

FRESHWATER

Education District 6004

To increase and improve educational opportunities for all learners



**Fiscal Year 2026
Assessment Manual
Approved January 28, 2026
(Based on 26R2 Budget)**



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**Freshwater Education District #6004
Fiscal Year 2026**

Member Districts			
District Enrollment			

District Name	District #	Total District Enrollment	SPED Child Count 12/1/25 Report 1/20/26
Bertha-Hewitt	786	506	122
Browerville	787	597	143
Frazee-Vergas**	23	834	251
Henning	545	381	96
Long Prairie-Grey Eagle	2753	1,076	336
Menahga	821	987	136
New York Mills**	553	829	166
Perham-Dent**	549	1,855	328
Pillager**	116	1,324	147
Sebeka	820	451	109
Staples-Motley	2170	980	384
Verndale	818	549	70
Wadena-Deer Creek	2155	1079	402
Total		11,448	2,690

Public vs. Nonpublic Enrollment			
<i>(Public and Nonpublic enrollments are currently based on 2025 enrollment reports.)</i>			

District Name	District #	Public Enrollment	Nonpublic Enrollment
Bertha-Hewitt	786	506	0
Browerville	787	566	31
Frazee-Vergas**	23	834	0
Henning	545	381	0
Long Prairie-Grey Eagle	2753	984	92
Menagha	821	987	0
New York Mills**	553	822	7
Perham-Dent**	549	1,671	184
Pillager **	116	1,324	0
Sebeka	820	451	0
Staples-Motley	2170	901	79
Verndale	818	484	65
Wadena-Deer Creek	2155	1,079	0
Total		10,990	458

Institutional Members have one officer appointed to the FED Board of Directors.

** **Program Members** have no officer appointed to the FED Board of Directors.

**Freshwater Education District #6004
Fiscal Year 2026
Department 11 - Membership Fee and Services**

The Freshwater Education District #6004 is established under Minnesota Statute 123A.15. The FED shall assess member districts a membership fee for the total cost of the Freshwater Education District operations not allocated to FED programs or covered by any state, local, or federal revenues. The Institutional membership fee shall be approved by the FED Board of Directors through the adopted and revised budgets. The Program membership fees shall not exceed 5% of the total Institutional membership fees per FED bylaws. Membership fees shall be split 40% shared and 60% based on enrollment.

District Name	Dist #	40% Equal Share	Enrollment	Percent	60% Enrollment Share	Total Assessment
Institutional Members						
Bertha-Hewitt	786	\$ 14,667.00	506	7.66%	\$ 15,166.00	\$ 29,833.00
Browerville	787	\$ 14,667.00	597	9.04%	\$ 17,894.00	\$ 32,561.00
Henning	545	\$ 14,667.00	381	5.77%	\$ 11,420.00	\$ 26,087.00
Long Prairie-Grey Eagle	2753	\$ 14,667.00	1,076	16.29%	\$ 32,251.00	\$ 46,918.00
Menahga	821	\$ 14,667.00	987	14.94%	\$ 29,583.00	\$ 44,250.00
Sebeka	820	\$ 14,667.00	451	6.83%	\$ 13,518.00	\$ 28,185.00
Staples-Motley	2170	\$ 14,667.00	980	14.83%	\$ 29,373.00	\$ 44,040.00
Verndale	818	\$ 14,667.00	549	8.31%	\$ 16,455.00	\$ 31,122.00
Wadena-Deer Creek	2155	\$ 14,667.00	1,079	16.33%	\$ 32,341.00	\$ 47,008.00
TOTAL			6,606	100.00%		\$ 330,004.00

Program Members						
Frazee-Vergas	23	\$ 1,650.00	834	17.22%	\$ 1,705.20	\$ 3,355.00
New York Mills	553	\$ 1,650.00	829	17.12%	\$ 1,694.98	\$ 3,345.00
Perham-Dent	549	\$ 1,650.00	1,855	38.31%	\$ 3,792.75	\$ 5,443.00
Pillager	116	\$ 1,650.00	1,324	27.34%	\$ 2,707.06	\$ 4,357.00
TOTAL			4,842	100.00%		\$ 16,500.00

Associate, Informational, or Honorary Members

None

Total Membership Fee	\$ 346,504.00
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FED Office Use Only		
Revenue	SKU Code	
11 005 000 330 000 021	A11OR \$	346,504.00

Freshwater Education District #6004

Fiscal Year 2026

Department 11 - Facility Lease

FED owns the following sites:

Freshwater Education District Main Building (Level IV and Administrative Offices)
Wadena ALC (Student Services)

FED leases the following sites:

Four ALC sites: Long Prairie, Menahga, Pillager, and Staples (CLC)

Non-member schools that have enrolled a Level IV student (on a space available basis) will be billed a \$55 daily facility access fee, for the days enrolled.

1. CLC-ALC	30,788.00
2. Long Prairie/Grey Eagle	15,084.00
3. Pillager ISD 116	1,920.00
4. Menahga ISD 821	1,920.00
Total	49,712.00

*Assessments are based on prior year (FY 2025) expenses.

