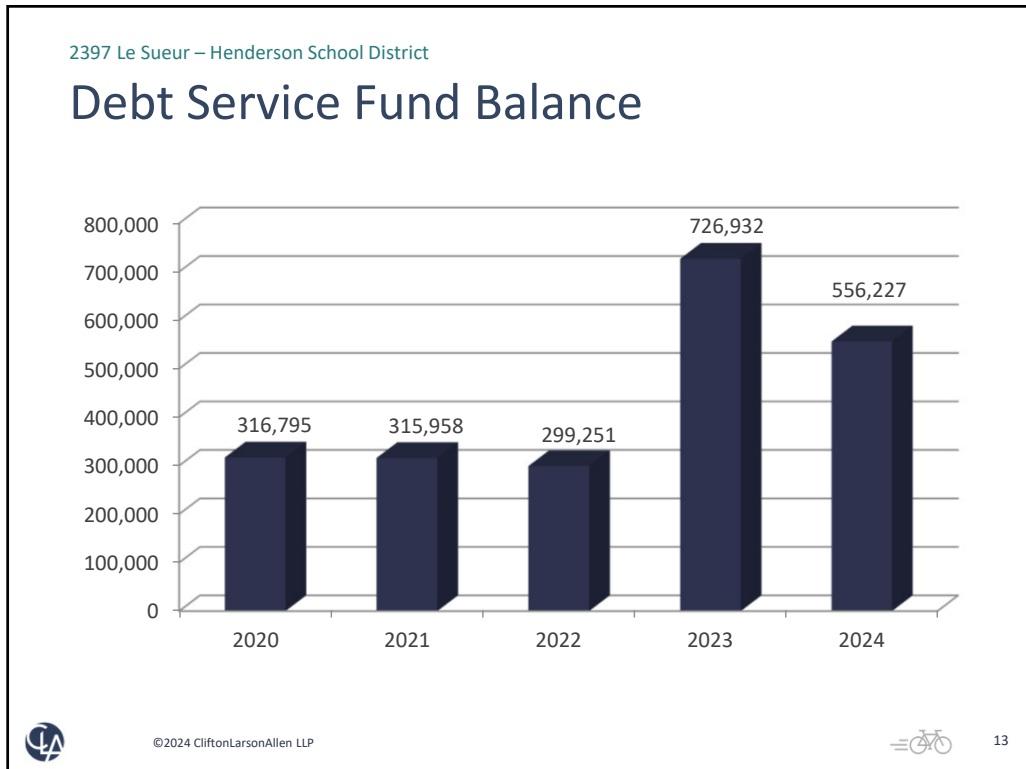
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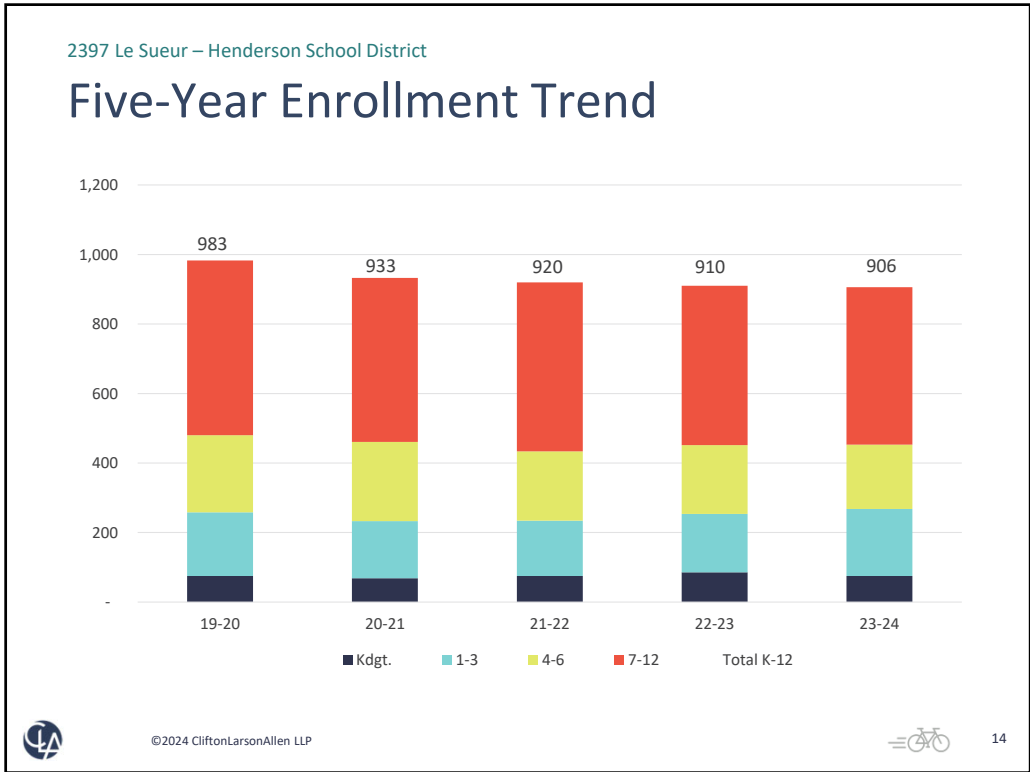
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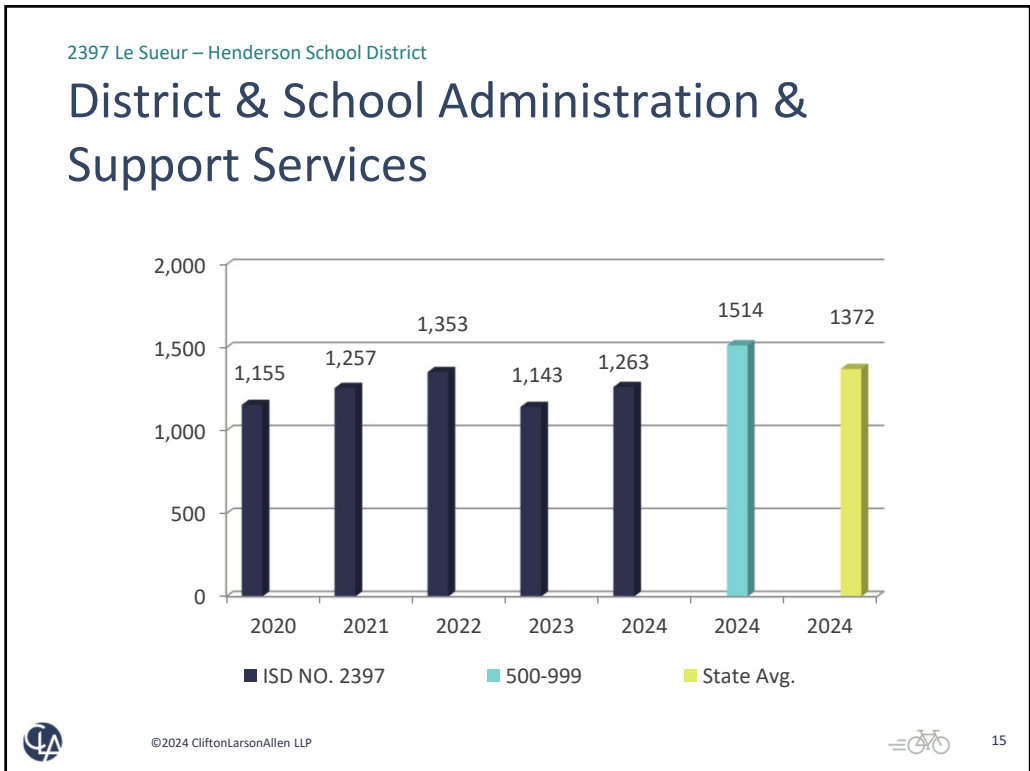
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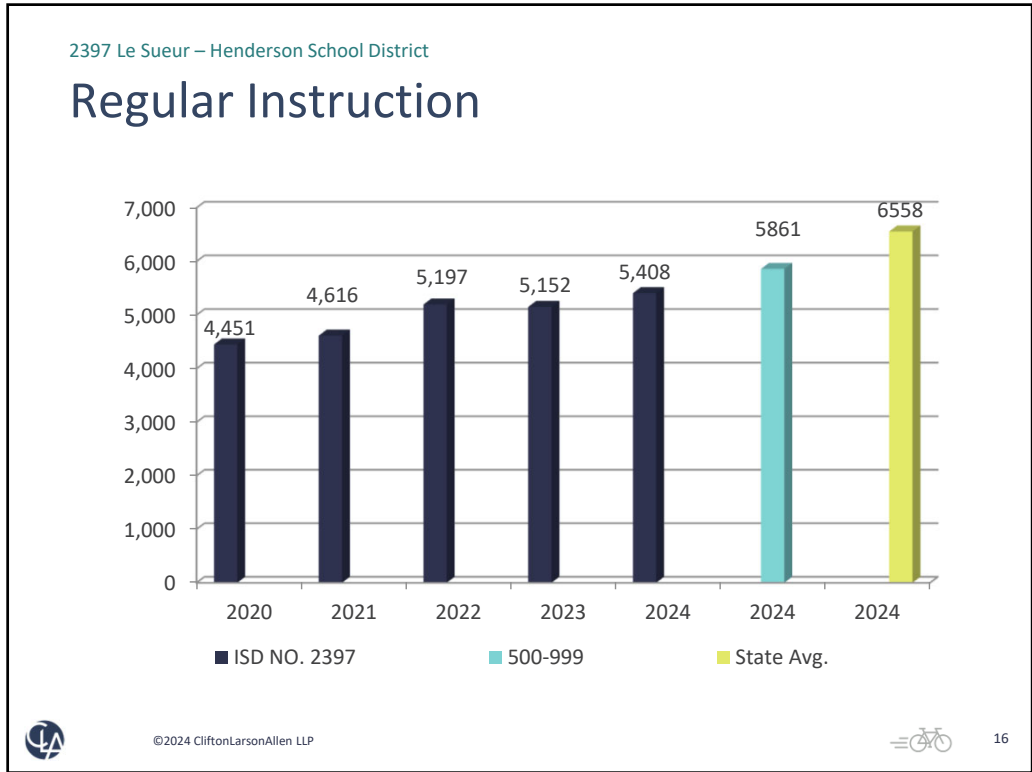
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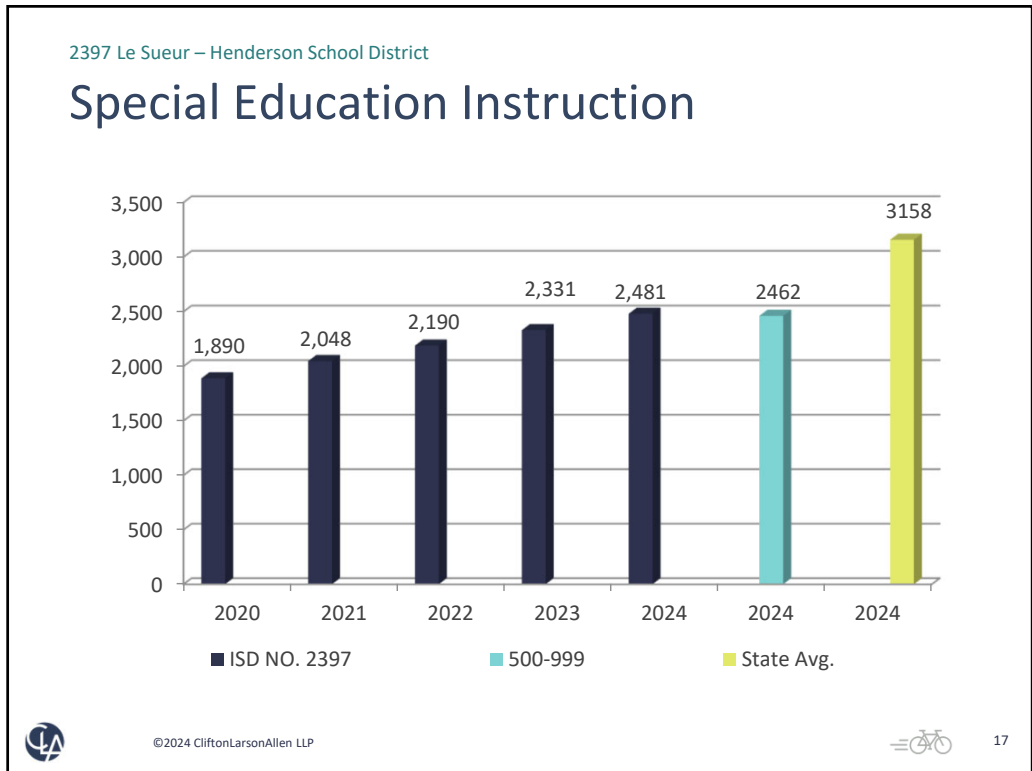
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**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2024



CPAs | CONSULTANTS | WEALTH ADVISORS

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**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
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INDEPENDENT SCHOOL DISTRICT NO. 2397
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INTRODUCTORY SECTION

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
BOARD OF EDUCATION AND ADMINISTRATION
YEAR ENDED JUNE 30, 2024**

BOARD OF EDUCATION

Term Expires

Matt Hathaway	Director	January 1, 2027
Gretchen Rehm	Director	January 1, 2027
Jennifer Burns	Director	January 1, 2027
Brigid Tuck	Director	January 1, 2027
Kelsey Schwartz	Director	January 1, 2025
Marie Walker	Director	January 1, 2025
Steve Cross	Director	January 1, 2025

* * * * *

ADMINISTRATION

Jim Wagner	Superintendent
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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Education
Le Sueur-Henderson Public Schools
Independent School District No. 2397
Le Sueur, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Le Sueur-Henderson Public Schools Independent School District No. 2397 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the schedule of changes in the District's total OPEB liability and related ratios, the schedule of the District's proportionate share of the net pension liability, and the schedule of District pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table is presented for purposes of additional analysis and not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining fund financial statements and the Uniform Financial Accounting and Reporting Standards Compliance Table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

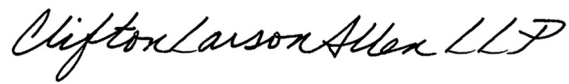
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Board of Education
Le Sueur-Henderson Public Schools
Independent School District No. 2397

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Rochester, Minnesota
May 13, 2025

REQUIRED SUPPLEMENTARY INFORMATION

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

This section of Le Sueur-Henderson Public Schools – Independent School District No. 2397's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follows this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2023-2024 fiscal year include the following:

- Overall, General Fund revenues totaled \$13,023,606, while expenditures amounted to \$12,768,365.
- The General Fund balance increased by \$255,241 from the previous year, with revenues and expenditures rising by \$702,447 and \$511,716, respectively, compared to the prior year. The Unassigned Fund Balance grew by \$511,925, reaching a total of \$1,316,887.
- The District closed one of its three buildings during the 2023–2024 school year as a cost-saving measure and in preparation for the future opening of the new Le Sueur-Henderson Elementary School in Le Sueur. Elementary students from Hilltop Elementary in Henderson were relocated to Park Elementary, where space was available.
- Restricted revenues and their corresponding fund balances were used more extensively in 2023–2024, which allowed for an increase in the unassigned fund balance within the general fund.
- The 2023–2024 school year marked the first year without access to the substantial recovery funds provided in response to COVID-19.
- The District brought its Food Service program in-house this year, opting to operate it independently rather than through an outside consultant. As a result, along with other contributing factors, the Food Service fund balance increased by \$78,875 due to cost savings from internal management.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial section of the annual report consists of four parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), the basic financial statements, and supplemental information. The basic financial statements include two kinds of statements that present different views of the District:

- The first of the two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
- The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short term* as well as what remains for future spending.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's *net position* and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District one needs to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown in one category:

Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's *funds* – focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The District's basic services are included in governmental funds, which generally focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's *combined* net position was \$8,721,287 on June 30, 2024.

**Table A-1
The District's Net Position**

	Governmental Activities as of June 30,		Percentage Change
	2024	2023	
Current and Other Assets	\$ 28,983,864	\$ 49,283,389	(41.19)%
Capital and Noncurrent Assets	45,710,465	18,453,052	147.71
Total Assets	<u>74,694,329</u>	<u>67,736,441</u>	10.27
Deferred Outflows of Resources	1,937,060	2,475,678	(21.76)
Current Liabilities	10,325,009	4,813,140	114.52
Long-Term Liabilities	51,431,648	54,125,889	(4.98)
Total Liabilities	<u>61,756,657</u>	<u>58,939,029</u>	4.78
Deferred Inflows of Resources	<u>6,153,445</u>	<u>6,926,187</u>	(11.16)
Net Position:			
Net Investment in Capital Assets	5,595,743	10,231,102	(45.31)
Restricted	3,590,217	2,979,838	20.48
Unrestricted	(464,673)	(8,864,037)	(94.76)
Total Net Position	<u><u>\$ 8,721,287</u></u>	<u><u>\$ 4,346,903</u></u>	100.63

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Changes in Net Position

The District's total 2023-2024 revenues were \$20,177,712 for the year ended June 30, 2024. Property taxes and state formula aid accounted for 67% of total revenue for the year (see Figure A-1).

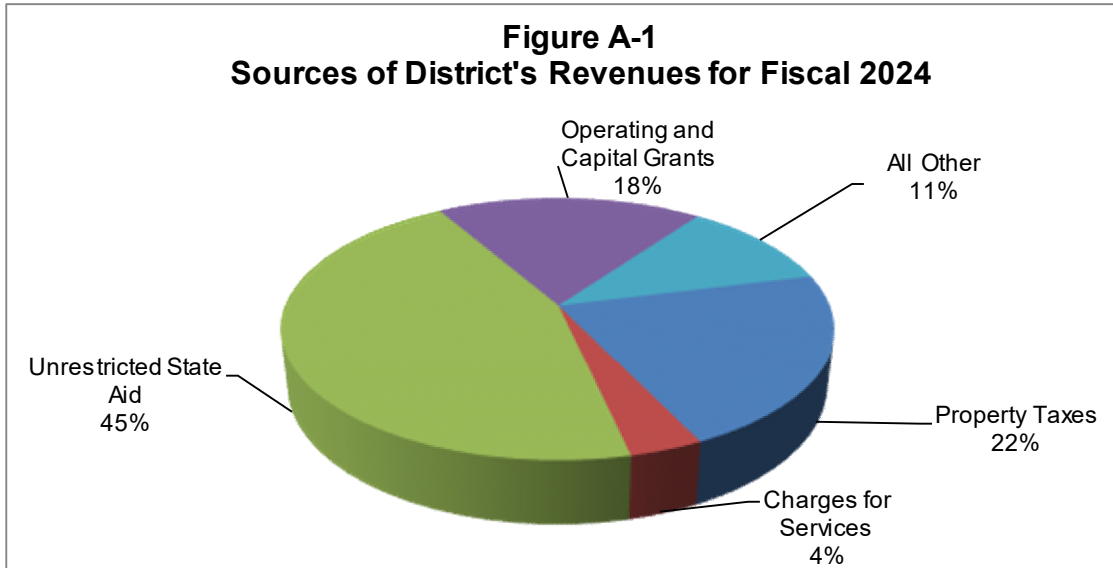
**Table A-2
Change in Net Position**

	Governmental Activities for the Fiscal Year Ended June 30,		Total % Change
	2024	2023	
Revenues			
<u>Program Revenues</u>			
Charges for Services	\$ 734,530	\$ 993,669	(26.08)%
Operating Grants and Contributions	3,599,286	3,369,975	6.80
Capital Grants and Contributions	111,039	-	100.00
<u>General Revenues</u>			
Property Taxes	4,386,489	2,857,900	53.49
Unrestricted State Aid	9,101,054	7,838,271	16.11
Investment Earnings	1,946,203	123,247	1479.11
Other	299,111	1,214,462	(75.37)
Total Revenues	<u>20,177,712</u>	<u>16,397,524</u>	23.05
Expenses			
Administration	692,714	574,986	20.47
District Support Services	370,386	321,490	15.21
Regular Instruction	5,066,579	4,257,572	19.00
Vocational Education Instruction	234,903	121,311	93.64
Special Education Instruction	2,128,390	1,853,026	14.86
Instructional Support Services	843,418	687,965	22.60
Pupil Support Services	1,397,881	1,284,995	8.78
Sites and Buildings	1,698,760	1,819,374	(6.63)
Fiscal and Other Fixed Cost Programs	109,227	97,894	11.58
Food Service	692,103	566,701	22.13
Community Service	940,678	783,243	20.10
Interest and Fiscal Charges on Long-Term Liabilities	<u>1,628,289</u>	<u>1,591,625</u>	2.30
Total Expenses	<u>15,803,328</u>	<u>13,960,182</u>	13.20
Increase (Decrease) in Net Position	4,374,384	2,437,342	
Net Position - Beginning	<u>4,346,903</u>	<u>1,909,561</u>	
Net Position - Ending	<u>\$ 8,721,287</u>	<u>\$ 4,346,903</u>	

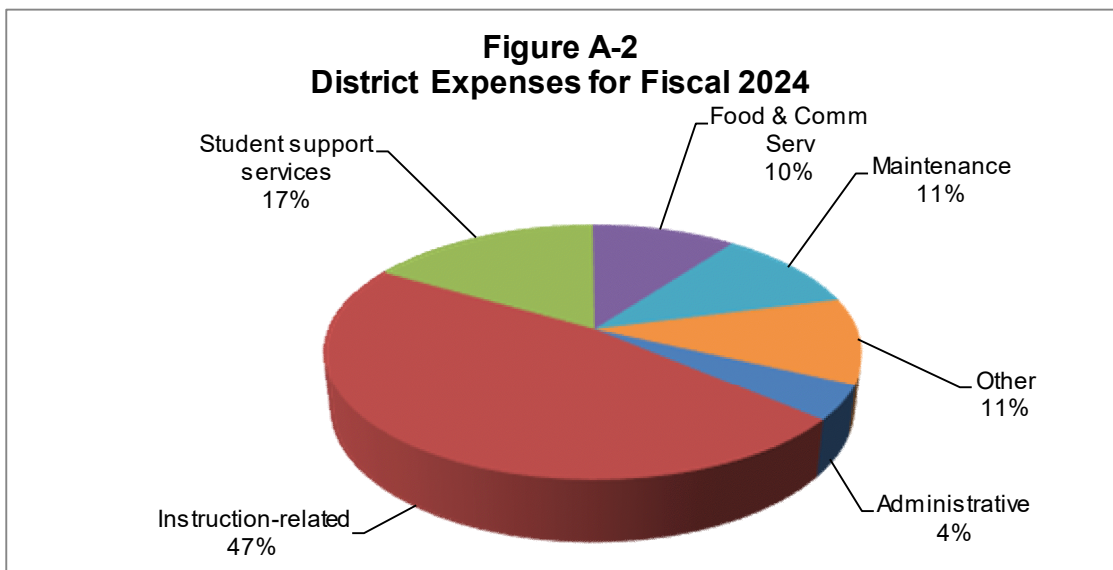
**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

Local property taxes accounted for 22% of the total revenue for the year; 45% of the District's revenues were in the form of unrestricted state aid, and 18% were operating and capital grants. The remaining revenue came in the form of charges for services and miscellaneous revenue 15%.



Typically, the District does not include an analysis of all governmental funds in a breakout of expenditures as depicted in Figure A-2. This may distort the latitude available to the District to allocate resources to instruction. All governmental funds include not only funds received for the general operation of the District, which are used for classroom instruction, but also includes resources from the entrepreneurial-type funds of Food Service and Community Education, and from resources for fiscal service transactions. Funding for the general operation of the District is controlled by the state and the District does not have the latitude to allocate money received in Food Service or Community Education or for fiscal services to enhance classroom instruction resources.



**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (CONTINUED)

**Table A-3
Program Expenses and Net Cost of Services**

	<u>Total Cost of Services</u>		<u>Percentage Change</u>	<u>Net Cost of Services</u>		<u>Percentage Change</u>
	<u>2024</u>	<u>2023</u>		<u>2024</u>	<u>2023</u>	
Administration	\$ 692,714	\$ 574,986	20.47 %	\$ 692,714	\$ 569,986	21.53 %
District Support Services	370,386	321,490	15.21	361,963	321,490	12.59
Regular Instruction	5,066,579	4,257,572	19.00	4,429,838	2,885,955	53.50
Vocational Education Instruction	234,903	121,311	93.64	234,903	112,060	109.62
Special Education Instruction	2,128,390	1,853,026	14.86	112,478	564,032	(80.06)
Instructional Support Services	843,418	687,965	22.60	843,418	474,985	77.57
Pupil Support Services	1,397,881	1,284,995	8.78	1,397,881	974,626	43.43
Sites and Buildings	1,698,760	1,819,374	(6.63)	1,596,297	2,084,465	(23.42)
Fiscal and Other Fixed Cost Programs	109,227	97,894	11.58	109,227	97,894	11.58
Food Service	692,103	566,701		(64,208)	(1,574)	
Community Service	940,678	783,243	20.10	15,673	(79,006)	(119.84)
Interest and Fiscal Charges on Long-Term Liabilities	1,628,289	1,591,625	2.30	1,628,289	1,591,625	2.30
Total	<u>\$ 15,803,328</u>	<u>\$ 13,960,182</u>	13.20	<u>\$ 11,358,473</u>	<u>\$ 9,596,538</u>	18.36

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

GENERAL FUND

The General Fund includes the primary operations of the District in providing educational services to students from pre-school to kindergarten through grade 12 including pupil transportation activities and capital outlay projects.

Over 80% of General Fund operational revenue is controlled by a complex set of state funding formulas resulting in the local School Board having no meaningful authority to determine the level of resources. This includes special education state aid that is based upon a cost reimbursement model providing approximately 68% of salaries for special education personnel expenditures. This amount is often pro-rated and does not include benefits such as FICA, TRA, or insurance.

ENROLLMENT

Enrollment is a critical factor in determining revenue. Approximately 90% of General Fund revenue is determined by enrollment. The following chart shows that the average daily membership of students has decreased by 5 students in fiscal year 2024 from the prior year.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

**GENERAL FUND (CONTINUED)
ENROLLMENT (CONTINUED)**

**Table A-4
Five-Year Enrollment Trend
Average Daily Membership (ADM)**

Grade	2020	2021	2022	2023	2024
Pre - Kdgt. & Kdgt.	75	68	75	86	75
1-3	183	165	159	168	193
4-6	222	228	200	198	185
7-12	503	472	486	459	453
Total K-12 ADM	983	933	920	911	906
ADM Change	(41)	(50)	(13)	(9)	(5)
Percent Change	-4.0%	-5.1%	-1.4%	-1.0%	-0.5%

District enrollment has seen steady decline since 2020. However, enrollment seems to be stabilizing and the District is encouraged that the new elementary school, potential increased housing opportunities, and a small town feel will lead to more students. Kindergarten enrollment numbers have remained relatively level over the past 4 years which is encouraging for stability.

The following schedule presents a summary of General Fund Revenues.

**Table A-5
General Fund Revenues**

	Year Ended		Change	
	June 30, 2024	June 30, 2023	Increase (Decrease)	Percent Change
Local Sources:				
Property Taxes	\$ 1,677,224	\$ 1,736,149	\$ (58,925)	(3.4)%
Earnings on Investments	87,549	55,038	32,511	59.1
Other	478,081	449,367	28,714	6.4
State Sources	10,480,390	9,032,154	1,448,236	16.0
Federal Sources	300,362	1,048,451	(748,089)	(71.4)
Total General Fund Revenue	<u>\$ 13,023,606</u>	<u>\$ 12,321,159</u>	<u>\$ 702,447</u>	5.7

Total General Fund Revenue increased by \$702,447 in fiscal year 2024. Basic general education revenue is determined by multiple state formulas that are largely enrollment driven. The revenue consists of a mix of property tax and state aid. The ratio of the local valuation per student to a state determined equalizing number determines what portion of the revenue comes in the form of local levy and what portion comes in the form of state aid. That mix of levy and aid can change each year without affecting total revenue.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

**GENERAL FUND (CONTINUED)
ENROLLMENT (CONTINUED)**

The following schedule presents a summary of General Fund Expenditures.

**Table A-6
General Fund Expenditures**

	Year Ended		Amount of Increase (Decrease)	Percent Increase (Decrease)
	June 30, 2024	June 30, 2023		
Salaries	\$ 6,696,477	\$ 6,552,206	\$ 144,271	2.2 %
Employee Benefits	1,841,218	1,809,362	31,856	1.8
Purchased Services	3,228,695	2,957,219	271,476	9.2
Supplies and Materials	795,789	770,804	24,985	3.2
Capital Expenditures	81,650	118,807	(37,157)	(31.3)
Other Expenditures	124,536	48,251	76,285	158.1
Total Expenditures	<u>\$ 12,768,365</u>	<u>\$ 12,256,649</u>	<u>\$ 511,716</u>	4.2

Total General Fund Expenditures increased by \$511,716 from the previous year. State funding per ADM has increased each year but at a much lower rate than the rising costs of wages, transportation and equipment/supplies.

General Fund Budgetary Highlights

Following approval of the budget prior to the beginning of the fiscal year, it is the District's general practice to revise the annual operating budget in mid-year. Due to staff-turnover in key financial positions these revisions did not occur in the 2023-2024 year. These budget amendments would fall into three categories:

- Implementing budgets for specially funded projects which include both federal and state grants as well as local projects for which the amount was not known at the time of budget adoption.
- Legislation passed for which the impact was not known at the time of budget adoption, changes necessitated by collective bargaining agreements, and increases or decreases in appropriations for significant costs.

FOOD SERVICE FUND

The Food Service Fund saw an increase in fund balance in the amount of \$78,875. The Food Service program provided free meals to all students, without a requirement for qualifying for free meals through an application process as provided by Minnesota and Federal funding. The meal costs were reimbursed through state and federal funds. The program also experienced some higher food prices and inconsistencies in availability of products. The 2023-2024 school year was the first year that the District operated this program internally.

COMMUNITY SERVICE FUND

The Community Service Fund decreased by \$64,001 primarily due to increased enrollment in the District's preschool program. Including Adult Basic Education, total fund balances for the Community Education fund total \$285,233.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the District had invested \$45 million in a broad range of capital assets, including school buildings, athletic facilities, computer, technology, maintenance equipment and additions to the elementary and high school. This is a large increase in comparison with prior years due to the addition of the new Elementary School opening in the fall of the 2024-2025 school year. (Table A-7).

**Table A-7
Capital Assets**

	<u>2024</u>	<u>2023</u>	<u>Percentage Change</u>
Land	\$ 1,244,146	\$ 90,500	127474.7 %
Construction in Progress	30,028,818	3,398,504	783.6
Land Improvements	708,286	698,823	1.4
Buildings and Improvements	30,755,643	30,642,098	0.4
Equipment	5,670,424	5,656,840	0.2
Less: Accumulated Depreciation and Amortization	<u>(22,696,852)</u>	<u>(22,033,713)</u>	3.0
Total	<u>\$ 45,710,465</u>	<u>\$ 18,453,052</u>	147.7

Long-Term Liabilities

At year-end, the District had \$42,450,000 in general obligation bonds primarily related to the building of the new Elementary School set to open in the fall of 2024. Compensated absences payable are based on future payments into health care savings plans and post-retirement insurance benefits.

**Table A-8
The District's Long-Term Liabilities**

	<u>2024</u>	<u>2023</u>	<u>Percentage Change</u>
General Obligation Bonds	\$ 42,450,000	\$ 43,645,000	(2.7)%
Bond Premiums	1,950,141	2,438,725	(20.0)
Leases Payable	26,394	42,675	(38.2)
Compensated Absences Payable	<u>67,354</u>	<u>108,795</u>	(38.1)
Total Long-Term Liabilities	<u>\$ 44,493,889</u>	<u>\$ 46,235,195</u>	(3.8)
Long-Term Liabilities:			
Due Within One Year	\$ 1,769,610	\$ 1,228,651	
Due in More Than One Year	<u>42,724,279</u>	<u>45,006,544</u>	
Total	<u>\$ 44,493,889</u>	<u>\$ 46,235,195</u>	

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2024**

FACTORS BEARING ON THE DISTRICT'S FUTURE

With the exception of the voter-approved excess operating referendum, the District is dependent on the state of Minnesota for its revenue authority, and to an extent, the Federal Government. The budgeting at the state and federal levels could have large impacts on the District depending on the initiatives to be funded or cut.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Superintendent, Independent School District No. 2397, 100 Kingsway Drive, Le Sueur, Minnesota 56058-1849.

