



AGENDA

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Julie Des Jarlais, Member
John A. Krings, President

July 5, 2022

LOCATION: Board of Education, 510 Peach Street, Wisconsin Rapids, WI 54494
Conference Room C

TIME: Immediately following the Educational Services Committee Meeting, but not before 6:15 p.m.

- I. Call to Order
- II. Public Comment

Persons who wish to address members of the Committee may make a statement pertaining to a specific agenda item. The Committee Chair will establish limits for speakers due to time constraints. Comments made by the public shall be civil in content and tone. Speakers bear the personal risk if comments made are defamatory, slanderous, or otherwise harmful to another individual. Please keep in mind that this is a Committee meeting of the Board open to the public, and not a public hearing.

- III. Actionable Items
 - A. Insurance Premium Summary – Approval
 - B. Supply Bid – Approval
 - C. Board Policy 830.1 - Facility Use Policy for The Performing Arts Center - Approval
- IV. Updates and Reports
 - A. Purchases – Update
 - B. Auditor Engagement Letter to the Board of Education – Update
 - C. Blocks Purchase - Update
- V. Agenda Items
- VI. Future Agenda Items

The Wisconsin open meetings law requires that the Board, or Board Committee, only take action on subject matter that is noticed on their respective agendas. Persons wishing to place items on the agenda should contact the District Office at 715-424-6701, at least seven working days prior to the meeting date for the item to be considered. The item may be referred to the appropriate committee or placed on the Board agenda as determined by the Superintendent and/or Board president.

With advance notice, efforts will be made to accommodate the needs of persons with disabilities by providing a sign language interpreter or other auxiliary aids, by calling 715-424-6701.

School Board members may attend the above Committee meeting(s) for information gathering purposes. If a quorum of Board members should appear at any of the Committee meetings, a regular School Board meeting may take place for purposes of gathering information on an item listed on one of the Committee agendas. If such a meeting should occur, the date, time, and location of the Board meeting will be that of the particular Committee as listed on the Committee agenda **however, no deliberation or action will be taken by other Committees or the full Board of Education.**



BACKGROUND

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Julie Des Jarlais, Member
John A. Krings, President

July 5, 2022

LOCATION: Board of Education, 510 Peach Street, Wisconsin Rapids, WI 54494
Conference Room C

TIME: Immediately following the Educational Services Committee Meeting, but not before 6:15 p.m.

I. Call to Order

II. Public Comment

III. Actionable Items

A. Insurance Premium Summary – Approval

The District's 2022-23 annual insurance premium is estimated to be \$390,494.00. These insurance policies include property, liability, workers' compensation, crime, stop it program, & employee identity recovery coverage. Our District is part of the Wisconsin Educators Risk Management Cooperative (WERMC) along with approximately 54 other school districts. WERMC obtains the best cost through group insurance purchasing and also provides risk management services to school districts (see Attachment A).

The Administration recommends approval of the annual insurance premium payments in the amount of \$390,494.00 for the 2022-23 school year to be funded with District's insurance budgets.

B. Supply Bid – Approval

Each school year the Building and Grounds Department obtains bids for clay, colored paper, custodial supplies, general supplies and nursing supplies. This bid cycle many vendors would only guarantee their price for 15-days anticipating they will receive a July 1st price increase. To lock in the quoted pricing, we sent purchase orders to the vendors in the month of June. The total cost of the bids from multiple vendors is \$134,928.18. This amount will be paid from the District supply budget (see Attachment B).

Administration recommends accepting these bids from multiple vendors for a total cost of \$134,928.18 to be paid from the District Supply Budget.

C. Board Policy 830.1 - Facility Use Policy for The Performing Arts Center – Approval

The PAC Director, Director of Technology and Lincoln High School Principal recently met to discuss Policy 830.1 – Facility Use Policy for the Performing Arts Center (PAC). Several proposed language changes were discussed and the current Fee Schedule was updated to reflect current trends in the labor market. These recommended changes coincide with Board Policy 830.2 - Facility Use Policy for the Rapids Area Sports Complex. Phil Bickelhaupt, Director of Technology, will be present at the Business Services Committee meeting to discuss the proposed changes to Policy 830.1. (see Attachment C).

Administration recommends approval of the proposed changes to Board Policy 830.1 – Facility Use Policy for the Performing Arts Center for first reading.

IV. Updates and Reports

A. Purchases – Update

Copies of the following invoices, bid specs, and purchase orders will be reviewed:

- American Fence - \$29,553.50 - App #4 – Quadplex
- American Fence - \$25,031.50 - #5 -Final - Quadplex
- BG Innovations - \$24,957.00 - PO # 23001038 – Referendum
- Duet - \$1,059,649.27 – Multiple Purchase Orders – Referendum & Food Service
- Graphic House - \$16,277.77 - Howe Sign - Howe Budget & Tina Miller Principal Award Funds
- Green Thumb Sprinklers & Landscaping LLC - \$48,697.00 - Final – Quadplex
- GT Grandstands - \$56,053.90 - #4 – Quadplex
- Houghton Mifflin Harcourt - \$14,214.55 - Math 180 3-Year Subscription
- Houghton Mifflin Harcourt - \$10,380.00 – Reading Inventory Annual License Subscription
- IGE - \$60,000.00 - #10 Final - Quadplex
- McMillan Pay - \$22,747.50 - App #8 - Final – Quadplex
- Miron - \$1,972,160.00 - App#4 - Lincoln – Referendum
- Miron - \$18,322.14 - App#1 - River Cities, WRAMS, Grove – Referendum
- Miron - \$42,178.00 - App#2 - Grant, Howe & Washington – Referendum
- Miron - \$173,666.63 - App#2 - Think & Mead – Referendum
- Musco - \$28,495.00 - App #3 – Quadplex
- POB - \$32,387.23 - Invoice # 31772 - Final Payment – Quadplex
- PRA - \$11,500.00 - 202206151 - Referendum
- PRA - \$13,328.00 - 202206109 – Referendum
- PRA - \$41,620.99 - 202206144 – Referendum
- Ron’s Refrigeration & Air Conditioning - \$12,100.00 – Freezer Replacement - Food Service

B. Auditor Engagement Letter to the Board of Education – Update

Auditor engagement letter to the Board of Education (see Attachment D).