District #	District Name	Enrollment	Percentage	CLC Site		LPGE Site		Pillager Site		Menahga Site		Total Assessment
				Shared Cost	Prorated Enrollment Cost	Shared Cost	Prorated Enrollment Cost	Shared Cost	Prorated Enrollment Cost	Shared Cost	Prorated Enrollment Cost	
786	Bertha-Hewitt	506	5.27%	1,026.27	974.38	548.51	537.69	69.82	70.49	69.82	67.73	3,364.71
787	Browerville	597	6.22%	1,026.27	1,149.62	548.51	634.39	69.82	83.17	69.82	79.91	3,661.50
23	Frazer-Vergas	834	8.69%	1,026.27	1,606.00	548.51	886.23	69.82	116.19	69.82	111.64	4,434.47
545	Henning	381	3.97%	1,026.27	733.67	548.51	404.86	69.82	53.08	69.82	51.00	2,957.03
2753	Long Prairie-Grey Eagle	1,076	11.22%	1,026.27	2,072.00	0.00	0.00	69.82	149.90	69.82	144.03	3,531.84
821	Menahga	987	10.29%	1,026.27	1,900.62	548.51	1,048.81	69.82	137.50	0.00	0.00	4,731.53
553	New York Mills	829	8.64%	1,026.27	1,596.37	548.51	880.92	69.82	115.49	69.82	110.97	4,418.16
116	Pillager	1,324	13.80%	1,026.27	2,549.57	548.51	1,406.92	0.00	0.00	69.82	177.23	5,778.31
820	Sebeka	451	4.70%	1,026.27	868.47	548.51	479.25	69.82	62.83	69.82	60.37	3,185.33
2170	Staples-Motley	980	10.22%	1,026.27	1,887.14	548.51	1,041.38	69.82	136.53	69.82	131.18	4,910.64
818	Verndale	549	5.72%	1,026.27	1,057.18	548.51	583.38	69.82	76.48	69.82	73.49	3,504.95
2155	Wadena-Deer Creek	1,079	11.25%	1,026.27	2,077.78	548.51	1,146.58	69.82	150.32	69.82	144.44	5,233.52
Totals		9,593	100.00%	12,315.20	18,472.80	6,033.60	9,050.40	768.00	1,152.00	768.00	1,152.00	49,712.00

40% Equally Shared Cost
60% Prorated Enrollment Cost
12 District Count

FED Office Use Only	
Revenue	SKU Code
11 005 850 100 000 021	A11FLA

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Department 21 - Shared Eligible Special Education Assessment**

Shared Special Education Cost Assessment:

Total special education costs eligible for state aid calculation will be billed on a 60/40 ratio. Forty percent (40%) of the assessed cost is shared equally amongst the twelve (12) participating districts, and sixty percent (60%) of the assessed cost is allocated based on districts' enrollments. Shared special education assessments exclude MA billing support, teacher coaching, speech services, early childhood special education (ECSE), social workers, and student support personnel. These costs are assessed separately from this shared special education cost assessment. Freshwater may assess low incidence services directly to a district utilizing services exceeding sixty (60) minutes per week. These direct assessments shall reduce the shared assessment in DHH and/or vision.

Based on Oct 1, 2024-25 Enrollment Report

District Name	Enroll 24-25	Private Enroll	Total Enroll	% Enroll	Enroll Assessment	Equal Assessment	Shared Spec. Ed Assessment
Bertha-Hewitt	506	0	506	5.00%	\$54,302.27	\$60,359.70	\$114,661.97
Browerville	566	31	597	5.90%	\$64,068.09	\$60,359.70	\$124,427.79
Frazee-Vergas	834	0	834	8.24%	\$89,502.15	\$60,359.70	\$149,861.85
Henning	381	0	381	3.76%	\$40,887.68	\$60,359.70	\$101,247.38
Long Prairie-Grey Eagle	984	92	1,076	10.63%	\$115,472.80	\$60,359.70	\$175,832.50
Menahga	987	0	987	9.75%	\$105,921.61	\$60,359.70	\$166,281.31
New York Mills	822	7	829	8.19%	\$88,965.57	\$60,359.70	\$149,325.27
Perham-Dent	1,671	184	1,855	18.32%	\$199,072.54	\$60,359.70	\$259,432.24
Sebeka	451	0	451	4.45%	\$48,399.85	\$60,359.70	\$108,759.55
Staples-Motley	901	79	980	9.68%	\$105,170.40	\$60,359.70	\$165,530.10
Verndale	484	65	549	5.42%	\$58,916.89	\$60,359.70	\$119,276.59
Wadena-Deer Creek	1,079	0	1,079	10.66%	\$115,794.75	\$60,359.70	\$176,154.45
Total	9,666	458	10,124	100.00%	\$1,086,474.60	\$724,316.40	\$1,810,791.00

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Department 21 - Shared Non-Eligible Special Education Assessment**

Shared Non-Eligible Special Education Cost Assessment:

Total special education costs not eligible for state aid calculation will be billed on a 60/40 ratio. Forty percent (40%) of the assessed cost is shared equally amongst the twelve (12) participating districts, and sixty percent (60%) of the assessed cost is allocated based on districts' enrollments. These costs include special education allocated business office expenses, non-eligible administrative and overhead costs, non-eligible plant operations, and non-eligible property/liability insurance costs.

Based on Oct 1, 2024-25 Enrollment Report

District Name	Enroll 24-25	Private Enroll	Total Enroll	% Enroll	Enroll Assessment	Equal Assessment	Shared Gen Ed Assessment
Bertha-Hewitt	506	0	506	5.00%	\$1,196.53	\$1,330.00	\$2,526.53
Browerville	566	31	597	5.90%	\$1,411.71	\$1,330.00	\$2,741.71
Frazer-Vergas	834	0	834	8.24%	\$1,972.14	\$1,330.00	\$3,302.14
Henning	381	0	381	3.76%	\$900.94	\$1,330.00	\$2,230.94
Long Prairie-Grey Eagle	984	92	1,076	10.63%	\$2,544.39	\$1,330.00	\$3,874.39
Menahga	987	0	987	9.75%	\$2,333.94	\$1,330.00	\$3,663.94
New York Mills	822	7	829	8.19%	\$1,960.32	\$1,330.00	\$3,290.32
Perham-Dent	1,671	184	1,855	18.32%	\$4,386.48	\$1,330.00	\$5,716.48
Sebeka	451	0	451	4.45%	\$1,066.47	\$1,330.00	\$2,396.47
Staples-Motley	901	79	980	9.68%	\$2,317.38	\$1,330.00	\$3,647.38
Verndale	484	65	549	5.42%	\$1,298.21	\$1,330.00	\$2,628.21
Wadena-Deer Creek	1,079	0	1,079	10.66%	\$2,551.49	\$1,330.00	\$3,881.49
Total	9,666	458	10,124	100.00%	\$23,940.00	\$15,960.00	\$39,900.00

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Department 21 - Special Education Shared Assessment**

Formula for Revenue Assessment:

1. Total Expenses less federal funding, state funding, other assessments, and other revenues.
2. 40% of the shared assessment is split equally.
3. 60% of the assessment is prorated based on percent of total enrollment shown on the latest MARSS report.
4. The shared assessment total is broken out by eligible and non-eligible expenses on Page 7 and 8.