BASIC FINANCIAL STATEMENTS

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
STATEMENT OF NET POSITION
JUNE 30, 2024**

	<u>Governmental Activities</u>
ASSETS	
Cash and Investments	\$ 24,086,421
Receivables:	
Property Taxes	3,129,328
Other Governments	1,540,718
Other	180,524
Prepaid Items	404
Inventory	46,469
Capital Assets:	
Capital Assets, Not Being Depreciated	31,272,964
Capital Assets, Net of Depreciation	14,403,802
Capital Assets, Net of Amortization	33,699
Total Assets	<u>74,694,329</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	1,726,229
Other Postemployment Benefit Related	210,831
Total Deferred Outflows of Resources	<u>1,937,060</u>
LIABILITIES	
Salaries and Payroll Deductions Payable	1,123,429
Accounts and Contracts Payable	6,595,592
Accrued Interest Payable	818,207
Long-Term Liabilities:	
Portion Due Within One Year	1,769,610
Portion Due in More Than One Year	42,724,279
Net Pension Liability	7,697,766
Other Postemployment Benefit Liability - Due Within One Year	122,223
Other Postemployment Benefit Liability - Due in More Than One Year	887,380
Total Liabilities	<u>61,756,657</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Year	5,225,111
Pension Related	776,649
Other Postemployment Benefit Related	151,685
Total Deferred Inflows of Resources	<u>6,153,445</u>
NET POSITION	
Net Investment in Capital Assets	5,595,743
Restricted for:	
Operating Capital Purposes	166,208
State-Mandated Reserves	231,685
Food Service	440,226
Community Service	285,382
Capital Projects	2,466,716
Unrestricted	(464,673)
Total Net Position	<u>\$ 8,721,287</u>

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Functions	Expenses	Program Revenues			Net Revenue (Expense) and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
GOVERNMENTAL ACTIVITIES					
Administration	\$ 692,714	\$ -	\$ -	\$ -	\$ (692,714)
District Support Services	370,386	-	-	8,423	(361,963)
Regular Instruction	5,066,579	182,246	446,722	7,773	(4,429,838)
Vocational Education Instruction	234,903	-	-	-	(234,903)
Special Education Instruction	2,128,390	54,039	1,961,873	-	(112,478)
Instructional Support Services	843,418	-	-	-	(843,418)
Pupil Support Services	1,397,881	-	-	-	(1,397,881)
Sites and Buildings	1,698,760	-	7,620	94,843	(1,596,297)
Fiscal and Other Fixed Cost Programs	109,227	-	-	-	(109,227)
Food Service	692,103	53,869	702,442	-	64,208
Community Service	940,678	444,376	480,629	-	(15,673)
Interest and Fiscal Charges on Long-Term Liabilities	1,628,289	-	-	-	(1,628,289)
Total School District	<u>\$ 15,803,328</u>	<u>\$ 734,530</u>	<u>\$ 3,599,286</u>	<u>\$ 111,039</u>	<u>(11,358,473)</u>
GENERAL REVENUES					
Property Taxes Levied for:					
					1,685,847
					100,183
					2,600,459
					9,101,054
					1,946,203
					299,111
					<u>15,732,857</u>
CHANGE IN NET POSITION					
					4,374,384
					<u>4,346,903</u>
NET POSITION - ENDING					
					<u>\$ 8,721,287</u>

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Debt Service		
ASSETS					
Cash and Investments	\$ 2,650,780	\$ 18,878,428	\$ 1,855,171	\$ 702,042	\$ 24,086,421
Receivables:					
Current Property Taxes	792,193	-	2,274,251	47,889	3,114,333
Delinquent Property Taxes	10,816	-	4,030	149	14,995
Due from Minnesota Department of Education	1,126,089	-	88,733	92,327	1,307,149
Due from Federal through Minnesota Department of Education	201,426	-	-	32,143	233,569
Other Receivables	74,513	76,475	-	29,536	180,524
Prepaid Items	404	-	-	-	404
Inventory	-	-	-	46,469	46,469
Total Assets	<u>\$ 4,856,221</u>	<u>\$ 18,954,903</u>	<u>\$ 4,222,185</u>	<u>\$ 950,555</u>	<u>\$ 28,983,864</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Salaries and Payroll Deductions Payable	\$ 1,034,998	\$ -	\$ -	\$ 88,431	\$ 1,123,429
Accounts and Contracts Payable	483,718	6,088,187	3,875	19,812	6,595,592
Unearned Revenue	-	-	-	18,171	18,171
Total Liabilities	<u>1,518,716</u>	<u>6,088,187</u>	<u>3,875</u>	<u>126,414</u>	<u>7,737,192</u>
Deferred Inflows of Resources:					
Property Taxes Levied for Subsequent Year	1,478,525	-	3,648,053	98,533	5,225,111
Unavailable Revenue - Delinquent Property Taxes	10,816	-	4,030	149	14,995
Total Deferred Inflows of Resources	<u>1,489,341</u>	<u>-</u>	<u>3,652,083</u>	<u>98,682</u>	<u>5,240,106</u>
Fund Balances:					
Nonspendable:					
Prepaid Items	404	-	-	-	404
Inventory	-	-	-	46,469	46,469
Restricted for:					
Student Activities	109,196	-	-	-	109,196
Scholarships	4,000	-	-	-	4,000
Literacy Incentive	33,236	-	-	-	33,236
Basic Skills Programs	731	-	-	-	731
Operating Capital	166,208	-	-	-	166,208
LTFM	62,100	-	-	-	62,100
Medical Assistance	20,895	-	-	-	20,895
Community Education Programs	-	-	-	65,420	65,420
Gifted and Talented	1,527	-	-	-	1,527
Adult Basic Education	-	-	-	235,152	235,152
Restricted for Other Purposes	3,000	12,866,716	566,227	481,984	13,917,927
Assigned for:					
Separation/Retirement Benefits	129,980	-	-	-	129,980
Unassigned	1,316,887	-	-	(103,566)	1,213,321
Total Fund Balances	<u>1,848,164</u>	<u>12,866,716</u>	<u>566,227</u>	<u>725,459</u>	<u>16,006,566</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 4,856,221</u>	<u>\$ 18,954,903</u>	<u>\$ 4,222,185</u>	<u>\$ 950,555</u>	<u>\$ 28,983,864</u>

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Total Fund Balances for Governmental Funds	\$ 16,006,566
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Land	1,244,146
Construction in Progress	30,028,818
Land Improvements, Net of Accumulated Depreciation	65,091
Buildings and Improvements, Net of Accumulated Depreciation	13,565,258
Equipment, Net of Accumulated Depreciation and Amortization	807,152
Some of the District's property taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore are reported as Deferred Inflows of Resources in the funds.	
	14,995
Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due.	
	(818,207)
The District's Net Pension Liability and related Deferred Outflows and Inflows of Resources are recorded only on the statement of net position. Balances at year-end are:	
Net Pension Liability	(7,697,766)
Deferred Outflows of Resources - Pension Related	1,726,229
Deferred Inflows of Resources - Pension Related	(776,649)
The District's Other Postemployment Benefit Liability and related Deferred Outflows and Inflows of Resources are recorded only on the statement of net position. Balances at year-end are:	
Other Postemployment Benefit Liability	(1,009,603)
Deferred Inflows of Resources - Other Postemployment Benefit	(151,685)
Deferred Outflows of Resources - Other Postemployment Benefit Liability	210,831
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Balances at year-end are:	
Bonds Payable	(42,450,000)
Unamortized Premiums	(1,950,141)
Leases Payable	(26,394)
Compensated Absences Payable	(67,354)
Total Net Position of Governmental Activities	\$ 8,721,287

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024**

	Major Funds			Other Governmental Funds	Total Governmental Funds
	General	Capital Projects	Debt Service		
REVENUES					
Local Sources:					
Property Taxes	\$ 1,677,224	\$ -	\$ 2,614,003	\$ 102,205	\$ 4,393,432
Investment Income	87,549	1,762,997	67,062	28,595	1,946,203
Other	478,081	-	-	514,554	992,635
State Sources	10,480,390	-	887,332	805,710	12,173,432
Federal Sources	300,362	-	-	378,591	678,953
Total Revenues	<u>13,023,606</u>	<u>1,762,997</u>	<u>3,568,397</u>	<u>1,829,655</u>	<u>20,184,655</u>
EXPENDITURES					
Current:					
Administration	777,461	-	-	-	777,461
District Support Services	371,091	-	-	-	371,091
Elementary and Secondary Regular Instruction	4,916,636	-	-	-	4,916,636
Vocational Education Instruction	247,202	-	-	-	247,202
Special Education Instruction	2,255,452	-	-	-	2,255,452
Instructional Support Services	858,686	-	-	-	858,686
Pupil Support Services	1,395,757	-	-	-	1,395,757
Sites and Buildings	1,720,093	-	-	-	1,720,093
Fiscal and Other Fixed Cost Programs	109,227	-	-	-	109,227
Food Service	-	-	-	692,103	692,103
Community Service	-	-	-	994,676	994,676
Capital Outlay	81,650	27,850,220	-	-	27,931,870
Debt Service:					
Principal	16,281	-	1,195,000	-	1,211,281
Interest and Fiscal Charges	18,829	58,867	2,534,102	-	2,611,798
Total Expenditures	<u>12,768,365</u>	<u>27,909,087</u>	<u>3,729,102</u>	<u>1,686,779</u>	<u>46,093,333</u>
NET CHANGE IN FUND BALANCES	255,241	(26,146,090)	(160,705)	142,876	(25,908,678)
Fund Balances - Beginning	1,592,923	39,012,806	726,932	582,583	41,915,244
FUND BALANCES - ENDING	<u>\$ 1,848,164</u>	<u>\$ 12,866,716</u>	<u>\$ 566,227</u>	<u>\$ 725,459</u>	<u>\$ 16,006,566</u>

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024**

Net Change in Fund Balances - Total Governmental Funds \$ (25,908,678)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays and acquisition of right-to-use assets as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their useful lives and reported as depreciation or amortization expense.

Capital Outlays	27,920,552
Depreciation/Amortization Expense	(663,139)

Delinquent property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the in the governmental funds.	(6,943)
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Some capital asset additions are financed through leases. In governmental funds, a lease arrangement is considered a source of financing, but in the Statement of Net Position, the lease obligation is reported as a liability. Repayment of lease principal is an expenditure in the governmental funds, but repayment reduces the lease obligation in the Statement of Net Position.

Repayment of Capital Lease Principal	16,281
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Pension expenditures in the governmental funds are measured by current year employer contributions. Pension expenses in the statement of activities are measured by the change in Net Pension Liability and the related Deferred Outflows and Inflows of Resources.	669,844
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In the statement of activities, certain operating expenses - compensated absences payable - are measured by amounts earned during the year. However, In the governmental funds, expenditures for these items are measured by the amount of financial resources used (amounts actually paid).	41,441
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Other postemployment benefit expenditures in the governmental funds are measured by current year benefit payments. Other postemployment benefit expense on the statement of activities is measured by the change in the total OPEB liability and the related deferred inflows and outflows of resources.	126,517
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The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of general obligation bonds and related items is as follows:

Repayment of Bond Principal	1,195,000
Change in Accrued Interest Liability	494,925
Amortization of Bond Premium	488,584
	4,374,384

Change in Net Position of Governmental Activities	\$ 4,374,384
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**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024**

	Custodial Fund Scholarships	Private- Purpose Trust
ASSETS		
Cash and Investments	\$ 15,600	\$ 5,386
LIABILITIES		
Accounts Payable	\$ 1,750	\$ -
NET POSITION		
Held In Trust for Scholarships	13,850	5,386
Total Net Position and Liabilities	\$ 15,600	\$ 5,386

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2024**

	Custodial Fund Scholarships	Private- Purpose Trust
ADDITIONS		
Gifts and Donations	\$ 6,550	\$ -
DEDUCTIONS		
Scholarships Awarded	2,750	-
Change in Net Position	3,800	-
Net Position - Beginning of Year	10,050	5,386
Net Position - End of Year	\$ 13,850	\$ 5,386

See accompanying Notes to Basic Financial Statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 2397 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments.

B. Financial Reporting Entity

The District is an instrumentality of the state of Minnesota established to function as an education institution. The elected School Board (the Board) is responsible for legislative and fiscal control of the District. A Superintendent is appointed by the Board and is responsible for administrative control of the District.

Accounting principles generally accepted in the United States of America require that the District's financial statements include all funds, departments, agencies, boards, commissions, and other organizations which are not legally separate from the District. In addition, the District's financial statements are to include all component units – entities for which the District is financially accountable.

Financial accountability includes such aspects as appointing a voting majority of the organization's governing body, significantly influencing the programs, projects, activities or level of services performed or provided by the organization or receiving specific financial benefits from, or imposing specific financial burdens on, the organization. These financial statements include all funds of the District. There are no other entities for which the District is financially accountable.

Student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. The Board establishes broad policies and ensures that appropriate financial records are maintained for student activities, as well as controls and is financially accountable for these activities. Accordingly, the accounts and transactions for the student activities are included in the financial statements of the General Fund.

C. Basic Financial Statement Presentation

The District-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all of the financial activities of the District, except for the Fiduciary Funds. The Fiduciary Funds are only reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position at the fund financial statement level.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basic Financial Statement Presentation (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational; or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Depreciation expenses that can be specifically identified by function are included in the direct expenses of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities. Generally, the effect of material interfund activity has been removed from the District-wide financial statements.

Separate fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fiduciary funds are presented in the fiduciary fund financial statements by type; private-purpose trust and custodial. Since by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, these funds are excluded from the District-wide statements.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts recognized in advance in accordance with a statutory "tax shift" described later in these notes. Grant and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

1. Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Food service sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenue when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.
2. Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

Description of Funds

The existence of the various District funds has been established by the state of Minnesota Department of Education. The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. A description of the funds included in this report is as follows:

Major Governmental Funds

General Fund – The General Fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term obligation bond principal, interest, and related costs.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Nonmajor Governmental Funds

Food Service Special Revenue Fund – The Food Service Special Revenue Fund is used to account for food service revenues and expenditures. Revenues for the Food Service Special Revenue Fund are composed of user fees and reimbursements from the federal and state governments. These revenues are restricted for the Food Service Special Revenue Fund.

Community Service Special Revenue Fund – The Community Service Special Revenue Fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, veterans, adult or early childhood programs or other similar services. Revenues for the Community Service Special Revenue Fund are composed of user fees, local levy dollars, state tax credits, and aid from the state government. These revenues are restricted for the Community Service Special Revenue Fund.

Fiduciary Funds

Private-Purpose Trust Fund – The Private-Purpose Trust fund is used to account for resources legally held to be used by various third parties devoted to awarding student scholarships. All resources of the fund, including any earnings on invested resources, may be used to support the activities.

Custodial Fund – The District's Custodial fund account is for activities of awarding scholarships that are not restricted by trust agreements.

E. Budgeting

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by November 30 or within one week of the acceptance of the final audit by the Board each year. Reported budgeted amounts represent the amended budget as adopted by the Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by Board action. Revisions to budgeted amounts must be approved by the Board.

Total fund expenditures in excess of the budget require approval of the Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgeting (Continued)

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

F. Cash and Investments

Cash and investments consist of demand deposit accounts, time/savings accounts, deposits in the Minnesota School District Liquid Asset Fund (MSDLAF), U.S. treasuries, and municipal bonds. Cash balances from all funds, except the Capital Projects Fund, are combined and invested to the extent available in various securities as authorized by Minnesota Statutes. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

G. Receivables

Represents amounts receivable from individuals, firms, and corporations for goods and services furnished by the District. No substantial losses are anticipated from present receivable balances, therefore, no allowance for uncollectible accounts is deemed necessary. The only receivables not expected to be collected within one year are current property taxes receivable.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepayments. Prepaid items are expensed during the periods benefited.

I. Inventory

Inventory is recorded using the consumption method of accounting and consists of food and other supplies on hand at year end and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method, and surplus commodities are stated at standardized cost, as determined by the Department of Agriculture.

J. Property Taxes

Property tax levies are established by the Board in December each year and are certified to the County for collection the following calendar year. In Minnesota, counties act as collection agents for all property taxes and are responsible for spreading all levies over taxable property. Such taxes become a lien on January 1. Taxes are generally due on May 15 and October 15, and counties generally remit taxes to Districts at periodic intervals as they are collected. A portion of property taxes levied is paid through various state tax credits which are included in revenue from state sources in the financial statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Property Taxes (Continued)

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as a deferred inflow of resources (property taxes levied for subsequent year). The majority of District revenue in the General Fund and Debt Service Fund (and to a lesser extent in the District's Community Service Special Revenue Fund) is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between taxes and state aids by the Legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

In accordance with state law, the current tax shift consists of an amount equal to 31% of the District's combined 2000 Pay 2001 operating referendum levy (frozen at \$75,648) for the District. Certain other portions of the District's 2023 Pay 2024 levy, normally revenue for the 2024 – 2025 fiscal year, are also advance recognized at June 30, 2024, as required by state statute to match revenue with the same fiscal year as the related expenditures.

Taxes that remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is unavailable because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material. Current levies of local taxes, less the amount recognized as revenue in the current period, including portions assumed by the state which will be recognized as revenue in the next fiscal year beginning July 1, 2024, are included in Property Taxes Levied for Subsequent Year to indicate that, while they are current assets, they will not be recognized as revenue until the following year.

K. Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of donation. The District maintains a threshold level of \$5,000 for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the District-wide financial statements but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

Right-to-use lease assets are initially measured at the present value of payments expected to be made during the lease term, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of building or other improvable property.

L. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Accrued Employee Benefits

Compensated Absences Payable

The District has employee and union contracts with several different employee groups. Employee benefits under the contracts are different, but generally include provisions for sick leave and vacation leave. The District accounts for the employee benefits as follows:

Vacation Pay - Under the terms of contracts, certain employees accrue vacation at varying rates, portions of which may be carried over to future years. Employees are reimbursed for any unused, accrued vacation upon termination. Vacation pay is accrued when incurred in the District-wide and all fiduciary fund financial statements. Vacation pay is accrued in governmental fund financial statements only when it has matured due to employee termination or similar circumstances.

Sick Pay - Substantially all District employees are entitled to sick leave at various rates. Unused sick leave enters in the calculation of retirement incentive payments for some employees upon termination.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Accrued Employee Benefits (Continued)

Other Postemployment Benefits

Under the provisions of the various employee and union contracts, the District provides health care benefits if certain age and minimum years of service requirements are met. The amount to be incurred is limited as specified by contract. All premiums are funded on a pay-as-you-go basis.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the state of Minnesota, city of Minneapolis, and Minnesota School District. This direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association into TRA in 2006. A second direct aid source is from the state of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association in 2015.

PERA has a special funding situation created by direct aid contributions made by the state of Minnesota for the merger of the Minneapolis Employees Retirement Fund into GERS in fiscal year 2006.

O. Deferred Outflows of Resources

In addition to assets, the financial statements reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until that time. The District has only two types of these items. The first type is pension related, and the second type is other postemployment benefits related.

P. Deferred Inflows of Resources

In addition to liabilities, the financial statements reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has four types of these items. The first occurs because property tax receivables are recorded in the current year, but the revenue will be recorded in the subsequent year. The second type of deferred inflows of resources occurs because governmental fund revenues are not recognized until available (collected not later than 60 days after the end of the District's year-end) under the modified accrual basis of accounting. The third type is pension related, and the fourth type is other postemployment benefits related.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Unearned Revenue

Unearned revenues are those in which resources are received by the District before it has a legal claim to them. The District can report unearned revenues for prepaid activity fees in the General Fund, student account balances available for future meals in the Food Service Fund.

R. Fund Balance

In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned, and unassigned fund balances. Nonspendable portions of fund balance are related to prepaid items and inventory. Restricted funds are constrained by outside parties (statute, grantors, bond agreements, etc.). Committed fund balances are established and modified by a resolution approved by the Board of Education. The Board of Education passed a resolution authorizing the Superintendent, the Business Manager, and the Assistant Finance Clerk the ability to assign fund balances and their intended uses. Unassigned fund balances are considered the remaining amounts.

In accordance with the District's fund balance policy, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available; it is the District's policy to use restricted first, then unrestricted fund balance. When an expenditure is incurred for purposes for which committed, assigned and unassigned fund balance is available, it is the District's policy to use committed first, then assigned and finally unassigned fund balance.

The District has a minimum fund balance policy, which identifies a minimum unassigned General Fund balance of \$1,200,000.

The District's liabilities for compensated absences, pension and OPEB are generally liquidated by the General Fund.

S. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources in the District-wide and Fiduciary Fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt or other borrowings used to build or acquire the capital assets. Net position is reported as restricted in the District-wide financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could vary from those estimates.

NOTE 2 DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk – Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned in full. The District does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

The District maintains a cash and investment pool that is available for use by all funds. Each fund type’s portion of this pool is displayed on the Statement of Net Position and Balance Sheet as “Cash and Investments.” In accordance with Minnesota Statutes, the District maintains deposits at financial institutions which are authorized by the District’s School Board.

Minnesota Statutes require that all District deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds.

The District’s deposits in financial institutions at June 30, 2024, were entirely covered by federal depository insurance or by surety bonds and collateral in accordance with Minnesota Statutes.

Authorized collateral includes treasury bills, notes and bonds; issues of U.S. Government Agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. It is required that the District sign authorizations releasing collateral once it is pledged.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

The District may also invest idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency and all of the investments have a final maturity of 13 months or less.
- General obligations rated “A” or better; Revenue obligations rated “AA” or better.
- General obligations of the Minnesota Housing Finance Agency rated “A” or better.
- Bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System.
- Commercial paper issued by United States banks, corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
- Guaranteed Investment Contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in one of the top two rating categories.
- Repurchase or reverse purchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At June 30, 2024, the District had the following investments:

<u>Investments Measured at Fair Value</u>		<u>Measured at Amortized Cost</u>
Municipal Bonds	\$ 4,513,513	
U.S. Treasury Bills	10,346,303	
U.S. Government Bonds	405,313	
Total Investments Measured at Fair Value	\$ 15,265,129	
<u>External Investment Pools</u>		
Minnesota School District Liquid Asset Fund		
Plus (MSDLAF+)		\$ 3,717,073
Total External Investment Pools		\$ 3,717,073

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The Minnesota School District Liquid Asset Fund Plus (MSDLAF+) is an external investment pool (Pool) that is managed to maintain a dollar-weighted average portfolio maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool elects to measure its investments at amortized cost in accordance with accounting statements issued by the Governmental Accounting Standards Board.

The Liquid Class has no redemption requirements. The MAX Class may not be redeemed for at least 14 days, and a 24-hour hold is placed on redemption requests. Redemptions prior to 14 days may be subject to penalty.

The amortized cost method of valuation values a security at its cost on the date of purchase and thereafter assumes a constant amortization to maturity of any discount or premium, regardless of the impact of fluctuating interest rates on the market value of investments.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At June 30, 2024 all investments and collateral were listed in the name of the District.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District does not have a formal policy relating to this risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in the market interest rates. The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Investment Type	Investment Maturities in Years			Credit Rating
	12 Months or Less	1 to 3 Years	Total	
MSDLAF+ (Liquid Class)	\$ 22,364	\$ -	\$ 22,364	Not Rated
MSDLAF+ (MAX Class)	3,694,709	-	3,694,709	Not Rated
Municipal Bonds	2,303,120	-	2,303,120	AA
Municipal Bonds	24,799	-	24,799	AA-
Municipal Bonds	842,323	-	842,323	Aa1
Municipal Bonds	19,917	-	19,917	Aa3
Municipal Bonds	1,323,354	-	1,323,354	AAA
US Treasury Securities	10,346,303	-	10,346,303	Not Required
U.S. Government Bonds	405,313	-	405,313	AA+
Total	<u>\$ 18,982,202</u>	<u>\$ -</u>	<u>\$ 18,982,202</u>	

Concentration of Credit Risk

The District's investment policies place no limit on the amount the District may invest in any one issuer. The District had no investments at June 30, 2024 which individually comprised more than 5% of total investments.

The deposits and investments are presented in the financial statements as follows:

Deposits	\$ 5,125,205
Municipal Bonds	4,513,513
U.S. Treasury Bills	10,346,303
U.S. Government Bonds	405,313
Minnesota School District Liquid Asset Fund Plus (MSDLAF+)	3,717,073
Total Cash and Investments	<u>\$ 24,107,407</u>

C. Fair Value Measurements

The District uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The District follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the District has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 2 DEPOSITS AND INVESTMENTS (CONTINUED)

C. Fair Value Measurements (Continued)

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset.

Assets measured at fair value on a recurring basis:

Investment Type	Level 1	Level 2	Level 3	Total
Municipal Bonds	\$ -	\$ 4,513,513	\$ -	\$ 4,513,513
U.S. Treasury Bills	-	10,346,303	-	10,346,303
U.S. Government Bonds	-	405,313	-	405,313
Total	<u>\$ -</u>	<u>\$ 15,265,129</u>	<u>\$ -</u>	<u>\$ 15,265,129</u>

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 3 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land	\$ 90,500	\$ 1,153,646	\$ -	\$ 1,244,146
Construction in Progress	3,398,504	26,630,314	-	30,028,818
Total Capital Assets, Not Being Depreciated	3,489,004	27,783,960	-	31,272,964
Capital Assets, Being Depreciated:				
Land Improvements	698,823	9,463	-	708,286
Buildings and Improvements	30,642,098	113,545	-	30,755,643
Equipment	5,589,443	13,584	-	5,603,027
Total Capital Assets, Being Depreciated	36,930,364	136,592	-	37,066,956
Accumulated Depreciation for:				
Land Improvements	(635,220)	(7,975)	-	(643,195)
Buildings and Improvements	(16,711,028)	(479,357)	-	(17,190,385)
Equipment	(4,667,246)	(162,328)	-	(4,829,574)
Total Accumulated Depreciation	(22,013,494)	(649,660)	-	(22,663,154)
Total Capital Assets, Being Depreciated, Net	14,916,870	(513,068)	-	14,403,802
Capital Assets, Being Amortized:				
Intangible Asset: Right-to-Use				
Equipment Lease Asset	67,397	-	-	67,397
Total Capital Assets, Being Amortized	67,397	-	-	67,397
Accumulated Amortization for:				
Intangible Asset: Right-to-Use Lease Asset	(20,219)	(13,479)	-	(33,698)
Total Accumulated Amortization	(20,219)	(13,479)	-	(33,698)
Total Capital Assets, Being Amortized, Net	47,178	(13,479)	-	33,699
Governmental Activities Capital Assets, Net	\$ 18,453,052	\$ 27,257,413	\$ -	\$ 45,710,465

Depreciation and amortization expense was charged to functions of the District as follows:

Governmental Activities:	
Administration	\$ 224
District Support Services	816
Regular Instruction	616,404
Vocational Education Instruction	3,779
Special Education Instruction	607
Instructional Support Services	7,386
Pupil Support Services	828
Sites and Buildings	26,102
Food Service	4,583
Community Service	2,410
Total Depreciation and Amortization Expense, Governmental Activities	<u>\$ 663,139</u>

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 LONG-TERM LIABILITIES

A. Components of Long-Term Liabilities

The District has issued general obligation bonds to finance the construction of capital facilities or refinance previous bond issues. Assets of the Debt Service Fund, together with scheduled future tax levies, are dedicated for the retirement of these bonds. These levies are subject to reduction if fund balance amounts exceed limitation imposed by Minnesota law.

Issue Date	Interest Rate	Original Issue	Maturities	Principal Outstanding	
				Due Within One Year	Total
8/24/2011	2.25%-3.60%	\$ 790,000	2/1/2026	\$ 65,000	\$ 135,000
1/14/2021	2.00%-5.00%	\$ 5,580,000	4/1/2026	1,185,000	2,415,000
10/27/2022	4.25%-5.00%	39,900,000	2/1/1943	280,000	39,900,000
Total General Obligation Bonds				1,530,000	42,450,000
Bond Premiums				226,671	1,950,141
Leases Payable				12,939	26,394
Compensated Absences Payable				-	67,354
Total				<u>\$ 1,769,610</u>	<u>\$ 44,493,889</u>

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire long-term debt, not including compensated absences payable are as follows:

Year Ending June 30.	General Obligation Bonds		Leases Payable	
	Principal	Interest	Principal	Interest
2025	\$ 1,530,000	\$ 1,974,498	\$ 12,939	\$ 516
2026	1,600,000	1,910,757	13,455	-
2027	1,655,000	1,868,638	-	-
2028	1,735,000	1,785,887	-	-
2029	1,825,000	1,699,138	-	-
2030-2034	10,335,000	7,033,187	-	-
2035-2039	12,030,000	4,328,375	-	-
2040-2044	11,740,000	1,349,550	-	-
Total	<u>\$ 42,450,000</u>	<u>\$ 21,950,030</u>	<u>\$ 26,394</u>	<u>\$ 516</u>

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 LONG-TERM LIABILITIES (CONTINUED)

C. Description of Long-Term Liabilities

General Obligation Capital Facilities Bonds, Series 2011A

On August 24, 2011, the District issued \$790,000 of General Obligation Capital Facilities Bonds, Series 2011A at interest rates of 2.25% to 3.60%. The bonds are due in varying annual installments each February 1 through February 1, 2026 with interest due semi-annually on February 1 and August 1.

The proceeds of this issue were used to finance the betterment of school facilities in the District. Assets of the Debt Service Fund, together with scheduled future ad valorem tax levies, are dedicated to retire these bonds.

General Obligation School Building Refunding Bonds, Series 2021A

On January 14, 2021, the District issued \$5,580,000 of General Obligation School Building Refunding Bonds, Series 2021A at interest rates of 2.00% to 5.00%. The bonds are due in varying annual installments each April 1 through April 1, 2026 with interest due semi-annually on April 1 and October 1.

General Obligation School Building Bonds, Series 2022A

On October 27, 2022, the District issued \$39,900,000 of General Obligation School Building Bonds, Series 2022A at interest rates of 4.25% to 5.00%. The bonds are due in varying annual installments each February 1 through February 1, 2043 with interest due semi-annually on August 1 and August 1.

Compensated Absences Payable

The amount of the estimated obligation at June 30, 2024 is \$67,354. The District's General Fund finances compensated absences on a pay-as-you-go basis.

D. Changes in Long-Term Liabilities

	June 30, 2023	Additions	Retirements	June 30, 2024
General Obligation Bonds	\$ 43,645,000	\$ -	\$ 1,195,000	\$ 42,450,000
Bond Premium	2,438,725	-	488,584	1,950,141
Lease Payable	42,675	-	16,281	26,394
Compensated Absences Payable	108,795	13,693	55,134	67,354
Total	<u>\$ 46,235,195</u>	<u>\$ 13,693</u>	<u>\$ 1,754,999</u>	<u>\$ 44,493,889</u>

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 RESTRICTED FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties. The following is a summary of the restricted fund balances for the governmental funds.

A. Restricted for Student Activities

In accordance with state statute, restricted for student activities represents available resources dedicated exclusively for student activities.

B. Restricted for Scholarships

In accordance with state statute, restricted for scholarships represents available resources dedicated exclusively for scholarships.

C. Restricted for Literacy Incentive

In accordance with state statute, restricted for literacy incentive represents available resources dedicated exclusively for literacy incentive programming.

D. Restricted for Basic Skills

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for basic skills programs.

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E. Restricted for Operating Capital

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for operating capital expenditures.

F. Restricted for Long-Term Facilities Maintenance (LTFM)

This restricted fund balance represents accumulated resources available to support long-term facilities maintenance projects.

G. Restricted for Gifted and Talented

This restricted fund balance represents accumulated resources available through a portion of the District's general education aid for gifted and talented programs.

H. Restricted for Medical Assistance

This restricted fund balance represents accumulated resources available to provide medical assistance.

I. Restricted for Community Education Programs

This restricted fund balance represents accumulated resources available to provide services for community education programming.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 RESTRICTED FUND BALANCES (CONTINUED)

J. Restricted for Adult Basic Education

This amount represents available resources for adult basic education. Revenues are derived from local tax levies and State aids and expenditures are for salaries, benefits and supplies.

K. Restricted for Other Purposes

This amount represents amounts that can be spent only for a specific purpose stipulated by constitution, external resource providers, or through enabling legislation.

NOTE 6 ASSIGNED FUND BALANCES

At June 30, 2024, the District has assigned fund balances for the following purposes:

	Amount
Separation/Retirement Benefits	\$ 129,980
Total Assigned Fund Balance	\$ 129,980

NOTE 7 DEFINED BENEFIT PENSION PLANS

A. Plan Description

The District participates in the following defined benefit pension plans administered by the Public Employees Retirement Association (PERA) and Teachers Retirement Fund (TRA). PERA and TRA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA and TRA's defined benefit pension plans are tax-qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan (GERF)
GERF covers certain full-time and certain part-time employees of the District, other than teachers. General Employees Retirement Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Teachers Retirement Fund (TRA)
TRA is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a board of trustees. The board consists of four active members, one retired member, and three statutory officials.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

A Plan Description (Continued)

2. Teachers Retirement Fund (TRA) (Continued)

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by Minnesota State.