C. Blocksii Purchase – Update

Last month the School Board approved a 3-year contract with Blocksii in the total amount of \$67,500.00. After working with Blocksii it was revealed that the contract was with a third party leasing company. Due to school accounting requirements, the District needs to handle leases differently than a contracted service. Administration reached out to Blocksii requesting a lump sum quote resulting in a \$4,050.00 cost reduction. The District will purchase directly from Blocksii at the total cost of \$63,450.00 to be funded from the 2022-23 Technology Budget.

V. Agenda Items

Committee members will be asked which agenda items from the Committee meeting will be placed on the consent agenda for the regular Board of Education meeting.

VI. Future Agenda Items

No future agenda items of the Business Services Committee were identified.

School District of Wisconsin Rapids

PREMIUM SUMMARY

<u>Coverage</u>	<u>Insurance Company</u>	<u>21-22 WERMC Program</u>	<u>22-23 WERMC Program</u>
Property Total Insurable Value	CM Regent	\$86,930 \$273,957,496	\$95,022 \$291,491,745
General Liability	CIC	\$18,961	\$18,879
School Board Legal Liability (\$1,000 Deductible)	CIC	\$5,575	\$5,627
Automobile Liability	CIC	\$8,012	\$8,342
Automobile Physical Damage (\$1,000 Deductible)	CIC	\$5,803	\$6,307
Cyber Solutions	CIC	Included	Included
Crime	F&D	\$6,856	\$6,866
Workers Compensation Experience Modification	Acuity	\$275,146 0.89	\$240,644 0.76
Annual Premium		\$407,283	\$381,687

**Dividends by law cannot be guaranteed and must be declared by the Board of Directors.*

Optional Quotes:

STOP !T Program	\$4,295
Identity Recovery Coverage	\$4,512



**COLORED PAPER BID
RESULTS 06-15-2022**

Pricing held until 06-30-2022

WRPS REF #	DESCRIPTION OF PRODUCT	QTY	UNIT OF MEASURE	No Sub	Vendor / Manuf. #	Staples				Midland				School Specialty			Marshfield Book		
						QUOTED PRICE	Brand	Item #	Total	QUOTED PRICE	Brand	Item #	Total	QUOTED PRICE	Brand	Total	QUOTED PRICE	Brand	Total
CP903	COLORED PAPER, 20#, 8.5" X 11", GOLD; MULTIPURPOSE 20# BOND, 5000 SHEETS PER CASE, OR EQUIVALENT	40	REAMS	X	Leading Edge or Domtar	9.29	Hammermill	617223		6.35	Domtar	DM81203	254.00	NO BID	NO BID				
CP906	COLORED PAPER, 20#, 8.5" X 11", PINK; MULTIPURPOSE 20# BOND, 5000 SHEETS PER CASE, OR EQUIVALENT	30	REAMS	X	Leading Edge or Domtar	6.74	Staples	490935		6.35	Domtar	DM81198	190.50						
CP907	COLORED PAPER, 20#, 8.5" X 11", SALMON; MULTIPURPOSE 20# BOND, 5000 SHEETS PER CASE, OR EQUIVALENT	30	REAMS	X	Leading Edge or Domtar	6.73	Staples	678824		6.35	Domtar	DM81206	190.50						
CP911	COLORED PAPER, 20#, 8.5" X 11", ORCHID; MULTIPURPOSE 20# BOND, 5000 SHEETS PER CASE, OR EQUIVALENT	20	REAMS	X	Leading Edge or Domtar	8.01	Hammermill	841569		6.35	Domtar	DM81200	127.00						
							Total Awarded	\$ -			Total Awarded	\$ 762.00							