Cost Center	Total Expenses	Other Federal Funds	Federal 419 Funds	Other Revenue	Shared Assessment
Federal District Pass-Through	403,342.00	-	403,342.00	-	\$0.00
MA Billing - See Page 13	70,061.00	-	-	80,000.00	\$0.00
Teacher Coaching - See Page 11	24,198.00	-	-	24,198.00	\$0.00
Speech - See Page 11	630,079.00	-	9,963.00	620,116.00	\$0.00
Voluntary/Mandatory CEIS	74,975.00	74,975.00	-	-	\$0.00
Physically Impaired/Other Health Disability	32,953.00	-	32,953.00	-	\$0.00
Hearing Impaired/Audiology	122,492.00	-	44,048.00	14,520.00	\$63,924.00
Vision/Orientation and Mobility	75,516.00	-	2,750.00	16,176.00	\$56,590.00
Behavioral Specialist	242,560.00	-	17,786.00	-	\$224,774.00
Autism	-	-	-	-	\$0.00
ECSE Center (3-5) - See Page 10	1,317,833.00	-	234,652.00	1,080,131.00	\$0.00
Birth 2 Part C Freshwater Help Me Grow	50,846.68	50,846.68	-	-	\$0.00
Part F Preschool Incentive	114,343.90	114,343.90	-	-	\$0.00
Assessment Specialist	469,196.00	-	-	-	\$469,196.00
Coordinator	714,098.00	-	564,246.00	-	\$0.00
Occupational Therapist	524,886.00	-	12,000.00	-	\$512,886.00
Physical Therapist	106,778.00	-	6,000.00	-	\$100,778.00
Social Worker - See Page 12	259,072.00	-	6,000.00	253,072.00	\$0.00
Psychologist	739,414.00	-	305,593.00	436.00	\$382,643.00
Printing/Copier	8,000.00	-	8,000.00	-	\$0.00
CSPD/Staff Development/Read Act	129,158.17	-	94,240.00	6,625.00	\$0.00
Technology	123,727.00	-	96,203.00	-	\$0.00
Transportation	267,445.00	-	20,336.00	247,109.00	\$0.00
White Pines EBD Level IV	342,269.30	-	1,100.00	381,110.29	\$0.00
Elm Tree Academy Level IV	563,074.20	-	1,700.00	357,578.20	\$0.00
Leaf River Level IV	790,520.54	-	2,605.00	1,011,191.54	\$0.00
Leaf River Level IV Summer School	19,284.00	-	-	18,382.00	\$0.00
Birth-2	894,818.12	-	-	1,109,431.12	\$0.00
Homeless Liason	-	-	-	-	\$0.00
Student Support Personnel - See Page 14	456,687.00	-	-	456,687.00	\$0.00
Total Special Education Eligible	9,567,626.91	240,165.58	1,863,517.00	5,676,763.15	\$1,810,791.00

Cost Center	Total Expenses	Other Federal Funds	Federal 419 Funds	Other Revenue	Shared Assessment
Business Office Expenses	143,500.00	-	-	-	\$5,000.00
Admin, Support Staff, and Other Non Eligible	759,486.00	-	622,524.00	88,670.08	\$23,900.00
Plant Operations	72,257.00	-	2,400.00	-	\$5,500.00
Property/Liability Insurance	27,920.00	-	-	-	\$5,500.00
Total Non-Special Education Eligible	1,003,163.00	\$0.00	\$624,924.00	\$88,670.08	\$39,900.00

Total Special Education Expenses \$10,570,789.91

Total Shared Cost Assessment \$1,850,691.00

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Early Childhood Special Education (ECSE)**

Early Childhood Special Education (ECSE) service costs include ECSE teachers, program paraprofessionals, and substitute costs. Assessments will be allocated to participating districts based on FTEs needed per district. FTEs are determined based on students in ECSE programs.

District Name	Teacher FTEs	% FTE	Teacher Assessment	Para FTEs	% FTE	Para Assessment	Total Assessment
Bertha-Hewitt	0.50	5.48%	\$ 44,875.00	0.34	4.81%	\$ 12,580.86	\$ 57,455.86
Browerville	0.50	5.48%	\$ 44,875.00	0.36	5.14%	\$ 13,439.50	\$ 58,314.50
Frazer-Vergas	0.62	6.80%	\$ 55,645.00	0.76	10.91%	\$ 28,540.26	\$ 84,185.26
Henning	0.50	5.48%	\$ 44,875.00	0.38	5.45%	\$ 14,260.80	\$ 59,135.80
Long Prairie-Grey Eagle	1.50	16.45%	\$ 134,625.00	1.13	16.05%	\$ 41,998.43	\$ 176,623.43
Menahga	0.50	5.48%	\$ 44,875.00	0.36	5.17%	\$ 13,529.09	\$ 58,404.09
New York Mills	0.60	6.58%	\$ 53,850.00	0.36	5.09%	\$ 13,327.50	\$ 67,177.50
Perham-Dent	2.00	21.93%	\$ 179,500.00	1.45	20.65%	\$ 54,019.31	\$ 233,519.31
Sebeka	0.30	3.29%	\$ 26,925.00	0.37	5.24%	\$ 13,704.55	\$ 40,629.55
Verndale	0.60	6.58%	\$ 53,850.00	0.42	6.03%	\$ 15,780.21	\$ 69,630.21
Wadena-Deer Creek	1.50	16.45%	\$ 134,625.00	1.08	15.45%	\$ 40,430.49	\$ 175,055.49
Totals	9.12	100.00%	\$ 818,520.00	7.01	100.00%	\$ 261,611.00	\$ 1,080,131.00