B. Benefits Provided

PERA and TRA provide retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. GERP Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

2. TRA Benefits

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

Tier I	Step Rate Formula	Percentage
Basic	First Ten Years of Service	2.2% per Year
	All Years After	2.7% per Year
Coordinated	First Ten Years if Service Years are up to July 1, 2006	1.2% per Year
	First Ten Years if Service Years are July 1, 2006 or After	1.4% per Year
	All Other Years of Service if Service Years are up to July 1, 2006	1.7% per Year
	All Other Years of Service if Service Years are July 1, 2006 or After	1.9% per Year

With these provisions:

- (a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- (b) 3.0% per year early retirement reduction factor for all years under normal retirement age.
- (c) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

For years of service prior to July 1, 2006, a level formula of 1.7% per year for Coordinated members and 2.7% per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for Coordinated members and 2.7% per year for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

2. TRA Benefits (Continued)

Tier II Benefits (Continued)

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree - no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

C. Contributions

1. General Employees Plan Contributions

Minnesota Statutes, Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature. Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50% for Coordinated Plan members. The District's contributions to the General Employees Retirement Fund for the year ended June 30, 2024 were \$140,276. The District's contributions were equal to the required contributions for each year as set by state statute.

2. TRA Contributions

Per Minnesota Statutes, Chapter 354 contribution rates for the fiscal year for the coordinated plan were 7.75% for the employee and 8.75% for the employer. Basic plan rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2024 were \$466,509. The District's contributions were equal to the required contributions for each year as set by state statute.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs

1. GERS Pension Costs

At June 30, 2024, the District reported a liability of \$1,241,399 for its proportionate share of the General Employees Plan's net pension liability. The District's net pension liability reflected a reduction due to the state of Minnesota's contribution of \$16 million. The state of Minnesota is considered a nonemployer contributing entity and the state's contribution meets the definition of a special funding situation. The state of Minnesota's proportionate share of the net pension liability associated with the District was \$34,203. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District proportionate share was .0222% at the end of the measurement period and .0217% for the beginning of the period.

District's Proportionate Share of the Net Pension Liability	\$ 1,241,399
State of Minnesota's Proportionate Share of the Net Liability Associated with the District	<u>34,203</u>
Total	<u><u>\$ 1,275,602</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$139,465 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized an additional \$154 as pension expense (and grant revenue) for its proportionate share of the state of Minnesota's pension expense for the annual of \$16 million contribution.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. GERF Pension Costs (Continued)

At June 30, 2024, the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 40,768	\$ 8,552
Changes in Actuarial Assumptions	200,965	340,257
Net Difference Between Projected and Actual		
Earnings on Pension Plan Investments	-	46,424
Changes in Proportion	61,575	19,767
District Contributions Subsequent to the Measurement Date	140,276	-
Total	<u>\$ 443,584</u>	<u>\$ 415,000</u>

The \$140,276 related to the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to GERF pensions will be recognized in pension expense as follows:

Year Ending June 30,	Pension Expense Amounts
2025	\$ 37,747
2026	(159,043)
2027	36,535
2028	(26,931)
2029	-
Thereafter	-

2. TRA Pension Costs

At June 30, 2024, the District reported a liability of \$6,456,367 for its proportionate share of TRA's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the state of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was .0782% at the end of the measurement period and .0801% for the beginning of the measurement period.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

Description	Amount
District's Proportionate Share of the TRA Net Pension Liability	\$ 6,456,367
State's Proportionate Share of the Net Pension Liability Associated with the District	452,259
Total	\$ 6,908,626

For the year ended June 30, 2024, the District recognized pension expense of \$(257,289). It also recognized a \$(44,708) decrease to pension expense and grant revenue for the support provided by direct aid.

At June 30, 2024, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	\$ 64,007	\$ 94,022
Changes in Actuarial Assumptions	752,129	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	23,949
Changes in Proportion	-	243,678
District Contributions Subsequent to the Measurement Date	466,509	-
Total	\$ 1,282,645	\$ 361,649

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. TRA Pension Costs (Continued)

Of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date, \$466,509 reported as deferred outflows will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to TRA will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amounts</u>
2025	\$ 5,174
2026	(94,466)
2027	694,979
2028	(113,573)
2029	(37,627)
Thereafter	-

3. Aggregate Pension Costs

At June 30, 2024, the District reported the following aggregate amounts related to pensions for all plans to which it contributes.

	<u>GERF</u>	<u>TRA</u>	<u>Total</u>
Net Pension Liability	\$ 1,241,399	\$ 6,456,367	\$ 7,697,766
Deferred Outflows of Resources	443,584	1,282,645	1,726,229
Deferred Inflows of Resources	415,000	361,649	776,649
Pension Expense (Revenue)	139,619	(301,997)	(162,378)

E. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

<u>Assumptions</u>	<u>GERF</u>	<u>TRA</u>
Inflation:	2.25% per Year	2.50%
Active Member Payroll Growth:	10.25% after one year of service to 3.00% after 27 years of service	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25%, after June 30, 2028
Investment Rate of Return:	7.00% per Year	7.00%

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

E. Actuarial Assumptions (Continued)

PERA salary growth assumptions were based on a service-related table. PERA mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on Pub-2010 General Employee Mortality table. The tables are adjusted slightly to fit PERA's experience. PERA benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan. The assumption for long-term rate of return on pension plan investments is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

TRA pre-retirement mortality rates were based on the RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. Post-retirement mortality rates were based on the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale. Post-disability mortality rates were based on the RP-2014 disabled retiree mortality table, without adjustment. TRA cost of living benefit increases 1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the PERA General Employees Plan was completed in 2022. The assumption changes were adopted and became effective with July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions for PERA occurred in 2024:

- The investment return and single discount rates were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA and TRA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	PERA Target Allocation	TRA Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	35.5 %	33.5 %	5.10 %
International Equity	16.5	16.5	5.30
Private Markets	25.0	25.0	5.90
Fixed Income	25.0	25.0	0.75
Totals	<u>100.0 %</u>	<u>100.0 %</u>	

G. Discount Rate

The discount rate used to measure the total GERF pension liability in 2023 was 7.00% (6.50% at the previous measurement date). The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the total TRA pension liability was 7.00%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
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NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 7 DEFINED BENEFIT PENSION PLANS (CONTINUED)

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease in Discount Rate	Current Discount Rate	1% Increase in Discount Rate
<u>General Employees Plan Discount Rate</u>	6.00%	7.00%	8.00%
District's Proportionate Share of the General Employees Plan Net Pension Liability	\$ 2,196,135	\$ 1,241,399	\$ 456,093
<u>TRA Discount Rate</u>	6.00%	7.00%	8.00%
District's Proportionate Share of the TRA Net Pension Liability	\$ 10,297,431	\$ 6,456,367	\$ 3,311,989

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Plan's fiduciary's net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org; by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, Minnesota, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

NOTE 8 DEFINED CONTRIBUTION PLAN

The District provides eligible employees future retirement benefits through the District's 403(b) Plan (the Plan). Employees of the District are eligible to participate in the Plan commencing on the date of their employment. Eligible employees may elect to have a percentage of their pay contributed to the Plan. Some employees are eligible to receive a District match of employee contributions up to the qualifying amounts set forth in their respective collective bargaining agreements. Contributions are invested in tax deferred annuities selected and owned by Plan participants. The amount of pension expense recognized by the employer in the reporting period ended June 30, 2024 was \$73,567.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 9 OTHER POSTEMPLOYMENT BENEFIT PLAN

A. Plan Description

The District operates a single-employer retiree defined benefit plan (the Plan) that provides health insurance to eligible employees and their spouses. There are 99 active participants and five retired participants. Benefit and eligibility provisions are established through negotiations between the District and various unions representing District employees and are renegotiated each two-year bargaining period. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52, *Postemployment Benefits Other than Pensions—Reporting for Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*. Therefore, the District reports a “total OPEB liability” in accordance with GASB Statement No. 75.

B. Benefits Provided

Teachers and custodians hired before October 1, 2009, are age 55 and have been employed by the District for a minimum of 15 years (no minimum service requirement for principals) are eligible to remain on the District’s medical insurance after separation. The District will make the same contribution as active employees up to a lifetime maximum of \$50,000 or until eligible for Medicare, whichever comes first.

C. Actuarial Methods and Assumptions

The District’s total OPEB liability was measured as of July 1, 2023, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2023 using the following actuarial assumptions, applied to all periods included in the measurement, unless specified otherwise:

Inflation:	2.5% (2.00% at the prior measurement date)
Salary Increases:	3.00%
Healthcare Cost Trend Rates:	6.50% Decreasing to 5.00% over 6 years and then to 4.00% over the next 48 years (6.25% Decreasing to 5.00% over 5 years and then to 4.00% over the next 48 years at the previous measurement date)

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2021 Generational Scale (MP-2020 Generational Improvement Scale at the prior measurement date).

Discount Rate

The discount rate used to measure the total OPEB liability was 3.90% (3.80% at the previous measurement date). The discount rate is based on the estimated yield of 20-Year AA-rated municipal bonds.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 8 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

D. Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at June 30, 2023	\$ 986,714
Changes for the Year:	
Service Cost	46,708
Interest	36,660
Assumption Changes	9,157
Differences between Expected and Actual Experience	69,052
Benefit Payments	(138,688)
Net Changes	22,889
 Balances at June 30, 2024	 \$ 1,009,603

E. Total OPEB Liability Sensitivity

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease 2.90%	Selected Discount Rate 3.90%	1% Increase 4.90%
Total OPEB Liability	\$ 1,053,933	\$ 1,009,603	\$ 965,362

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (5.50% Decreasing to 4.0% Over 5 Years)	Selected Healthcare Trend Rate (6.5% Decreasing to 5.0% Over 5 Years)	1% Increase (7.50% Decreasing 6.0% Over 5 Years)
Total OPEB Liability	\$ 957,170	\$ 1,009,603	\$ 1,066,250

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 8 OTHER POSTEMPLOYMENT BENEFIT PLAN (CONTINUED)

F. OPEB Expense

For the year ended June 30, 2024, the District recognized OPEB expense of \$(4,291). At June 30, 2024, the District reported deferred inflows of resources and deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual		
Economic Experience	\$ 57,543	\$ 106,402
Changes in Assumptions	31,065	45,283
District Payment of Benefits Subsequent to the Measurement Date	122,223	-
Total	\$ 210,831	\$ 151,685

The District payment of benefits subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amounts
2025	\$ (86,164)
2026	6,208
2027	1,363
2028	2,482
2029	13,034

NOTE 10 COMMITMENTS AND CONTINGENCIES

Federal and State Receivables

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial. The financial assistance received is subject to audits by the grantor agency.

Construction Projects

The District had remaining commitments on construction projects of \$13,508,801 at June 30, 2024.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 11 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters and workers compensation. The District purchases commercial insurance coverage for such risks.

The District continues to carry commercial insurance for all other risks of loss. There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Over (Under) Final Budget
	Original	Final		
REVENUES				
Local Sources:				
Property Taxes	\$ 1,701,661	\$ 1,720,333	\$ 1,677,224	\$ (43,109)
Investment Income	50,000	74,880	87,549	12,669
Other	271,103	260,873	478,081	217,208
State Sources	9,251,444	10,393,267	10,480,390	87,123
Federal Sources	348,128	348,128	300,362	(47,766)
Total Revenues	<u>11,622,336</u>	<u>12,797,481</u>	<u>13,023,606</u>	<u>226,125</u>
EXPENDITURES				
Current:				
Administration	701,879	657,453	777,461	120,008
District Support Services	365,590	365,590	371,091	5,501
Elementary and Secondary				
Regular Instruction	4,527,188	4,871,364	4,916,636	45,272
Vocational Education Instruction	264,167	264,167	247,202	(16,965)
Special Education Instruction	2,165,886	2,268,450	2,255,452	(12,998)
Instructional Support Services	632,997	640,968	858,686	217,718
Pupil Support Services	1,106,539	1,245,064	1,395,757	150,693
Sites and Buildings	1,753,841	1,753,792	1,720,093	(33,699)
Fiscal and Other Fixed Cost Programs	98,088	98,088	109,227	11,139
Capital Outlay	103,825	103,825	81,650	(22,175)
Debt Service:				
Principal	-	-	16,281	16,281
Interest and Fiscal Charges	-	-	18,829	18,829
Total Expenditures	<u>11,720,000</u>	<u>12,268,761</u>	<u>12,768,365</u>	<u>499,604</u>
NET CHANGES IN FUND BALANCE	<u><u>\$ (97,664)</u></u>	<u><u>\$ 528,720</u></u>	255,241	<u><u>\$ (273,479)</u></u>
FUND BALANCE:				
Beginning of Year			<u>1,592,923</u>	
End of Year			<u><u>\$ 1,848,164</u></u>	

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOOD SERVICE FUND
YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Investment Income	\$ 2,000	\$ 10,000	\$ 14,332	\$ 4,332
Other - Primarily Meal Sales	242,384	48,500	54,204	5,704
State Sources	28,152	334,100	330,726	(3,374)
Federal Sources	342,911	343,665	371,716	28,051
Total Revenues	<u>615,447</u>	<u>736,265</u>	<u>770,978</u>	<u>34,713</u>
EXPENDITURES				
Current:				
Food Service	577,065	679,115	692,103	12,988
Total Expenditures	<u>577,065</u>	<u>679,115</u>	<u>692,103</u>	<u>12,988</u>
NET CHANGES IN FUND BALANCE	<u>\$ 38,382</u>	<u>\$ 57,150</u>	78,875	<u>\$ 21,725</u>
FUND BALANCE:				
Beginning of Year			<u>361,351</u>	
End of Year			<u>\$ 440,226</u>	

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
COMMUNITY SERVICE FUND
YEAR ENDED JUNE 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Over (Under) Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Local Sources:				
Property Taxes	\$ 107,355	\$ 101,949	\$ 102,205	\$ 256
Investment Income	400	10,000	14,263	4,263
Other - Primarily Tuition and Fees	295,400	291,600	460,350	168,750
State Sources	407,906	494,788	474,984	(19,804)
Federal Sources	11,093	-	6,875	6,875
Total Revenues	<u>822,154</u>	<u>898,337</u>	<u>1,058,677</u>	<u>160,340</u>
EXPENDITURES				
Current:				
Community Service	<u>756,796</u>	<u>825,398</u>	<u>994,676</u>	<u>169,278</u>
Total Expenditures	<u>756,796</u>	<u>825,398</u>	<u>994,676</u>	<u>169,278</u>
NET CHANGES IN FUND BALANCE	<u><u>\$ 65,358</u></u>	<u><u>\$ 72,939</u></u>	64,001	<u><u>\$ (8,938)</u></u>
FUND BALANCE:				
Beginning of Year			<u>221,232</u>	
End of Year			<u><u>\$ 285,233</u></u>	

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF CHANGES IN THE DISTRICT'S OPEB
LIABILITY AND RELATED RATIOS
LAST SEVEN MEASUREMENT PERIODS**

Measurement Date	<u>2024</u> July 01, 2023	<u>2023</u> July 01, 2022	<u>2022</u> July 01, 2021	<u>2021</u> July 01, 2020	<u>2020</u> July 01, 2019	<u>2019</u> July 01, 2018	<u>2018</u> July 01, 2017
Total OPEB Liability							
Service Cost	\$ 46,708	\$ 47,795	\$ 59,171	\$ 56,478	\$ 49,622	\$ 68,321	\$ 71,686
Interest	36,660	22,812	27,676	36,282	61,409	57,800	59,571
Assumption Changes	9,157	(63,320)	27,487	29,070	(18,422)	(8,985)	-
Difference Between Expected and Actual Experience	69,052	-	(34,200)	-	(535,809)	-	-
Plan Changes	-	-	-	-	-	142,816	-
Benefit Payments	(138,688)	(117,557)	(153,405)	(129,980)	(165,237)	(207,856)	(152,547)
Net Change in Total OPEB Liability	<u>22,889</u>	<u>(110,270)</u>	<u>(73,271)</u>	<u>(8,150)</u>	<u>(608,437)</u>	<u>52,096</u>	<u>(21,290)</u>
Total OPEB Liability - Beginning of Year	<u>986,714</u>	<u>1,096,984</u>	<u>1,170,255</u>	<u>1,178,405</u>	<u>1,786,842</u>	<u>1,734,746</u>	<u>1,756,036</u>
Total OPEB Liability - End of Year	<u><u>\$ 1,009,603</u></u>	<u><u>\$ 986,714</u></u>	<u><u>\$ 1,096,984</u></u>	<u><u>\$ 1,170,255</u></u>	<u><u>\$ 1,178,405</u></u>	<u><u>\$ 1,786,842</u></u>	<u><u>\$ 1,734,746</u></u>
District's Covered-Employee Payroll	\$ 6,435,975	\$ 6,376,564	\$ 6,190,839	\$ 5,969,673	\$ 5,795,799	\$ 5,661,648	\$ 5,496,746
District's Total OPEB Liability as a Percentage of the Covered-Employee Payroll	15.69%	15.47%	17.72%	19.60%	20.33%	31.56%	31.56%

The District implemented GASB Statement No. 75 in fiscal year 2018, and the above table will be expanded to 10 years of information as the information becomes available.

No assets are accumulated in a trust.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
LAST TEN MEASUREMENT PERIODS**

Fiscal Year	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
General Employees Plan										
District's Proportion of the Net Pension Liability	0.0222%	0.0217%	0.0203%	0.0216%	0.0250%	0.0265%	0.0247%	0.0232%	0.0243%	0.0256%
District's Proportionate Share of the Net Pension Liability	\$ 1,241,399	\$ 1,718,646	\$ 866,901	\$ 1,295,019	\$ 1,382,194	\$ 1,470,111	\$ 1,576,832	\$ 1,883,725	\$ 1,259,352	\$ 120,256
State's Proportionate Share of the Net Pension Liability Associated with the District	<u>34,203</u>	<u>50,304</u>	<u>26,448</u>	<u>39,815</u>	<u>42,998</u>	<u>48,100</u>	<u>19,840</u>	<u>24,599</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,275,602</u>	<u>\$ 1,768,950</u>	<u>\$ 893,349</u>	<u>\$ 1,334,834</u>	<u>\$ 1,425,192</u>	<u>\$ 1,518,211</u>	<u>\$ 1,596,672</u>	<u>\$ 1,908,324</u>	<u>\$ 1,259,352</u>	<u>\$ 120,256</u>
District's Covered Payroll	\$ 1,767,360	\$ 1,685,328	\$ 1,460,320	\$ 1,527,192	\$ 1,769,114	\$ 1,766,821	\$ 1,410,587	\$ 1,410,587	\$ 1,410,587	\$ 1,363,945
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	70.24%	101.98%	59.36%	84.80%	78.13%	85.93%	113.19%	135.29%	89.28%	8.82%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.10%	76.67%	87.00%	79.06%	80.23%	79.53%	75.90%	68.90%	78.20%	78.70%
TRA										
District's Proportion of the Net Pension Liability	0.0782%	0.0801%	0.0806%	0.0809%	0.0826%	0.0830%	0.0827%	0.0836%	0.0912%	0.0958%
District's Proportionate Share of the Net Pension Liability	\$ 6,456,367	\$ 6,413,985	\$ 3,527,297	\$ 5,977,000	\$ 5,264,941	\$ 5,214,968	\$ 16,508,420	\$ 19,940,595	\$ 5,641,622	\$ 4,414,395
State's Proportionate Share of the Net Pension Liability Associated with the District	<u>452,259</u>	<u>4,475,664</u>	<u>297,496</u>	<u>501,006</u>	<u>465,880</u>	<u>489,803</u>	<u>1,595,916</u>	<u>2,001,706</u>	<u>692,090</u>	<u>310,427</u>
Total	<u>\$ 6,908,626</u>	<u>\$ 10,889,649</u>	<u>\$ 3,824,793</u>	<u>\$ 6,478,006</u>	<u>\$ 5,730,821</u>	<u>\$ 5,704,771</u>	<u>\$ 18,104,336</u>	<u>\$ 21,942,301</u>	<u>\$ 6,333,712</u>	<u>\$ 4,724,822</u>
District's Covered Payroll	\$ 4,956,161	\$ 4,972,947	\$ 4,808,690	\$ 4,982,336	\$ 4,678,941	\$ 4,713,212	\$ 4,579,552	\$ 4,579,552	\$ 4,579,552	\$ 3,611,733
District's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	130.27%	128.98%	73.35%	119.96%	112.52%	110.65%	360.48%	435.43%	123.19%	122.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	76.42%	76.17%	86.63%	75.48%	78.21%	78.07%	51.57%	44.88%	76.80%	81.50%

See accompanying Notes to Required Supplementary Information.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS
LAST TEN FISCAL YEARS**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Employees Plan										
Contractually Required Contribution	\$ 140,276	\$ 132,552	\$ 126,400	\$ 109,524	\$ 114,539	\$ 132,684	\$ 132,512	\$ 120,654	\$ 107,580	\$ 105,794
Contributions in Relation to the Contractually Required Contribution	<u>(140,276)</u>	<u>(132,552)</u>	<u>(126,400)</u>	<u>(109,524)</u>	<u>(114,539)</u>	<u>(132,684)</u>	<u>(132,512)</u>	<u>(120,654)</u>	<u>(107,580)</u>	<u>(105,794)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 1,870,554	\$ 1,767,360	\$ 1,685,328	\$ 1,460,320	\$ 1,527,192	\$ 1,769,114	\$ 1,766,821	\$ 1,608,706	\$ 1,434,967	\$ 1,410,587
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
TRA										
Contractually Required Contribution	\$ 466,509	\$ 425,187	\$ 413,344	\$ 390,946	\$ 394,601	\$ 360,746	\$ 353,491	\$ 332,446	\$ 325,678	\$ 343,340
Contributions in Relation to the Contractually Required Contribution	<u>(466,509)</u>	<u>(425,187)</u>	<u>(413,344)</u>	<u>(390,946)</u>	<u>(394,601)</u>	<u>(360,746)</u>	<u>(353,491)</u>	<u>(332,446)</u>	<u>(325,678)</u>	<u>(343,340)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's Covered Payroll	\$ 5,335,535	\$ 4,972,947	\$ 4,956,161	\$ 4,808,690	\$ 4,982,336	\$ 4,678,941	\$ 4,713,212	\$ 4,433,881	\$ 4,342,150	\$ 4,579,552
Contributions as a Percentage of Covered Payroll	8.74%	8.55%	8.34%	8.13%	7.92%	7.71%	7.50%	7.50%	7.50%	7.50%

See accompanying Notes to Required Supplementary Information.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS**

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the year ended June 30:

2023

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 6.50% to 7.00%, for financial reporting purposes.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2020 (Continued)

Changes in Actuarial Assumptions (Continued)

- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreased from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2018 (Continued)

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50% beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5 % per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2016 (Continued)

Changes in Actuarial Assumptions (Continued)

- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

2015

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.00% per year through 2035 and 2.50% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised, the state's contribution of \$6.0 million, which meets the special funding situation definition, was due on September 2015.

The following changes were reflected in the valuation performed on behalf of the Teachers Retirement Association for the year ended June 30:

2023

Changes in Actuarial Assumptions

There were no changes in actuarial assumptions for financial reporting purposes.

2022

Changes in Actuarial Assumptions

There were no changes in actuarial assumptions for financial reporting purposes.

2021

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 7.00%, for financial reporting purposes.

2020

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January to 1.0%, effective January 2019. Beginning January 1, 2024, the COLA will increase .01% each year until reaching the ultimate rate of 1.5% on January 1, 2028.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2020 (Continued)

Changes in Actuarial Assumptions (Continued)

- Beginning July 1, 2024, eligibility for first COLA changes to normal retirement age (age 65 to 66, age 62 with 30 years of service credit are exempt).
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- The employer contribution rate is increased each July 1 over the next two years (8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.5% to 7.75% on July 1, 2023. The state provides funding for the contribution rate through an adjustment in the school aid formula.

2019

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

2018

Changes in Actuarial Assumptions

- The investment return assumption was changed from 8.5% to 7.5%.
- The price inflation assumption was lowered from 3.0% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The wage inflation assumption (above price inflation) was reduced from 0.75% to 0.35% for the next 10 years, and 0.75% thereafter.
- The total salary increase assumption was adjusted by the wage inflation change.
- The amortization date for the funding of the Unfunded Actuarial Accrual Liability (UAAL) was reset to June 30, 2048 (30 years).
- The mechanism in the law that provided the TRA Board with some authority is set contribution rates was eliminated.

Changes in Plan Provisions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- The employer contribution rate is increased each July 1 over the next four years, (7.92% in 2019, 8.13% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2017

Changes in Actuarial Assumptions

- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- Adjustment were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the nonvested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 3.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for 10 years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016

Changes in Actuarial Assumptions

- The cost of living adjustment was not assumed to increase (it remained at 2.0% for all future years).
- The price inflation assumption was lowered from 3.0% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes at some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP-2014 white collar employee table, male rates set back six years, and female rates set back five years. Generational projection uses the MP-2015 scale.
- The postretirement mortality assumption was changed to the RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
- The post-disability mortality assumption was changed to the RP-2014 disabled retiree mortality table, without adjustments.
- Separate retirement assumptions for members hired before or after July 1, 1989 were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional forms of payment at retirement were made.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

**NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS,
AND ASSUMPTIONS (CONTINUED)**

2015

Changes in Actuarial Assumptions

- The cost of living adjustment was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2037.
- The investment return assumption was changed from 8.25% to 8.0%.

Changes in Plan Provisions

- The Duluth Teachers Retirement Fund Association was merged into TRA on June 30, 2015. This also resulted in a state-provided contribution stream of \$14.377 million until the System becomes fully funded.

The following changes were reflected in the valuation performed on behalf of the District's other postemployment benefits plan for the year ended June 30:

2023

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 3.90%.
- The inflation rate was changed from 2.00% to 2.50%.
- The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

2022

Changes in Actuarial Assumptions

- The discount rate was changed from 2.10% to 3.80%.

2021

Changes in Actuarial Assumptions

- The mortality tables were updated from Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.5% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024**

NOTE 1 CHANGES IN SIGNIFICANT PENSION PLAN PROVISIONS, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2020

Changes in Actuarial Assumptions

- The discount rate was changed from 3.10% to 2.40%.

2019

Changes in Actuarial Assumptions

- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

2018

Changes in Actuarial Assumptions

- There were no changes in actuarial assumptions.

NOTE 2 BUDGETING

Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. Each June, the Board adopts an annual budget for the following fiscal year for the General, Food Service, Community Service, Capital Projects, and Debt Service Funds. The approved budget is published in summary form in the District's legal newspaper by November 30 or within one week of the acceptance of the final audit by the Board each year. Reported budgeted amounts represent the amended budget as adopted by the Board. Legal budgetary control is at the fund level.

Procedurally, in establishing the budgetary data reflected in these financial statements, the Superintendent submits to the Board prior to July 1, a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by Board action. Revisions to budgeted amounts must be approved by the Board.

Total fund expenditures in excess of the budget require approval of the Board. Spending control is established by the amount of expenditures budgeted for the fund, but management control is exercised at line item levels.

Budget provisions for the Debt Service Fund are set by state law governing required debt service levels.

COMBINING FUND FINANCIAL STATEMENTS

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024**

	Special Revenue		Total
	Food Service	Community Service	
ASSETS			
Cash and Investments	\$ 344,098	\$ 357,944	\$ 702,042
Receivables:			
Current Property Taxes	-	47,889	47,889
Delinquent Property Taxes	-	149	149
Due from Minnesota Department of Education	36,691	55,636	92,327
Due from Federal through Minnesota Department of Education	32,143	-	32,143
Other Receivables	3,908	25,628	29,536
Inventory	46,469	-	46,469
Total Assets	<u>\$ 463,309</u>	<u>\$ 487,246</u>	<u>\$ 950,555</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Salaries and Payroll Deductions Payable	\$ 1,959	\$ 86,472	\$ 88,431
Accounts and Contracts Payable	2,953	16,859	19,812
Unearned Revenue	18,171	-	18,171
Total Liabilities	<u>23,083</u>	<u>103,331</u>	<u>126,414</u>
Deferred Inflows of Resources:			
Property Taxes Levied for Subsequent Year	-	98,533	98,533
Unavailable Revenue - Delinquent Property Taxes	-	149	149
Total Deferred Inflows of Resources	<u>-</u>	<u>98,682</u>	<u>98,682</u>
Fund Balances:			
Nonspendable:			
Inventory	46,469	-	46,469
Community Education Programs	-	65,420	65,420
Adult Basic Education	-	235,152	235,152
Restricted for Other Purposes	393,757	88,227	481,984
Unassigned	<u>-</u>	<u>(103,566)</u>	<u>(103,566)</u>
Total Fund Balances	<u>440,226</u>	<u>285,233</u>	<u>725,459</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 463,309</u>	<u>\$ 487,246</u>	<u>\$ 950,555</u>

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES
YEAR ENDED JUNE 30, 2024**

	Special Revenue		Total Governmental Funds
	Food Service	Community Service	
REVENUES			
Local Sources:			
Property Taxes	\$ -	\$ 102,205	\$ 102,205
Investment Income	14,332	14,263	28,595
Other	54,204	460,350	514,554
State Sources	330,726	474,984	805,710
Federal Sources	371,716	6,875	378,591
Total Revenues	<u>770,978</u>	<u>1,058,677</u>	<u>1,829,655</u>
EXPENDITURES			
Current:			
Food Service	692,103	-	692,103
Community Service	-	994,676	994,676
Total Expenditures	<u>692,103</u>	<u>994,676</u>	<u>1,686,779</u>
NET CHANGE IN FUND BALANCES	78,875	64,001	142,876
Fund Balances - Beginning	<u>361,351</u>	<u>221,232</u>	<u>582,583</u>
FUND BALANCES - ENDING	<u>\$ 440,226</u>	<u>\$ 285,233</u>	<u>\$ 725,459</u>

OTHER REPORTS



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Le Sueur-Henderson Public Schools
Independent School District No. 2397
Le Sueur, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Le Sueur-Henderson Public Schools Independent School District No. 2397 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001 through 2024-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

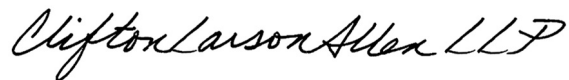
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Le Sueur-Henderson Public Schools' Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. The District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Rochester, Minnesota
May 13, 2025



INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Board of Education
Le Sueur-Henderson Public Schools
Independent School District No. 2397
Le Sueur, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Le Sueur-Henderson Public Schools Independent School District No. 2397 (the District) as of June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 13, 2025.

In Connection with our audit, we noted that the District failed to comply with the provisions of the depositories of public funds and public investments and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters as described in the schedule of findings and responses as items 2024-004 and 2024-005. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting-bid laws, conflicts of interest, public indebtedness, claims and disbursements, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced provisions, insofar as they relate to accounting matters.

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the *Minnesota Legal Compliance Audit Guide* and the results of that testing, and not to provide an opinion on compliance. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Rochester, Minnesota
May 13, 2025

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2024**

Section I – Financial Statement Findings

2024-001

ANNUAL FINANCIAL REPORTING UNDER GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	The District engages the audit firm to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, the audit firm cannot be considered part of the District's internal control system. As part of its internal control over preparation of its financial statements, the District has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate.
Criteria or Specific Requirement:	The District and management share the ultimate responsibility for the District's internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control cannot be outsourced.
Effect:	The potential exists that a material disclosure could be omitted from the financial statements and not be prevented, or detected and corrected by the District's internal controls.
Cause:	The District's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the District's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.
Repeat Finding:	The finding is a repeat finding in the immediately prior year. Prior year finding number was 2023-002.
Recommendation:	We recommend that the District continue to evaluate their internal staff and expertise to determine if further controls over annual financial reporting are beneficial.
Views of Responsible Officials and Planned Corrective Actions:	There is no disagreement with the finding. Management has determined that they will continue to engage the audit firm to prepare the financial statements and related footnote disclosures, and will review and approve these prior to the issuance of the financial statements.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2024**

Section I – Financial Statement Findings (Continued)

2024-002

SEGREGATION OF DUTIES

Type of Finding:

Material Weakness in Internal Control over Financial Reporting

Condition:

During our audit, we found that the District has a limited segregation of duties related to aspects of its accounting systems.

Criteria or Specific Requirement:

There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Effect:

The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in segregation of duties and internal controls can result in undetected errors or misappropriation of assets of the District.