***Leading Edge & Domtar paper have been approved

Less 1% Total -7.62
\$754.38

WRPS Custodial Supply Bid
RESULTS 06-15-2022

Pricing held until 06-30-2022

WRPS REF #	DESCRIPTION OF PRODUCT	QTY	MEASURE	UNIT OF	NO SUB	Belson			Nassco			Dalco			Midland Paper			Staples			Schilling			Hillyard			Imperial Dade		Fastenal						
						Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total	Quoted Price	Vendor Item #	Total			
PC001	Boroxo Powered Hand Soap, 10/cs	20	Box	x																															
PC005	Galaxy Freshsol Sisinfectant & Dco, 12/cs	6	Case	x																															
PC006	Voban Vomit Absorbant, 1# bag, 24 bags/cs	24	Case	x																															
PC007	Enzyme Drain Opener, Carroll #26923 12/cs	12	Case	x																															
PC008	ABC Bowl Cleaner, 12/cs #61140257	3	Case	x																															
PC010	Xenit Graffiti Remover, 12/cs	24	Cans	x																															
PC011	Galaxy Stainless Steel Polish, 12/cs	6	Case	x																															
PC015	3M Spray Bottle #20	10	Each	x																															
PC016	3M Spray Bottle #20	10	Each	x																															
PC022	3M 2L Heavy Duty Multi-Surface, 6 boxes/case	12	Box	x																															
PC023	3M 3H Neutral Cleaner, 6 boxes/case	126	Box	x																															
PC024	3M 4L Bathroom Cleaner, 6 boxes/case	36	Box	x																															
PC025	3M 5H Quat Disinfectant, 6 boxes/case	6	Box	x																															
PC026	3M 5L Quat Disinfectant, 6 boxes/case	18	Box	x																															
PC029	3M 8L General Purpose Cleaner, 6 boxes/case	6	Box	x																															
PC030	3M 9H Extraction Cleaner, 6 boxes/case	12	Box	x																															
PC037	3M Doodle Bug Pads WHITE 5/bx	10	Box	x																															
PC040	3M Scotch Brite Pads GREEN #86, 12/bx	12	Box	x																															
PC075	Hand Towels, tork RK600E, 7.9x600, 12/cs	700	Case	x																															
PC075	Hand Towels, GP Envision #26200, 12/cs	700	Case	x																															
PC076	Toilet Tissue, Rolled, 3 1/2", GP Preference 18280-01, 80/case	250	Case	x																															
PC076	Toilet Tissue, Rolled, 3 1/2", KC 4460-02, 80/case	250	Case	x																															
PC076	TORK TM1616S	250	Case	x																															
PC080	Rubber Maid Sanitary Napki Receptable Liners #6141, 250/pkg	12	Pkg	x																															
PC081	Kimtowels, KC #47000, 12/68ct	50	Case	x																															
PC087	12-16 Gallon Can Liners, CBC-HCR 33MC 24"x33", 20/50's	100	Case	x	35.25	4833 MMR01 500/cs HERITAGE																													
PC087	12-16 Gallon Can Liners, N-02137, 24"x33"	100	Case	x	51.40	4833LNR01 1000/cs HERITAGE																													
PC089	33 Gallon Can Liners, Redwood, UNC-UL-06H 20x13x40, 250/cs	300	Case	x																															
PC093	32 Gallon Garbage Can, Rubber Maid, GRAY	6	Each	x																															
PC096	Classroom Garbage Can, Rubber Maid, BROWN	36	Each	x																															
PC097	Conversion Dolly for Rubber Maid 32 Gal. Can	8	Each	x																															
PC100	Fuller Toilet Mop/Swab, #2968, 12 ct	72	Each	x	0.95	TO 280100 TOLCO																													
PC107	Rubber Maid 35 Quart Bucket/Wringer Combo FG757788YELL	2	Each	x	188.30	75777E TOLCO																													
PC110	GP Towel Dispenser #54338, Rolled, GP	30	Each	x																															
PC121	Dust Pan, 12" Metal, 20 GA Steel	24	Each	x																															
PC129	Algoma Mophead, ER424WF, Waxing	36	Each	x	10.88	R424WF	391.68																												
PC130	Algoma Mophead, E424WF, Cleaning	120	Each	x	10.49	E424WF	1,258.80																												
PC134	Unger Razor Blade Scraper #SR040	50	Each	x																															
PC136	Vacuum Bags, Genuine Windsor, 10/pkg	100	Pkg	x																															
PC138	Whiteboard Cleaner, Expo, 8oz, 12ct #81803	144	Bottle	x																															
PC140	Best Scent Water Soluable Deodorant, Betco # 2351212/cs	10	Case	x																															
PC142	Glass Patch	100	Each	x																															
PC143	Wet Floor signs	6	Each	x	15.99	611277																													
PC146	US Nylon Flags, Outdoor, 4 x 6	10	Each	x																															
PC149	Natrasolv Cleaner (CitruSolv) 4 gal/cs Diversey Brand	24	Gallon	x																															
PC164	55 Gallon Can Liners (Outdoor), CBC-CRPXC-47X, 10/10's, 43x47	50	Case	x																															
PC165	Duct Tape, Staples Brand Only	20	Roll	x																															
PC173	Windsor Brush Strips, Versamatick VS14/VS18	20	Each	x																															
PC183	Diversey Virex Tb/Altima Tb, 32 oz, 12/cs	12	Case	x																															
PC186	Johnson Wax DIBS Floor Neutralizer	3	Case	x																															
PC209	3M 2L Glass Cleaner, 6/cs	24	Box	x																															
PC211	Twist n Fill Wire Racks, 3M	2	Each	x																															
PC217	Algoma Flat Mops for Waxing, 24"	6	Each	x	12.55	NWX524	75.30																												
PC222	4" Scraper Blades, 10 blades/pkg Unger Brand	12	Pkg	x																															
PC223	Magica Rust Remover, 32oz.	12	Gallon	x																															