FED Office Use Only	
Revenue	SKU Code
R-21-010-412-000-000-021	A21EC35

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Speech and Teacher Coaching Services**

Special Education Speech services are offered on an elective basis. Districts electing speech services shall be assessed the actual cost of the purchased staff's salary and benefits. Any extended school year (ESY) speech time provided by the FED will be assessed in addition to this cost. See page 24 for estimated ESY speech assessments. Planned ESY speech time is denoted with a ① below.

Speech Services: Regular Year	Assessment
Bertha-Hewitt: No Service	\$ -
Browerville: No Service	\$ -
Frazee-Vergas: No Service	\$ -
Henning: Sara T. & Ashley L.	\$ 83,764.00
Long Prairie-Grey Eagle: No Service	\$ -
Menahga: No Service	\$ -
New York Mills: Whitney W., Janelle L., & Carrie U.	① \$ 230,011.00
Perham-Dent: Kelsey B. & Miranda S.	① \$ 151,765.00
Pillager: No Service	\$ -
Sebeka: No Service	\$ -
Staples-Motley: No Service	\$ -
Verndale: Matthew P. & Taylor M.	① \$ 147,837.00
Wadena-Deer Creek: No Service	\$ -
Total Speech Services Assessment	\$ 613,377.00

Teacher Coaching	Assessment
Verndale: Matthew P.	\$ 24,198.00
Teacher Coaching Assessment	\$ 24,198.00

FED Office Use Only			
Revenue	SKU Code		
R-21-010-400-007-000-021	A21TC	\$	24,198.00
R 21-010-401-005-000-021		\$	83,764.00
R 21-010-401-015-000-021		\$	230,011.00
R 21-010-401-003-000-021		\$	151,765.00
R 21-010-401-007-000-021		\$	147,837.00
Total		\$	637,575.00

**Freshwater Education District #6004
Fiscal Year 2026
Special Education Services
Social Worker Services**

Schol Social Worker services are offered on an elective basis. Districts electing Social Worker services shall be assessed the actual cost of the purchased staff's salary and benefits. This assessment does not include any Student Support Personnel expenses eligible under UFARS code FIN 374. Assessments under this category may be eligible for Student Support Personnel eligibility under UFARS FIN 373.

Social Worker Services	FTE	FIN 373 Eligible	Year Added	Assessment
Bertha-Hewitt: Jessica N.	0.4	Yes	FY25	\$ 23,346.00
Browerville: Marah M.	1.0	Yes	FY25	\$ 62,140.00
Frazee-Vergas: No Service	0.0			\$ -
Henning: Amelia R.	0.2	No		\$ 12,111.00
Long Prairie-Grey Eagle	0.0			\$ -
Menahga: No Service	0.0			\$ -
New York Mills: Sam T.	0.2	No		\$ 19,755.00
Perham-Dent: Sam T.	0.4	No		\$ 39,515.00
Pillager: No Service	0.0			\$ -
Sebeka: Amelia R.	0.2	No		\$ 12,113.00
Staples-Motley: No Service	0.0			\$ -
Verndale: Geneva C.	0.2	No		\$ 16,708.00
Wadena-Deer Creek: Sara G.	0.8	No	FY26	\$ 67,384.00
Total Social Worker Assessment				\$ 253,072.00

FED Office Use Only				
Revenue	SKU Code			
R-21-010-740-054-010-021		\$	23,346.00	Bertha-Hewitt Social Worker
R-21-010-740-054-004-021		\$	62,140.00	Browerville Social Worker
R-21-010-420-054-005-021		\$	12,111.00	Henning Social Worker
R-21-010-420-054-003-021		\$	19,755.00	New York Mills Social Worker
R-21-010-420-054-024-021		\$	39,515.00	Perham-Dent Social Worker
R-21-010-420-054-011-021		\$	12,113.00	Sebeka Social Worker
R-21-010-420-054-007-021		\$	16,708.00	Verndale Social Worker
R-21-010-420-054-009-021		\$	67,384.00	WDC Social Worker
Total		\$	253,072.00	

**Freshwater Education District #6004
Fiscal Year 2026
Department 21 - Medical Assistance Support**

The FED provides Medical Assistance billing support services to assist districts with providing proper documentation to generate Medical Assistance revenue. The FED assesses member districts the cost of this position not otherwise covered by Medical Assistance revenue generated by the FED. The assessment shall be allocated based on the special education child count.

District	District #	Child Count	Total Assessment
Bertha-Hewitt	786	122	1,727.00
Browerville	787	143	2,025.00
Frazee-Vergas	23	251	3,553.00
Henning	545	96	1,359.00
Long Prairie-Grey Eagle	2753	336	4,756.00
Menahga	821	136	1,926.00
New York Mills	553	166	2,350.00
Perham-Dent	549	328	4,643.00
Sebeka	820	109	1,543.00
Staples-Motley	2170	384	5,436.00
Verndale	818	70	991.00
Wadena-Deer Creek	2155	402	5,691.00
Total Assessment		2,543	\$ 36,000.00

The Freshwater Education District pays for IEP Provider revalidation fees for each district. In years that this fee is due, the fee per district will be directly invoiced to each district upon Freshwater's payment of the fee. This fee is eligible to be expensed from MA funds using PRG 400.