Cause:

The Accounting Clerk has responsibility over all areas of custody of assets and recording. While there is some review of transactions by the Board and Superintendent, there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential could go undetected.

Repeat Finding:

The finding is a repeat finding in the immediately prior year. Prior year finding number was 2023-001.

Recommendation:

Under these circumstances the most effective controls lie in 1) managements knowledge of the District's financial operations and 2) striving to obtain as much segregation of duties as possible so that no one person has complete control of any type of financial transaction. We recommend the District evaluate its controls and make any changes considered necessary. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost and other considerations.

Views of Responsible Officials and Planned Corrective Actions:

There is no disagreement with the finding. The District will continue to review its procedures to determine if any improvements can be made using the limited personnel available.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2024**

Section I – Financial Statement Findings

2024-003

MATERIAL AUDIT ADJUSTMENTS

Type of Finding:	Material Weakness in Internal Control over Financial Reporting
Condition:	During our audit, material adjustments were needed to adjust several audit areas including adjusting taxes, state and federal receivables and recording additional accounts payable and expenses.
Criteria or Specific Requirement:	The financial statements are the responsibility of District’s management.
Effect:	It is likely that if a misstatement were to occur, it would not be detected by the District system of internal control. The audit firm cannot serve as a compensating control over this deficiency.
Cause:	District staff has not prepared a year-end trial balance reflecting all necessary journal entries.
Repeat Finding:	The finding is a repeat finding in the immediately prior year. Prior year finding number was 2023-003.
Recommendation:	We recommend the Business Manager review each journal entry, obtain an understanding of why the entry was necessary, and modify current procedures to ensure that future corrections are not needed.
Views of Responsible Officials and Planned Corrective Actions:	The District is aware of the control deficiency, which is an unavoidable consequence of the financial restrictions of school districts. Each year, the District has a presentation from our auditor to the School Board after the audit is performed. Management recognizes that it is not economically feasible to fully correct this finding; it is aware of the deficiency and is relying on oversight by management and School Board to monitor the deficiency. The Business Manager continues training dealing with governmental financial/accounting practices.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2024**

Section II – Findings and Questioned Costs – Minnesota Legal Compliance

2024-004

UNCLAIMED CHECKS OVER THREE YEARS

Type of Finding:

Minnesota Legal Compliance

Condition:

During our audit procedures, it came to our attention that the District had 17 unclaimed checks totaling \$1,936 outside of the three year period.

Criteria or Specific Requirement:

Minnesota statutes §345.41 and §345.43 required that the District report property and pay or deliver to the State Commissioner of Commerce any unclaimed or uncashed checks or other intangible property held for more than three years.

Effect:

The District is out of compliance with Minnesota statute.

Cause:

District staff did not properly account for the unclaimed checks over the three year period.

Repeat Finding:

The finding is a repeat finding in the immediately prior year. Prior year finding number was 2023-006.

Recommendation:

We recommend the Business Manager review monthly bank reconciliation for unclaimed checks beyond the three year period and unpaid compensation beyond the one year period. If items beyond three years exist (or one year for unpaid compensation), we commend the Business Manager take the corrective action to clean up these items.

Views of Responsible Officials and Planned Corrective Actions:

There is no disagreement with this finding. The District will take action to avoid similar occurrences in the future.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
JUNE 30, 2024**

Section II – Findings and Questioned Costs – Minnesota Legal Compliance

2024-005

COLLATERAL COVERAGE

Type of Finding: Minnesota Legal Compliance

Condition: Collateral pledged was not sufficient to cover the District’s bank deposits at June 30, 2024.

Criteria or Specific Requirement: Bank accounts are required to be collateralized at 110% of the amount in excess of FDIC coverage.

Effect: The District is out of compliance with Minnesota statute.

Cause: The District’s bank account balances were higher than in the past.

Repeat Finding: No

Recommendation: We recommend the District continue to work with the bank to ensure that pledged collateral is sufficient.

Views of Responsible Officials and Planned Corrective Actions: There is no disagreement with this finding. The District will take action to avoid similar occurrences in the future.

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
INDEPENDENT SCHOOL DISTRICT NO. 2397
UNIFORM FINANCIAL ACCOUNTING AND REPORTING
STANDARDS COMPLIANCE TABLE
JUNE 30, 2024**

	AUDIT	UFARS	DIFFERENCE		AUDIT	UFARS	DIFFERENCE
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$ 13,023,606	\$ 11,553,343	\$ 1,470,263	Total Revenue	\$ 1,762,997	\$ 1,872,212	\$ (109,215)
Total Expenditures	\$ 12,768,365	\$ 13,893,634	\$ (1,125,269)	Total Expenditures	\$ 27,909,087	\$ 25,601,237	\$ 2,307,850
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 404	\$ 77,366	\$ (76,962)	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	\$ 109,196	\$ 109,195	\$ 1	407 Capital Projects Levy	\$ -	\$ -	\$ -
402 Scholarships	\$ 4,000	\$ 4,000	\$ -	413 Project Funded by COP	\$ -	\$ -	\$ -
403 Staff Development	\$ -	\$ 75,814	\$ (75,814)	467 LTFM	\$ -	\$ -	\$ -
406 Health and Safety	\$ -	\$ -	\$ -	<i>Restricted:</i>			
407 Capital Projects Levy	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 12,866,716	\$ 15,283,781	\$ (2,417,065)
408 Cooperative Revenue	\$ -	\$ -	\$ -	<i>Unassigned:</i>			
412 Literacy Incentive Aid	\$ 33,236	\$ 31,927	\$ 1,309	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
414 Operating Debt	\$ -	\$ -	\$ -				
416 Levy Reduction	\$ -	\$ -	\$ -	07 DEBT SERVICE			
417 Taconite Building Maint	\$ -	\$ -	\$ -	Total Revenue	\$ 3,568,397	\$ 3,479,665	\$ 88,732
424 Operating Capital	\$ 166,208	\$ 96,588	\$ 69,620	Total Expenditures	\$ 3,729,102	\$ 3,729,102	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -	<i>Nonspendable:</i>			
427 Disabled Accessibility	\$ -	\$ -	\$ -	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
428 Learning & Development	\$ -	\$ (78,114)	\$ 78,114	<i>Restricted/Reserved:</i>			
434 Area Learning Center	\$ -	\$ -	\$ -	425 Bond Refunding	\$ -	\$ -	\$ -
435 Contracted Alt. Programs	\$ -	\$ -	\$ -	433 Maximum Effort Loan Aid	\$ -	\$ -	\$ -
436 State Approved Alt. Programs	\$ -	\$ (128,322)	\$ 128,322	451 QZAB Payments	\$ -	\$ -	\$ -
438 Gifted & Talented	\$ 1,527	\$ (3,160)	\$ 4,687	<i>Restricted:</i>			
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	464 Restricted Fund Balance	\$ 566,227	\$ 477,495	\$ 88,732
441 Basic Skills Programs	\$ 731	\$ (174,874)	\$ 175,605	<i>Unassigned:</i>			
443 School Library Aid	\$ -	\$ 36,000	\$ (36,000)	463 Unassigned Fund Balance	\$ -	\$ -	\$ -
448 Achievement and Integration	\$ -	\$ -	\$ -				
449 Safe School Crime - Crime Levy	\$ -	\$ 8,253	\$ (8,253)	18 Custodial			
450 Pre-Kindergarten	\$ -	\$ -	\$ -	Total Revenue	\$ 6,550	\$ 6,550	\$ -
451 QZAB Payments	\$ -	\$ -	\$ -	Total Expenditures	\$ 2,750	\$ 2,750	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	402 Scholarships	\$ 13,850	\$ 13,850	\$ -
453 Unfunded Sev & Retirem Lev	\$ -	\$ -	\$ -				
459 Basic Skills Extended Time	\$ -	\$ -	\$ -	08 TRUST			
467 LTFM	\$ 62,100	\$ 52,819	\$ 9,281	Total Revenue	\$ -	\$ -	\$ -
472 Medical Assistance	\$ 20,895	\$ 34,114	\$ (13,219)	Total Expenditures	\$ -	\$ -	\$ -
<i>Restricted:</i>				422 Unassigned Fund Balance (Net Assets)	\$ 5,386	\$ 5,386	\$ -
464 Restricted Fund Balance	\$ 3,000	\$ 3,000	\$ -				
475 Title VII Impact Aid	\$ -	\$ -	\$ -	25 OPEB REVOCABLE TRUST			
476 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	Total Revenue	\$ -	\$ -	\$ -
<i>Committed:</i>				Total Expenditures	\$ -	\$ -	\$ -
418 Committed for Separation	\$ -	\$ -	\$ -	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
461 Committed Fund Balance	\$ -	\$ -	\$ -				
<i>Assigned:</i>				45 OPEB IRREVOCABLE TRUST			
462 Assigned Fund Balance	\$ 129,980	\$ 127,686	\$ 2,294	Total Revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total Expenditures	\$ -	\$ -	\$ -
422 Unassigned Fund Balance	\$ 1,316,887	\$ (1,019,663)	\$ 2,336,550	422 Unassigned Fund Balance (Net Assets)	\$ -	\$ -	\$ -
02 FOOD SERVICES				47 OPEB DEBT SERVICE			
Total Revenue	\$ 770,978	\$ 722,785	\$ 48,193	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	\$ 692,103	\$ 635,429	\$ 56,674	Total Expenditures	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
460 Nonspendable Fund Balance	\$ 46,469	\$ 31,432	\$ 15,037	460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
<i>Restricted/Reserved:</i>				<i>Restricted:</i>			
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	425 Bond Refundings	\$ -	\$ -	\$ -
<i>Restricted:</i>				464 Restricted Fund Balance	\$ -	\$ -	\$ -
464 Restricted Fund Balance	\$ 393,757	\$ 417,274	\$ (23,517)	<i>Unassigned:</i>			
<i>Unassigned:</i>				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				
				04 COMMUNITY SERVICE			
04 COMMUNITY SERVICE				Total Revenue	\$ 1,058,677	\$ 935,875	\$ 122,802
Total Revenue	\$ 1,058,677	\$ 935,875	\$ 122,802	Total Expenditures	\$ 994,676	\$ 994,664	\$ 12
Total Expenditures	\$ 994,676	\$ 994,664	\$ 12	<i>Nonspendable:</i>			
<i>Nonspendable:</i>				460 Nonspendable Fund Balance	\$ -	\$ -	\$ -
460 Nonspendable Fund Balance	\$ -	\$ -	\$ -	<i>Restricted/Reserved:</i>			
<i>Restricted/Reserved:</i>				426 \$25 Taconite	\$ -	\$ -	\$ -
426 \$25 Taconite	\$ -	\$ -	\$ -	431 Community Education	\$ 65,420	\$ 65,297	\$ 123
431 Community Education	\$ 65,420	\$ 65,297	\$ 123	432 E.C.F.E.	\$ (33,606)	\$ (38,486)	\$ 4,880
432 E.C.F.E.	\$ (33,606)	\$ (38,486)	\$ 4,880	440 Teacher Development and Evaluation	\$ -	\$ -	\$ -
440 Teacher Development and Evaluation	\$ -	\$ -	\$ -	444 School Readiness	\$ (69,960)	\$ (74,128)	\$ 4,168
444 School Readiness	\$ (69,960)	\$ (74,128)	\$ 4,168	447 Adult Basic Education	\$ 235,152	\$ 198,367	\$ 36,785
447 Adult Basic Education	\$ 235,152	\$ 198,367	\$ 36,785	452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -
452 OPEB Liab Not in Trust	\$ -	\$ -	\$ -	<i>Restricted:</i>			
<i>Restricted:</i>				464 Restricted Fund Balance	\$ 88,227	\$ 11,392	\$ 76,835
464 Restricted Fund Balance	\$ 88,227	\$ 11,392	\$ 76,835	<i>Unassigned:</i>			
<i>Unassigned:</i>				463 Unassigned Fund Balance	\$ -	\$ -	\$ -
463 Unassigned Fund Balance	\$ -	\$ -	\$ -				

NOTE: the differences above are due to the UFARS table being closed for submission before the District's records were adjusted to their final ending balances.



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February 17, 2025

Todd Vrklan
Director of Buildings and Grounds
Le Sueur-Henderson Public Schools
100 Kingsway Drive
Le Sueur, MN 56058



**RE: Le Sueur-Henderson Elementary
Lead-in-Water First Draw – Initial Testing
IEA Project #202510051**

Dear Mr. Vrklan:

At the request of Le Sueur-Henderson Public Schools, the Institute for Environmental Assessment, Inc. (IEA) collected 72 water samples from identified potable water sources on January 23, 2025, for lead analyses from the Le Sueur-Henderson Elementary School.

The purpose of the sampling is to document lead content in the sampled locations to assist the district in complying with Minnesota Statute 121A.225.

INTRODUCTION

Lead is a metal that usually enters drinking water through the distribution system, including pipes, solders, faucets, and valves. Lead content in water may increase when the water is allowed to sit undisturbed in the system. Exposure to lead is a health concern.

Minnesota Statute 121A.335 requires public school buildings serving prekindergarten through grade 12 to test for lead in potable water fixtures every five years. The *3Ts for Reducing Lead in Drinking Water Toolkit (2018)* and the Lead Contamination Control Act (LCCA) of 1988 were created by the Environmental Protection Agency (EPA) to identify and reduce lead in drinking water. Statute 121A.335 requires remediation of water fixtures with levels of 5 parts per billion (ppb) or higher.

METHODOLOGY

IEA collected 72 first draw (unless otherwise noted) samples of approximately 250 milliliters (ml) of water. “First draw” means the samples are collected before the fixture is used or flushed during the day. The first-draw sample results reflect a worst-case scenario, i.e., the highest lead level that would be consumed by building occupants. MDH recommends that fixtures are not used, eight to 18 hours prior to sampling fixtures.

BROOKLYN PARK
9201 West Broadway, #600
Brooklyn Park, MN 55445
763-315-7900 / FAX 763-315-7920
800-233-9513

MANKATO
610 North Riverfront Drive
Mankato, MN 56001
507-345-8818 / FAX 507-345-5301
800-233-9513

ROCHESTER
210 Woodlake Drive SE
Rochester, MN 55904
507-281-6664 / FAX 507-281-6695
800-233-9513

BRAINERD
601 NW 5th Street, Ste. #4
Brainerd, MN 56401
218-454-0703 / FAX 218-454-0703
800-233-9513

MARSHALL
1420 East College Drive
Marshall, MN 56258
507-476-3599 / FAX 507-537-6985
800-233-9513

VIRGINIA
5525 Emerald Avenue
Mountain Iron, MN 55768
218-410-9521
800-233-9513

The MDH strongly recommends fixtures not included in the water sampling be labeled for their intended use. This could include bathroom taps, hose bibbs, laboratory faucets/sinks, or custodial closet sinks. IEA did not sample any fixtures that were labeled as non-potable.

Water samples were analyzed by Minnesota Valley Testing Laboratories (MVTL) in New Ulm, Minnesota, which uses EPA-approved analytical methods and quality control/assurance procedures. Samples were analyzed using the ICP/MS EPA Method 200.8.

RESULTS & DISCUSSION

Sampled fixtures had lead content below the Minnesota Statute 121A.335 action level of five ppb. The laboratory reports are provided in Appendix A. Laboratory results are reported in micrograms per liter ($\mu\text{g/L}$) which is equivalent to parts per billion (ppb). Building diagrams with water fixture locations are located in Appendix B.

CONCLUSIONS

Sampled fixtures had lead levels below the Minnesota Statute 121A.335 action level of five ppb.

RECOMMENDATIONS

Based on the sample results, no further action is required at this time.

The district is required to ensure the lead-in-water management plan is available on the district's website. In addition, annual notification of the lead-in-water management plan is included in the student handbook or another method used to communicate policy information. Lead-in-water testing records must be available upon request.

Test results and remediation documentation is required to be reported annually to the MDH by July 1. Lead results and remediation documentation is required to be maintained by the district for 15 years.

Lead-in-water testing is required every five years in Minnesota schools.

GENERAL CONDITIONS

The analysis and opinions expressed in this report are based upon data obtained from Le Sueur-Henderson Public Schools at the indicated locations. This report does not reflect variations in conditions that may occur across the site, property, or facility. Actual conditions may vary and may not become evident without further assessment.

The report is prepared for the exclusive use of our client for specific application to the project discussed and has been prepared in accordance with generally accepted environmental, health, and safety practices. Other than as provided in the preceding sentence and in our Proposal #12649 dated October 3, 2024, regarding lead-in-water sampling at Le Sueur-Henderson Elementary School, including the General Conditions attached thereto, no warranties are extended or made.

Please contact IEA if you would like assistance with any of the above recommendations or have questions regarding this report.

Sincerely,

IEA, Inc.

A handwritten signature in black ink that reads "Ryan Borman". The signature is written in a cursive style and is positioned above the printed name and title.

Ryan Borman
Project Manager

RB/wb 021725

Enc.

Appendix A

Laboratory Testing Report



MINNESOTA VALLEY TESTING LABORATORIES, INC.

1126 North Front St. ~ New Ulm, MN 56073 ~ 800-782-3557 ~ Fax 507-359-2890
2616 East Broadway Ave. ~ Bismarck, ND 58501 ~ 800-279-6885 ~ Fax 701-258-9724
1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)
Account #: 2190
Project #: 202510051

Client: Institute for Environmental Assessment (IEA)
PO: 202510051

Emma Squires-Sperling
IEA / Brooklyn Park
9201 W Broadway Suite #600
Brooklyn Park, MN 55445

Certificate of Analysis

Approval

All data reported has been reviewed and approved by:

Angela Fischer, Inorganic Chemistry/Feed Lab Assistant Manager New Ulm, MN

Analyses performed under Minnesota Department of Health Accreditation conforms to the current TNI standards.

NEW ULM LAB CERTIFICATIONS:
MN LAB # 027-015-125ND WW/DW # R-040

BISMARCK LAB CERTIFICATIONS:
MN LAB # 038-999-267ND W/DW # ND-016

Workorder Comments

All samples were preserved with nitric acid upon receipt at the laboratory.

MVTL guarantees the accuracy of the analysis done on the sample submitted for testing. It is not possible for MVTL to guarantee that a test result obtained on a particular sample will be the same on any other sample unless all conditions affecting the sample are the same, including sampling by MVTL. As a mutual protection to clients, the public and ourselves, all reports are submitted as the confidential property of clients, and authorization for publication of statements, conclusions or extracts from or regarding our reports is reserved pending our written approval.

Report Date: Friday, February 7, 2025 3:38:27 PM

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 1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
 www.MVTL.com

**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928001 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-01 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 SE S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 11:32	

Lab ID: 76928002 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-02 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 Center S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:30	

Lab ID: 76928003 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-03 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 NW KS

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:31	

Lab ID: 76928004 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-04 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 SW KS

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:32	

Lab ID: 76928005 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-05 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 Steam Kettle

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:33	

Lab ID: 76928006 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-06 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B111 Hot Water Disp

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.76	ug/L	15	EPA 200.8	02/04/2025 12:35	

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 1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
 www.MVTL.com

**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928007 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-07 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by Gym WBF

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:36	

Lab ID: 76928008 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-08 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by Gym E Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:37	

Lab ID: 76928009 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-09 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by Gym W Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:38	

Lab ID: 76928010 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-10 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B124 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.05	ug/L	15	EPA 200.8	02/04/2025 12:39	

Lab ID: 76928011 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-11 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B127 N NW S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.33	ug/L	15	EPA 200.8	02/04/2025 12:41	

Lab ID: 76928012 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-12 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B127 N W S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.14	ug/L	15	EPA 200.8	02/04/2025 12:50	

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Report Date: Friday, February 7, 2025 3:38:27 PM

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 www.MVTL.com

**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID:	76928013	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-13	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	B127 N SW S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.50	ug/L	15	EPA 200.8	02/04/2025 12:52	
Lab ID:	76928014	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-14	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	B127 S NW S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.09	ug/L	15	EPA 200.8	02/04/2025 12:53	
Lab ID:	76928015	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-15	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	B127 S W S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.81	ug/L	15	EPA 200.8	02/04/2025 12:54	
Lab ID:	76928016	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-16	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	B127 S SW S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.09	ug/L	15	EPA 200.8	02/04/2025 12:55	
Lab ID:	76928017	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-17	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	B127 SW S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.02	ug/L	15	EPA 200.8	02/04/2025 12:56	
Lab ID:	76928018	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-18	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	Hall by B127 WBF					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:58	

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 www.MVTL.com

**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928019 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-19 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by B127 Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 12:59	

Lab ID: 76928020 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-20 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: B103 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 13:00	

Lab ID: 76928021 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-21 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C147 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.83	ug/L	15	EPA 200.8	02/04/2025 13:01	

Lab ID: 76928022 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-22 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C150 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.47	ug/L	15	EPA 200.8	02/04/2025 13:16	

Lab ID: 76928023 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-23 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C159 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.54	ug/L	15	EPA 200.8	02/04/2025 13:17	

Lab ID: 76928024 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-24 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: By Lockers WBF

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/04/2025 13:18	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928025 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-25 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: By Lockers E Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:37	

Lab ID: 76928026 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-26 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: By Lockers W Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:38	

Lab ID: 76928027 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-27 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C127 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.31	ug/L	15	EPA 200.8	02/05/2025 14:39	

Lab ID: 76928028 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-28 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D101 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.68	ug/L	15	EPA 200.8	02/05/2025 14:40	

Lab ID: 76928029 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-29 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D102 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.55	ug/L	15	EPA 200.8	02/05/2025 14:41	

Lab ID: 76928030 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-30 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D114 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.53	ug/L	15	EPA 200.8	02/05/2025 14:43	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928031 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-31 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D116 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:44	

Lab ID: 76928032 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-32 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D117 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.72	ug/L	15	EPA 200.8	02/05/2025 14:45	

Lab ID: 76928033 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-33 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D118 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.62	ug/L	15	EPA 200.8	02/05/2025 14:46	

Lab ID: 76928034 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-34 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D113 WBF

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:47	

Lab ID: 76928035 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-35 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: D113 Fount

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:56	

Lab ID: 76928036 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-36 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C125 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.55	ug/L	15	EPA 200.8	02/05/2025 14:57	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928037 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-37 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C124 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:58	

Lab ID: 76928038 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-38 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C123 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 14:59	

Lab ID: 76928039 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-39 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C122 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	3.82	ug/L	15	EPA 200.8	02/05/2025 15:00	

Lab ID: 76928040 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-40 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C121 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.69	ug/L	15	EPA 200.8	02/05/2025 15:01	

Lab ID: 76928041 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-41 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C119 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.88	ug/L	15	EPA 200.8	02/05/2025 15:03	

Lab ID: 76928042 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-42 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C118 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.06	ug/L	15	EPA 200.8	02/05/2025 15:04	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID: 76928043 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-43 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C116 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.51	ug/L	15	EPA 200.8	02/05/2025 15:05	

Lab ID: 76928044 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-44 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C106 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.01	ug/L	15	EPA 200.8	02/05/2025 15:06	

Lab ID: 76928045 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-45 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C105 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.75	ug/L	15	EPA 200.8	02/05/2025 15:15	

Lab ID: 76928046 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-46 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C104 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:16	

Lab ID: 76928047 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-47 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C103 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.54	ug/L	15	EPA 200.8	02/05/2025 15:17	

Lab ID: 76928048 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-48 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by C141 WBF

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:18	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID:	76928049	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-49	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C141 N Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:19		
Lab ID:	76928050	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-50	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C141 S Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:20		
Lab ID:	76928051	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-51	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C238 WBF						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:21		
Lab ID:	76928052	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-52	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C238 N Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:23		
Lab ID:	76928053	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-53	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C238 S Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:24		
Lab ID:	76928054	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-54	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	C203 S						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	2.67	ug/L	15	EPA 200.8	02/05/2025 15:25		

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID:	76928055	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-55	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C204 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.42	ug/L	15	EPA 200.8	02/05/2025 15:38	
Lab ID:	76928056	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-56	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C205 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.96	ug/L	15	EPA 200.8	02/05/2025 15:39	
Lab ID:	76928057	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-57	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C206 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.12	ug/L	15	EPA 200.8	02/05/2025 15:40	
Lab ID:	76928058	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-58	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C216 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	3.66	ug/L	15	EPA 200.8	02/05/2025 16:04	
Lab ID:	76928059	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-59	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C218 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.99	ug/L	15	EPA 200.8	02/05/2025 15:43	
Lab ID:	76928060	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water	
Sample ID:	012325-LSHE-60	Date Received:	01/24/2025 13:30			
Temp @ Receipt (C):						
Sample Desc:	C219 S					
Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.75	ug/L	15	EPA 200.8	02/05/2025 15:44	

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Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)

Analytical Results

Lab ID: 76928061 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-61 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C221 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.78	ug/L	15	EPA 200.8	02/05/2025 15:45	

Lab ID: 76928062 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-62 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C222 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	2.19	ug/L	15	EPA 200.8	02/05/2025 15:46	

Lab ID: 76928063 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-63 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C223 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:47	

Lab ID: 76928064 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-64 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C224 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	0.63	ug/L	15	EPA 200.8	02/05/2025 15:48	

Lab ID: 76928065 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-65 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: C225 S

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	1.36	ug/L	15	EPA 200.8	02/05/2025 15:57	

Lab ID: 76928066 **Date Collected:** 01/23/2025 05:45 **Matrix:** Potable Water
Sample ID: 012325-LSHE-66 **Date Received:** 01/24/2025 13:30
Temp @ Receipt (C):
Sample Desc: Hall by C234 WBF

Parameter	Results	Units	MCL	Method	Analyzed	Qual
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:58	

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**Workorder:** 202510051 (76928)**Client:** Institute for Environmental Assessment (IEA)**Analytical Results**

Lab ID:	76928067	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-67	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C234 E Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 15:59		
Lab ID:	76928068	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-68	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	Hall by C234 W Fount						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/05/2025 16:02		
Lab ID:	76928069	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-69	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	C137 West S						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	1.40	ug/L	15	EPA 200.8	02/05/2025 16:03		
Lab ID:	76928070	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-70	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	C137 South S						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	0.64	ug/L	15	EPA 200.8	02/05/2025 16:05		
Lab ID:	76928071	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-71	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	B111 East HS						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	0.53	ug/L	15	EPA 200.8	02/05/2025 16:06		
Lab ID:	76928072	Date Collected:	01/23/2025 05:45	Matrix:	Potable Water		
Sample ID:	012325-LSHE-72	Date Received:	01/24/2025 13:30				
Temp @ Receipt (C):							
Sample Desc:	B111 W HS						
Parameter	Results	Units	MCL	Method	Analyzed	Qual	
Lead	<0.5	ug/L	15	EPA 200.8	02/07/2025 11:54		

MVTL guarantees the accuracy of the analysis done on the sample submitted for testing. It is not possible for MVTL to guarantee that a test result obtained on a particular sample will be the same on any other sample unless all conditions affecting the sample are the same, including sampling by MVTL. As a mutual protection to clients, the public and ourselves, all reports are submitted as the confidential property of clients, and authorization for publication of statements, conclusions or extracts from or regarding our reports is reserved pending our written approval.

Report Date: Friday, February 7, 2025 3:38:27 PM



MINNESOTA VALLEY TESTING LABORATORIES, INC.

1126 North Front St. ~ New Ulm, MN 56073 ~ 800-782-3557 ~ Fax 507-359-2890
2616 East Broadway Ave. ~ Bismarck, ND 58501 ~ 800-279-6885 ~ Fax 701-258-9724
1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:
IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Institute for Environmental
WO: 76928

Chain of Custody Record
Page 1 of 7

Work Order #
Email:
emma.squires-sperling@iea.institute.com
lab@ieasafety.com

Contact (Report to):
Emma Squires-Spearling
Name of Samplers:
Ryan Borman
Tristan Carlson
Quote Number
Project Name/Number:
202510051

Date Submitted:
Purchase Order #:

	Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1.	<i>RBell</i>	<i>24 Jun 25</i>	<i>8:30</i>	<i>Amb</i>	<i>RBell</i>	<i>24 Jun 25</i>	<i>1:30</i>	<i>Amb</i>
2.								

Comments: *Amb. DR 24 Jun 25 13:30 / 13:34 7 41 574 15.3C B.3 T-11 574*

Sample Information
Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
01	012325-LSHE-01 B111 SE S	DW		1/23/2025	5:45	1	Lead
02	012325-LSHE-02 B111 Center S	DW		1/23/2025	5:45	1	Lead
03	012325-LSHE-03 B111 NW KS	DW		1/23/2025	5:45	1	Lead
04	012325-LSHE-04 B111 SW KS	DW		1/23/2025	5:45	1	Lead
05	012325-LSHE-05 B111 Steam Kettle	DW		1/23/2025	5:45	1	Lead
06	012325-LSHE-06 B111 Hot Water Disp	DW		1/23/2025	5:45	1	Lead
07	012325-LSHE-07 Hall by Gym WBF	DW		1/23/2025	5:45	1	Lead
08	012325-LSHE-08 Hall by Gym E Fount	DW		1/23/2025	5:45	1	Lead
09	012325-LSHE-09 Hall by Gym W Fount	DW		1/23/2025	5:45	1	Lead
10	012325-LSHE-10 B124 S	DW		1/23/2025	5:45	1	Lead
11	012325-LSHE-11 B127 N NW S	DW		1/23/2025	5:45	1	Lead

Enclosed are your containers for your sampling event. Completely fill and label containers appropriately for the analyses to be conducted. Complete chain of custody and submit with samples. For questions regarding individual parameter holding times, chemical and thermal preservation and sample volumes please refer to our sample preservation guide on our website at www.mvttl.com or by contacting customer service at 1-800-782-3557. If samples show signs of contamination, inadequate preservation or are in any way compromised you will be contacted as to whether to proceed with analysis or submit a new sample.

Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

MVTL guarantees the accuracy of the analysis done on the sample submitted for testing. It is not possible for MVTL to guarantee that a test result obtained on a particular sample will be the same on any other sample unless all conditions affecting the sample are the same, including sampling by MVTL. As a mutual protection to clients, the public and ourselves, all reports are submitted as the confidential property of clients, and authorization for publication of statements, conclusions or extracts from or regarding our reports is reserved pending our written approval.

Report Date: Friday, February 7, 2025 3:38:27 PM



MINNESOTA VALLEY TESTING LABORATORIES, INC.

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1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1. <i>R. Bell</i>	<i>24 Jan 25</i>	<i>8:30</i>	<i>Asb</i>	<i>R. Bell</i>	<i>24 Jan 25</i>		
2.							

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
<i>12</i>	012325-LSHE-12	B127 N W S		1/23/2025	5:45	1	Lead
<i>13</i>	012325-LSHE-13	B127 N SW S		1/23/2025	5:45	1	Lead
<i>14</i>	012325-LSHE-14	B127 S NW S		1/23/2025	5:45	1	Lead
<i>15</i>	012325-LSHE-15	B127 S W S		1/23/2025	5:45	1	Lead
<i>16</i>	012325-LSHE-16	B127 S SW S		1/23/2025	5:45	1	Lead
<i>17</i>	012325-LSHE-17	B127 SW S		1/23/2025	5:45	1	Lead
<i>18</i>	012325-LSHE-18	Hall by B127 WBF		1/23/2025	5:45	1	Lead
<i>19</i>	012325-LSHE-19	Hall by B127 Fount		1/23/2025	5:45	1	Lead
<i>20</i>	012325-LSHE-20	B103 S		1/23/2025	5:45	1	Lead
<i>21</i>	012325-LSHE-21	C147 S		1/23/2025	5:45	1	Lead
<i>22</i>	012325-LSHE-22	C150 S		1/23/2025	5:45	1	Lead

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Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

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Report Date: Friday, February 7, 2025 3:38:27 PM



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1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Lab Use Only

Chain of Custody Record
Page 3 of 7

Work Order # 76928
Email: emma.squires-spearling@iea.institute.com
lab@ieasafety.com

Contact (Report to):
Emma Squires-Spearling
Name of Samplers:
Ryan Borman
Tristan Carlson

Quote Number: Project Name/Number: 202510051
Date Submitted: Purchase Order #:

Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1. R. Ball	24 Jan 25	8:30	Amb	R. Ball	24 Jan 25		
2.							

