



AGENDA

Wisconsin Rapids Public School District - Board of Education

510 Peach Street

Wisconsin Rapids, WI 54494

(715) 424-6701

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Larry Davis, Member
John A Krings, President

May 7, 2018

LOCATION: Board of Education Conference Room A/B

TIME: 6:00 p.m.

- I. Call to Order
- II. Public Comment
- III. Business Services
 - A. Walk-in Freezer Purchase – Grant Elementary – Approval
- IV. Updates and Reports
 - A. Purchases – Update
 - B. Banking Services – Update
 - C. Audit Services Engagement Letter – 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](tel: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](tel: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.



BACKGROUND

Business Services Committee

John Benbow, Jr., Chairman
Katherine Bielski-Medina, Member
Larry Davis, Member
John A Krings, President

May 7, 2018

LOCATION: Board of Education Conference Room A/B

TIME: 6:00 p.m.

I. Call to Order

II. Public Comment

III. Business Services

A. Walk-in Freezer Purchase – Grant Elementary – Approval

The upright freezers at Grant Elementary are wearing out. Bids were requested for installation of a new walk-in freezer. Below are the bids received with copies shown on Attachment C:

Ron's Refrigeration	\$44,173.00
Streich Equipment	\$66,739.00
Tri-City Refrigeration	\$56,332.00

The Administration recommends the proposal from Ron's Refrigeration for the purchase and installation of a walk-in freezer at Grant Elementary, with funding from the Food Service and Building and Grounds budgets, be recommended for approval to the Board of Education.

IV. Updates and Reports

A. Purchases – Update

Copies of the following invoices are included as Attachment A:

City of Wisconsin Rapids – Police Liaison Officer
Strang Patteson Renning Lewis and Lacy S.C. – Legal work for Internal Revenue Service Audit
Flocabulary – On-line Media Resource
Discovery Education – On-line Media Resource

B. Banking Services – Update

The Committee will be updated on meetings with local banks concerning fees associated with handling payroll ACH files.

Business Services Committee Meeting Background – May 7, 2018

C. Audit Services Engagement Letter – Update

Attached as Attachment B is a copy of the letter from Hawkins Ash CPAs to provide audit services for the Board of Education.

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

Future agenda items of the Business Services Committee include, but are not limited to the following:

- Building Trades House Tour: 6810 Church Avenue – June 4, 2018; 4:30 pm

W I S C O N S I N



444 West Grand Avenue, Wisconsin Rapids, WI 54495

 * I N V O I C E *

DATE 4/19/2018
 CUSTOMER NO. 4
 INVOICE NO. 6684
 INVOICE DATE 4/19/2018
 PMT DUE DATE 5/21/2018

WRPS
 MARY GILDENZOPH
 510 PEACH STREET
 WISCONSIN RAPIDS WI 54494

COPY

DESCRIPTION	BILLING CYCLE, THRU DATE	AMOUNT
	CATEGORY: CITY-LIAIS	
1ST QTR 2018 SCHOOL LIAISON OFFICER		15,703.90
	CATEGORY: STR-SALT	
3.6.18- 6 YDS OF SALT @ \$80/YD		480.00
1.3.18- 3 YDS OF SALT @ \$80/YD		240.00
	TOTAL TO PAY	16,423.90 *

STRANG PATTESON RENNING LEWIS & LACY, S.C.

Wisconsin Rapids Public Schools
510 Peach Street
Wisconsin Rapids, WI 54494

General

Please include this page with your remittance to our Green Bay Office. Thank you.

Fees

	<u>Hours</u>	
For Current Services Rendered	22.10	5,635.50

Expenses

Total Expenses Thru 03/31/2018		0.47
Total Current Work		5,635.97
Balance Due		<u>\$5,635.97</u>

Statement No.	22017
Statement Date	04/27/2018
Account No.	10962.00099



OFFICIAL QUOTE

COPY

Company Address 55 Washington Street
 Suite 606
 Brooklyn, NY 11201
 USA

Phone (718) 852-0105
 Fax (646) 514-5853
 Email alex.friedman@flocabulary.com

Quote Name Wisconsin Rapids Public Schools (WRPS)
 2017-1

Created Date 3/1/2018
 Expiration Date 4/30/2018

Contact Name Kirsten Johnson
 Phone 715-424-6715 ext. 1063
 Email kirsten.johnson@wrps.net

Bill To Name Wisconsin Rapids School District
 Bill To Wisconsin Rapids, WI
 USA

Ship To Name Wisconsin Rapids School District
 Ship To 510 Peach St
 Wisconsin Rapids, WI
 USA