Fiscal Year 2016 Fee per District	\$ 553.00
Fiscal Year 2025 Fee per District	\$ 730.00

FED Office Use Only			
Revenue	SKU Code		
R-21-005-400-000-000-021	A11IA	\$	36,000.00

**Freshwater Education District #6004
Fiscal Year 2026
Department 21 - Student Support Personnel**

The FED shall assess member districts for eligible student support personnel staff. Student support personnel includes licensed school counselors, school psychologists, school social workers, school nurses, and chemical dependency counselors. Member districts shall code this assessment to FIN 374 in accordance with M.S. 124D.901. Unused funds may be reappropriated by the state in subsequent fiscal years. The FED may directly assess mileage costs for student support personnel as shown on the direct invoicing page. The amounts shown below are based on estimated budgets, and the FED will send a final invoice subsequent to year end to properly match FIN 374 revenues and expenses.

District	District #	Social Worker	Counselor	Psych	Chemical Dependency Counselor	Nurse	Total Assessment
Bertha-Hewitt	786	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Browerville	787	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Frazee-Vergas	23	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Henning	545	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Long Prairie-Grey Eagle	2753	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Menahga	821	12,700.42	-	17,567.83	7,789.00	-	38,057.25
New York Mills	553	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Perham-Dent	549	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Pillager	116	-	-	-	-	-	-
Sebeka	820	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Staples-Motley	2170	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Verndale	818	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Wadena-Deer Creek	2155	12,700.42	-	17,567.83	7,789.00	-	38,057.25
Total Assessment		152,405.00	-	210,814.00	93,468.00	-	\$ 456,687.00

Total Funds Available	\$ 480,000.00
Unused Funds	\$ (23,313.00)

Social Workers:

A Rajdl (Sebeka 20%, Henning 20%, Perham 20%)	32,128.00
A Wollenburg (LPGE 20%)	11,307.00
S Tumberg (New York Mills 20%)	19,757.00
G Cabello (Freshwater 80%)	71,573.00
J Lindstrom Purchased from Perham-Dent	17,640.00
Total New Social Workers	152,405.00

School Counselors:

None	-
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Psychologists:

Snyneve Moe (Freshwater 100%)	94,307.00
Tracy Eddington (Freshwater 100%)	111,507.00
Total New School Psych	205,814.00

SSP Supplies and Mileage

Supplies & Mileage (Psychs)	5,000.00
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Chemical Dependency Counselor:

Nicole Stout (Freshwater 100%)	93,468.00
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Nurse:

None	-
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FED Office Use Only	
R-21-010-740-054-374-021	152,405.00
R-21-010-730-000-374-021	210,814.00
R-21-010-710-000-374-021	93,468.00
R-21-010-712-000-374-021	-

**Freshwater Education District #6004
Fiscal Year 2026
Department 41 - Wide Area Network**

The FED shall assess member districts participating in the WAN a fee to maintain, update, and coordinate the WAN. This assessment includes the cost of fiber lease, switch replacement, and WAN coordination. The assessment also includes any costs associated with E-Rate compliance. This assessment shall be net of the estimated E-Rate revenue and any revenues generated through joint power agreements. The FED shall pass through State Telecom Aid net of this assessment.

District	District #	Total Assessment
Bertha-Hewitt	786	7,500.00
Browerville	787	7,500.00
Henning	545	7,500.00
Long Prairie-Grey Eagle	2753	7,500.00
Menahga	821	7,500.00
Pillager	116	7,500.00
Sebeka	820	7,500.00
Verndale	818	7,500.00
Wadena-Deer Creek	2155	7,500.00
Member Assessments		\$ 67,500.00

FED Office Use Only			
Revenue		SKU Code	
R-41-005-108-044-000-021		A11IA	\$ 67,500.00

**Freshwater Education District #6004
Fiscal Year 2026
Department 41 - Internet Access**

The FED shall assess the member districts utilizing Internet Access an amount equal to the cost of internet access provided through the WAN less estimated E-Rate revenues. Internet access services are bid annually in compliance with E-Rate. The FED also provides DDoS mitigation services on internet access that is not assessed to the districts.

District	District #	Total Assessment
Bertha-Hewitt	786	275.93
Browerville	787	275.93
Henning	545	275.93
Long Prairie-Grey Eagle	2753	275.93
Menahga	821	275.93
Pillager	116	275.93
Sebeka	820	275.93
Verndale	818	275.93
Wadena-Deer Creek	2155	275.93
Total Assessment		\$ 2,483.36

FY26 Interent Access Bid Awarded to WCTC (\$795.95/month)	9,551.40
Budgeted E-Rate Revenue (74%)	7,068.04
Net Assessment to Districts	\$ 2,483.36

FED Office Use Only			
Revenue		SKU Code	
R-41-005-108-046-000-021		A111A	\$ 2,483.36

**Freshwater Education District #6004
Fiscal Year 2026
Department 41 - Technician Services**

The FED provides Technician Services to member districts to support the technology needs of their district, staff, and students.

District Name	District #	Contract Hours	Total Assessment
Henning	545	1,040	\$ 50,760.00
Verndale	818	1,040	\$ 50,760.00
			\$ 101,520.00

FED Office Use Only

Revenue	SKU Code		
41-005-108-045-005-021	A11TECHH	\$	50,760.00
41-005-108-045-007-021		\$	50,760.00

**Freshwater Education District #6004
Fiscal Year 2026
Department 51 - Business Services & Professional Development**

The FED provides Business Manager, Payroll, Accounts Payable, and Accounts Receivable services to member districts as available and as requested. The FED also hosts professional development meetings for business office staff to network, learn, and grow in their professions.