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
23	012325-LSHE-23 C159 S	DW		1/23/2025	5:45	1	Lead
24	012325-LSHE-24 By Lockers WBF	DW		1/23/2025	5:45	1	Lead
25	012325-LSHE-25 By Lockers E Fount	DW		1/23/2025	5:45	1	Lead
26	012325-LSHE-26 By Lockers W Fount	DW		1/23/2025	5:45	1	Lead
27	012325-LSHE-27 C127 S	DW		1/23/2025	5:45	1	Lead
28	012325-LSHE-28 D101 S	DW		1/23/2025	5:45	1	Lead
29	012325-LSHE-29 D102 S	DW		1/23/2025	5:45	1	Lead
30	012325-LSHE-30 D114 S	DW		1/23/2025	5:45	1	Lead
31	012325-LSHE-31 D116 S	DW		1/23/2025	5:45	1	Lead
32	012325-LSHE-32 D117 S	DW		1/23/2025	5:45	1	Lead
33	012325-LSHE-33 D118 S	DW		1/23/2025	5:45	1	Lead

Enclosed are your containers for your sampling event. Completely fill and label containers appropriately for the analyses to be conducted. Complete chain of custody and submit with samples. For questions regarding individual parameter holding times, chemical and thermal preservation and sample volumes please refer to our sample preservation guide on our website at www.mvttl.com or by contacting customer service at 1-800-782-3557. If samples show signs of contamination, inadequate preservation or are in any way compromised you will be contacted as to whether to proceed with analysis or submit a new sample.

Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

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Report Date: Friday, February 7, 2025 3:38:27 PM



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1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Transferred by: *T. Babel* Date: *24 Jan 25* Time: *8:30*

Lab Use Only

Chain of Custody Record
Page 4 of 7

Work Order # *76928*
Email: emma.squires-spearling@iea.institute.com
lab@ieasafety.com

Contact (Report to):
Emma Squires-Spearling
Name of Samplers:
Ryan Borman
Tristan Carlson
Quote Number
Project Name/Number:
202510051
Date Submitted:
Purchase Order #:

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
<i>34</i>	012325-LSHE-34 D113 WBF	DW		1/23/2025	5:45	1	Lead
<i>35</i>	012325-LSHE-35 D113 Fount	DW		1/23/2025	5:45	1	Lead
<i>36</i>	012325-LSHE-36 C125 S	DW		1/23/2025	5:45	1	Lead
<i>37</i>	012325-LSHE-37 C124 S	DW		1/23/2025	5:45	1	Lead
<i>38</i>	012325-LSHE-38 C123 S	DW		1/23/2025	5:45	1	Lead
<i>39</i>	012325-LSHE-39 C122 S	DW		1/23/2025	5:45	1	Lead
<i>40</i>	012325-LSHE-40 C121 S	DW		1/23/2025	5:45	1	Lead
<i>41</i>	012325-LSHE-41 C119 S	DW		1/23/2025	5:45	1	Lead
<i>42</i>	012325-LSHE-42 C118 S	DW		1/23/2025	5:45	1	Lead
<i>43</i>	012325-LSHE-43 C116 S	DW		1/23/2025	5:45	1	Lead
<i>44</i>	012325-LSHE-44 C106 S	DW		1/23/2025	5:45	1	Lead

Enclosed are your containers for your sampling event. Completely fill and label containers appropriately for the analyses to be conducted. Complete chain of custody and submit with samples. For questions regarding individual parameter holding times, chemical and thermal preservation and sample volumes please refer to our sample preservation guide on our website at www.mvtl.com or by contacting customer service at 1-800-782-3557. If samples show signs of contamination, inadequate preservation or are in any way compromised you will be contacted as to whether to proceed with analysis or submit a new sample.

Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

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Report Date: Friday, February 7, 2025 3:38:27 PM



MINNESOTA VALLEY TESTING LABORATORIES, INC.

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1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Lab Use Only

Chain of Custody Record
Page 5 of 7

Work Order # 76928

Email: emma.squires-spearling@iea.institute.com
lab@ieasafety.com

Contact (Report to):

Emma Squires-Spearling

Name of Samplers:

Ryan Borman

Tristan Carlson

Quote Number

Project Name/Number:

202510051

Date Submitted:

Purchase Order #:

Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1. <i>V Bell</i>	24 Jan 25	8:30	Aut	<i>V Bell</i>	24 Jan 25		
2.							

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
45	012325-LSHE-45 C105 S	DW		1/23/2025	5:45	1	Lead
46	012325-LSHE-46 C104 S	DW		1/23/2025	5:45	1	Lead
47	012325-LSHE-47 C103 S	DW		1/23/2025	5:45	1	Lead
48	012325-LSHE-48 Hall by C141 WBF	DW		1/23/2025	5:45	1	Lead
49	012325-LSHE-49 Hall by C141 N Fount	DW		1/23/2025	5:45	1	Lead
50	012325-LSHE-50 Hall by C141 S Fount	DW		1/23/2025	5:45	1	Lead
51	012325-LSHE-51 Hall by C238 WBF	DW		1/23/2025	5:45	1	Lead
52	012325-LSHE-52 Hall by C238 N Fount	DW		1/23/2025	5:45	1	Lead
53	012325-LSHE-53 Hall by C238 S Fount	DW		1/23/2025	5:45	1	Lead
54	012325-LSHE-54 C203 S	DW		1/23/2025	5:45	1	Lead
55	012325-LSHE-55 C204 S	DW		1/23/2025	5:45	1	Lead

Enclosed are your containers for your sampling event. Completely fill and label containers appropriately for the analyses to be conducted. Complete chain of custody and submit with samples. For questions regarding individual parameter holding times, chemical and thermal preservation and sample volumes please refer to our sample preservation guide on our website at www.mvttl.com or by contacting customer service at 1-800-782-3557. If samples show signs of contamination, inadequate preservation or are in any way compromised you will be contacted as to whether to proceed with analysis or submit a new sample.

Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

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Report Date: Friday, February 7, 2025 3:38:27 PM

Page 18 of 21



MINNESOTA VALLEY TESTING LABORATORIES, INC.

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1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Lab Use Only

Chain of Custody Record
Page 6 of 7

Work Order # 76928

Email: emma.squires-sperling@iea.institute.com
lab@ieasafety.com

Contact (Report to):

Emma Squires-Spearling

Name of Samplers:

Ryan Borman

Tristan Carlson

Quote Number

Project Name/Number:

202510051

Date Submitted:

Purchase Order #:

Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1. <i>J. Bell</i>	<i>24 Jan 25</i>	<i>8:30</i>	<i>Ab</i>	<i>J. Bell</i>	<i>24 Jan 25</i>		
2.							

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
<i>56</i>	012325-LSHE-56 C205 S	DW		1/23/2025	5:45	1	Lead
<i>57</i>	012325-LSHE-57 C206 S	DW		1/23/2025	5:45	1	Lead
<i>58</i>	012325-LSHE-58 C216 S	DW		1/23/2025	5:45	1	Lead
<i>59</i>	012325-LSHE-59 C218 S	DW		1/23/2025	5:45	1	Lead
<i>60</i>	012325-LSHE-60 C219 S	DW		1/23/2025	5:45	1	Lead
<i>61</i>	012325-LSHE-61 C221 S	DW		1/23/2025	5:45	1	Lead
<i>62</i>	012325-LSHE-62 C222 S	DW		1/23/2025	5:45	1	Lead
<i>63</i>	012325-LSHE-63 C223 S	DW		1/23/2025	5:45	1	Lead
<i>64</i>	012325-LSHE-64 C224 S	DW		1/23/2025	5:45	1	Lead
<i>65</i>	012325-LSHE-65 C225 S	DW		1/23/2025	5:45	1	Lead
<i>66</i>	012325-LSHE-66 Hall by C234 WBF	DW		1/23/2025	5:45	1	Lead

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Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

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Report Date: Friday, February 7, 2025 3:38:27 PM



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www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Minnesota Valley Testing Laboratories, Inc.
1126 North Front Street, Building 2
New Ulm, MN 56073

Toll Free: (800) 782-3557 Fax: (507) 359-2890 Phone: (507) 354-8517

Company Name and Address:

IEA - Brooklyn Park
9201 W Broadway Suite 600
Brooklyn Park, MN 55445

Account #: 2190 Phone #: 763-315-7900

Billing Address (indicate if different from above):

Lab Use Only

Chain of Custody Record
Page 7 of 7

Work Order # 76928

Email: emma.squires-sperling@iea.institute.com
lab@ieasafety.com

Contact (Report to):
Emma Squires-Spearling
Name of Samplers:
Ryan Borman
Tristan Carlson
Quote Number: _____ Date Submitted: _____
Project Name/Number: 202510051 Purchase Order #: _____

	Transferred by:	Date:	Time:	Sample Condition:	Received by:	Date:	Time:	Temp:
1.	<i>R Bell</i>	<i>24 Jan 25</i>	<i>9:30</i>	<i>As is</i>	<i>ESB</i>	<i>24 Jan 25</i>		
2.								

Comments:

Sample Information

Sample Type Codes: Drinking Water = DW, Groundwater = GW, Stormwater = ST, Surface Water = SW, Wastewater = WW, Solid = S

Lab Use Only Lab #	Sample ID	Sample Type	G = Grab C = Composite	Date Sampled	Time Sampled	Number of Bottles	Analysis
<i>67</i>	012325-LSHE-67 Hall by C234 E Fount	DW		1/23/2025	5:45	1	Lead
<i>68</i>	012325-LSHE-68 Hall by C234 W Fount	DW		1/23/2025	5:45	1	Lead
<i>69</i>	012325-LSHE-69 C137 West S	DW		1/23/2025	5:45	1	Lead
<i>70</i>	012325-LSHE-70 C137 South S	DW		1/23/2025	5:45	1	Lead
<i>71</i>	012325-LSHE-71 B111 East HS	DW		1/23/2025	5:45	1	Lead
<i>72</i>	012325-LSHE-72 B111 W HS	DW		1/23/2025	5:45	1	Lead

Enclosed are your containers for your sampling event. Completely fill and label containers appropriately for the analyses to be conducted. Complete chain of custody and submit with samples. For questions regarding individual parameter holding times, chemical and thermal preservation and sample volumes please refer to our sample preservation guide on our website at www.mvtl.com or by contacting customer service at 1-800-782-3557. If samples show signs of contamination, inadequate preservation or are in any way compromised you will be contacted as to whether to proceed with analysis or submit a new sample.

Form # 20-910015-1

See above for page number

Effective Date: 9 Sept 2024

MVTL guarantees the accuracy of the analysis done on the sample submitted for testing. It is not possible for MVTL to guarantee that a test result obtained on a particular sample will be the same on any other sample unless all conditions affecting the sample are the same, including sampling by MVTL. As a mutual protection to clients, the public and ourselves, all reports are submitted as the confidential property of clients, and authorization for publication of statements, conclusions or extracts from or regarding our reports is reserved pending our written approval.

Report Date: Friday, February 7, 2025 3:38:27 PM



MINNESOTA VALLEY TESTING LABORATORIES, INC.

1126 North Front St. ~ New Ulm, MN 56073 ~ 800-782-3557 ~ Fax 507-359-2890
2616 East Broadway Ave. ~ Bismarck, ND 58501 ~ 800-279-6885 ~ Fax 701-258-9724
1201 Lincoln Hwy. ~ Nevada, IA 50201 ~ 515-382-5486 ~ Fax 515-382-3885
www.MVTL.com



Workorder: 202510051 (76928)

Client: Institute for Environmental Assessment (IEA)



Sample Condition Checklist

Date: 24 Jan 25 Time: 13:30 By: D... R
Account Name: IEA Account #: 2190
Temp: 15.3 °C Ambient
Ice Crystals Present in Sample
MVTL Courier: Tim Eastern
Containers Supplied by MVTL: Yes

Table with columns: Number, Containers Size (mL), Container Type, Preservation, pH. Includes rows for various sample types and a note: **DO NOT OPEN THE PLASTIC BAGS HOLDING THE SAMPLE BOTTLES!**

*ANY CONTAINER SENT TO A SUBCONTRACT LABORATORY WILL NOT BE CHECKED FOR PRESERVATION!

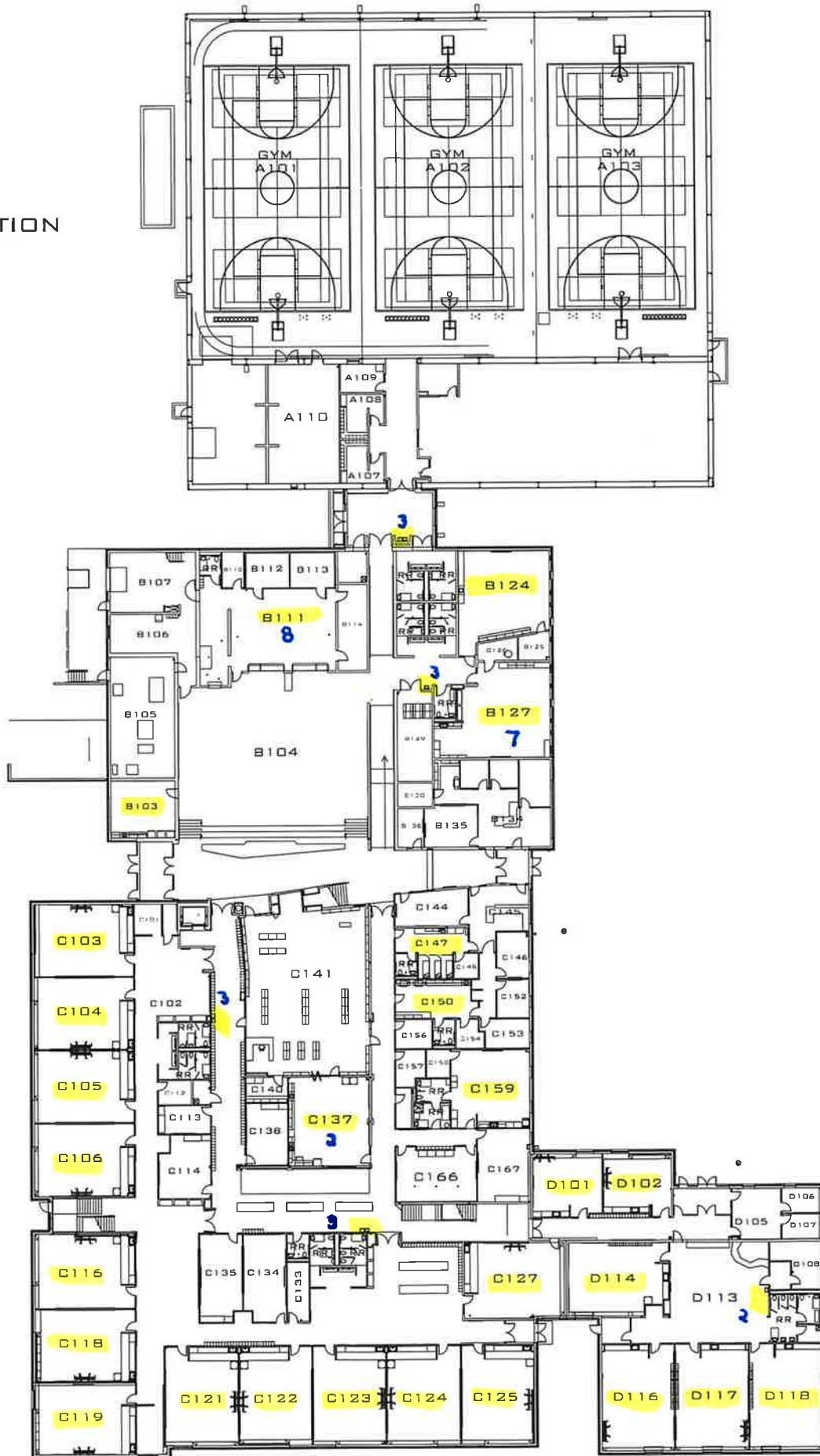
MVTL guarantees the accuracy of the analysis done on the sample submitted for testing. It is not possible for MVTL to guarantee that a test result obtained on a particular sample will be the same on any other sample unless all conditions affecting the sample are the same, including sampling by MVTL.

Report Date: Friday, February 7, 2025 3:38:27 PM

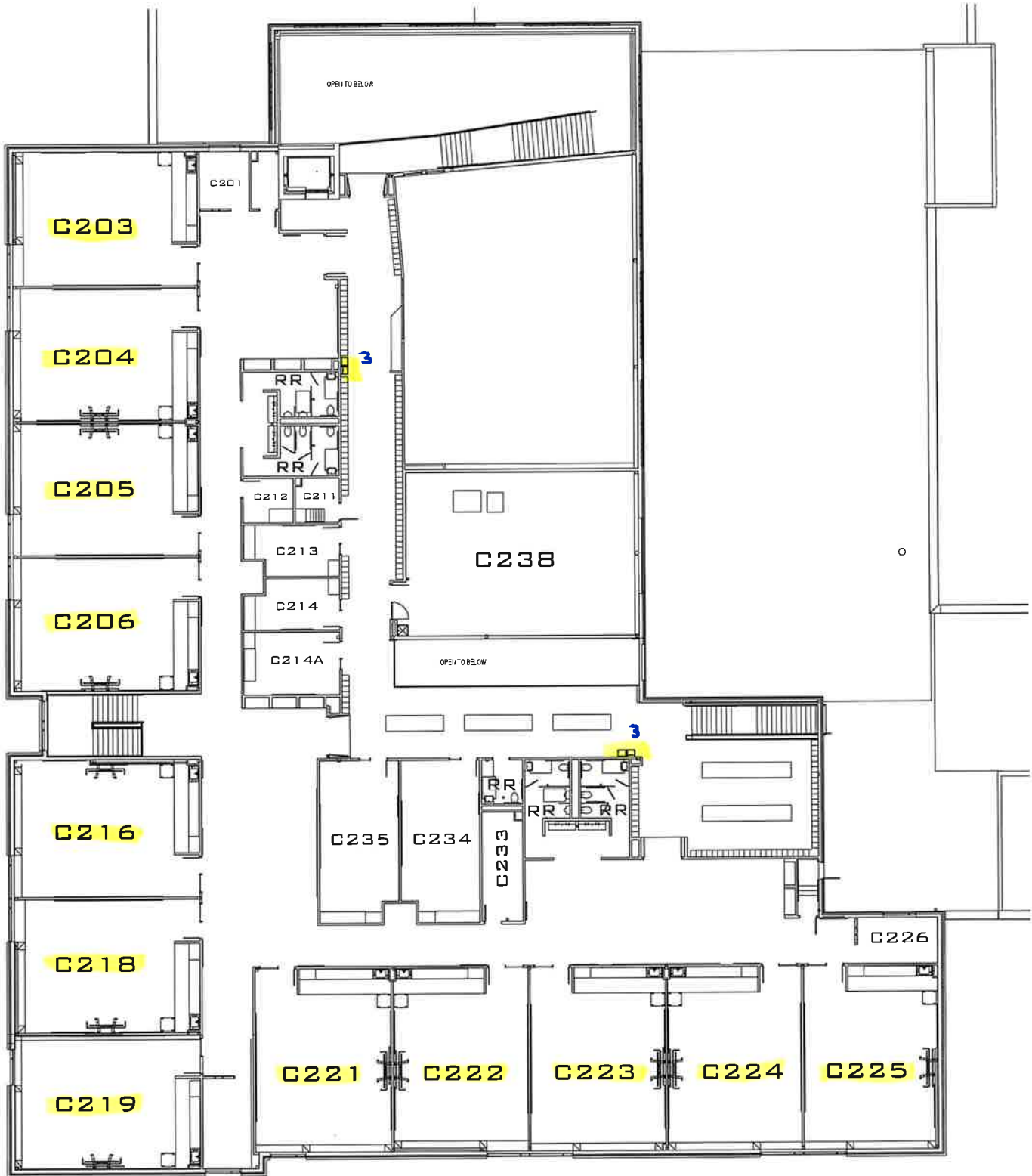
Appendix B

Building Diagrams

AED LOCATION



AED LOCATION



March 25, 2025

Todd Vrklan
Director of Buildings & Grounds
Le Sueur-Henderson Public Schools
100 Kingsway Drive
Le Sueur, MN 56058



**RE: Le Sueur-Henderson Elementary School
Continuous Radon Monitoring Results
IEA Project #202510049**


Dear Mr. Vrklan:

The Institute for Environmental Assessment, Inc. (IEA) used a continuous radon monitor (CRM) to measure radon levels in Room C146, at Le Sueur-Henderson Elementary School.

In addition, IEA placed a CRM as a duplicate test for quality control purposes. See Appendix A for Quality Control information.

The purpose of the monitoring was to determine whether radon levels were within an acceptable range during typical work hours.

The CRM(s) were placed by the following Minnesota Department of Health (MDH) licensed Radon Measurement Professional:

Measurement Professional	License Number	Signature
Ben Olsen	RMEA-00496	

INTRODUCTION

Radon is a colorless, odorless, tasteless, radioactive gas that occurs naturally in soil, rocks, and underground water supplies and in the ambient air. According to the U.S. Environmental Protection Agency (EPA) and other scientific organizations, naturally occurring radon gas has been associated with an increased risk of developing lung cancer. The chances of developing lung cancer from radon exposure are dependent on several factors, including individual susceptibility and, perhaps more importantly, the dose and duration of exposure. Radon testing in schools is highly recommended by the Minnesota Department of Health (MDH) and EPA.

BROOKLYN PARK
9201 West Broadway, #600
Brooklyn Park, MN 55445
763-315-7900 / FAX 763-315-7920
800-233-9513

MANKATO
610 North Riverfront Drive
Mankato, MN 56001
507-345-8818 / FAX 507-345-5301
800-233-9513

ROCHESTER
210 Woodlake Drive SE
Rochester, MN 55904
507-281-6664 / FAX 507-281-6695
800-233-9513

BRAINERD
601 NW 5th Street, Ste. #4
Brainerd, MN 56401
218-454-0703 / FAX 218-454-0703
800-233-9513

MARSHALL
1420 East College Drive
Marshall, MN 56258
507-476-3599 / FAX 507-537-6985
800-233-9513

VIRGINIA
5525 Emerald Avenue
Mountain Iron, MN 55768
218-410-9521
800-233-9513

Short-term radon testing, conducted on January 30, 2025, indicated a radon level above the EPA-and MDH-recommended Action Level. A CRM is recommended to determine if elevated levels are present during occupied times. Radon levels can fluctuate with the operation of the ventilation system as well as with changes in barometric pressure. The CRM provides hourly radon readings so that levels can be evaluated for periods while the room is occupied.

The Minnesota Department of Health (MDH) and the Environmental Protection Agency (EPA) have established a recommended action level in frequently occupied areas of 4.0 picoCuries per liter (pCi/L) for an annual average. The average radon level over each workday was compared to the Action Level.

METHODOLOGY

A Radalink, Inc. RADALINK Series 6000 Radon Telemonitor was used for the testing, which is provided and maintained by Radalink, Inc., MDH license #RL-00009, located at 5599 Peachtree Road, Atlanta, GA 30341.

Air intakes and ventilation systems were operating in normal condition at the time of placement and retrieval. IEA was informed that the HVAC was on a normal operating schedule during the testing period.

IEA followed *ANSI/AARST MA-MFLB 2023* for quality assurance measurements by including duplicate measurements at a rate of ten percent.

Client communications and commitments were delivered to the client and are located in Appendix C:

- Client Commitments, Advisories and Authorizations
- Facilitating Staff Commitments

Occupant notices were sent to the client for distribution on March 12, 2025.

EVALUATION CRITERIA

The MDH and the EPA have established a recommended action level in frequently occupied areas of 4.0 picocuries per liter (pCi/L) for an annual average. Testing was conducted during school days when the building is significantly occupied. The HVAC system was set on a normal occupied operating schedule. Testing was conducted during the heating season when the average outdoor temperature is less than 65°F, as recommended by the MDH, when the ventilation system was operating normally, and windows and doors were closed. Consequently, sampling under these “closed” conditions is when the radon risk is most likely to occur.

The MDH recommends follow-up testing for sampling results that are above the action level. Please refer to the following table for MDH guidelines:

RESULTS (pCi/L)	RECOMMENDED ACTION
LESS THAN 4	Re-test after changes to foundation or HVAC and every 5 years.
GREATER THAN OR EQUAL TO 4	Conduct CRM short-term testing during winter months.
LESS THAN 4 (DURING OCCUPANCY) AFTER CRM TESTING	Repeat CRM testing if not conducted during winter or if conducted during abnormal ventilation. Otherwise consider re-testing after changes to foundation or HVAC and every 5 years
GREATER THAN OR EQUAL TO 4 (DURING OCCUPANCY) AFTER CRM TESTING	Reduce radon in rooms to less than 4 through radon mitigation. Conduct CRM testing to verify radon reduction.

RESULTS & DISCUSSION

Continuous radon monitoring was conducted from March 18-20, 2025, in Room C146. A CRM was placed in the room for about 48 hours. The MDH recommends a minimum of 48 hours. Days when these rooms were not occupied (e.g., weekends and holidays) were not included in the monitoring. The hourly CRM data is provided in Appendix C.

A summary of the CRM data, including previous results, is provided in the Table below.

Le Sueur-Henderson Elementary School

100 Kingsway Drive
 Le Sueur, MN 56058

Continuous Radon Monitoring Results – March 20, 2025

Room	Day 1 Average (pCi/L)		Day 2 Average (pCi/L)		Overall Average (pCi/L)		Results from the Previous Testing (pCi/L)
	¹ 1.7	² 2.9	¹ 1.6	² 1.9	¹ 1.7	² 2.4	
C146							4.0

¹ Readings during occupied times: 7 a.m. to 5 p.m.
² Readings during unoccupied times: 12 a.m. to 7 a.m. and 5 p.m. to 11:59 p.m.

pCi/L – picoCuries per liter of air

CRM calibrated: January 29, 2025

Discussion of Results:

- Average radon levels over the workday in Room C146 were 1.7 pCi/L on the first day of testing, and 1.6 pCi/L on the second day of testing.
- Average radon levels in Room C146 were below the Action Level during the workdays.

CONCLUSIONS AND RECOMMENDATIONS

The results of the CRM indicate that radon levels in Room C146 are below the action level during the workday. The testing was performed during the winter heating season, so the testing is representative of “worst case” conditions.

The EPA has established recommended guidelines for permissible radon concentrations in schools. The following are general recommendations for frequently occupied areas of schools:

- The building should be retested at least every 5 years and in conjunction with any sale of the building.
- Rooms that were not tested because they were not occupied should be tested if they become occupied in the future.

In addition, retesting should be conducted when any of the following circumstances occur:

- A new addition is constructed, or a significant renovation occurs.
- A ground contact area not previously tested is occupied.
- Heating or cooling systems are significantly altered, resulting in changes to air pressures or distribution.
- Ventilation is significantly altered by extensive weatherization, changes to mechanical systems, or comparable procedures.

- Significant openings to soil occur due to:
 - Ground water or slab surface water control systems (e.g., sumps, perimeter drain tile, shower/tub retrofits, etc.)
 - Natural settlement causing major cracks to develop
 - Earthquakes, construction blasting, or formation of sink holes nearby
 - A mitigation system is altered, modified or repaired
- Rooms should be retested during the winter heating season (i.e., under “closed” conditions) which is typically “worst case” conditions.

Per Minnesota Statutes, section 123B.571, school districts are required to report radon test results at a school board meeting and report results to the MDH. IEA is able to assist with presenting results to the school board, and the MDH reporting. The MDH ‘School Radon Testing Form’ is located in Appendix E.

For more information regarding radon, see the EPA’s A Citizen’s Guide to Radon at <http://www.epa.gov/radon>. MDH can be contacted at health.indoorair@state.mn.us or 651-201-4601.

GENERAL COMMENTS

The analysis and opinions expressed in this report are based upon data obtained from continuous radon monitoring at Le Sueur-Henderson Elementary School and are representative of the location and time period sampled. This report does not reflect variations in conditions that may occur across the site, property, or facility. Actual conditions may vary and may not become evident without further assessment.

The report is prepared for the exclusive use of our client for specific application to the project discussed and has been prepared in accordance with generally accepted radon testing practices. Other than as provided in the preceding sentence and in our Proposal #12464 dated October 3, 2024, regarding radon testing services at Le Sueur-Henderson Elementary School, including the General Conditions attached thereto, no warranties are extended or made.

Should you require additional radon testing or have any questions regarding radon or any other health- or safety-related concerns, please do not hesitate to contact our office.

Sincerely,

IEA, Inc.


Ben Olsen, CPSI
Senior Project Manager

Reviewed by:


Ryan Borman
Project Manager

BO/khb 03252025

Enc.

Appendix A

Quality Control Measurements

MDH and ANSI/AARST MA-MFLB 2023 Quality Control Measurements

IEA followed ANSI/AARST MA-MFLB 2023 and MDH recommendations for quality assurance measurements to ensure the accuracy of test results. Quality assurance measurements include side-by-side (comparison or duplicate) measurements.

Duplicates/comparison measurement devices are placed 4-8 inches apart for the same test period. Duplicates/comparison measurement devices are stored, placed and retrieved, in the same manner as the other measurements. Since duplicates/comparison measurements are placed side-by-side, the measured values for radon should be the same. The average of all duplicates/comparison measurements' relative percent difference (RPD) should not exceed 25%. If they do, an investigation to identify the cause may be warranted and could include repeating the measurements. Duplicates/comparison measurement averages are listed in Table 1 below.

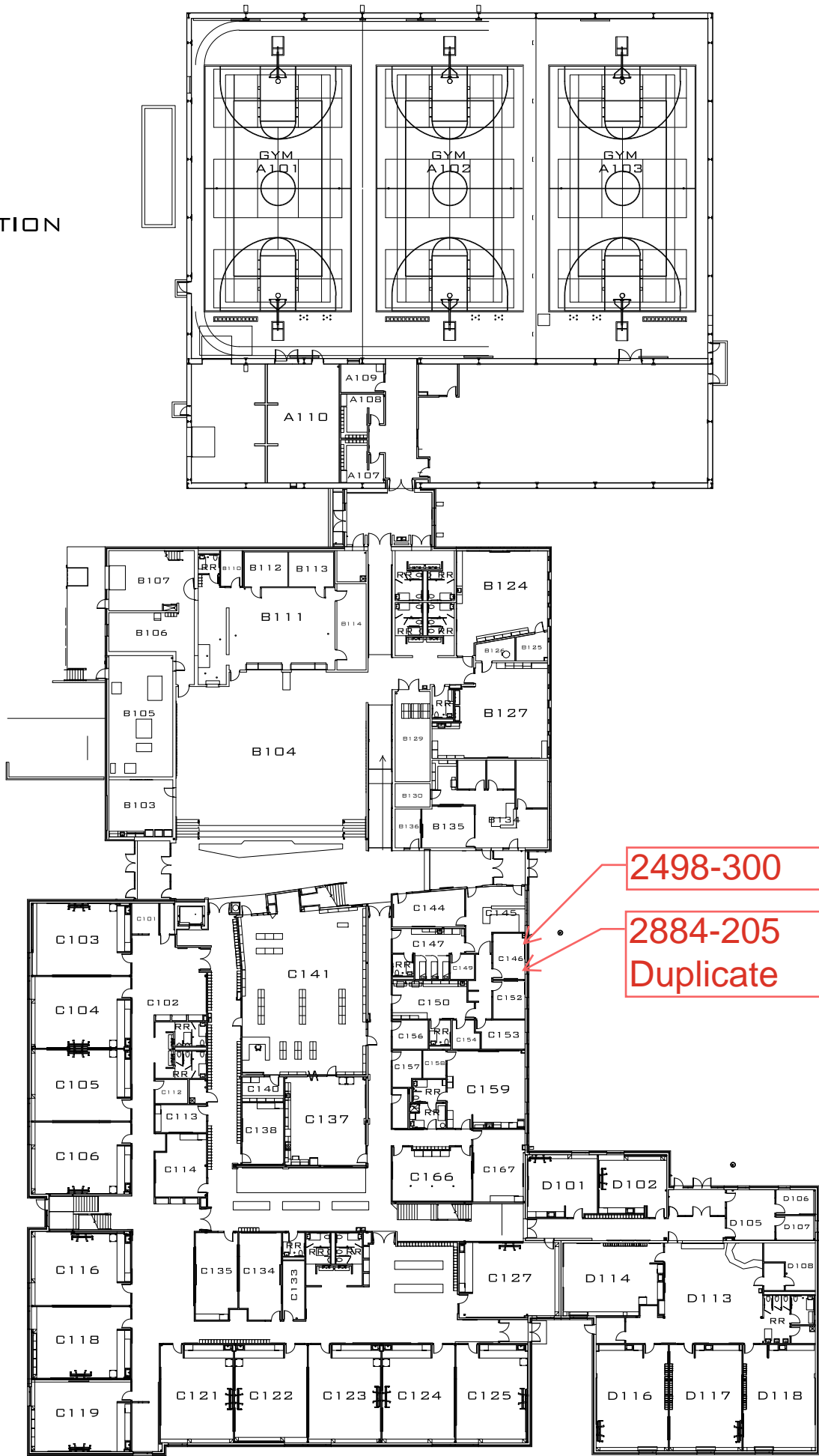
Table 1: Duplicate Device Measurements and Averages					
Location	Test 1 (pCi/L)	Test 2 (pCi/L)	Average (pCi/L)	Difference	RPD (%)
C146	2.1	1.8	2.0	0.3	15

Duplicates averaging between 2.0 pCi/L and 3.9 pCi/L reach the warning limit when RPD is between 50-67% and reach the control limit when RPD exceeds 67%.