Product	Date	List Price	Sales Price	Quantity	Discount	Total Price
A one-year digital subscription to Flocabulary	3/1/2018	\$2,000.00	\$2,000.00	9.00	30.00%	\$12,600.00

Subtotal \$18,000.00
 Discount 30.00%
 Total Price \$12,600.00
 Grand Total \$12,600.00

Please Note

You may fax your purchase order to 646-514-5853 or email it to orders@flocabulary.com. If you have any questions, please contact us at info@flocabulary.com. By purchasing a Flocabulary license, you agree to the Flocabulary Terms of Use at <https://www.flocabulary.com/terms-of-use/> and Privacy Policy at <https://www.flocabulary.com/privacy-policy/> and you agree that no other terms



**Subscriber Agreement ("Agreement")
made 05/02/2018 between Discovery Education, Inc. ("Discovery") and
WISCONSIN RAPIDS SCHOOL DISTRICT, WI ("Subscriber")**

1. Subject to the terms and conditions of this agreement, Discovery grants to Subscriber, and the educators, administrators, and students (collectively, "Users") enrolled in the school(s) listed in Exhibit A hereto (the "Community") a limited, non-exclusive, terminable, non-transferable license to access Discovery Education Streaming via the website currently at <http://streaming.discoveryeducation.com>, or by any other means on which the parties may agree, and to use Discovery Education Streaming as set forth in the Subscription Services Terms of Use located at http://www.discoveryeducation.com/aboutus/terms_of_use.cfm, as Discovery may revise such Subscription Services Terms of Use from time to time (the Discovery Education Subscription Services "Terms of Use").
2. The "Term" shall be 09/01/2018 through and including 08/31/2019.
3. The pricing for this license (the "Fees") shall be as follows:

Discovery Education Streaming PLUS

Number of Schools	Service Description	Price per Year	Total
1	Discovery Education Streaming Plus HS License	\$3,150.00	\$3,150.00
8	Discovery Education Streaming Plus K-8 License	\$2,600.00	\$20,800.00
Total			\$23,950.00

4. The Fees are non-cancellable and are due and payable to Discovery within 30 days of receipt of invoice.
5. Subscriber may add schools in the district to this Agreement by written notice to Discovery, setting forth the name and address of the applicable school, the grade level of such schools, the number of students enrolled in each school, and the commencement date of the term for such schools (each, a "School Notice," and which may be submitted in the form of a purchase order). Upon receipt of a School Notice, the schools referenced therein shall be added to this Agreement and their Licenses shall become effective. Fees for additional schools will be prorated, based upon the number months in the term of the License for such additional school. The Fees for the additional schools shall be due and payable no later than thirty (30) days after the commencement date.
6. All other terms and conditions governing this license shall be as set forth in the Terms of Use, and this Agreement, together with the Terms of Use constitute the complete and exclusive terms of the agreement between the parties regarding the subject matter and supersedes all other prior and contemporaneous agreements, negotiations, communications or understandings, oral or written, with respect to the subject matter hereof. There shall be no modifications to this Agreement unless they are in writing, and duly signed by both parties. In no event shall the terms and conditions of a purchase order or any other purchase agreement amend or modify the terms and conditions of this Agreement or the Terms of Use. In the event of a direct conflict between the terms of this Agreement and the terms of the applicable then-current Terms of Use, the terms of this Agreement shall control.
7. While Subscriber acknowledges that no student personal information is required for the use of any of the basic Discovery Education services, in the event Subscriber or its Users elect to use any of the functionality within the Discovery Education services which provide personalized pages, individual accounts, other user-specific customization, or otherwise submit or upload information (all such data is generally limited to the following: school name, first name, last name, grade level), Subscriber represents and warrants that Subscriber has all necessary authorization to provide to Discovery any information it provides through Discovery services in order to use such functions. Consent is required for the collection, use and disclosure of personal information obtained from children through certain online services, and to the extent required, Subscriber consents to Discovery's use of such information in the course of providing the Discovery Education services. Discovery agrees to use any student personal information and data provided to it by Subscriber in compliance with (i) the Children's Online Privacy Protection Act of 1988 ("COPPA"), the Family Educational Rights and Privacy Act of 1974 ("FERPA"), Children's Internet Protection Act ("CIPA") and any other laws, regulations and statutes, all solely to the extent applicable, and (ii) Discovery's standard terms of use and privacy policy.