District Name	District #	Contract Hours	Total Assessment
Bertha-Hewitt	786		\$ 36.00
Payroll Services		Hourly	\$ -
Business Manager Services		Hourly	\$ -
Browerville	787		\$ 36.00
Accounts Pay/Accounts Rec Services			\$ 17,040.00
Henning	545		\$ 36.00
Payroll Services		Hourly	\$ -
Business Manager Services			\$ 46,200.00
Long Prairie-Grey Eagle	2753		\$ 36.00
Menahga	821		\$ 36.00
Sebeka	820		\$ 36.00
Staples-Motley	2170		\$ 36.00
Verndale	818		\$ 36.00
Business Manager Services			\$ 46,200.00
Payroll Services			\$ 65,040.00
Accounts Pay/Accounts Rec Services			\$ 34,080.00
Wadena-Deer Creek	2155		\$ 36.00
Frazee-Vergas	23		\$ 36.00
New York Mills	553		\$ 36.00
Perham-Dent	549		\$ 36.00
Pillager	116		\$ -
			\$ 208,992.00

FED Office Use Only

Revenue	
51-005-110-004-000-021	\$ 17,040.00
51-005-110-005-000-021	\$ 46,200.00
51-005-110-007-000-021	\$ 145,320.00
51-005-110-640-000-021	\$ 432.00

**Freshwater Education District #6004
Fiscal Year 2026
Community Service Fund 04
Department 24 - Early Childhood Family Education (ECFE) & Home Visit**

ASSESSMENT FORMULA:

*Participating districts are assessed 100% of their ECFE family allowance as furnished on the state IDEAS report at the time of budget preparation. Calculation is based on 1.0 proration
If actual expenses are less than the allocation, the remaining dollars may be returned to the district.
Any returned funds shall be held in a restricted fund balance for the appropriate program.*

ECFE	District Name	Dist #	Pupils	ECFE Per Pupil Allowance	ECFE Assessment
	Bertha-Hewitt	786	289	\$172.06	\$49,726.00
	Browerville	787	218	\$172.06	\$37,510.00
	Long Prairie-Grey Eagle	2753	587	\$172.06	\$101,000.00
	Menahga	821	340	\$172.06	\$58,501.00
	Pillager	116	264	\$172.06	\$45,424.00
	Staples-Motley	2170	126.99	\$172.06	\$21,850.00
Total			1,824.99		\$314,011.00

Home Visit	District Name	Dist #	Pupils	Home Visit Allowance	Home Visit Assessment
	Bertha-Hewitt	786	289	\$3.00	\$ 867.00
	Browerville	787	218	\$3.00	\$ 654.00
	Long Prairie-Grey Eagle	2753	587	\$3.00	\$ 1,761.00
	Menahga	821	340	\$3.00	\$ 1,020.00
	Pillager	116	264	\$3.00	\$ 792.00
Total			1,698.00		\$ 5,094.00

FED Office Use Only	SKU Code	
ECFE	24 005 580 010 325 021	A24HVBBER 49,726.00
	24 005 580 004 325 021	A24HVBRO 37,510.00
	24 005 580 013 325 021	A24HVLP 101,000.00
	24 005 580 006 325 021	A24HVMEN 58,501.00
	24 005 580 017 325 021	A24HVPIL 45,424.00
	24 005 580 008 325 021	A24HVSTA 21,850.00
Home Visit	24 005 580 010 328 021	A24HVBH 867.00
	24 005 580 004 328 021	A24HVB 654.00
	24 005 580 013 328 021	A24HVL 1,761.00
	24 005 580 006 328 021	A24HVM 1,020.00
	24 005 580 017 328 021	A24HVP 792.00

**Freshwater Education District #6004
Fiscal Year 2026
Community Service Fund 04
Department 24 - School Readiness**

ASSESSMENT FORMULA:

Participating districts are assessed 100% of their SR state aid and levy. The community based assessment shall be covered by the district or participating family fees.

District Name	Dist #	Aid, Levy, and Community Based District Revenues	Total Assessment
Bertha-Hewitt	786		
School Readiness Aid/Levy		30,577.18	
Community Based		159,422.82	
Bertha-Hewitt Total			\$ 190,000.00
Browerville	787		
School Readiness Aid/Levy		23,950.27	
Community Based		261,049.73	
Browerville Total			\$ 285,000.00
Long Prairie-Grey Eagle	2753		
School Readiness Aid/Levy		72,429.78	
Community Based		112,570.22	
Long Prairie-Grey Eagle Total			\$ 185,000.00
Totals			\$ 660,000.00

FED Office Use Only			
Revenue			
24 005 582 004 344 021	A24SRBRO	\$	285,000.00
24 005 582 010 344 021	A24SRBER	\$	190,000.00
24 005 582 013 344 021	A24SRLPGE	\$	185,000.00

Freshwater Education District #6004
Fiscal Year 2026
Department 24 - Early Childhood Family Education-School Readiness Coordination

The FED may provide districts with ECFE and SR coordination services as requested and as available. These coordination services would assist the district with evaluations, community needs assessments, MDE reporting, developing policies and procedures, developing course descriptions, and other coordination tasks as requested.

District Name	District #	ECFE Assessment	SR Assessment
Menahga	821	\$ -	\$ 5,904.00
Staples-Motley	2170	\$ 5,904.00	\$ 5,904.00
		\$ 5,904.00	\$ 11,808.00

FED Office Use Only

Revenue	SKU Code		
24-005-580-000-325-021	A24FEC	\$	5,904.00
24-005-582-000-344-021	A24SRC	\$	11,808.00

Freshwater Education District #6004
Fiscal Year 2026
Community Service Fund 04
Department 14 - Adult Education Programs

The FED coordinates the Project Together program to engage adults with disabilities in participating member districts. The FED plans community based events for adults to attend. This assessment covers the cost of a part-time Project Together coordinator.