Appendix B

Maps

AED LOCATION



2498-300

2884-205
Duplicate



Appendix C

Certified Radon Report:

Continuous Radon Monitor Hourly Data

Authorization Agreement & Confidentiality Waiver

Interpreting Test Results

and

Client Commitments, Advisories, and Authorizations



CERTIFIED RADON REPORT

March 20, 2025

Test Number: 2498-300

Property Inspected: 100 Kingsway Drive, Le Sueur, MN 56058

Licensed Radalink Radon Inspector:
Institute for Environmental Assessment
Jeffrey Athmann
9201 West Broadway
#600
Brooklyn Park, MN 55445
Phone: 763-315-7900

Test performed for:
Equipment Check Test

Fax:
Calibrated: 01/22/2025 - 01/22/2026
Test Started: 03/18/2025 7:57 AM
Test Ended: 03/20/2025 8:22 AM
Placed By: Ben Olsen (MN RMEA-00496)
Retrieved By: Ben Olsen (MN RMEA-00496)
Test Site: C146
Test Duration: 48 hours

Equipment Check Test

	Temp.	Pressure	R.H.
Min:	68.0	29.6	23
Avg:	70.4	29.7	25
Max:	73.0	29.9	27

AVERAGE RADON CONCENTRATION:

2.1 pCi/l

Test has met minimum EPA sampling duration.

Uncertainty: ± 1.97%

Time	03/18/2025		03/19/2025		03/20/2025	
	pCi/l	Flags	pCi/l	Flags	pCi/l	Flags
00:57 am			2.1		1.4	
01:57			1.7		1.1	
02:57			2.3		1.0	
03:57			2.3		1.4	
04:57			3.8		3.2	
05:57			3.3		2.6	
06:57			3.5		3.3	
07:57			3.2		1.5	
08:57	2.1		2.0			
09:57	2.2		1.9			
10:57	1.3		2.1			
11:57	1.3		2.4			
12:57 pm	1.7		2.8			
01:57	1.5		1.0			
02:57	0.9		0.9			
03:57	1.4		1.1			
04:57	1.4		0.7			
05:57	2.2		1.6			
06:57	2.7		1.4			
07:57	4.1		3.2			
08:57	4.2		1.7			
09:57	2.7		1.3			
10:57	2.7		1.5			
11:57	2.6		1.2			

Flags: P= AC Power Disruption; T=Tilt
Eq. = Equilization Period

While every effort was made to maintain optimum quality control and EPA Protocol during the testing period, neither Radalink, Inc. or its licensed agents provide any warranty, expressed or implied, for the consequences of erroneous test results. There can be some uncertainty with any measurement due to statistical variations, extreme weather changes, operation of the building, and other factors, Radalink, Inc. and its licensed operators shall not be liable under any charge or claim for losses, claims, charges, fees, demands, expenses, or damages resulting from a radon test. This report is subject to the terms on the last page of the document.

ENVIRONMENTAL DATA

MONITOR-TEST NUMBER: 2498-300

**Property Inspected: 100 Kingsway Drive
Le Sueur, MN 56058**

Time	03/18/2025			03/19/2025			03/20/2025		
	Temp	InHg	RH	Temp	InHg	RH	Temp	InHg	RH
00:57 am				69.0	29.7	26	69.0	29.9	23
01:57				69.0	29.7	26	68.0	29.8	23
02:57				68.0	29.7	26	68.0	29.9	23
03:57				68.0	29.7	26	68.0	29.9	23
04:57				68.0	29.7	26	68.0	29.9	23
05:57				68.0	29.7	26	68.0	29.9	23
06:57				69.0	29.7	26	68.0	29.9	23
07:57				71.0	29.7	26	69.0	29.9	23
08:57	69.0	29.7	30	73.0	29.8	26			
09:57	71.0	29.7	26	73.0	29.7	27			
10:57	71.0	29.7	26	73.0	29.7	23			
11:57	71.0	29.7	26	73.0	29.7	23			
12:57 pm	71.0	29.7	27	73.0	29.7	23			
01:57	71.0	29.7	27	73.0	29.7	23			
02:57	71.0	29.6	27	73.0	29.7	23			
03:57	71.0	29.6	27	73.0	29.8	23			
04:57	69.0	29.6	27	73.0	29.8	23			
05:57	69.0	29.6	27	73.0	29.8	23			
06:57	69.0	29.6	27	73.0	29.8	23			
07:57	69.0	29.7	26	73.0	29.8	23			
08:57	69.0	29.7	26	73.0	29.8	23			
09:57	71.0	29.7	27	73.0	29.8	23			
10:57	69.0	29.7	27	71.0	29.9	23			
11:57	69.0	29.7	27	69.0	29.9	23			

AVERAGE RADON CONCENTRATION: 2.1 pCi/l



Reviewed and certified by

Terry Howell, Quality Assurance Mgr.
Radalink, Inc. NRPP 135791T

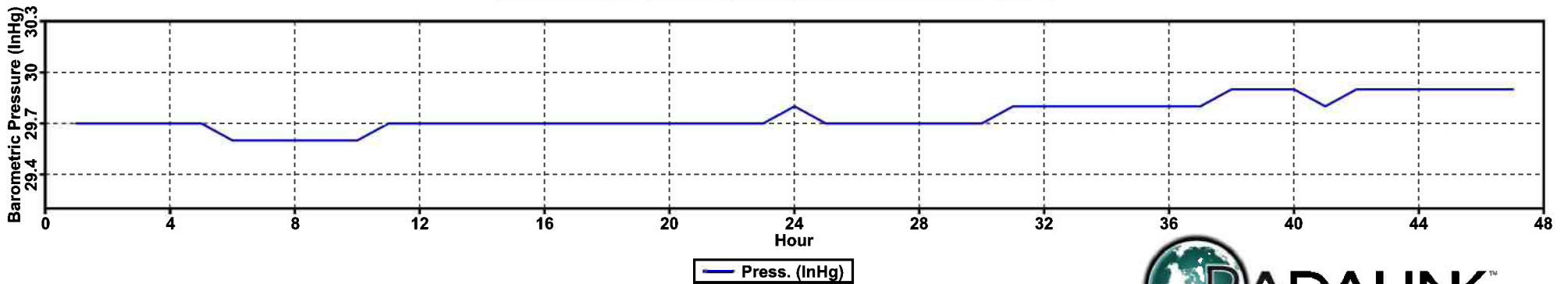
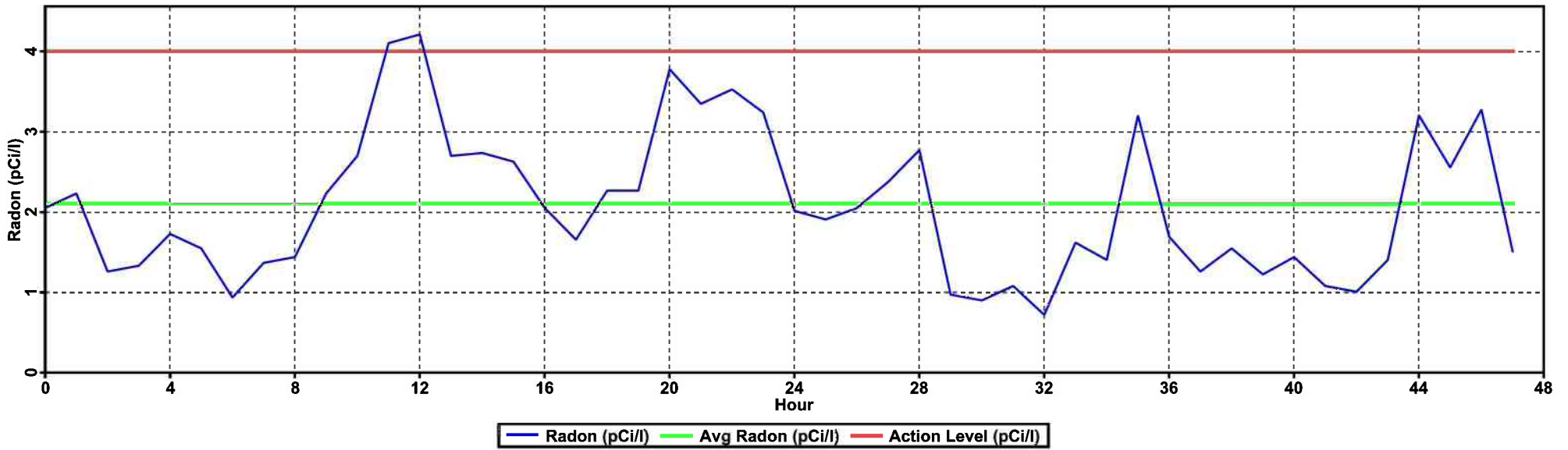
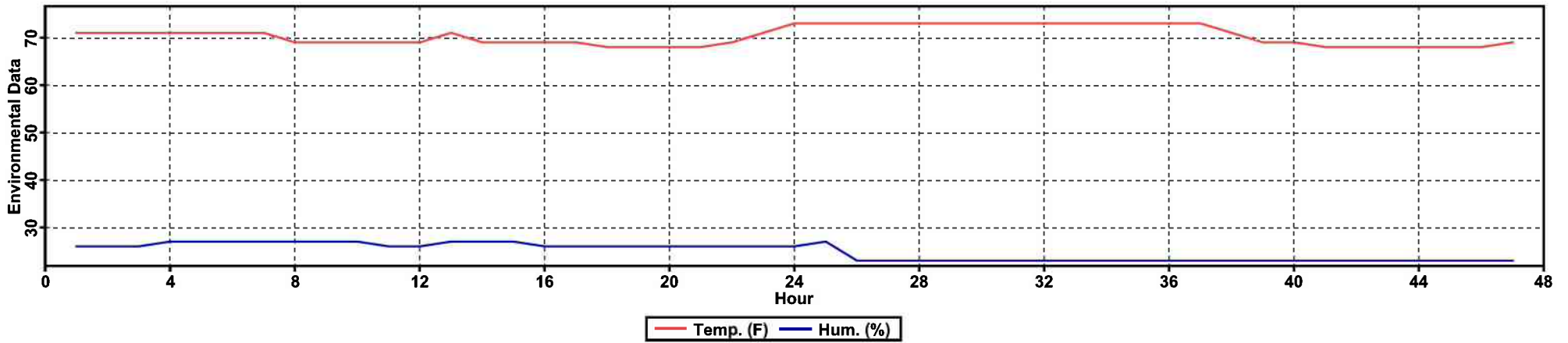
	Minimum	Average	Maximum	Variance
Temperature:	68.0	70.4	73.0	3.86
Barometric Pressure:	29.6	29.7	29.9	0.01
Relative Humidity:	23	25	27	3.08

NOTE: The first hour's environmental data is excluded from the table above.

Radalink, Inc. 5599 Peachtree Road Atlanta, GA 30341 Phone: (800)295-4655

GRAPHICAL DATA VIEW

MONITOR-TEST NUMBER: 2498-300



Property Inspected: 100 Kingsway Drive, Le Sueur, MN 56058
AVERAGE RADON CONCENTRATION: 2.1 pCi/l



NOTICE OF INSPECTION FOR ALL FACILITATING STAFF

A radon test is scheduled for:

Building: Le Sueur-Henderson Elementary

Test Start Date: 03-18-2025

Test End Date: 03-20-2025

Please help to maintain the required test conditions throughout the building

1. All windows and exterior doors must be kept closed (aside from momentary entry or exit) for 12 hours before and during the test.
2. Heating and cooling systems must be set to normal occupied operating temperatures.
3. Test devices are not to be disturbed.

Further guidance on required building conditions are located on the next page.

Test devices are not dangerous in any way. The type of devices used for this testing will include:

Short-term test kits. It is important that these devices are fully open and not covered. They will be analyzed by a laboratory.

Continuous radon monitors. These are electronic devices that record hourly radon readings.

Long-term test kits. It is important that these devices are not covered. They will be analyzed by a laboratory.

Declaration of Observed Compliance

Failure to reasonably maintain test conditions can lead to unnecessary expense, disruptions and unreliable data.

Disturbing test devices can also cause unreliable or invalid test results.

- Please report in a timely manner if required test conditions are not maintained.
- Please sign and return this form once the test is complete.

To the best of my knowledge, the required conditions were maintained during the test.

Yes

Name:

Todd Vrklan

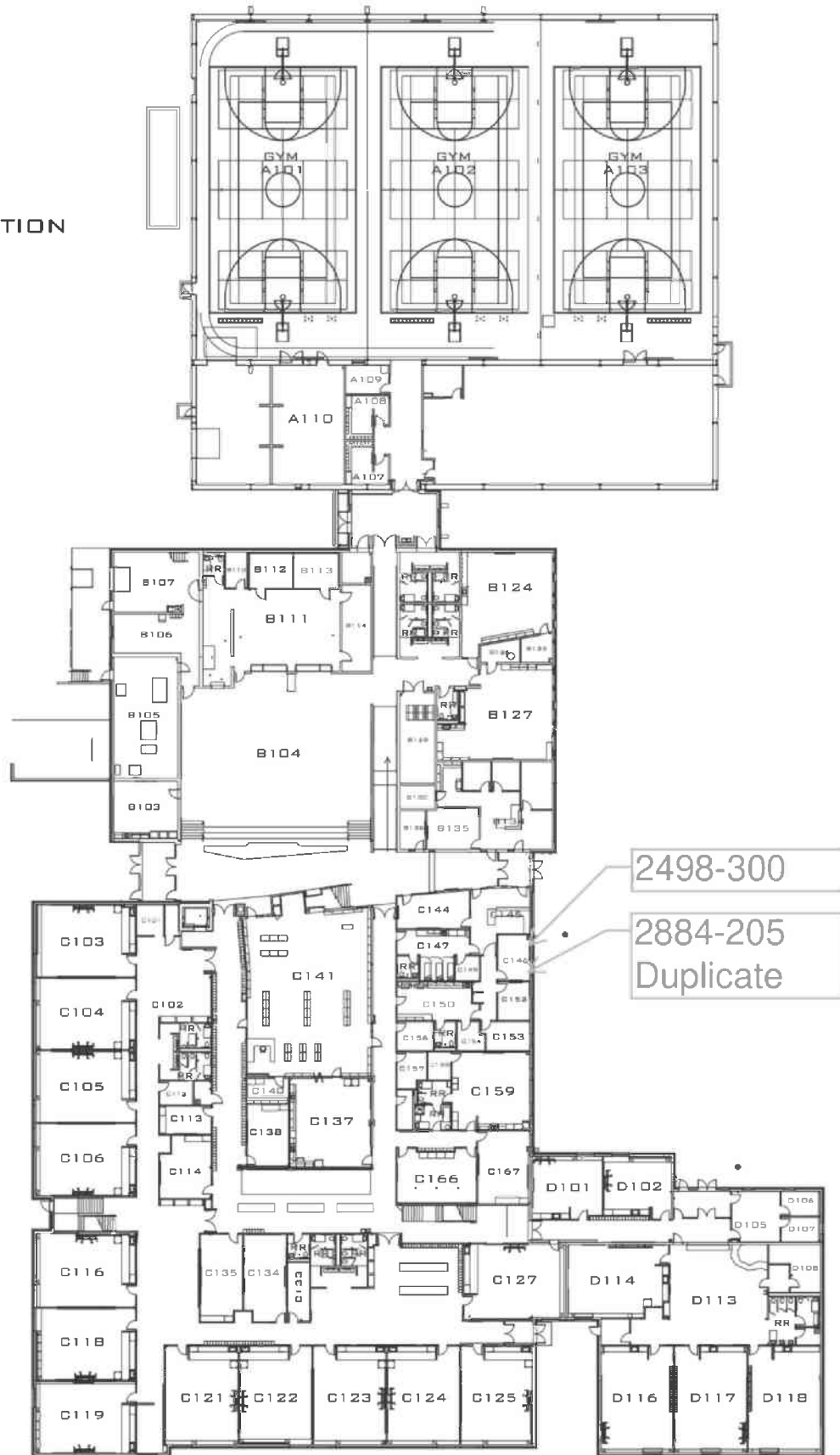
Signature:



Licensed Measurement Professional:

Ben Olsen RMEA-00496

AED LOCATION



HOW TO INTERPRET YOUR TEST RESULTS

THIS REPORT RELATES ONLY TO THE LOCATION(S) TESTED DURING THE MEASUREMENT PERIOD

These results should be interpreted in accordance with the EPA's guidance as published in EPA Publication No. 402-K-008 "Home Buyer's and Seller's Guide to Radon" and EPA Publication No. 402-K92-001, "Citizen's Guide to Radon".

Because radon is the second leading cause of lung cancer, the World Health Organization (WHO) and the U.S. Surgeon General recommend testing all homes for radon and mitigating those with an average concentration above the U.S. EPA action level of 4 picocuries per Liter (4 pCi/L) or higher. Even if your test result is below 4 pCi/L, mitigation may provide additional reduction of the risk of lung cancer. Find more information at Radalink.com/results.

The Radalink Radon TeleMonitor (NRPP Device # 00472, NRSB Device # 31814) or The Radalink AirCat® Monitor (NRPP Device # 00477, NRSB Device # 31815) used to perform this test is EPA, NRSB and/or NRPP approved and meets the Single Test Option requirements (EPA 402-R-93-003, Section 3.2.3) for conducting radon measurements in the context of a real estate transaction and may be used for determining the necessity for radon mitigation.

Radon reduction systems work! Professionally installed radon mitigation systems can reduce the radon levels in your home by up to 99%. Thousands of people have reduced radon levels in their homes. Maintaining a radon reduction system takes little effort to keep the system working properly and the radon levels low. EPA recommends that you have a qualified contractor (NRPP certified or state licensed) fix your home if radon levels are confirmed to be 4 pCi/L or higher. Find a licensed mitigator at Radalink.com/mitigators. For more information on how to reduce your radon health risk, contact your state radon office:

Alabama	800-582-1866	Illinois	217-782-1325	Montana	800-546-0483	Rhode Island	401-222-7796
Alaska	907-269-8000	Indiana	800-272-9723	Nebraska	402-471-1005	South Carolina	800-768-0362
Arizona	602-255-4845	Iowa	800-383-5992	Nevada	888-723-6610	South Dakota	800-438-3367
Arkansas	501-661-2301	Kansas	800-693-5343	New Hampshire	603-271-4052	Tennessee	800-232-1139
California	800-745-7236	Kentucky	502-564-4856	New Jersey	800-648-0394	Texas	800-293-0753
Colorado	800-846-3986	Louisiana	225-765-0160	New Mexico	505-476-8608	Utah	800-458-0145
Connecticut	860-509-7367	Maine	207-287-5743	New York	800-458-1158	Vermont	800-439-8550
Delaware	302-744-4546	Maryland	866-703-3266	North Carolina	828-712-0972	Virginia	804-864-8150
Washington DC	202-535-2999	Massachusetts	800-723-6695	North Dakota	701-328-5188	Washington	360-236-3253
Florida	800-543-8279	Michigan	517-284-1837	Ohio	800-523-4439	West Virginia	800-922-1255
Georgia	706-542-9165	Minnesota	800-798-9050	Oklahoma	405-702-5162	Wisconsin	888-569-7236
Hawaii	808-586-4700	Mississippi	800-626-7739	Oregon	971-673-0490	Wyoming	307-777-6015
Idaho	800-445-8647	Missouri	573-751-6160	Pennsylvania	800-237-2366		

USEPA Radon Program website: www.epa.gov/radon and radon hotline 800-767-7236

SURGEON GENERAL HEALTH ADVISORY: "Indoor radon is the second-leading cause of lung cancer in the U.S. and breathing it over prolonged periods can present a significant health risk to families all over the country. More than 20,000 Americans die of radon-related lung cancer every year. It's important to know that this threat is completely preventable. Radon can be detected with a simple test and fixed through well-established venting techniques."

CONSUMER FEDERATION OF AMERICA: "Consumers need to know about the health of a house they are considering purchasing, including whether there is a radon problem, and if so, how to fix it." *The EPA Home Buyer's and Sellers Guide to Radon* provides practical consumer information that every homebuyer needs to know.

FLORIDA NOTICE TO CLIENTS: An organization or individual certified by the Florida Dept. of Health to perform radon or radon progeny measurements or radon mitigation services provides this Notice to you. Any questions, comments, or complaints regarding the persons performing these measurement or mitigation services may be directed to the Florida Dept. of Health, Bureau of Facility Programs, Radon Indoor Air Quality, 4052 Bald Cypress Way, Bin #A08, Tallahassee, Florida 32399-1710.

Florida Dept. of Health contact: 800-543-8279

MAINE NOTICE TO CLIENTS: As per 22 MRSA, Sec. 771, results of this test will be reported to the Maine Dept. of Health and Human Services. Any questions, comments, or complaints concerning individuals or firms providing radon related services in Maine should be directed to: Radiation Control Program 11 State House Station Augusta, ME 04333-0010

Maine Dept. of Health contact: 207-287-5743

PENNSYLVANIA NOTICE TO CLIENTS: The Radon Certification Act requires that anyone who provides radon-related service or product to the general public must be certified by the Pennsylvania Department of Environmental Protection. You are entitled to evidence of certification from any person who provides such services or products. You are also entitled to a price list for services or products offered. All radon measurement data will be sent to the Department as required in the Act and will be kept confidential. If you have any questions, comments or complaints concerning persons who provide radon-related services, please contact the Department at the Bureau of Radiation Protection, Dept. Of Environmental Protection, P.O. Box 8469, Harrisburg, PA 17105-8469.

Department at the Bureau of Radiation Protection: 717-783-3594

RHODE ISLAND NOTICE TO CLIENTS: This notice is provided to you by an organization or individual licenses and/or certified by the Rhode Island Dept. of Health to perform radon measurements. Any questions, comments, or complaints regarding the person performing these measurements may be directed to the RI Dept. of Health, Radon Control Program, 3 Capitol Hill Room 206, Providence RI 02908-5097

Rhode Island Dept. of Health contact: 401-222-7796



CERTIFIED RADON REPORT

March 20, 2025

Test Number: 2884-205

Property Inspected: 100 Kingsway Drive, Le Sueur, MN 56058

Licensed Radalink Radon Inspector:
Institute for Environmental Assessment
Jeffrey Athmann
9201 West Broadway
#600
Brooklyn Park, MN 55445
Phone: 763-315-7900

Test performed for:
Le Sueur-Henderson Public

Fax:
Calibrated: 01/16/2025 - 01/16/2026
Test Started: 03/18/2025 7:59 AM
Test Ended: 03/20/2025 8:23 AM

Placed By: Ben Olsen (MN RMEA-00496)
Retrieved By: Ben Olsen (MN RMEA-00496)
Test Site: C146
Test Duration: 48 hours

Equipment Check Test

	Temp.	Pressure	R.H.
Min:	66.0	29.6	23
Avg:	69.7	29.7	25
Max:	75.0	29.9	27

AVERAGE RADON CONCENTRATION:

1.8 pCi/l

Test has met minimum EPA sampling duration.

Uncertainty: ± 2.15%

Time	03/18/2025		03/19/2025		03/20/2025	
	pCi/l	Flags	pCi/l	Flags	pCi/l	Flags
00:59 am			1.4		0.7	
01:59			1.1		1.0	
02:59			1.8		1.1	
03:59			2.4		2.1	
04:59			2.6		1.3	
05:59			3.4		2.1	
06:59			5.1		1.0	
07:59			4.1		3.6	
08:59	1.0		2.5			
09:59	1.2		1.1			
10:59	1.3		1.8			
11:59	0.5		2.8			
12:59 pm	1.1		2.8			
01:59	1.1		0.8			
02:59	0.9		0.4			
03:59	1.7		0.9			
04:59	0.9		0.3			
05:59	1.1		1.5			
06:59	2.9		1.2			
07:59	3.1		2.2			
08:59	2.3		1.6			
09:59	3.6		1.7			
10:59	2.3		1.7			
11:59	1.4		1.1			

Flags: P= AC Power Disruption; T=Tilt
Eq. = Equilization Period

While every effort was made to maintain optimum quality control and EPA Protocol during the testing period, neither Radalink, Inc. or its licensed agents provide any warranty, expressed or implied, for the consequences of erroneous test results. There can be some uncertainty with any measurement due to statistical variations, extreme weather changes, operation of the building, and other factors, Radalink, Inc. and its licensed operators shall not be liable under any charge or claim for losses, claims, charges, fees, demands, expenses, or damages resulting from a radon test. This report is subject to the terms on the last page of the document.

ENVIRONMENTAL DATA

MONITOR-TEST NUMBER: 2884-205

**Property Inspected: 100 Kingsway Drive
Le Sueur, MN 56058**

Time	03/18/2025			03/19/2025			03/20/2025		
	Temp	InHg	RH	Temp	InHg	RH	Temp	InHg	RH
00:59 am				68.0	29.7	26	68.0	29.8	23
01:59				68.0	29.7	26	68.0	29.8	23
02:59				68.0	29.7	26	66.0	29.8	23
03:59				66.0	29.7	26	66.0	29.8	23
04:59				66.0	29.7	26	66.0	29.8	23
05:59				68.0	29.7	26	66.0	29.8	23
06:59				68.0	29.7	26	68.0	29.9	23
07:59				69.0	29.7	26	69.0	29.9	23
08:59	69.0	29.7	34	71.0	29.7	27			
09:59	75.0	29.7	27	73.0	29.7	23			
10:59	73.0	29.7	27	73.0	29.7	23			
11:59	73.0	29.7	27	73.0	29.7	23			
12:59 pm	71.0	29.7	27	73.0	29.7	23			
01:59	71.0	29.7	27	71.0	29.7	23			
02:59	71.0	29.6	27	73.0	29.7	23			
03:59	71.0	29.6	23	73.0	29.7	23			
04:59	69.0	29.6	23	71.0	29.8	23			
05:59	69.0	29.6	27	71.0	29.8	23			
06:59	68.0	29.6	27	71.0	29.8	23			
07:59	69.0	29.6	27	71.0	29.8	23			
08:59	69.0	29.7	27	71.0	29.8	23			
09:59	69.0	29.7	27	71.0	29.8	23			
10:59	69.0	29.7	27	69.0	29.8	23			
11:59	68.0	29.7	27	68.0	29.8	23			

AVERAGE RADON CONCENTRATION: 1.8 pCi/l



Reviewed and certified by

Terry Howell, Quality Assurance Mgr.
Radalink, Inc. NRPP 135791T

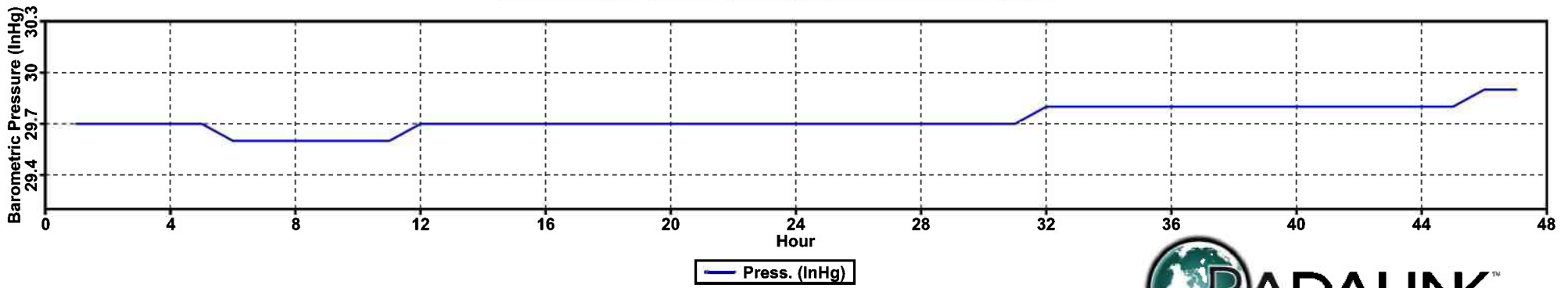
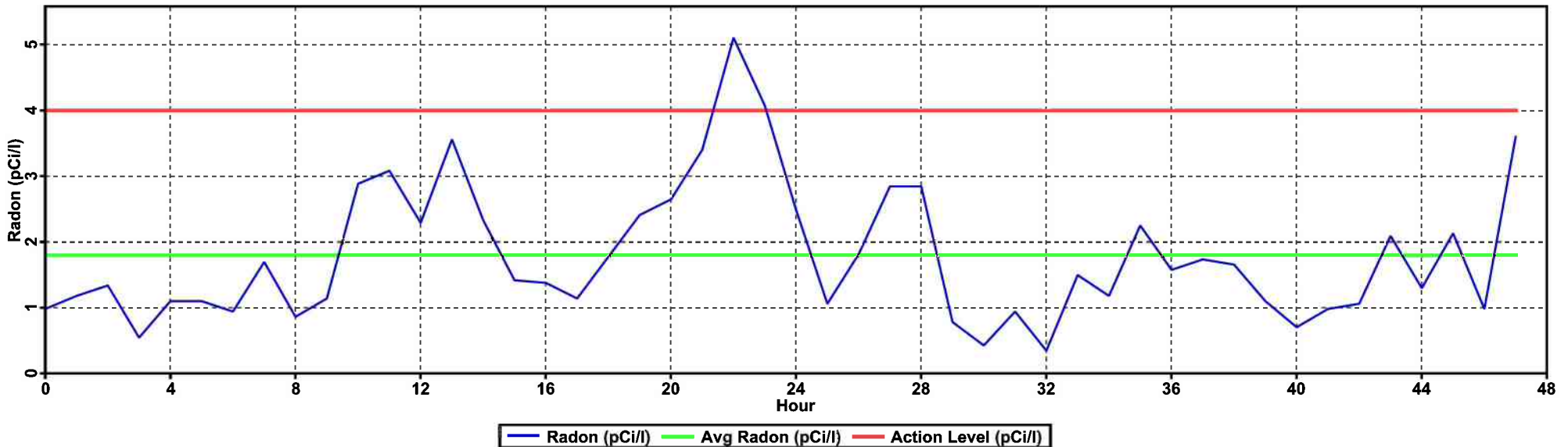
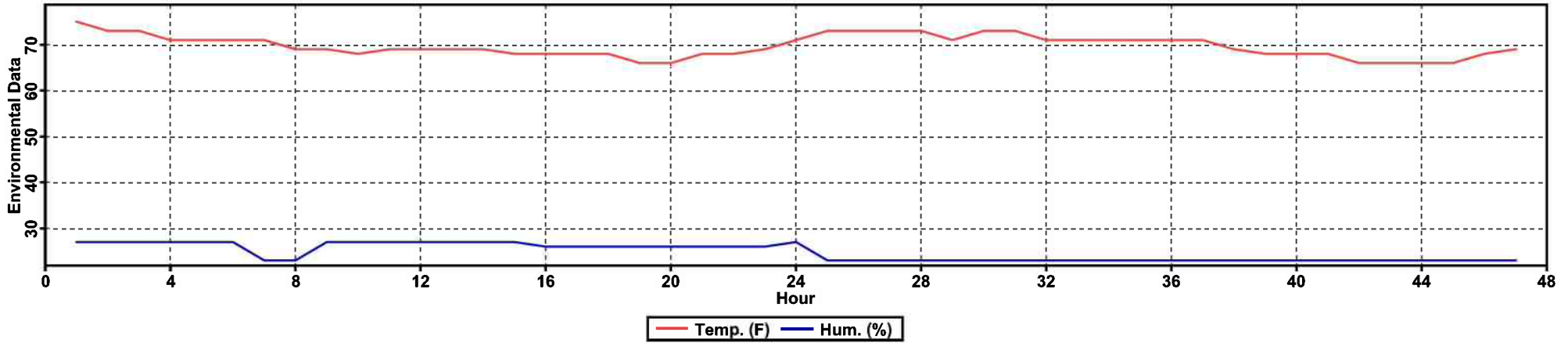
	Minimum	Average	Maximum	Variance
Temperature:	66.0	69.7	75.0	5.4
Barometric Pressure:	29.6	29.7	29.9	0.01
Relative Humidity:	23	25	27	3.4

NOTE: The first hour's environmental data is excluded from the table above.