General Supply Bid

RESULTS 06-15-2022

Pricing held until 06-30-2022

WRPS REF #	DESCRIPTION OF PRODUCT	QTY	UNIT OF MEASURE	NO SUB	VENDOR/MANUF. #	Staples				Marshfield Book				School Specialty				Midland Paper									
						Price	Brand	Vendor #	Total	Price	Brand	Item #	Vendor #	Total	Price	MFG Item #	Vendor #	Total	Price	Item #	Vendor #	Total					
PG005	White theme Pads, Staples #478900, red margin, 3 hole punched, in pads (6 pads/pkg)	60	Ream	X	Staples	27.91	Staples	478900	1,674.60	41.28	TOPS	20244			NO BID				NO BID								
PG007	Legal Pads, 8 1/2 x 11, Canary, 12/pkg	24	Pkg			8.02	Staples	154138	192.48	13.20	TOPS	20260															
PG008	Legal Pads, 8 1/2 x 14, 12/pkg	12	Pkg			10.08	Staples	281303	120.96	35.40	TOPS	20230															
PG010	Shorthand Notebooks, 6x9, Gregg Ruled, 80 sheets/pad 12/pkg	42	Pkg			23.17	Tru Red	685016	973.14	37.44	TOPS	25774															
PG011	Drawing Paper, White, 9 x 12, 500ct, 8/reams	18	Ream	x	Pacon	9.49	Pacon	727161		6.64	Pacon	4739		119.52													
PG015	Pacon Riverside Super Heavyweight Construction Paper, Black, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	1.46	Pacon	413111		0.77	Pacon	6303		77.00													
PG016	Pacon Riverside Super Heavyweight Construction Paper, Blue, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	2.13	Pacon	413107		0.74	Pacon	7403		74.00													
PG017	Pacon Riverside Super Heavyweight Construction Paper, Brown, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	1.18	Pacon	402629		0.77	Pacon	6703		77.00													
PG019	Pacon Riverside Super Heavyweight Construction Paper, Green, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	1.09	Pacon	826713		0.74	Pacon	8003		74.00													
PG021	Pacon Riverside Super Heavyweight Construction Paper, Magenta, 9 x 12, 50 sheets, 50pkg/cs	50	Ream	x	Pacon	2.69	Pacon	412657		1.63	Pacon	103000		81.50													
PG022	Pacon Riverside Super Heavyweight Construction Paper, Pink, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	2.17	Pacon	413109		0.74	Pacon	7003		74.00													
PG023	Pacon Riverside Super Heavyweight Construction Paper, Orange, 9 x 12, 50 sheets, 50pkg/cs	50	Ream	x	Pacon	1.95	Pacon	413113		0.84	Pacon	6603		42.00													
PG024	Pacon Riverside Super Heavyweight Construction Paper, Red, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	1.26	Pacon	8263058		0.98	Pacon	6103		98.00													
PG025	Pacon Riverside Super Heavyweight Construction Paper, White, 9 x 12, 50 sheets, 50pkg/cs	300	Ream	x	Pacon	1.18	Pacon	826284		0.76	Pacon	9203		228.00													
PG026	Pacon Riverside Super Heavyweight Construction Paper, Yellow, 9 x 12, 50 sheets, 50pkg/cs	100	Ream	x	Pacon	2.17	Pacon	413103		0.74	Pacon	8403		74.00													
PG027	Pacon Riverside Super Heavyweight Construction Paper, Black, 12 x 18, 50 sheets, 25pkg/cs	50	Ream	x	Pacon	3.72	Pacon	413152		1.54	Pacon	6307		77.00													
PG028	Pacon Riverside Super Heavyweight Construction Paper, Blue, 12 x 18, 50 sheets, 25pkg/cs	50	Ream	x	Pacon	4.19	Pacon	413139		1.43	Pacon	7407		71.50													
PG030	Pacon Riverside Super Heavyweight Construction Paper, Gray, 12 x 18, 50 sheets, 25pkg/cs	50	Ream	x	Pacon	3.93	Pacon	412691		1.43	Pacon	8807		71.50													
PG031	Pacon Riverside Super Heavyweight Construction Paper, Holiday Green, 12 x 18, 50 sheets, 25pkg/cs	100	Ream	x	Pacon	4.24	Pacon	403792		1.43	Pacon	8007		143.00													
PG035	Pacon Riverside Super Heavyweight Construction Paper, Orange, 12 x 18, 50 sheets, 25pkg/cs	25	Ream	x	Pacon	4.08	Pacon	413155		1.69	Pacon	6607		42.25													
PG036	Pacon Riverside Super Heavyweight Construction Paper, Red, 12 x 18, 50 sheets, 25pkg/cs	50	Ream	x	Pacon	3.51	Pacon	894715		1.86	Pacon	6107		93.00													
PG037	Pacon Riverside Super Heavyweight Construction Paper, White, 12 x 18, 50 sheets, 25pkg/cs	200	Ream	x	Pacon	3.74	Pacon	413129		1.51	Pacon	9207		302.00													
PG039	Rolled Paper, black, 50#, 36"x1000'	6	Roll			67.04	ArtKraft	404618		58.25	Pacon	67301		349.50													
PG040	Rolled Paper, Sky Blue, 50#, 36"x1000'	4	Roll			63.26	Rainbow	563253		62.40	Pacon	67151		249.60													
PG042	Rolled Paper, Brown, 36"x1000'	2	Roll			42.04	Rainbow	575526		52.18	Pacon	67021		104.36													
PG043	Rolled Paper, Green, 50 #, 36"x1000'	6	Roll			58.33		404607		49.44	Pacon	67141		296.64													
PG044	Rolled Paper, Orange, 50#, 36"x1000'	3	Roll			77.06	Spectra	404602		63.33	Pacon	67101		189.99													
PG045	Rolled Paper, Red, 50#, 36"x1000'	3	Roll			53.14	Rainbow	454887		66.50	Pacon	67031		199.50													
PG046	Rolled Paper, White, 50#, 36"x1000'	10	Roll			54.58	Pacon	575537		51.28	Pacon	67001		512.80													
Pg047	Rolled paper, Yellow, 50# 36"x1000'	3	Roll			74.62	Spectra	404600		63.33	Pacon	67081		189.99													

830.1 FACILITY USE POLICY FOR THE PERFORMING ARTS CENTER (PAC)

The Board of Education recognizes that school facilities belong to the residents of the Wisconsin Rapids School District. Therefore, the Board encourages the use of school facilities by local (school district) non-profit and patriotic organizations for intellectual, social and civic purposes within legal limitations.

Requests for use of facilities may originate with groups including, but not limited to non-profit or civic organizations, school district residents or businesses located within the school district. Political, partisan or religious meetings and activities may be permitted only upon specific approval of the Board of Education or designee.

A. Procedures and Timelines for Users

1. If the request is at least 180 days prior to the date required, the Wisconsin Rapids Public School (WRPS) District will hold a date for 30 days from the date of initial inquiry, after which the date will be released unless a completed application has been received by WRPS. Request for dates with shorter advance notice will be required to provide completed applications. Events which are scheduled less than two weeks in advance may be charged \$46.00 per hour at the discretion of the PAC Director in order to cover costs to hire a supervisor for the event.

No advertising may be placed until an application for a use agreement, certificate of insurance, and deposit have been received and accepted by the District.

2. The PAC ~~Secretary~~ Coordinator will review applications.
 - a. The Superintendent or designee reserves the right to deny or cancel use of PAC facilities, even though the proposed use is in accordance with Board policies, if granting or continuing such permission would result in community dissatisfaction and criticism or would result in disruption or interference with the instructional program of the schools.
 - b. If approved, the user organization will receive a short-term use agreement with the estimated rental charges, and a bill for a deposit.
 - c. If the application is denied, the deposit will be returned and a written explanation will be provided to the applicant.
 - d. Appeal of a denied application may be made in writing to the Superintendent within 30 days of the receipt of the denial.
3. The user organization must submit a deposit and a Certificate of Insurance with WRPS named as additionally insured, in a form with coverage limits consistent with Section E of this Facility Use Policy and the WRPS community relations policy.

The facility rental fee must accompany the building use contract, if required, within 30 days of the contract approval or prior to the scheduled use, whichever is earliest. This deposit will serve to hold the reservation and will be applied to the balance due on the final invoice. The entire fee may be required with the contract at the discretion of the District.

4. If the applicant cancels the event, WRPS reserves the right to retain the deposit. If the facility use is cancelled due to inclement weather, public emergencies, or acts of God, the deposit will be applied to the new date, if the event is re-scheduled for a date within twelve (12) months of the original date. If the event is not re-scheduled, the District reserves the right to retain the deposit.
5. It is the responsibility of the user organization to:
 - a. Pay any state and county tax on sales.
 - b. Report all income to the Internal Revenue Service.
6. All permits are subject to immediate cancellation if it is discovered that information given on an application is misrepresented. If the use of the facility is discovered to be contrary to any policies, rules, and regulations of the Board, the permit is subject to immediate cancellation. Upon notice by the PAC Director or any duly authorized agent of the Board, such activity is to cease. The Board and its agents are to be held harmless of any expenses or losses incurred by the sponsoring organization due to such cessation.