District Name	Dist #	ASSESSMENT
Bertha-Hewitt	786	300.00
Long Prairie-Grey Eagle	2753	300.00
Staples-Motley	2170	300.00
TOTAL		900.00

FED Office Use Only	
Revenue	
14 500 510 000 326 021	\$ 900.00

Fiscal Year 2026 Assessment Summary

School District	Membership Cost	Lease Levy	Business Office Services	Shared Sped Eligible Costs	Non-SPED Eligible Costs	ECSE Purchased Staff	Speech Services	Social Worker Services	MA	Student Support Personnel	Wide Area Network	Internet Access	Technician Services	ECFE	Home Visit	School Readiness	ECFE-SR Consulting	Adult Ed - Project Together	Total Assessment
Bertha-Hewitt #786	29,833.00	3,364.71	36.00	114,661.97	2,526.53	57,455.86	-	23,346.00	1,727.00	38,057.25	7,500.00	275.93	-	\$49,726.00	867.00	190,000.00	-	300.00	\$ 519,677.24
Browerville #787	32,561.00	3,661.50	17,076.00	124,427.79	2,741.71	58,314.50	-	62,140.00	2,025.00	38,057.25	7,500.00	275.93	-	\$37,510.00	654.00	285,000.00	-	-	\$ 671,944.68
Frazer-Vergas #23	3,355.00	4,434.47	36.00	149,861.85	3,302.14	84,185.26	-	-	3,553.00	38,057.25	-	-	-	-	-	-	-	-	\$ 286,784.98
Henning #545	26,087.00	2,957.03	46,236.00	101,247.38	2,230.94	59,135.80	83,764.00	12,111.00	1,359.00	38,057.25	7,500.00	275.93	50,760.00	-	-	-	-	-	\$ 431,721.32
Long Prairie-Grey Eagle #2753	46,918.00	3,531.84	36.00	175,832.50	3,874.39	176,623.43	-	-	4,756.00	38,057.25	7,500.00	275.93	-	\$101,000.00	1,761.00	185,000.00	-	300.00	\$ 745,466.35
Menahga #821	44,250.00	4,731.53	36.00	166,281.31	3,663.94	58,404.09	-	-	1,926.00	38,057.25	7,500.00	275.93	-	\$58,501.00	1,020.00	-	5,904.00	-	\$ 390,551.06
New York Mills #553	3,345.00	4,418.16	36.00	149,325.27	3,290.32	67,177.50	230,011.00	19,755.00	2,350.00	38,057.25	-	-	-	-	-	-	-	-	\$ 517,765.50
Perham-Dent #549	5,443.00	-	36.00	259,432.24	5,716.48	233,519.31	151,765.00	39,515.00	4,643.00	38,057.25	-	-	-	-	-	-	-	-	\$ 738,127.28
Pillager #116	4,357.00	5,778.31	-	-	-	-	-	-	-	-	7,500.00	275.93	-	\$45,424.00	792.00	-	-	-	\$ 64,127.24
Sebeka #820	28,185.00	3,185.33	36.00	108,759.55	2,396.47	40,629.55	-	12,113.00	1,543.00	38,057.25	7,500.00	275.93	-	-	-	-	-	-	\$ 242,681.08
Staples-Motley #2170	44,040.00	4,910.64	36.00	165,530.10	3,647.38	-	-	-	5,436.00	38,057.25	-	-	-	\$21,850.00	-	-	11,808.00	300.00	\$ 295,615.37
Verndale #818	31,122.00	3,504.95	145,356.00	119,276.59	2,628.21	69,630.21	172,035.00	16,708.00	991.00	38,057.25	7,500.00	275.93	50,760.00	-	-	-	-	-	\$ 657,845.13
Wadena-Deer Creek #2155	47,008.00	5,233.52	36.00	176,154.45	3,881.49	175,055.49	-	67,384.00	5,691.00	38,057.25	7,500.00	275.93	-	-	-	-	-	-	\$ 526,277.13
Total Category Assessment	\$ 346,504.00	\$49,712.00	\$208,992.00	\$1,810,791.00	\$ 39,900.00	\$1,080,131.00	\$637,575.00	\$ 253,072.00	\$ 36,000.00	\$ 456,687.00	\$67,500.00	\$ 2,483.36	\$101,520.00	\$ 314,011.00	\$ 5,094.00	\$660,000.00	\$17,712.00	\$ 900.00	\$ 6,088,584.36

Prior Year Total Assessment	346,504.00	48,815.00	133,624.00	1,579,999.00	35,135.00	1,044,828.00	592,841.00	99,597.00	47,138.00	456,076.00	70,080.00	1,910.00	48,000.00	311,232.00	5,280.00	539,000.00	17,190.00	7,500.00	5,384,749.00
26AC Budget	378,001.00	49,712.00	208,872.00	1,633,659.00	73,098.00	1,057,533.00	589,674.00	245,494.00	36,000.00	425,667.00	63,000.00	2,483.36	101,520.00	309,511.00	5,094.00	590,000.00	17,712.00	3,600.00	5,790,630.36
26R1 Budget	353,851.00	49,712.00	208,992.00	1,633,659.00	73,098.00	1,057,533.00	589,674.00	245,494.00	36,000.00	425,667.00	63,000.00	2,483.36	101,520.00	309,511.00	5,094.00	650,000.00	17,712.00	900.00	5,823,900.36
26R2 Budget	346,504.00	49,712.00	208,992.00	1,810,791.00	39,900.00	1,080,131.00	637,575.00	253,072.00	36,000.00	456,687.00	67,500.00	2,483.36	101,520.00	314,011.00	5,094.00	660,000.00	17,712.00	900.00	6,088,584.36
26R3 Budget																			-
Percent Change 2025 to 2026	0.00%	1.84%	56.40%	14.61%	13.56%	3.38%	7.55%	154.10%	-23.63%	0.13%	-3.68%	30.02%	111.50%	0.89%	-3.52%	22.45%	3.04%	-88.00%	13.07%