- 8. Discovery understands that government entities, such as Subscriber, may be required to disclose information pursuant to applicable open records acts. Prior to any such disclosure, Subscriber shall make any claim of privilege that may be applicable to prevent such disclosure and will make reasonable efforts to give Discovery reasonable prior notice and a reasonable opportunity to resist such disclosure. In all other respects, all provisions of this Agreement ("Confidential Information") shall be kept strictly confidential by Subscriber and may not be disclosed without prior written consent, except for any disclosure required by any order of a court or governmental authority with jurisdiction over Subscriber.
- 9. Subscriber certifies that Subscriber is exempt from all federal, state, and local taxes and will furnish Discovery with copies of all relevant certificates demonstrating such tax-exempt status upon request. In the event Subscriber is not exempt from certain of such taxes, Subscriber agrees to remit payment for such taxes to Discovery.
- 10. This Agreement contains the entire understanding and supersedes all prior understandings between the parties relating to the subject matter herein. The terms and conditions set forth herein shall not be binding on Discovery, or any of its affiliates, until fully executed by an authorized signatory for both Subscriber and Discovery (or its applicable affiliate). Signatures may be exchanged in counterparts. Signatures transmitted electronically by fax or PDF shall be binding and effective as original ink signatures.

WISCONSIN RAPIDS SCHOOL DISTRICT

DISCOVERY EDUCATION, INC.

By: *Kirsten Johnson*
(Signature Required)

By: _____

Title: media specialist

Title: _____

Printed Name: Kirsten Johnson

Printed Name: _____

Date: 5/21/2018

Date: _____

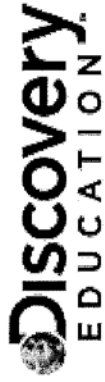
RETURN THE ATTACHED EXHIBIT A WITH THIS SIGNED AGREEMENT

Billing Entity: WISC Rapids Public Schools

Billing Entity Address: 510 Peach St.
WISC. Rapids, WI 54494

Billing Entity Phone Number: 715-424-6705

Ref. No. Q-00145935



**EXHIBIT A
LICENSED SCHOOLS**

SCHOOL NAME	ADDRESS	GRADE LEVELS	NO. OF STUDENTS
GRANT ELEMENTARY SCHOOL	8511 COUNTY ROAD WW, WISCONSIN RAPIDS, WI 54494	K - 05	268
GROVE ELEMENTARY SCHOOL	471 GROVE AVE, WISCONSIN RAPIDS, WI 54494	PK - 05	299
HOWE ELEMENTARY SCHOOL	221 8TH ST N, WISCONSIN RAPIDS, WI 54494	K - 05	357
LINCOLN HIGH SCHOOL	1801 16TH ST S, WISCONSIN RAPIDS, WI 54494	09 - 12	1,515
MEAD ELEMENTARY SCHOOL	241 17TH AVE S, WISCONSIN RAPIDS, WI 54495	PK - 05	443
THINK ACADEMY	6950 KNOWLEDGE AVE, RUDOLPH, WI 54475	K - 05	238
WASHINGTON ELEMENTARY SCHOOL	2911 WASHINGTON ST, WISCONSIN RAPIDS, WI 54494	PK - 05	306
WISCONSIN RAPIDS AREA MIDDLE SCHOOL	1921 27TH AVE S, WISCONSIN RAPIDS, WI 54495	06 - 08	1,062
WOODSIDE ELEMENTARY SCHOOL	611 TWO MILE AVE, WISCONSIN RAPIDS, WI 54494	PK - 05	372

Please add additional pages as necessary

RETURN THE ATTACHED EXHIBIT A WITH THIS SIGNED AGREEMENT

THE TERMS AND CONDITIONS SET FORTH HEREIN SHALL NOT BE BINDING ON DISCOVERY EDUCATION, INC., OR ANY OF ITS AFFILIATES, UNTIL FULLY EXECUTED BY AN AUTHORIZED SIGNATORY FOR BOTH SUBSCRIBER AND DISCOVERY EDUCATION, INC. (OR ITS APPLICABLE AFFILIATE).



One East Waldo Boulevard, Suite 5
 Manitowoc, WI 54220-2912
 920.684.7128 | fax: 920.684.3709
 www.HawkinsAshCPAs.com

April 20, 2018

Daniel Weigand, Business Director
 Wisconsin Rapids Public Schools
 510 Peach Street
 Wisconsin Rapids, WI 54494

To the Board of Education and Mr. Weigand,

We are pleased to confirm our understanding of the services we are to provide the Wisconsin Rapids Public Schools for the year ended June 30, 2018. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Wisconsin Rapids Public Schools as of and for the year ended June 30, 2018. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Wisconsin Rapids Public Schools' 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 Wisconsin Rapids Public Schools' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule for the General Fund - Budget and Actual
3. Wisconsin Retirement System Schedules
4. OPEB Healthcare Defined Benefit Plan Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the Wisconsin Rapids Public Schools' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Combining Balance Sheets - Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds
3. Schedule of Changes in Assets and Liabilities - Agency Funds
4. Schedule of Charter School Authorizer Operating Costs
5. Schedule of Expenditures of Federal Awards
6. Schedule of State Financial Assistance