B. District Policies Regarding Rental of the PAC

1. By accepting a short term use agreement, the user organization accepts responsibility for the school building and assigned property while the permit is in effect as indicated in Section E of this agreement and to observe all applicable federal, state, and local laws and regulations, and all appropriate rules of the Wisconsin Rapids Public Schools Board of Education.
2. Prior to its use, the PAC Director must approve all activities and equipment being used in the PAC.
3. In the event of inclement weather, it is the responsibility of the user organization to determine their use of the space. Rental charges will be billed if required to cover costs of equipment, labor, etc. WRPS shall not be liable for any loss of income due to inclement weather, public emergencies, acts of God, or from any other reason whatsoever.
4. If the user wishes to charge for use of WRPS parking lots, permission must be obtained in advance. Fifty percent of the parking revenue will be paid to the WRPS.
5. Alcoholic beverages and nicotine products such as cigarettes, smokeless tobacco or electronic cigarettes or other electronic nicotine delivery system products are prohibited on WRPS premises. (Wis. Stats. 120.12(20); 125.09(2)). Food and non-alcoholic refreshments will be permitted in designated areas. No individual shall possess or use a weapon in school buildings, on school premises, in a District-owned vehicle or at any school-sponsored function or event. The term "weapon" means any object which, in the manner in which it is used, is intended to be used, or is represented, is capable of inflicting serious bodily harm or property damage, as well as endangering the health and safety of persons. Weapons include, but are not limited to, firearms (including, but not limited to, firearms as defined in the Federal and State Gun Free School Zone Acts (18 U.S.C. 921(a)(3) and Wis. Stat. 948.605) guns of any type whatsoever, including air and gas-powered guns (whether loaded or unloaded), knives, razors with unguarded blades, clubs, electric weapons, metallic knuckles, martial arts weapons, ammunition, and "dangerous weapons" as defined in Wis. Stats. 939.22 (10) and 948.61, or facsimiles thereof. The only exception will be theatrical props used in appropriate settings and in accordance with District guidelines.

6. Each group using the school facility shall provide competent adult supervision adequate to insure proper and careful use of the facility involved. School District officials reserve the right to judge the apparent adequacy of such supervision and failure to provide such supervision will be grounds for immediate revocation of the permit and refusal of future permits to the group. Each group maintains exclusive responsibility for managing its employees, its agents, invitees or any other person during the rental agreement. This responsibility cannot be transferred to WRPS.
7. Organizations or individuals may not use the PAC without having a custodian on duty. A two hour minimal charge for custodial overtime services will apply. At the conclusion of the event, final actual costs of custodial services will be calculated and invoiced for all building users. Any overtime or additional costs incurred by the District, as a result of the agreement, will be billed to the user. A reasonable estimate of anticipated additional costs will be provided by the PAC Secretary Coordinator at the time of the reservation.

C. Policies Regarding Use of the PAC

1. The facility is owned and operated by the Wisconsin Rapids Public School District, and will be made available to public, private, and non-profit organizations on an equal, non-discriminatory basis. The facility shall not be used for any non-school purpose at any time, if such use will interfere with the curricular or co-curricular program of the school. The upcoming general school calendar is set by March 15 of the preceding school year. The first priority for scheduling the following school year, September through August, is given to school district affiliated groups. Recognizing the need of non-school district affiliated groups to schedule performances prior to March 15 of each year, the second priority for scheduling the following school year is given to those groups as defined in C.2. Preference among those groups is given to groups with historical and recurrent WRPS facility based programming and who remain in good standing. Groups contracting for the Performing Arts Center prior to March 15 may do so with the understanding that in the event the Performing Arts Center would be subsequently booked for school district activities, the Wisconsin Rapids Area Middle School Auditorium would be made available as an alternate.

For long-lead event planning, efforts will be made by the District to maintain availability of the Performing Arts Center for the requesting group.

2. After March 15, the priority for scheduling is given to those groups with historical and recurrent WRPS facility based programming. Other groups may be scheduled on approval of the Board of Education. Priority will be given to groups as long as they remain in good standing.
3. Exceptions to the above use policy will be determined by the Board. Such determination may be delegated to the Superintendent of Schools.
4. A WRPS technician or WRPS approved technician must be present whenever the facility is being used by the user organization. Approval must be obtained from the PAC Director in advance with sufficient notice. Any costs associated with this provision will be billed to the user organization.
 - a. The Technician's call will begin a minimum of one hour before the contracted set-up time.
 - b. All labor charges will be for a two-hour minimum.

- c. All District staff will receive overtime pay as governed by the District's policies and procedures.
 - d. Meals and breaks for District staff will be governed by District policies and procedures.
5. All facility time, labor, and equipment required for the event must be identified on the application for use agreement by the lessee. Meeting last minute requests for additional time and labor may not be possible, nor will the District guarantee that additional equipment will be available. Please ensure the availability of lighting, sound and materials prior to your event. Extra charges may be assessed for custodial overtime, audio-lighting personnel, school district owned equipment, and general crowd supervision as determined by the District.
 6. The PAC Director has authority over the PAC, its control rooms, box office, dressing rooms, the music rooms, studio rooms, hallways and cafeteria refreshment area when required for performances or rehearsals for a scheduled event.
 7. All staging, electric and sound plots must have prior approval by the Director. Any setup deemed unsafe by the PAC Director shall be modified to the satisfaction of the District as determined by the PAC Director. The cost of any such modification shall be borne by the user organization.
 8. Any equipment required for a scheduled event other than equipment listed in the PAC inventory must first be requested in writing on a timely basis. In the event any rented equipment or any equipment on the PAC inventory should become unavailable, the PAC Director will inform the user organization on a timely basis.
 9. The user organization shall follow all fire code regulations regarding public performance, including the use of flame resistant materials for scenic or design purposes.
 10. The PAC lobby and all hallways shall be free of any obstructions and must conform to fire code regulations. Any tables or displays placed in the lobbies shall be approved by the PAC Director prior to set-up.
 11. Any use of open flame, pyrotechnics, smoke or chemical fog are prohibited unless prior approval of the PAC Director is obtained. If any aforementioned materials are used without prior approval, the PAC staff shall have the right to discontinue the performance until the items are removed from the stage and stored in a safe and prudent manner.
 12. The user organization shall not post signs or affix banners to the building without the prior consent of the PAC Director. No items may be attached or mounted to the physical structure without prior approval. Scenery, which must be affixed to the stage floor, must be affixed with approved fasteners, and be restored to the satisfaction of the PAC Director.
 13. Third party sponsors will not be allowed to distribute materials, place objects bearing sponsor's name or highlight their product or service without prior approval of the PAC Director. If contemplated, please submit sample materials in advance to the PAC Director.
 14. Parking for trucks or vans at the PAC loading zone is limited to one vehicle at a time and must be coordinated prior to the event. No vehicle may stay in the loading zone unattended. Once the vehicle is unloaded, it must move to the designated parking lot.