**Freshwater Education District #6004
Fiscal Year 2026
Additional Direct Invoicing**

District	Program	Description	Estimated Billing Dates	Total Budget
Bertha-Hewitt #786	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Direct Interpreter Time	End of Year	95.00
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Browerville #787	Special Ed.	Transportation	Semi-annual	DOP
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Frazer-Vergas #23	Special Ed.	Transportation	Semi-annual	DOP
Henning #545	Special Ed.	Transportation	Semi-annual	DOP
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
	Business Office	Payroll Training	Monthly	-
Long Prairie- Grey Eagle #2753	Special Ed.	Transportation	Semi-annual	DOP
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
	Special Ed.	Direct ELL Service at Elm Tree Academy	End of Year	2,973.00
	Business Office	Payroll Support (July-Aug)	Monthly	3,600.00
Menahga #821	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Direct Psych Time	End of Year	436.00
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
New York Mills #553	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Speech ESY Estimate	End of Year	1,860.00
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Perham-Dent #549	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Speech ESY Estimate	End of Year	2,369.00
	Special Ed.	Admin Support	End of Year	651.00
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Pillager #116	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Sebeka #820	Special Ed.	Transportation	Semi-annual	DOP
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Staples-Motley #2170	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Direct Vision Impaired Teacher	End of Year	16,176.00
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Verndale #818	Special Ed.	Transportation	Semi-annual	DOP
	Special Ed.	Speech ESY Estimate	End of Year	2,510.00
	Special Ed.	Teacher Coaching ESY Estimate	End of Year	-
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Wadena-Deer Creek #2155	Special Ed.	Transportation	Semi-annual	DOP
	ALC	ALC, Targeted Services, Credit Recovery	Quarterly	DOP
Sourcewell	Special Ed.	Deaf/Hard Hearing		14,520.00
Dept of Employment & Economic Services		Office Cost Support - Room #C97	Quarterly	-

DOP - Depends on Participation

Freshwater Education District #6004
Fiscal Year 2026
Points of Contact

Freshwater Staff				
Last Name	First Name	Position	Phone Number	Email
Anderson	Jordan	Finance & Business Operatons Manager	218-629-6051	janderson@fed.k12.mn.us
Bloemendaal	Leah	Extended Time Program Coordinator	218-629-6010	lbloemendaal@fed.k12.mn.us
Kaluza	Mike	Carl Perkins Coordinator	218-629-6067	mkaluza@fed.k12.mn.us
McAllister	Shawn	Director of Programs and Evaluations	218-629-6079	smcallister@fed.k12.mn.us
Murdock	Rich	Information Technology Manager	218-629-6043	rmurdock@fed.k12.mn.us
Tollefson	Bryan	Adult Education Coordinator	218-629-6092	btollefson@fed.k12.mn.us
Weber	Eric	Superintendent	218-629-6001	eweber@fed.k12.mn.us
Wegscheid	Dawn	Special Education Finance Manager	218-629-6071	dwegscheid@fed.k12.mn.us
Wick	Lisa	ECFE/SR Coordinator	218-629-6082	lwick@fed.k12.mn.us
Wothe	Jamie	Special Education Director	218-629-6077	jwothe@fed.k12.mn.us

District Superintendents				
Last Name	First Name	District	Phone Number	Email
Fjeldheim	Dave	Bertha-Hewitt		dave.fjeldheim@isd786.org
Vedbraaten	Scott	Browerville		svedbraaten@browerville.k12.mn.us
Karger	Terry	Frazee-Vergas		tkarger@frazee.k12.mn.us
Sparks	Melissa	Henning		mspark@henning.k12.mn.us
Ludvigson	Daniel	Long Prairie-Grey Eagle		dludvigson@lpge.k12.mn.us
Kjos	Jason	Menahga		jkjos@menahga.k12.mn.us
Johnson	Adam	New York Mills		ajohnson@nymills.k12.mn.us
Anderson	Mitch	Perham-Dent		manderson@perham.k12.mn.us
Malmberg	Michael	Pillager		mmalmberg@isd116.org
Kerkvliet	Dave	Sebeka		dkerkvliet@g.sebeka.k12.mn.us
Tappe	Shane	Staples-Motley		shane.tappe@isd2170.org
Mayer	Jeannie	Verndale		jmayer@verndaleschool.org
Westrum	Lee	Wadena-Deer Creek		lwestrum@wdc2155.k12.mn.us

District Business Contact				
Last Name	First Name	District	Phone Number	Email
Singsank	Brooke	Bertha-Hewitt		brooke.singsank@isd786.org
Hiebert	Renee	Browerville		rhiebert@browerville.k12.mn.us
Clapsaddle	Chrissy	Frazee-Vergas		cclapsaddle@frazee.k12.mn.us
Hoelscher	Kayla	Henning		khoelscher@henning.k12.mn.us
Evenson	Sherri	Long Prairie-Grey Eagle		sevenson@lpge.k12.mn.us
Kennedy	Dana	Menahga		dkennedy@menahga.k12.mn.us
Vomhof	Darielle	New York Mills		dvomhof@nymills.k12.mn.us
Werner	Kristi	Perham-Dent		kwerner@perham.k12.mn.us
Berry	Melissa	Pillager		mberry@isd116.org
Paulson	Holly	Sebeka		hpaulson@g.sebeka.k12.mn.us
Hill	Ellie	Staples-Motley		ellie.hill@isd2170.org
Schertler	Mackenzie	Verndale		mschertler@fed.k12.mn.us
Jacobson	Brian	Wadena-Deer Creek		bjacobson@wdc2155.k12.mn.us