Radalink, Inc. 5599 Peachtree Road Atlanta, GA 30341 Phone: (800)295-4655

GRAPHICAL DATA VIEW

MONITOR-TEST NUMBER: 2884-205



Property Inspected: 100 Kingsway Drive, Le Sueur, MN 56058
AVERAGE RADON CONCENTRATION: 1.8 pCi/l



NOTICE OF INSPECTION FOR ALL FACILITATING STAFF

A radon test is scheduled for:

Building: Le Sueur-Henderson Elementary

Test Start Date: 03-18-2025

Test End Date: 03-20-2025

Please help to maintain the required test conditions throughout the building

1. All windows and exterior doors must be kept closed (aside from momentary entry or exit) for 12 hours before and during the test.
2. Heating and cooling systems must be set to normal occupied operating temperatures.
3. Test devices are not to be disturbed.

Further guidance on required building conditions are located on the next page.

Test devices are not dangerous in any way. The type of devices used for this testing will include:

Short-term test kits. It is important that these devices are fully open and not covered. They will be analyzed by a laboratory.

Continuous radon monitors. These are electronic devices that record hourly radon readings.

Long-term test kits. It is important that these devices are not covered. They will be analyzed by a laboratory.

Declaration of Observed Compliance

Failure to reasonably maintain test conditions can lead to unnecessary expense, disruptions and unreliable data.

Disturbing test devices can also cause unreliable or invalid test results.

- Please report in a timely manner if required test conditions are not maintained.
- Please sign and return this form once the test is complete.

To the best of my knowledge, the required conditions were maintained during the test.

Yes

Name:

Todd Vrklan

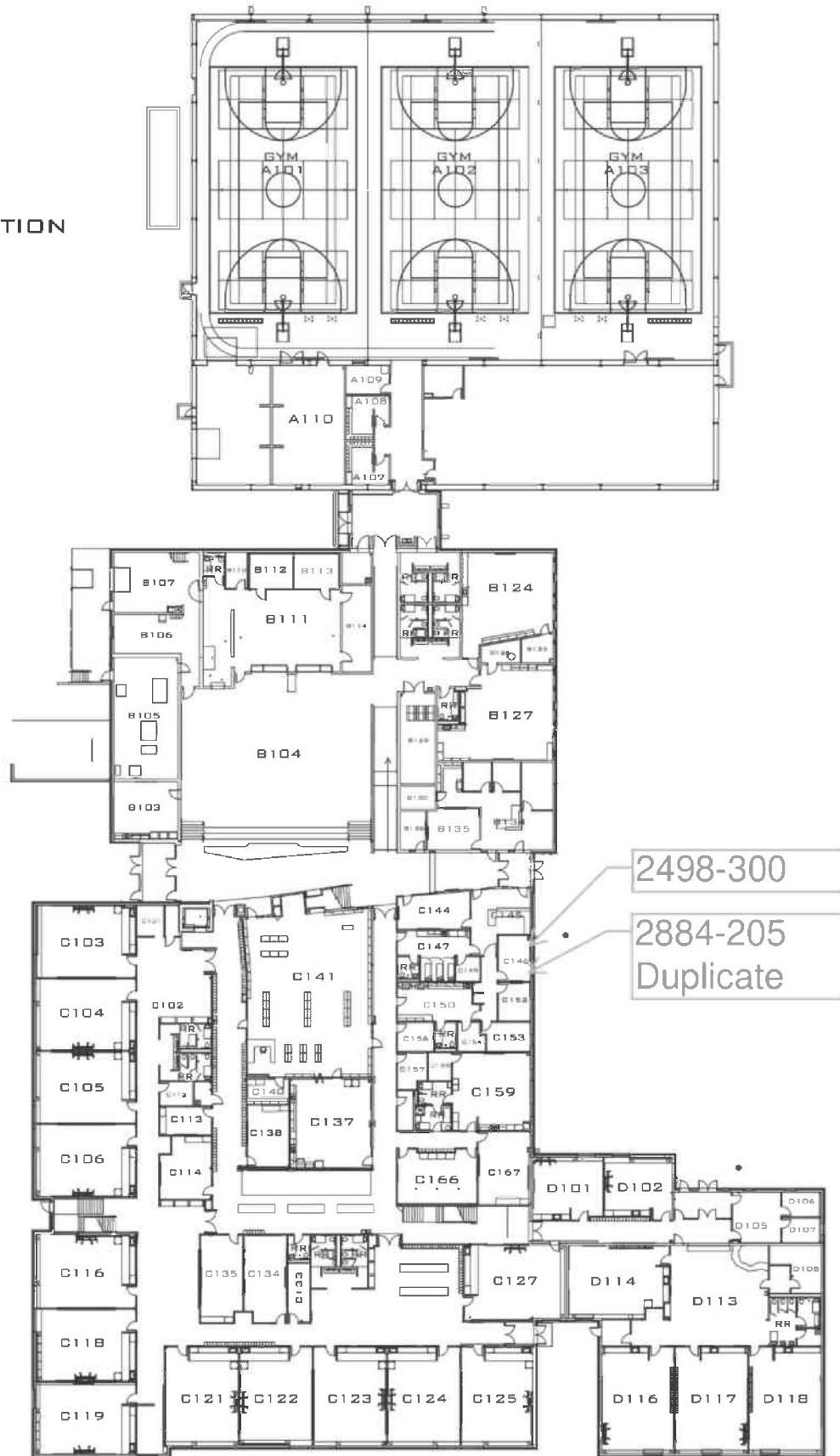
Signature:



Licensed Measurement Professional:

Ben Olsen RMEA-00496

AED LOCATION



HOW TO INTERPRET YOUR TEST RESULTS

THIS REPORT RELATES ONLY TO THE LOCATION(S) TESTED DURING THE MEASUREMENT PERIOD

These results should be interpreted in accordance with the EPA's guidance as published in EPA Publication No. 402-K-008 "Home Buyer's and Seller's Guide to Radon" and EPA Publication No. 402-K92-001, "Citizen's Guide to Radon".

Because radon is the second leading cause of lung cancer, the World Health Organization (WHO) and the U.S. Surgeon General recommend testing all homes for radon and mitigating those with an average concentration above the U.S. EPA action level of 4 picocuries per Liter (4 pCi/L) or higher. Even if your test result is below 4 pCi/L, mitigation may provide additional reduction of the risk of lung cancer. Find more information at Radalink.com/results.

The Radalink Radon TeleMonitor (NRPP Device # 00472, NRSB Device # 31814) or The Radalink AirCat® Monitor (NRPP Device # 00477, NRSB Device # 31815) used to perform this test is EPA, NRSB and/or NRPP approved and meets the Single Test Option requirements (EPA 402-R-93-003, Section 3.2.3) for conducting radon measurements in the context of a real estate transaction and may be used for determining the necessity for radon mitigation.

Radon reduction systems work! Professionally installed radon mitigation systems can reduce the radon levels in your home by up to 99%. Thousands of people have reduced radon levels in their homes. Maintaining a radon reduction system takes little effort to keep the system working properly and the radon levels low. EPA recommends that you have a qualified contractor (NRPP certified or state licensed) fix your home if radon levels are confirmed to be 4 pCi/L or higher. Find a licensed mitigator at Radalink.com/mitigators. For more information on how to reduce your radon health risk, contact your state radon office:

Alabama	800-582-1866	Illinois	217-782-1325	Montana	800-546-0483	Rhode Island	401-222-7796
Alaska	907-269-8000	Indiana	800-272-9723	Nebraska	402-471-1005	South Carolina	800-768-0362
Arizona	602-255-4845	Iowa	800-383-5992	Nevada	888-723-6610	South Dakota	800-438-3367
Arkansas	501-661-2301	Kansas	800-693-5343	New Hampshire	603-271-4052	Tennessee	800-232-1139
California	800-745-7236	Kentucky	502-564-4856	New Jersey	800-648-0394	Texas	800-293-0753
Colorado	800-846-3986	Louisiana	225-765-0160	New Mexico	505-476-8608	Utah	800-458-0145
Connecticut	860-509-7367	Maine	207-287-5743	New York	800-458-1158	Vermont	800-439-8550
Delaware	302-744-4546	Maryland	866-703-3266	North Carolina	828-712-0972	Virginia	804-864-8150
Washington DC	202-535-2999	Massachusetts	800-723-6695	North Dakota	701-328-5188	Washington	360-236-3253
Florida	800-543-8279	Michigan	517-284-1837	Ohio	800-523-4439	West Virginia	800-922-1255
Georgia	706-542-9165	Minnesota	800-798-9050	Oklahoma	405-702-5162	Wisconsin	888-569-7236
Hawaii	808-586-4700	Mississippi	800-626-7739	Oregon	971-673-0490	Wyoming	307-777-6015
Idaho	800-445-8647	Missouri	573-751-6160	Pennsylvania	800-237-2366		

USEPA Radon Program website: www.epa.gov/radon and radon hotline 800-767-7236

SURGEON GENERAL HEALTH ADVISORY: "Indoor radon is the second-leading cause of lung cancer in the U.S. and breathing it over prolonged periods can present a significant health risk to families all over the country. More than 20,000 Americans die of radon-related lung cancer every year. It's important to know that this threat is completely preventable. Radon can be detected with a simple test and fixed through well-established venting techniques."

CONSUMER FEDERATION OF AMERICA: "Consumers need to know about the health of a house they are considering purchasing, including whether there is a radon problem, and if so, how to fix it." *The EPA Home Buyer's and Sellers Guide to Radon* provides practical consumer information that every homebuyer needs to know.

FLORIDA NOTICE TO CLIENTS: An organization or individual certified by the Florida Dept. of Health to perform radon or radon progeny measurements or radon mitigation services provides this Notice to you. Any questions, comments, or complaints regarding the persons performing these measurement or mitigation services may be directed to the Florida Dept. of Health, Bureau of Facility Programs, Radon Indoor Air Quality, 4052 Bald Cypress Way, Bin # A08, Tallahassee, Florida 32399-1710.

Florida Dept. of Health contact: 800-543-8279

MAINE NOTICE TO CLIENTS: As per 22 M.R.S.A., Sec. 771, results of this test will be reported to the Maine Dept. of Health and Human Services. Any questions, comments, or complaints concerning individuals or firms providing radon related services in Maine should be directed to: Radiation Control Program 11 State House Station Augusta, ME 04333-0010

Maine Dept. of Health contact: 207-287-5743

PENNSYLVANIA NOTICE TO CLIENTS: The Radon Certification Act requires that anyone who provides radon-related service or product to the general public must be certified by the Pennsylvania Department of Environmental Protection. You are entitled to evidence of certification from any person who provides such services or products. You are also entitled to a price list for services or products offered. All radon measurement data will be sent to the Department as required in the Act and will be kept confidential. If you have any questions, comments or complaints concerning persons who provide radon-related services, please contact the Department at the Bureau of Radiation Protection, Dept. Of Environmental Protection, P.O. Box 8469, Harrisburg, PA 17105-8469.

Department at the Bureau of Radiation Protection: 717-783-3594

RHODE ISLAND NOTICE TO CLIENTS: This notice is provided to you by an organization or individual licenses and/or certified by the Rhode Island Dept. of Health to perform radon measurements. Any questions, comments, or complaints regarding the person performing these measurements may be directed to the RI Dept. of Health, Radon Control Program, 3 Capitol Hill Room 206, Providence RI 02908-5097

Rhode Island Dept. of Health contact: 401-222-7796

COMMITMENTS, ADVISORIES, AND AUTHORIZATIONS

I have been informed of test plan options that comply with ANSI/AARST MA-MFLB 2023.

To the extent reasonably possible, I commit to helping ensure that building conditions required to achieve reliable radon tests are met, as portrayed herein, by accepting the following responsibilities:

1. **BUILDING PREPARATION:** I accept responsibility that, no later than 12 hours prior to testing, each building scheduled for testing will be reviewed for compliance with closed-building requirements.
2. **COMPLIANCE VERIFICATION:** I accept responsibility for taking actions that could include adjustments to HVAC units and repairs, such as for broken windows, where completion is required no later than 12 hours prior to testing. Verification will be provided as signed/initialed below or initialed on a log sheet, to be provided.
3. **PRIOR NOTIFICATIONS:** Notices will be distributed to all tested, non-tested dwellings and posted in publicly accessible areas such as in corridors, elevators and offices in a timely manner, no later than required by local law for gaining access to a dwelling or not later than the day before testing.
4. **ACCESS:** Access will be provided to each location being tested within a building, with intent to access all locations within a building on the same day for both the event of placing test devices, and a second event for retrieving test devices.

A valid measurement at all test locations in each building is required. There is a possibility of delays and additional expense when test locations are not readily accessible or where requirements for *closed-building conditions* are not observed.

Client: Le Sueur-Henderson Public Schools

Building: Le Sueur-Henderson Elementary

Name: Todd Vrklan

Title: Director of Buildings & Grounds

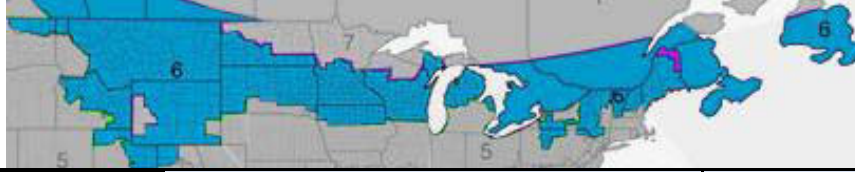
Signature: 

Date: 1/25/2025

Appendix D

Average Building Operating Conditions Comparison

Climate Zone 6 (includes Southern MN)



		Averages			During the Test
		24 Hour	Daytime	Daytime 9-Month	Prevailing During the Test
Operating Condition	Outdoor Temperature and Weather Conditions	45 °F	50 °F	N/A	Average: 37 °F Minimum: 26 °F Maximum: 50 °F
	Heating Conditions	75%	66%	88%	100%
	Cooling Conditions	-	16%	11%	0%
	Mixed Conditions	25%	16%	-	0%
Normal Operating Condition		<ul style="list-style-type: none"> • Heating conditions • No variance in outdoor air ventilation 			<ul style="list-style-type: none"> • Heating conditions • No variance in outdoor air ventilation • Snow or ice present outdoors
Condition less likely to inhibit characterization of a radon hazard		<ul style="list-style-type: none"> • Heating and air distribution systems active 			<ul style="list-style-type: none"> • Heating and air distribution systems active

Appendix E

MDH Reporting Form

School Radon Testing Reporting Form

According to Minnesota Statute 123B.571, subd. 3, a school district that has tested its school buildings for the presence of radon shall report the results of the tests to the Department of Health. Please use this form to submit information about the most recent round or cycle of testing for each building.

Instructions

1. Complete one form for each building tested. A building is defined as an occupied facility with a unique address. This includes administrative buildings. Please report the MDE School Number.
2. Include this form, reports, and a building map.
3. Submit this form when all work is completed for a round of testing. This includes reporting to the school board, follow-up testing, and mitigation if applicable.
4. Email information to health.indoorair@state.mn.us

Contact Information

(Person submitting this report)

Name: _____

Mailing Address: _____

Phone: _____ Email: _____

Person(s) Deploying or Retrieving Test Devices

List all individuals the placed or picked-up test devices during initial, follow-up, and post-mitigation testing. Additional names can be added in the notes at the end of the form.

Name: _____ Organization/Company: _____

Name: _____ Organization/Company: _____

Name: _____ Organization/Company: _____

School Board Reporting

Were all results reported at a school board meeting? Yes No

SCHOOL RADON TEST REPORTING FORM

Initial Radon Testing

School Building Name: _____ MDE School No.¹: _____

School District Name & District Number: _____

Building Address: _____

Test Kit Manufacturer & Device Name: _____

Date of Kit Retrieval (MM/DD/YYYY): _____ Length of Test (days): _____

Does the test period include weekends? Yes No

Does the test period include school breaks or holidays? Yes No

Was HVAC operating under occupied conditions? Yes No

Were test devices deployed in all occupied or intended to be occupied rooms in contact with the ground, and, if applicable, 10% of upper floor rooms?² Yes No

Were sufficient valid measurements obtained that allow for no further testing?³ Yes No

How many rooms were tested? _____

How many rooms had results ≥ 4 pCi/L? _____

¹ The MDE school number is a 9-digit number in the format XXXX-XX-XXX. The first 4 digits are the organization number, followed by a 2-digit organization type, followed by a 3-digit site/school number. If you are unsure of the school ID number, please search [MDE-ORG \(https://public.education.mn.gov/MdeOrgView/search/tagged/MDEORG DISTRICT SCHOOL\)](https://public.education.mn.gov/MdeOrgView/search/tagged/MDEORG_DISTRICT_SCHOOL) by district/charter name and click District View to see a list of the associated schools/find the school number. Example: Anoka High School is 0011-01-0001.

² This includes rooms, offices, classrooms, and other general use areas. Ground contact means: 1) rooms that have floors or walls in contact with the ground; and 2) rooms that are closest to the ground over untested ground-contact locations such as a crawl space, utility tunnel, parking garage, and other non-habitable space that is in contact with the ground. Intended to be occupied rooms are locations where there are plans to occupy rooms even though they are unoccupied at the time of testing. In addition, if the building has upper floors, at least 10% of those upper rooms need to be tested.

³ Section 6.2 of the ANSI/AARST standard allows for a specific small number of invalid measurements (e.g. missing or damaged test kits). Review this section of the standard and evaluate how many rooms needed testing and how many had valid results. If there were too many invalid results, this mean additional testing was required in these locations and answer this question as ‘no’

Follow-up Testing, Mitigation, & Post-Mitigation Testing

If one or more rooms tested ≥ 4.0 pCi/L, please answer the questions below:

How many rooms had follow-up testing? _____

Number of rooms with follow-up results: ≥ 4 pCi/L: _____ < 4 pCi/L: _____

Of the rooms with follow-up results ≥ 4 pCi/L, how many rooms were:

Mitigated by diluting or pressurizing the soil or indoor air (not active soil depressurization): _____

Mitigated by installing active soil depressurization system(s)? _____

Reduced by adjusting the HVAC system? _____

Individuals Who Installed Mitigation:

Name: _____ Organization/Company: _____

Name: _____ Organization/Company: _____

What was the cost of the installation and/or HVAC service work to mitigation radon? _____

What is the known or anticipated annual operating cost of mitigation (estimate)? _____

After radon mitigation, how many rooms were re-tested?⁴ _____

Post-mitigation results (# of rooms):

≥ 4 pCi/L: _____ < 4 pCi/L: _____

Notes

Minnesota Department of Health | Environmental Health | Indoor Air Unit
health.indoorair@state.mn.us, www.health.state.mn.us
February 12, 2025

To obtain this information in a different format, call: 651-201-4601.

⁴ The building must be tested to very reduction and ensure mitigation has not increased radon in rooms that used to be low.

February 13, 2025



Todd Vrklan
Director of Buildings and Grounds
Le Sueur-Henderson Public Schools
100 Kingsway Drive
Le Sueur, MN 56058

**RE: Le Sueur-Henderson Elementary School
Short-Term Radon Testing Results
IEA Project #202510049**


Dear Mr. Vrklan:

The Institute for Environmental Assessment, Inc. (IEA) placed 87 Air Chek Pro Chek short-term radon test kits in 73 locations in the following building for the purpose of evaluating radon levels:

- Le Sueur-Henderson Elementary School– 73 locations

The number of kits placed includes those used for quality control purposes. See Appendix A for Quality Control information.

The radon test kits were placed by the following Minnesota Department of Health (MDH) licensed Radon Measurement Professional:

Measurement Professional	License Number	Signature
Tristan Carlson	RMEA-00547	

INTRODUCTION

Radon is a colorless, odorless, tasteless, radioactive gas that occurs naturally in soil, rocks, and underground water supplies and in the ambient air. According to the U.S. Environmental Protection Agency (EPA) and other scientific organizations, naturally occurring radon gas has been associated with an increased risk of developing lung cancer. The chances of developing lung cancer from radon exposure are dependent on several factors, including individual susceptibility and, perhaps more importantly, the dose and duration of exposure. Radon testing in schools is highly recommended by the Minnesota Department of Health (MDH) and EPA.

BROOKLYN PARK
9201 West Broadway, #600
Brooklyn Park, MN 55445
763-315-7900 / FAX 763-315-7920
800-233-9513

MANKATO
610 North Riverfront Drive
Mankato, MN 56001
507-345-8818 / FAX 507-345-5301
800-233-9513

ROCHESTER
210 Woodlake Drive SE
Rochester, MN 55904
507-281-6664 / FAX 507-281-6695
800-233-9513

BRAINERD
601 NW 5th Street, Ste. #4
Brainerd, MN 56401
218-454-0703 / FAX 218-454-0703
800-233-9513

MARSHALL
1420 East College Drive
Marshall, MN 56258
507-476-3599 / FAX 507-537-6985
800-233-9513

VIRGINIA
5525 Emerald Avenue
Mountain Iron, MN 55768
218-410-9521
800-233-9513

METHODOLOGY

IEA placed Air Chek Pro Chek short-term radon test kits in frequently occupied areas in the buildings listed above at Le Sueur-Henderson Public Schools for the purpose of sampling for radon in accordance with the MDH’s *Guidance for Radon Testing in Minnesota Schools* (2024) and ANSI/AARST MA-MFLB ‘*Protocol for Conducting Measurements of Radon and Radon Decay Products in Multifamily, Schools and Commercial and Multi-Use Buildings*’ (ANSI/AARST MA-MFLB 2023).

A total of 87 radon test kits were placed from January 27, 2025 to January 30, 2025, for a total short-term sampling period of three days. The radon test kits were analyzed by AirChek, Inc., MDH license #RL-00003, located at 1936 Butler Bridge Road, Mills River, NC 28759. The Analysis Methodologies are provided in Appendix A.

Air intakes and ventilation systems were operating in normal condition at the time of placement and retrieval. IEA was informed that the HVAC was on a normal operating schedule during the testing period.

IEA followed ANSI/AARST MA-MFLB 2023 for quality assurance measurements by including duplicate kits, control kits (blanks), and spiked kits.

Client communications and commitments were delivered to the client and are located in Appendix C:

- Client Commitments, Advisories and Authorizations
- Facilitating Staff Commitments

Occupant notices were sent to the client for distribution on January 17, 2025.

EVALUATION CRITERIA

The MDH and the EPA have established a recommended action level in intended to be occupied areas of 4.0 picocuries per liter (pCi/L) for an annual average. Testing was conducted during school days when the building is significantly occupied. The HVAC system was set on a normal occupied operating schedule. Testing was conducted during the heating season when the average outdoor temperature is less than 65°F, as recommended by the MDH, when the ventilation system was operating normally, and windows and doors were closed. Consequently, sampling under these “closed” conditions is when the radon risk is most likely to occur.

MDH recommends follow-up testing for sampling results that are above the action level. Please refer to the following table for MDH guidelines:

RESULTS (pCi/L)	RECOMMENDED ACTION
LESS THAN 4	Re-test after changes to foundation or HVAC and every 5 years
GREATER THAN OR EQUAL TO 4	Conduct CRM short-term testing during winter months
LESS THAN 4 (<u>DURING OCCUPANCY</u>) AFTER CRM TESTING	Repeat CRM testing if not conducted during winter or if conducted during abnormal ventilation. Otherwise consider re-testing after changes to foundation or HVAC and every 5 years
GREATER THAN OR EQUAL TO 4 (<u>DURING OCCUPANCY</u>) AFTER CRM TESTING	Reduce radon in rooms to less than 4 through radon mitigation. Conduct CRM testing to verify radon reduction.

CRM: Continuous Radon Monitor

RESULTS & DISCUSSION

The laboratory report(s) and map(s) of the building with sampling locations are provided in Appendix B. The following includes summary results for each building.

Le Sueur-Henderson Elementary School

100 Kingsway Drive
 Le Sueur, MN 56058

A total of 87 test kits were placed in 73 locations at Le Sueur-Henderson Elementary School.

The results indicated that radon levels for the locations tested in Le Sueur-Henderson Elementary School were above the action level of 4 pCi/L. See Table 1 below for a summary of the results:

TABLE 1: LE SUEUR-HENDERSON ELEMENTARY SCHOOL - RANGE OF RESULTS				
	0.0 – 1.9 pCi/L	2.0 – 2.9 pCi/L	3.0 – 3.9 pCi/L	≥ 4 pCi/L
Number of Locations	67	3	2	1
¹ Room C146 – 4.0				

pCi/L: picocuries per liter

CONCLUSIONS AND RECOMMENDATIONS

It is recommended by ANSI/AARST MA-MFLB 2023 to consider taking action and address results of radon concentrations greater than half the action level (2-3.9 pCi/L).

The radon levels in one (1) sample location was at or above the EPA action level of 4 pCi/L. The test data is not yet fully adequate to make decisions whether to mitigate. Follow-up testing should be conducted for all sampling results above the action level within 30 days. Guidelines 1-4 should also be considered if test results indicate radon concentrations between 2-4 pCi/L during the first round of testing. If radon levels continue to indicate concentrations between 2-4, guideline 5 should be considered:

1. If the initial test results are greater than or equal to 4 pCi/L, conduct Continuous Radon Monitoring short-term testing during the winter months.
2. If the average radon levels from the CRM are below 4 pCi/L **during occupancy**, then consider re-testing after changes to the building foundation or HVAC system and every 5 years.
3. If the average radon levels from the CRM are at or above 4 pCi/L **during occupancy**, then the building HVAC system settings (e.g., start time, night set-back temperature) should be adjusted to allow for improved airflow (and thereby reduce radon infiltration into the building). Follow-up CRM testing should be conducted to verify radon reduction. The operation of HVAC system should continue under adjusted settings to keep radon levels within an acceptable range. Documentation should be kept with HVAC operation instructions for head engineer or custodian and the Director of Buildings and Grounds to ensure that settings are maintained in the future.
4. If the follow-up average radon levels from the CRM are still at or above 4 pCi/L **during occupancy** (after the HVAC adjustments have been made), then the district should contact a professional radon mitigation contractor for assistance. IEA recommends using a contractor with experience specific to schools.

5. Mitigation is not complete until post mitigation clearance testing provides evidence of the initial status of system effectiveness. Post-mitigation clearance testing should be conducted no sooner than 24 hours after a mitigation system is operational and within 30 days after installation of the systems. The clearance testing must include all ground-contact rooms and not less than 10% of rooms on each upper floor. The test should be repeated as soon as possible, or within one year under conditions that reasonably represent:
 - Average building operating conditions exist that are normally present during the greatest amount of significantly occupied time.
 - Building operating conditions exist that are most likely to characterize a radon hazard.

The EPA has established recommended guidelines for permissible radon concentrations in schools. The following are general recommendations for frequently occupied areas of schools:

- The building should be retested at least every 5 years and in conjunction with any sale of the building. The building should be retested at least every 2 years if a mitigation system is present.
- Ground contact rooms that were not tested because they were not occupied should be tested if they become occupied in the future.

In addition, retesting should be conducted when any of the following circumstances occur:

- A new addition is constructed, or a significant renovation occurs
- Heating or cooling systems are significantly altered, resulting in changes to air pressures or distribution
- Ventilation is significantly altered by extensive weatherization, changes to mechanical systems, or comparable procedures
- Significant openings to soil occur due to:
 - Ground water or slab surface water control systems (e.g., sumps, perimeter drain tile, shower/tub retrofits, etc.)
 - Natural settlement causing major cracks to develop
 - Earthquakes, construction blasting, or formation of sink holes nearby
 - A mitigation system is altered, modified, or repaired
- Rooms should be retested during the winter heating season (i.e., under “closed” conditions) which is typically “worst case” conditions.

Per Minnesota Statutes, section 123B.571, school districts are required to report radon test results at a school board meeting and report results to the MDH. IEA is able to assist with presenting results to the school board, and the MDH reporting. The MDH ‘School Radon Testing Form’ is located in Appendix E.

For more information regarding radon, see the EPA’s A Citizen’s Guide to Radon at <http://www.epa.gov/radon>. MDH can be contacted at health.indoorair@state.mn.us or 651-201-4601.

GENERAL COMMENTS

The analysis and opinions expressed in this report are based upon data obtained from radon sampling district-wide and are representative of the locations and time period sampled. This report does not reflect variations in conditions that may occur across the site, property, or facility. Actual conditions may vary and may not become evident without further assessment. The chain of custody for test devices is available upon request. It is the client’s responsibility to identify and comply with local statutes regarding obligations that may exist for disclosing test results to occupants and affected third parties.

The report is prepared for the exclusive use of our client for specific application to the project discussed and has been prepared in accordance with generally accepted environmental, health and safety practices. Other than as provided in the preceding sentence and in our Proposal #12464 dated October 3, 2024, regarding radon sampling services at the district locations, including the General Conditions attached thereto, no warranties are extended or made.

Should you require additional radon testing or have any questions regarding radon or any other environmental, health, or safety-related concerns, please do not hesitate to contact our office.

Sincerely,

IEA, Inc.

Reviewed by:


Ryan Borman
Project Manager


Emma Squires-Sperling
Laboratory Director

RB/khb 02122025

Enc.

Appendix A

*Analysis Methodology and
Quality Control Measurements*

Analysis Methodology

IEA placed Air Chek, Inc. Pro Chek activated charcoal radon test kits designed specifically for the detection of gamma emissions caused by the decay of Radon-222 and its daughter products. The kit is made of a padded envelope which contains activated charcoal. Upon pick-up, the kit is sealed with vinyl tape after 72 to 96 hours of indoor exposure. Individual kits are uniquely identified with a number and corresponding bar code.

Upon receipt at the analytical laboratory, the kits are logged in using the unique numbers assigned to each kit. The kits are placed on a gamma detector to count the gamma emissions from the decay of radon adsorbed by the charcoal. A calibration factor determined in part by the exposure time and decay time is used to calculate the radon concentration. A correction factor is also applied for weight gain from any moisture absorbed by the charcoal during the sampling period.

Any unusual conditions are noted on the processing form and shown on the exposure report.

MDH and ANSI/AARST MA-MFLB 2023 Quality Control Measurements

IEA followed ANSI/AARST MA-MFLB 2023 and MDH recommendations for quality assurance measurements to ensure the accuracy of test results. Quality assurance measurements include side-by-side test kits (duplicates) and unexposed control test kits (blanks).

Duplicates are pairs of test kits placed 4-8 inches apart for the same test period. Duplicates are stored, placed, retrieved, and shipped to the laboratory for analysis in the same manner as the other test kits so that the laboratory cannot distinguish them. Since duplicates are placed side-by-side, the measured values for radon should be the same. In an environment with a radon concentration between 2 and 4 pCi/L, the average of all duplicates' relative percent difference (RPD) should not exceed 25%. In an environment with a radon concentration greater than or equal to 4 pCi/L, the average of all duplicates' relative percent difference (RPD) should not exceed 14%. If they do, an investigation to identify the cause may be warranted and could include repeating the measurements. Duplicate averages are listed in Table 1 below.

Table 1: Duplicate Device Measurements and Averages				
Location	Test 1 (pCi/L)	Test 2 (pCi/L)	Average (pCi/L)	Difference
131	1.2	1	1.1	0.2
104	0.9	1.6	1.3	0.7
119	1.6	1.7	1.7	0.1
123	1.2	0.8	1	0.4
135	1	0.7	0.9	0.3
137	1	0.8	0.9	0.2
144	1	1	1	0.0
106	2	1.4	1.7	0.6

Duplicates averaging < 2.0 pCi/L reach the warning limit when there is a difference between the two results of more than 1pCi/L, but there is no control limit.

Blanks can be used to determine whether the manufacturing, shipping, storage, or processing of the detector has “contaminated” your measurements. Blanks are opened and immediately re-sealed to keep room air from infiltrating the test kit. Blanks are labeled and shipped in the same manner as the exposed test kits so that the laboratory cannot distinguish them. Since blanks are not exposed to radon, their measurement value should be below the lower limit of detection; lower limit of detection for Airchek is < 0.3pCi/L. Field blanks are listed in the laboratory report as FB<Room/Location Name>. Office blanks are listed in the laboratory report as OStorage Room A, OStorage Room B, etc. Lab-Transit Blanks are listed in Table 2 below.