15. While it is the group's sole responsibility to establish safe sound levels, the final sound output of any recorded or live performance may be monitored by the PAC Director who shall have the authority to change the levels, if required, during a performance.
16. Any broadcasts, telecasts, recordings, etc., require prior consent of the PAC Director.
17. The user organization is responsible for all licensing rights for the performance and novelty sales.
18. WRPS will provide a clean and unobstructed area for the event. It shall be the responsibility of the user organization to maintain and restore the area to such condition. Additional WRPS custodial or technician costs associated with maintaining and restoring the area will be billed to the group.
 - a. Any lighting, masking, or sound plot that has been used for an event must be removed and the house plot must be restored back to the house plot at the cost of the user organization.
 - b. If the orchestra pit cover or acoustic shell is used for an event, the cost of removal and installation will be billed to the user organization.
19. It is the responsibility of the user organization to remove all equipment immediately following the said rental, clean the dressing rooms and check the hall to secure all property belonging to the user. ~~Any items to be returned will be sent C.O.D.~~ **WRPS is not responsible for lost or forgotten items.**
20. No painting is allowed on fixed surfaces without prior approval of the PAC Director.
21. No removal, relocation, or alteration of the stage curtains is allowed. Requests regarding the curtains must be made in advance to the PAC Director.
22. Only local calls are permitted from PAC phones.
23. No one is allowed to operate any PAC equipment or systems, unless accompanied by a WRPS certified technician. **User organizations are allowed to hire their own technical support personnel. Users shall notify the PAC Director or Coordinator of private tech support agreements in advance. User groups who choose to use WRPS Technicians understand these services are not guaranteed and WRPS shall not be liable for lack of technical personnel due to absence, sickness, injury, or other staffing circumstances.**
24. No one is allowed on the catwalks, balcony areas, and rigging stairs without being accompanied by a WRPS certified technician.
25. Report any problems, including any loss, or injury, **or damage** in the PAC immediately to the PAC Director or designee.
26. Only the school district may pay its employees for services rendered. The office of the PAC will, in turn, bill the user organization for all salaries and fringe benefit payments. At no time shall any salary be paid directly to the employee. The school district, or its representatives, will stipulate the number of school district employees to be on duty for each activity.

D. Policies Regarding Front of House

1. During all public performances a WRPS House Manager as designated by the PAC Director, must be present a minimum of one hour prior to curtain time and must remain until all audience members have vacated the PAC. Any costs will be billed to the user organization. The user organization is responsible to have a representative at the Front of ~~the~~ House fifteen minutes prior to the arrival of cast, crew, and any public. At the conclusion of the performance, the user organization is responsible for any cast, crew, and public departures, ~~and~~ The user must remain on the premises until all have vacated.
2. The user organization will determine when lobby doors and House doors will open.
3. Ushers are the responsibility of the user organization.
4. WRPS reserves the right to hire security for an event. All charges for security will be billed to the user organization.
5. The posted PAC seating capacity (833) may not be exceeded in any circumstance. (Fire Code)
6. Upon written request from the PAC Director, the user organization will provide four complimentary tickets per performance to WRPS.

E. Agreement

The applicant agrees to abide by the rules and regulations and policies formulated by the Wisconsin Rapids Public School District regarding the use of its facility, agrees to pay expenses incurred and billed by the District, agrees to be responsible for careful and prudent use of the district facility, and to be responsible for any damages which occur. Further, the applicant as lessee, shall indemnify and save harmless the School District of Wisconsin Rapids (lessor) from and against any and all loss, cost, (including attorney's fees) damages, expenses and liability (including statutory and liability under worker's compensation laws) in the connection with claims for the damages as a result of injury or death of any person or property damage to any property sustained by lessee, its employees and all other persons, which arise from or in any manner grow out of an act or neglect on or resulting from the use of lessor's facilities and equipment by lessee, lessee's agents employees, and invitees, or any other person during the rental agreement. The Board of Education reserves the right to compel a showing of a financial responsibility or a policy of liability insurance for any given amount as it deems is advisable as a condition precedent to the leasing of the facility.

A Certificate of Insurance showing WRPS named as additionally insured with a minimum per occurrence General Liability coverage limit of \$1,000,000, and \$100,000 Property Damage coverage as well as a Fire Damage limit of \$300,000 is required. A certificate of Insurance showing Auto and Worker's Compensation coverage and limits acceptable to the School District of Wisconsin Rapids may be required as a condition of this lease agreement. The cost of this coverage is to be paid by the lessee.

In the event any fault or neglect by WRPS or its failure to satisfy any obligations under the Use Agreement, the liability of WRPS shall be exclusively limited to the refund of any amounts paid by the user organization or due under the agreement.

Authorization for use of the PAC shall not be considered as an endorsement of or approval of the activity, group or organization nor the purpose they represent. Promotional materials developed to advertise events and/or activities shall contain a disclaimer that clearly indicates that the event and/or activity is neither endorsed or promoted by the Wisconsin Rapids School District. Sample promotional materials shall be provided by the lessee upon request.