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness

of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on -

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education of the Wisconsin Rapids Public Schools. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions 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 issue reports, or we may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of

assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Wisconsin Rapids Public Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Wisconsin Rapids Public Schools' major programs. The purpose of these procedures will be to express an opinion on the Wisconsin Rapids Public Schools' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, schedule of

state financial assistance, and related notes of the Wisconsin Rapids Public Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance

requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all workpapers requested, cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

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, 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.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Hawkins Ash CPAs, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Wisconsin Department of Public Instruction or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Hawkins Ash CPAs, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June and to issue our reports no later than December 1, 2018. Randall L. Miller is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our gross fee, including out-of-pocket cost, will not exceed \$20,125. 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 our reports. 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. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

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. In accordance with our firm policies, 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.

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

Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
April 20, 2018
Page 7

revisions to generally accepted governmental auditing standards.

With respect to any services, work product, or other deliverables hereunder, or this engagement generally, the firm's liability to the client will in no event exceed the fees that the firm receives 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 client agree that regardless of where the client is domiciled and regardless of where this Agreement is physically signed this Agreement shall have been deemed to have been entered into at the Accountant's office located in Manitowoc County, Wisconsin, USA and 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 Wisconsin.

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

The firm 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.

If requested, *Government Auditing Standards* require that we provide you a copy of our most recent external peer review report, and any letter of comment, and any subsequent peer review reports and letters of comment received during the contract period. Our 2016 peer review report accompanies this letter.

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 appreciate the opportunity to be of service to the Wisconsin Rapids Public Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
HAWKINS ASH CPAS, LLP

A handwritten signature in black ink that reads "Randall L. Miller, CPA". The signature is written in a cursive style.

Randall L. Miller, Partner

Daniel Weigand, Business Director
Wisconsin Rapids Public Schools
April 20, 2018
Page 8

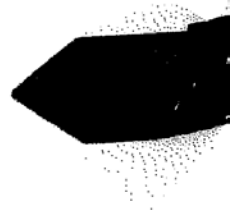
RESPONSE:

This letter correctly sets forth the understanding of the Wisconsin Rapids Public Schools.

Management signature: 

Title: Director of Business Services

Date: 04/30/2018



System Review Report

To the Owners of
Hawkins Ash CPAs, LLP

Peer Review Committee of
Wisconsin Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hawkins Ash CPAs, LLP (the firm) in effect for the year ended July 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Hawkins Ash CPAs, LLP (the firm) in effect for the year ended July 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*; *pass with deficiency (ies)* or *fail*. Hawkins Ash CPAs, LLP has received a peer review rating of *pass*.



Camp Hill, Pennsylvania
November 10, 2016

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& Air Conditioning, Inc.

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715-421-1525 • 1-800-236-0005
FAX 715-423-1177
www.ronsrefrigeration.com

April 30, 2018
Ms. Lizzie Severson
Director of Food Services
WRPS
Food Services Department
2510 Industrial St
Wisconsin Rapids, WI 54494

Re: Proposal for the new walk-in cooler and freezer at Grant Elementary School

We propose to supply and install the cooler and freezer combination box as per the specifications.

Equipment and material to be provided as follows:

- Combination cooler/freezer per specifications including diamond plate, Copper Penny exterior color, pitched roof system and insulated floor with internal ramps
- Remote refrigeration systems per specifications
- Concrete removal
- New concrete pad replacement
- Wall and window removal
- Line voltage electrical from the existing panel
- Start-up and adjustment
- One year parts and labor warranty
- Limited 5-year compressor warranty

Total cost for the above installation .\$44,173.00

Please let me know if you have any questions.

Sincerely,



Timothy J. Mancl, P.E.
President

Contractor \$5200.00

STREICH Equipment Co., Inc.