Table 2: Blanks							
Start Date	End Date	Start Time	End Time	Device ID	Type of Blank	Description	Radon Concentration (pCi/L)
1/27/2025	1/30/2025	11:00AM	1:00PM	11805265	Field	FB1	<0.3
1/27/2025	1/30/2025	11:00AM	1:00PM	11805266	Field	FB2	<0.3
1/27/2025	1/30/2025	11:00AM	1:00PM	11805267	Field	FB3	<0.3
1/27/2025	1/30/2025	2:00PM	2:00PM	11805261	Office	OSTORAGE ROOM 1	<0.3
1/27/2025	1/30/2025	2:00PM	2:00PM	11805262	Office	OSTORAGE ROOM 2	<0.3
1/27/2025	1/30/2025	2:00PM	2:00PM	11805264	Office	OSTORAGE ROOM 3	<0.3
1/20/2025	1/22/2025	3:00 pm	3:00 pm	11800557	Lab Transit	LTMA-1	<0.3
1/20/2025	1/22/2025	3:00 pm	3:00 pm	11800558	Lab Transit	LTMA-2	<0.3
1/20/2025	1/22/2025	3:00 pm	3:00 pm	11800559	Lab Transit	LTMA-3	<0.3

Spikes are test kits that have been exposed in a chamber to a known concentration of radon. Using spiked measurements can help evaluate the accuracy of a laboratory analysis and/or how accurately test kits supplied by a laboratory measure radon. Spiked test kits are labeled and shipped in the same manner as the exposed test kits so that the laboratory cannot distinguish them. Spiked results completed for our laboratory are included in the following pages. Spiked test kits are listed in Table 3 below.

Table 3: Spiked Detectors							
Start Date	End Date	Start Time	End Time	Device ID	Measured Value (pCi/L)	Reference Value (pCi/L)	Relative Percent Error (RPE)
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381595	23.8	23.7	0.4 %
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381596	23.6	23.7	-0.4 %
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381597	22.2	23.7	-6.3 %
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381598	22.8	23.7	-3.8 %
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381599	22.8	23.7	-3.8 %
1/3/2025	1/6/2025	8:00:00 AM	8:00:00 AM	11381600	24.1	23.7	1.7 %

Any spike result outside the RPE range of ± 30% has exceeded the control limit.

Appendix B

Laboratory Reports and Maps

Radon test result report for:**LE SUEUR-HENDERON PUBLIC SCHOOLS
LE SUEUR ELEMENTARY**

Kit #	Room Id	Started	Ended	pCi/L	Analyzed
11379196	A109	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	1.1 ± 0.4	2025-02-03
11379194	B103	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.1 ± 0.3	2025-02-03
11379198	B124	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.1 ± 0.3	2025-02-03
11462790	B127	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	2.2 ± 0.3	2025-02-03
11462784	B132	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	0.8 ± 0.3	2025-02-03
11462781	B133	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.3 ± 0.3	2025-02-03
11379193	B134	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	0.9 ± 0.3	2025-02-03
11462800	B135	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.0 ± 0.4	2025-02-03
11462782	B136	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	0.9 ± 0.3	2025-02-03
11462786	C101	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.4	2025-02-03
11379192	C103	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800590	C105	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.9 ± 0.3	2025-02-03
11800596	C106	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800598	C113	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800579	C114	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.1 ± 0.3	2025-02-03
11800578	C116	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800577	C118	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800566	C120	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800572	C121	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.4	2025-02-03
11800561	C124	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800562	C125	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11805254	C127	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.4 ± 0.3	2025-02-03
11800574	C134	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.4 ± 0.3	2025-02-03
11800597	C138	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.4 ± 0.3	2025-02-03
11462789	C141	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.1 ± 0.4	2025-02-03
11800564	C145	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.8 ± 0.4	2025-02-03
11805258	C146	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	4.0 ± 0.4	2025-02-03
11800568	C147	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.4	2025-02-03
11805257	C149	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.6 ± 0.3	2025-02-03
11805260	C150	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.9 ± 0.3	2025-02-03
11805259	C152	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	2.8 ± 0.4	2025-02-03
11805263	C153	2025-01-27 @ 12:00 pm	2025-01-30 @ 11:00 am	1.1 ± 0.3	2025-02-03
11800571	C156	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.6 ± 0.3	2025-02-03
11800576	C157	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.1 ± 0.4	2025-02-03
11800575	C158	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.3	2025-02-03
11800569	C159	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800580	C166	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.7 ± 0.3	2025-02-03

Radon test result report for:**LE SUEUR-HENDERON PUBLIC SCHOOLS
LE SUEUR ELEMENTARY**

Kit #	Room Id	Started	Ended	pCi/L	Analyzed
11800570	C167	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.3	2025-02-03
11800600	C214A	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.6 ± 0.3	2025-02-03
11800599	C219	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.9 ± 0.3	2025-02-03
11379113	CAFETERIA 1	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.2 ± 0.3	2025-02-03
11379115	CAFETERIA 2	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.2 ± 0.3	2025-02-03
11800592	D101	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800591	D102	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.3 ± 0.4	2025-02-03
11800588	D105	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	3.9 ± 0.4	2025-02-03
11800582	D107	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	3.0 ± 0.4	2025-02-03
11800581	D113	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.3	2025-02-03
11805253	D114	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800585	D116	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.1 ± 0.4	2025-02-03
11800586	D117	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.6 ± 0.3	2025-02-03
11800587	D118	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.3 ± 0.3	2025-02-03
11462798	DUPB131-1	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.2 ± 0.3	2025-02-03
11462799	DUPB131-2	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	1.0 ± 0.3	2025-02-03
11462783	DUPC104-1	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.9 ± 0.3	2025-02-03
11800589	DUPC104-2	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.6 ± 0.4	2025-02-03
11800595	DUPC119-1	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.6 ± 0.3	2025-02-03
11800565	DUPC119-2	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.7 ± 0.4	2025-02-03
11800573	DUPC123-1	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.2 ± 0.3	2025-02-03
11800560	DUPC123-2	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800593	DUPC135-1	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.4	2025-02-03
11800594	DUPC135-2	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	0.7 ± 0.4	2025-02-03
11379190	DUPC137-1	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.3	2025-02-03
11379191	DUPC137-2	2025-01-27 @ 10:00 am	2025-01-30 @ 11:00 am	0.8 ± 0.3	2025-02-03
11800563	DUPC144-1	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.4	2025-02-03
11800567	DUPC144-2	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.0 ± 0.3	2025-02-03
11800583	DUPD106-1	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	2.0 ± 0.3	2025-02-03
11800584	DUPD106-2	2025-01-27 @ 11:00 am	2025-01-30 @ 11:00 am	1.4 ± 0.3	2025-02-03
11805265	FB1	2025-01-27 @ 11:00 am	2025-01-30 @ 1:00 pm	< 0.3	2025-02-03
11805266	FB2	2025-01-27 @ 11:00 am	2025-01-30 @ 1:00 pm	< 0.3	2025-02-03
11805267	FB3	2025-01-27 @ 11:00 am	2025-01-30 @ 1:00 pm	< 0.3	2025-02-03
11462788	GYM 1	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11379200	GYM 10	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.5 ± 0.3	2025-02-03
11462792	GYM 2	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.8 ± 0.3	2025-02-03
11462794	GYM 3	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.6 ± 0.3	2025-02-03

Radon test result report for:**LE SUEUR-HENDERON PUBLIC SCHOOLS
LE SUEUR ELEMENTARY**

Kit #	Room Id	Started	Ended	pCi/L	Analyzed
11462787	GYM 4	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.9 ± 0.3	2025-02-03
11462795	GYM 5	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11462796	GYM 6	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.8 ± 0.3	2025-02-03
11379114	GYM 7	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11462797	GYM 8	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11379199	GYM 9	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11379195	KITCHEN OFFICE	2025-01-27 @ 9:00 am	2025-01-30 @ 10:00 am	0.8 ± 0.3	2025-02-03
11805261	OSTORAGE ROOM 1	2025-01-27 @ 2:00 pm	2025-01-30 @ 2:00 pm	< 0.3	2025-02-03
11805262	OSTORAGE ROOM 2	2025-01-27 @ 2:00 pm	2025-01-30 @ 2:00 pm	< 0.3	2025-02-03
11805264	OSTORAGE ROOM 3	2025-01-27 @ 2:00 pm	2025-01-30 @ 2:00 pm	< 0.3	2025-02-03
11379197	WRESTLING ROOM 1	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	< 0.3	2025-02-03
11379185	WRESTLING ROOM 2	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.6 ± 0.3	2025-02-03
11379186	WRESTLING ROOM OFFICE	2025-01-27 @ 10:00 am	2025-01-30 @ 10:00 am	0.9 ± 0.3	2025-02-03

January 27, 2025

**** LABORATORY ANALYSIS REPORT ****

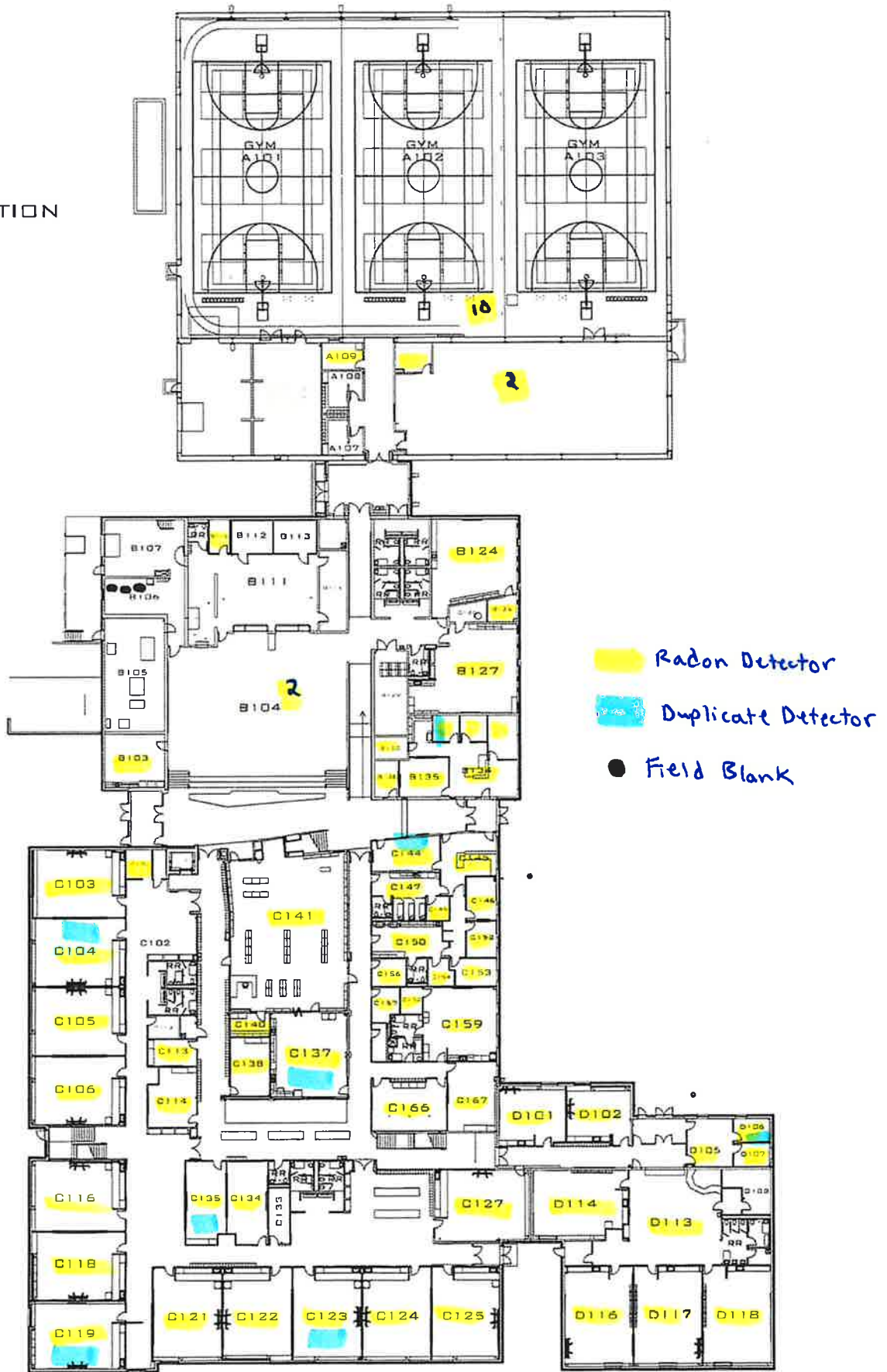
Radon test result report for:

**LE SUEUR-HENDERSON PUBLIC SCHOOLS
LAB TRANSIT**

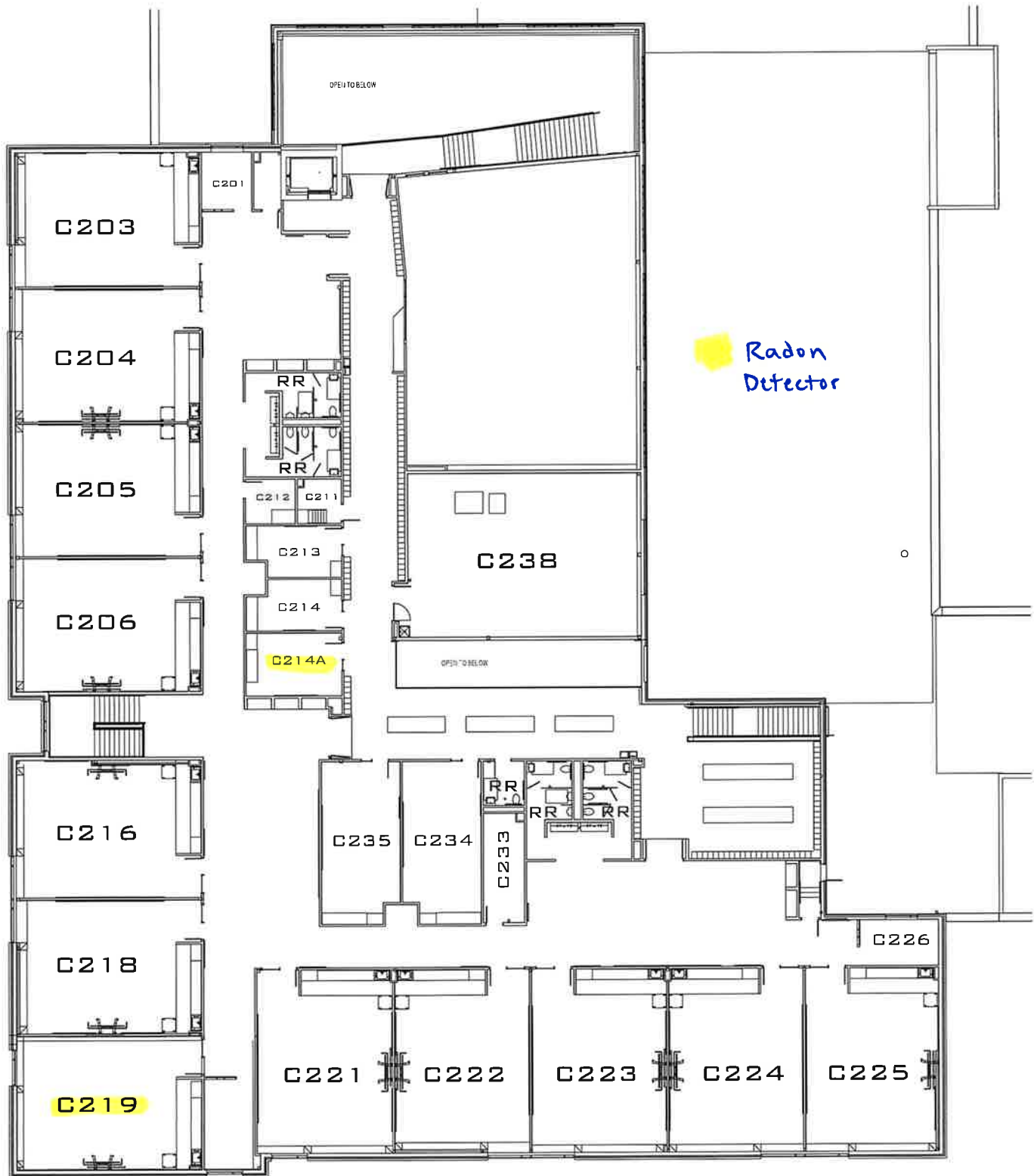
Kit #	Room Id	Started	Ended	pCi/L	Analyzed
11800557	LTMA-1	2025-01-20 @ 3:00 pm	2025-01-22 @ 3:00 pm	< 0.3	2025-01-27
11800558	LTMA-2	2025-01-20 @ 3:00 pm	2025-01-22 @ 3:00 pm	< 0.3	2025-01-27
11800559	LTMA-3	2025-01-20 @ 3:00 pm	2025-01-22 @ 3:00 pm	< 0.3	2025-01-27

Air Chek 1936 Butler Bridge Rd, Mills River, NC 28759-3892 Phone: (828) 684-0893 Fax: (828) 684-8498

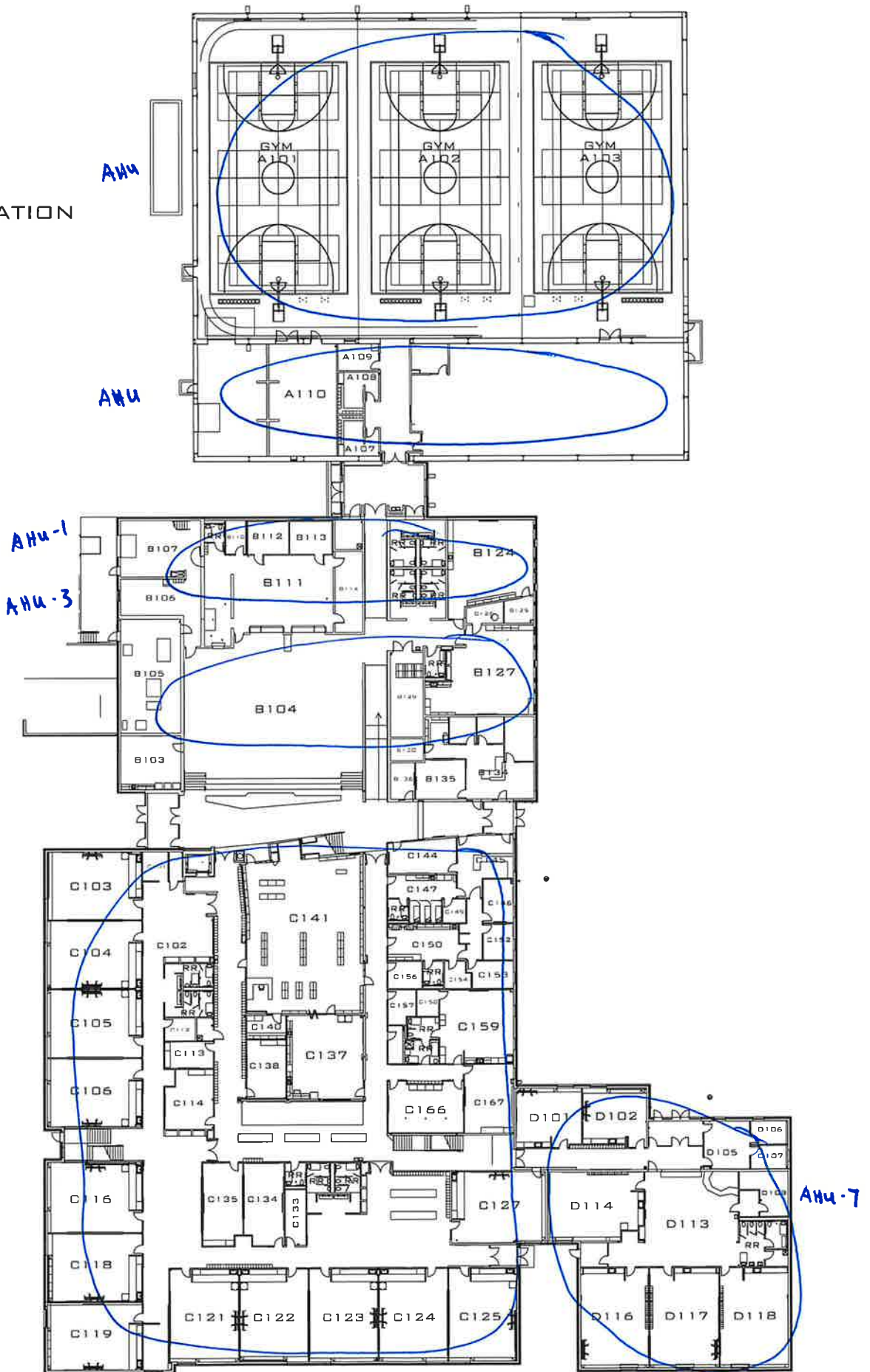
AED LOCATION



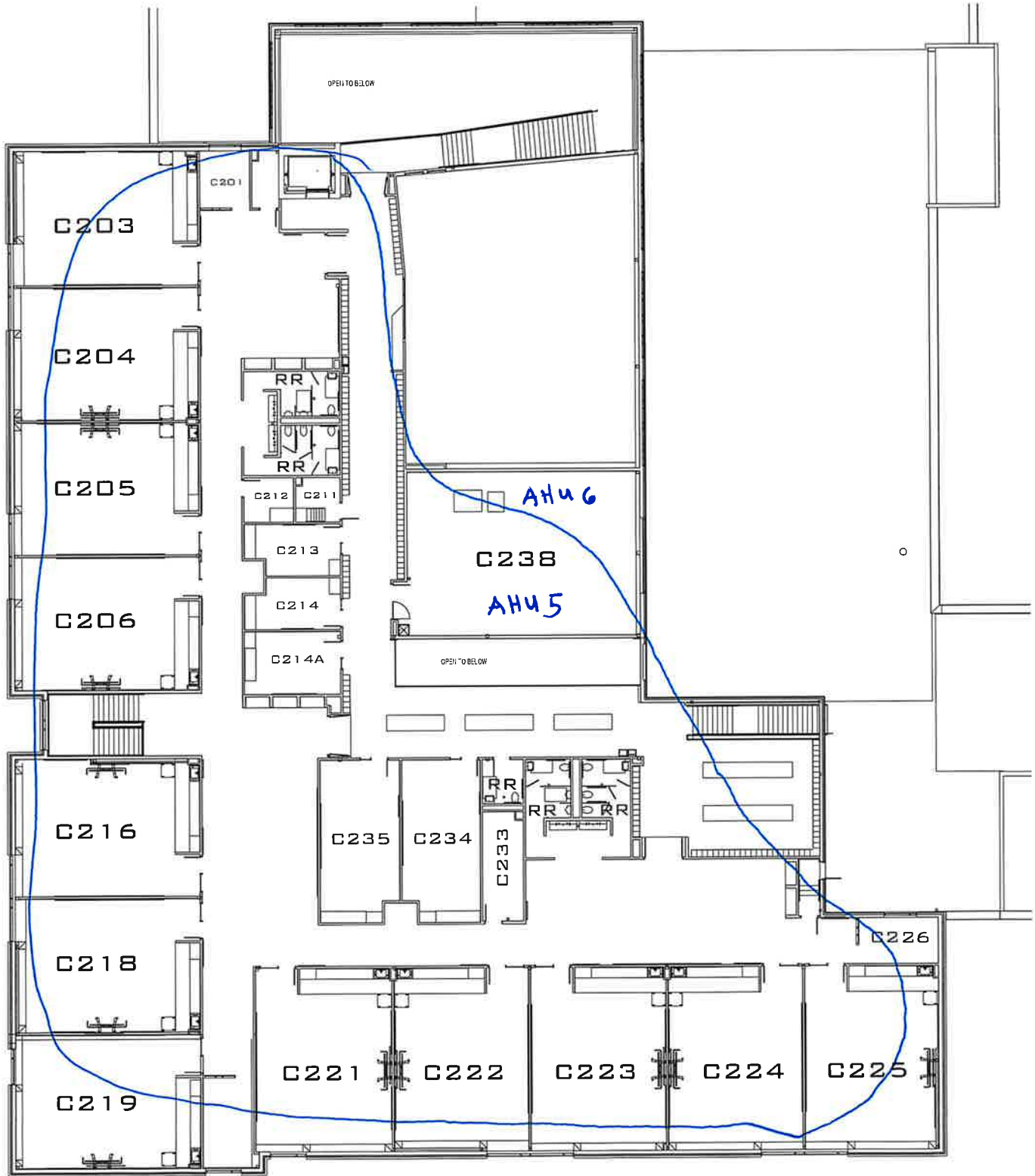
AED LOCATION



AED LOCATION



AED LOCATION



Appendix C

Signed Non-Interference Agreement

and

Client Commitments, Advisories, and Authorizations

NOTICE OF INSPECTION FOR ALL FACILITATING STAFF

A radon test is scheduled for:

Building: Le Sueur-Henderson Elementary

Test Start Date: 1/27/25 Test End Date: 1/30/25

Please help to maintain the required test conditions throughout the building

1. All windows and exterior doors must be kept closed (aside from momentary entry or exit) for 12 hours before and during the test.
2. Heating and cooling systems must be set to normal occupied operating temperatures.
3. Test devices are not to be disturbed.

Further guidance on required building conditions are located on the next page.

Test devices are not dangerous in anyway. The type of devices used for this testing will include:

Short-term test kits. It is important that these devices are fully open and not covered. They will be analyzed by a laboratory.

Continuous radon monitors. These are electronic devices that record hourly radon readings.

Long-term test kits. It is important that these devices are not covered. They will be analyzed by a laboratory.

Declaration of Observed Compliance

Failure to reasonably maintain test conditions can lead to unnecessary expense, disruptions and unreliable data. Disturbing test devices can also cause unreliable or invalid test results.

- Please report in a timely manner if required test conditions are not maintained.
- Please sign and return this form once the test is complete.

To the best of my knowledge, the required conditions were maintained during the test.

Yes No

Name: Todd Vrlden

Signature: [Handwritten Signature]

For more information regarding on-site activities, contact:

Licensed Measurement Professional:

Tristan Carlson

COMMITMENTS, ADVISORIES, AND AUTHORIZATIONS

I have been informed of test plan options that comply with ANSI/AARST MA-MFLB 2023.

To the extent reasonably possible, I commit to helping ensure that building conditions required to achieve reliable radon tests are met, as portrayed herein, by accepting the following responsibilities:

1. **BUILDING PREPARATION:** I accept responsibility that, no later than 12 hours prior to testing, each building scheduled for testing will be reviewed for compliance with closed-building requirements.
2. **COMPLIANCE VERIFICATION:** I accept responsibility for taking actions that could include adjustments to HVAC units and repairs, such as for broken windows, where completion is required no later than 12 hours prior to testing. Verification will be provided as signed/initialed below or initialed on a log sheet, to be provided.
3. **PRIOR NOTIFICATIONS:** Notices will be distributed to all tested, non-tested dwellings and posted in publicly accessible areas such as in corridors, elevators and offices in a timely manner, no later than required by local law for gaining access to a dwelling or not later than the day before testing.
4. **ACCESS:** Access will be provided to each location being tested within a building, with intent to access all locations within a building on the same day for both the event of placing test devices, and a second event for retrieving test devices.

A valid measurement at all test locations in each building is required. There is a possibility of delays and additional expense when test locations are not readily accessible or where requirements for *closed-building conditions* are not observed.

Client: Le Sueur-Henderson Public Schools

Building: Le Sueur-Henderson Elementary

Name: Todd Vrklan

Title: Director of Buildings & Grounds

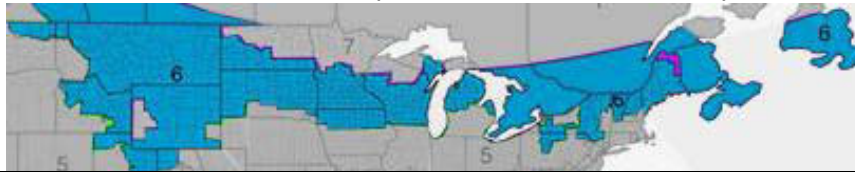
Signature: 

Date: 1/25/2025

Appendix D

Average Building Operating Conditions Comparison

Climate Zone 6 (includes Southern MN)



		Annual Averages			During the Test
		24 Hour	Daytime	Daytime 9-Month	Prevailing During the Test
Operating Condition	Outdoor Temperature and Weather Conditions	45 °F	50 °F	N/A	Average: 33.93 Minimum: 21 Maximum: 51
	Heating Conditions	75%	66%	88%	100%
	Cooling Conditions	-	16%	11%	0%
	Mixed Conditions	25%	16%	-	0%
Normal Operating Condition		<ul style="list-style-type: none"> • Heating conditions • No variance in outdoor air ventilation 			<ul style="list-style-type: none"> • Heating conditions • No variance in outdoor air ventilation • Snow or ice present outdoors
Condition less likely to inhibit characterization of a radon hazard		<ul style="list-style-type: none"> • Heating and air distribution systems active 			<ul style="list-style-type: none"> • Heating and air distribution systems active

Appendix E

MDH Reporting Form

School Radon Testing Reporting Form

According to Minnesota Statute 123B.571 subd. 3, a school district that has tested its school buildings for the presence of radon shall report the results of its tests to the Department of Health. Please use this form to submit information about the most recent round or cycle of testing conducted for each building.

Instructions

1. Complete one form for each building tested. In this case, a building is defined as an occupied facility with a unique address. This includes administrative buildings.
2. Include this form, raw data (e.g. laboratory report) and a building map.
3. Submit this form when all work is completed for a round of testing. This includes reporting to the school board, and follow-up testing and post-mitigation testing, if applicable.
4. Email information to health.indoorair@state.mn.us.

Contact Information

(Submitting this report)

Name Todd Vrklan

Mailing Address 100 Kingsway Drive, Le Sueur, MN 56058

Phone (612) 756-2314 Email tvrklan@isd2397.org

Person(s) Deploying or Retrieving Test Devices¹

Name Tristan Carlson Organization/Company IEA

Name _____ Organization/Company _____

Name _____ Organization/Company _____

School Board Reporting

Were all the results reported at a school board meeting? Yes No

¹ List all individuals that deployed (placed) or retrieved (picked up) test devices including initial, follow-up, and post-mitigation testing. Additional names can be added to notes at end of this form.

Initial Radon Testing

School Building Name Le Sueur-Henderson Elementary School

School District & District Number Le Sueur-Henderson Public Schools ISD2397

Building Address 100 Kingsway Drive

Test Kit Manufacturer Air Chek Device name Pro Chek

Date of Kit Retrieval (MM/DD/YY) 01/30/25 Length of Test (days) 3

How many rooms were tested? 62

Does the test period include weekends? Yes No

Does the test period include school breaks or holidays? Yes No

Was HVAC operating under occupied conditions? Yes No

Were test devices deployed in all occupied and intended to be occupied rooms in contact with the ground, and, if applicable, 10% of upper floor rooms? Yes No

Were valid measurements obtained in all occupied and intended to be occupied rooms in contact with the ground, and, if applicable, 10% of upper floor rooms?² Yes No

If no, were all results obtained under 2.0 pCi/L **and** were there sufficient valid measurements obtained that allowed for no further testing?³ Yes No

How many rooms had results ≥ 4 pCi/L? 1

² This includes rooms, offices, classrooms, and other general use areas. Ground contact means: 1) rooms that have floors or walls in contact with the ground; and 2) rooms that are closest to the ground over untested ground-contact locations, such as a crawl space, utility tunnel, parking garage and other non-habitable space that is in contact with ground. Intended to be occupied rooms are locations where there are plans to occupy rooms even though they are unoccupied at the time of the testing. In addition, if the building has upper floors, at least 10% of these rooms must be tested.

³ Section 6.2 of the ANSI/AARST standard allows for a specific small number of invalid measurements (e.g., test kits missing, damaged, etc) if all the valid test results were under 2.0 pCi/L. Review this section of the standard and evaluate how many rooms needed testing and how many had valid results. If there were too many invalid results, this means additional testing was required in these locations and answer this question as 'no'.

Follow-up Testing, Mitigation, & Post-Mitigation Testing

If one or more rooms tested ≥ 4 pCi/L, please answer the questions below.

How many rooms had follow-up testing? _____

Number of rooms with follow-up results:

≥ 4 pCi/L _____ < 4 pCi/L _____

Of the rooms that had test results ≥ 4 pCi/L, how many rooms were:

mitigated by diluting or pressurizing the soil or indoor air

(not active soil depressurization)? _____

mitigated by installing active soil depressurization system(s)? _____

reduced by adjusting the HVAC system? _____

Individual who installed mitigation

Name _____ Organization/Company _____

What was the cost of the installation and/or HVAC service work, to mitigate radon? _____

What is the known or anticipated annual operating cost of mitigation (estimate)? _____

After radon mitigation, how many rooms were re-tested?⁴ _____

Post-mitigation results (# of rooms):

≥ 4 pCi/L _____ < 4 pCi/L _____

Notes

Minnesota Department of Health | Environmental Health | Indoor Air Unit

health.indoorair@state.mn.us

www.health.state.mn.us

June 2021

To obtain this information in a different format, call: 651-201-4601.

⁴ The building must be tested, to verify reduction and ensure mitigation has not increased radon in rooms that used to be low.