The School District of Wisconsin Rapids offers equal employment opportunities and prohibits discrimination based on an employee's or applicant's age, race, color, creed, religion, genetic information, handicap or disability, marital or parental status, gender, sexual orientation, transgender status, gender identity, national origin, ancestry, citizenship, arrest record, conviction record, pregnancy, veteran status, military service, membership in the national guard, state defense force or any other reserve component of the military forces of the United States or Wisconsin, use or nonuse of lawful products off District premises during non-working hours and away from District-sponsored activities, or other protected group status, as required by State or Federal law.

FEE SCHEDULE NEXT PAGE

FEE SCHEDULE # 2 Effective January 1, 2018

FEES FOR PERFORMING ARTS CENTER – LHS			
UTILIZATION:	GROUP A IN-DISTRICT NON-PROFIT	GROUP B IN-DISTRICT FOR-PROFIT OR OUT-OF-DISTRICT NON-PROFIT	GROUP C OUT-OF-DISTRICT FOR PROFIT
	<i>8 hours²</i>	<i>8 hours²</i>	<i>8 hours²</i>
Auditorium★ NON-Ticket Sales or TICKET Sales <u>Performance Rental – 8 hours²</u>	\$250.00 \$500.00 <u>\$350.00</u>	\$500.00 \$1,000.00 <u>\$ 750.00</u>	\$1,000.00 \$2,000.00 <u>\$1,250.00</u>
Rehearsal <u>Rental</u> – 4 hours	\$100.00 ²	\$125.00 ²	\$150.00 ²
Removal/Installation of Orchestra Pit Cover*	\$250.00	\$350.00	\$400.00
Removal/Installation of Band Shell*	\$125.00	\$125.00	\$125.00
OTHER EQUIPMENT:			
Steinway Grand Piano	\$125.00	\$250.00	\$400.00
Clavinova Piano	\$ 75.00	\$100.00	\$125.00
Risers	\$ 15.00 per piece	\$ 15.00 per piece	\$ 15.00 per piece
Fog Machine	\$ 25.00	\$ 25.00	\$ 25.00
AV Equipment ³			
LABOR CHARGES			
Regular Technician Charge	\$15.00 <u>\$20.00</u> per hour	\$15.00 <u>\$20.00</u> per hour	\$15.00 <u>\$20.00</u> per hour
<u>House Manager</u>	<u>\$25.00 per hour</u>	<u>\$25.00 per hour</u>	<u>\$25.00 per hour</u>
Expert Technician Charge**	\$40.00 <u>\$60.00</u> per hour	\$40.00 <u>\$60.00</u> per hour	\$40.00 <u>\$60.00</u> per hour
Emergency Supervisor Charge***	\$ 46.00 per hour	\$ 46.00 per hour	\$ 46.00 per hour
<u>Technical Director</u>	<u>\$60.00 per hour</u>	<u>\$60.00 per hour</u>	<u>\$60.00 per hour</u>
Custodial Charge	Estimate will be provided	Estimate will be provided	Estimate will be provided

²If the event exceeds the contracted utilization and rehearsal time, there will be a \$50.00/hour charge.

³A per piece fee for AV and other miscellaneous equipment utilized will be assessed as indicated on the “use” form. (AV fees are calculated at 5% of replacement cost of equipment.)

* If the event is more than one day, the rate for removal/installation of the orchestra pit cover and/or band shell would be negotiable.

In cases of shows with extremely complex sound or lighting requirements which exceed the skills of regular house technicians, “expert” level technicians will be hired at the rate of ~~\$40.00~~ **\$60.00 per hour per technician. The need for “expert” level technicians will be determined in consultation with the PAC Director.

***Events which are scheduled less than two weeks in advance are subject to a \$46.00 per hour “Emergency Supervisor” charge in addition to all other fees associated with the event, at the discretion of the PAC Director.

★ Areas of the facility outside of the PAC/Green Room that are utilized will be charged in accordance with the rental fees listed in Board Policy 830.

Fees will be reviewed annually by the administration and appropriate recommendations for adjustment forwarded to the Board of Education.

CROSS REF.: 443.8 – Possession or Use of Weapons – Students
 522.9 – Possession or Use of Weapons – Staff/Employees
 830 – Use of School Facilities
 830.2 – Facility Use Policy for the Rapids Area Sports Complex (RASC)
 832 – Possession or Use of Weapons – Visitors and Volunteers

Approved: October 11, 1999

Revised: June 17, 2002
 February 11, 2008
 October 12, 2009
 March 12, 2012
 April 11, 2016
 January 15, 2018
 October 14, 2019
 March 14, 2022
 TBD



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June 7, 2022

Mr. Aaron Nelson, Director of Business Services
Wisconsin Rapids Public Schools
510 Peach Street
Wisconsin Rapids, WI 54494

Dear Mr. Nelson and the Board of Education,

You have requested that we audit the financial statement of the governmental activities, each major fund, and the aggregate remaining fund information of the Wisconsin Rapids Public Schools, as of June 30, 2022, and for the year then ended and the related notes to the financial statements, which collectively comprise the Wisconsin Rapids Public Schools' basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal and state award programs for the period ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal and state award programs. The objectives of our audit of the financial statements 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS), in accordance with *Government Auditing Standards*, and *State Single Audit Guidelines* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and 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.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule for the General Fund - Budget and Actual
- 3) Wisconsin Retirement System Pension Schedules
- 4) Wisconsin Retirement System Local Retiree Life Insurance Fund Schedules
- 5) OPEB Healthcare Defined Benefit Plan Schedules

Supplementary information other than RSI will accompany the Wisconsin Rapids Public Schools' basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Balance Sheets - Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- 3) Schedule of Expenditures of Federal Awards
- 4) Schedule of State Financial Assistance

We will also prepare the following items:

- 1) Attestation Report For Wisconsin School District Aid Certification Data Independent Accountants' Report and PI-1506-AC
- 2) Data Collection Form