Kitchen, Bar, Janitorial & Paper Supplies

833 SO. THIRD AVENUE • WAUSAU, WI 54401-4492

(715) 842-0531 • FAX (715) 842-0534

May 1, 2018

Wisconsin Rapids Public School
Elizabeth Severson
2510 Industrial Street
Wisconsin Rapids, WI 54494
Email: elizabeth.severson@wrps.net

Re: Grant Elementary – Walk-In Freezer/Cooler

Lizzie –

The following is our proposal for the walk-in freezer/cooler at the above location, per the specifications dated 4/13/2018:


\$66,739.00

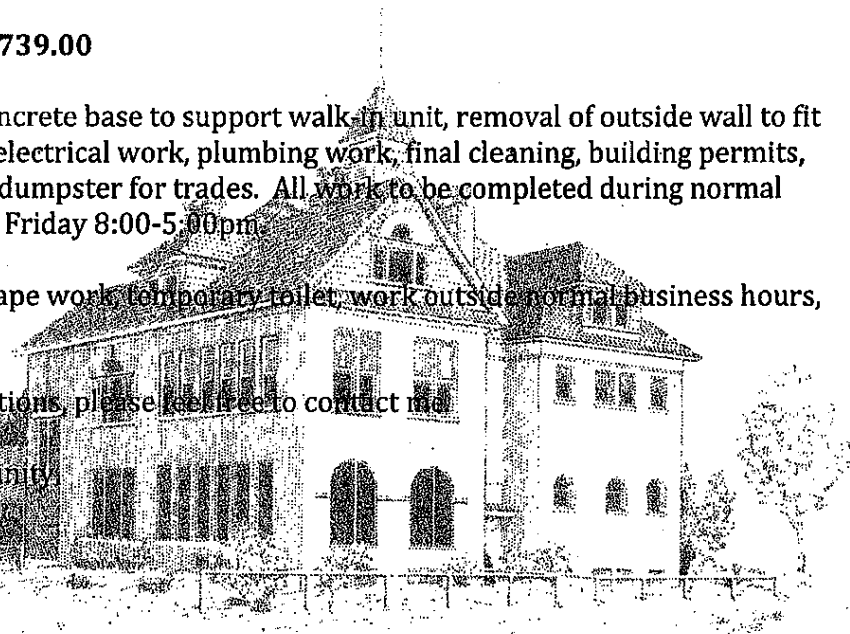
Pricing includes: new concrete base to support walk-in unit, removal of outside wall to fit the length of the walk-in, electrical work, plumbing work, final cleaning, building permits, temporary enclosure and dumpster for trades. All work to be completed during normal business hours, Monday – Friday 8:00-5:00pm.

Not Included: any landscape work, temporary toilet, work outside normal business hours, sales tax.

Should you have any questions, please feel free to contact me.

Thank you for the opportunity.


Dave Miller
CC: File/ns
wirapidsbidformdmm



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Name: Wisconsin Rapids Public Schools	Date: May 1, 2018
Address: 2510 Industrial Street	Quote #1195-18
City, State, Zip: Wisconsin Rapids WI 54495	Location: Grant Elementary
Attention: Lizzie Severson	Phone: 715-424-6703

We are pleased to offer this quote for the walk-in cooler/freezer combo, per plans and specifications provided.

Items included:

1. Combo freezer/cooler 9' 8" x 18' 3-1/2" x 9' 4" (9' 1-3/4" x 9' 8" freezer & 9' 1-3/4" x 9' 8" cooler),
2. One (1) cooler door (36x78) and One (1) freezer door (36x78),
3. 4 year compressor warranty,
4. Electrician,
5. Construction for demo work and concrete,
6. Materials and labor to install,
7. Start up and test.

Price including labor, Leer equipment and materials as described above is\$56,332.00

(Leer equipment includes the copper penny finish that was requested)

Price including labor, Carroll Cooler equipment and materials as described above is\$54,123.00

(No copper penny finish available)

Items not included:

1. Any city or town permits or State of WI approved plans,
2. Overtime labor.

We look forward to working with you on this project, if there are any other areas of your heating, air conditioning or refrigeration that we can be of service, please let us know.

We propose to furnish complete as specified above, for the sum of:

See Above options

Payment terms as follows: 25% Down payment with progress billings every 2 weeks. Payment due in full 10 days from invoice date.

The undersigned has authority to accept the proposal set forth above and agrees to pay all costs and reasonable attorneys' fees if this contract is placed in the hands of an attorney for collection. Contract completion is contingent upon lack of strikes, acts of God, accidents and other delays beyond our control. Customer shall provide fire and extended insurance coverage. Contractor's employees are covered by Worker's Compensation Insurance. The undersigned has read this proposal carefully including the NOTICE OF LIEN RIGHTS on the reverse side and by signing below hereby accepts the contract. The undersigned hereby agrees to pay interest on the unpaid balance at the rate of 1.5% per month. Accounts are payable in full Ten (10) days from date of billing.

Price Good for 30 Days

Tri-City Refrigeration

By: Scott Verrin

Executed in triplicate this date:

Customer:

By _____

By _____



Turn to the Experts