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of Financial Statements

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and in accordance with any state regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS, in accordance with *Government Auditing Standards*, and any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Wisconsin Rapids Public Schools's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America, and in accordance with any state regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Wisconsin Rapids Public Schools' basic financial statements. Our report will be addressed to the governing body of the Wisconsin Rapids Public Schools. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Wisconsin Rapids Public Schools' major federal and state award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; the Uniform Guidance, and any state regulatory audit requirements, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal and state award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant

agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS, in accordance with *Government Auditing Standards*, and any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal and state programs and, performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal and state award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal and state award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- 1) For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- 2) 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;
- 3) For identifying, in its accounts, all federal and state awards received and expended during the period and the federal and state programs under which they were received;
- 4) For maintaining records that adequately identify the source and application of funds for federally and state funded activities;
- 5) For preparing the schedule of expenditures of federal awards and schedule of state financial assistance (including notes and noncash assistance received) in accordance with the Uniform Guidance and state regulatory audit requirements;

- 6) For designing, implementing, and maintaining effective internal control over federal and state awards that provides reasonable assurance that the entity is managing federal and state awards in compliance with statutes, regulations, and the terms and conditions of the awards;
- 7) For identifying and ensuring that the entity complies with federal and state statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal and state award programs and implementing systems designed to achieve compliance with applicable statutes, regulations, and the terms and conditions of award programs;
- 8) For disclosing accurately, currently, and completely the financial results of each federal and state award in accordance with the requirements of the award;
- 9) For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- 10) For taking prompt action when instances of noncompliance are identified;
- 11) For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- 12) For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- 13) For submitting the reporting package and data collection form to the appropriate parties;
- 14) For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- 15) To provide us with:
 - a) Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal and state award programs, such as records, documentation, and other matters;
 - b) Additional information that we may request from management for the purpose of the audit;
 - c) Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
 - d) A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - e) A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- 16) For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- 17) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- 18) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- 19) For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- 20) For the accuracy and completeness of all information provided;
- 21) For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- 22) For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards and schedule of state financial assistance referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedules in accordance with the Uniform Guidance and state regulatory audit requirements, (b) to provide us with the appropriate written representations regarding the schedules, (c) to include our report on the schedules in any document that contains the schedules and that indicates that we have reported on such schedule, and (d) to present the schedules with the audited financial statements, or if the schedules will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedules no later than the date of issuance by you of the schedule and our report thereon.

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As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all work papers requested, confirmations we request, and will locate any documentation or invoices selected by us for testing.

Nonattest Services

With respect to any nonattest services we perform, at the end of the year, we agree to perform the following:

- Assist in preparing the financial statements and related notes.
- Assist in preparing the Data Collection Form

We will not assume management responsibilities on behalf of the Wisconsin Rapids Public Schools. However, we will provide advice and recommendations to assist management of the Wisconsin Rapids Public Schools in performing its responsibilities.

The Wisconsin Rapids Public Schools' management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards
- The nonattest services are limited to the *services* previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules before fieldwork begins, retrieving supporting documents, and preparing confirmations. If for whatever reason your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

Randall L. Miller is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Hawkins Ash CPAs, LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Provisions of Engagement Administration, Timing and Fees

We expect to begin our audit in June and to issue our reports no later than December 15, 2022. Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We estimate our fees for these services to be \$22,525. The fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

Our charges for services, plus out-of-pocket expenses, will be billed as work progresses and are payable on presentation. The out-of-pocket expenses will be separately stated on the invoice, and you will be responsible for any Section 274(n) limitations relating to meals and entertainment. Our services will be invoiced at our current billing rates. Work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. A service charge at the rate of 1% per month will accrue on any balance not paid within 30 days of the invoice date with a minimum charge of \$1.00 per month. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the engagement. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Routine questions throughout the year are included in the above fees. Meetings and research/consultation (which is substantial in nature) and accounting services (including, but not limited to reconciliation of accounts and preparation of requested schedules not completed at the start of fieldwork) will be billed at our standard rates. The above fees do not include bank confirmation fees, implementation of Governmental Accounting Standards Board statements or revisions to generally accepted governmental auditing standards.

Should you offer a position to our staff assigned to this project, and our staff accepts employment with you or any of your subsidiaries, you agree to pay a finder's fee to Hawkins Ash CPAs, LLP an amount equal to 40% of the greater of a) our staff's annual compensation with Hawkins Ash CPAs, LLP or b) the annual compensation offered to our employee by you or any of your subsidiaries.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, our liability to the client will in no event exceed the fees that we receive for the portion of the work giving rise to the liability. The parties to this engagement agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation upon the written request of any party to the engagement. All mediations initiated as a result of this engagement shall be administered by the American Arbitration Association ("AAA"). The results of this mediation shall be binding only upon agreement of each party to be bound. Costs of any mediation proceeding shall be shared equally by both parties.

Notwithstanding anything contained herein both Accountant and the client agree that regardless of where the client is domiciled and regardless of where this Engagement Letter ("Agreement") is physically signed this Agreement shall have been deemed to have been entered into at Accountant's office located in the county of your Accountant's branch location shall be the exclusive jurisdiction for resolving disputes related to this Agreement. This Agreement shall be interpreted and governed in accordance with the Laws of the state of your Accountant's branch location.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary.

We shall not have any liability to the client for any special, consequential, incidental, punitive or exemplary damages or loss, including, but not limited to any lost profits, savings or business opportunity. We have the right to withdraw from this engagement, in our discretion, if you don't provide us with any information we request in a timely manner, refuse to cooperate with our reasonable requests or misrepresent any facts. Our withdrawal will release us from any obligation to complete your return and will constitute completion of our engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

In the unlikely event that circumstances occur which we, in our sole discretion, believe could create a conflict with either the ethical standards of our firm or the ethical standards of our profession in continuing our engagement, we may suspend our services until a satisfactory resolution can be achieved or we may resign from the engagement. We will notify you of such conflict as soon as practicable, and we will discuss with you any possible means of resolving them prior to suspending our services.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Hawkins Ash CPAs, LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to a state or federal agency and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hawkins Ash CPAs LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditors' report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,
HAWKINS ASH CPAS, LLP

Randall L. Miller, CPA

Randall L. Miller, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Wisconsin Rapids Public Schools

Acknowledged and agreed on behalf of the Wisconsin Rapids Public Schools by:

Signature: *Aaron Nelson*

Title: Director of Business Services

Date: 6/8/2022