WRPS

Wisconsin Rapids Public School District - Board of Education
510 Peach Street
Wisconsin Rapids, WI 54494 (715) 424-6701

AGENDA

Business Services Committee

John Benbow, Jr., Chairperson
Christopher Inda, Member
Jaime Sparkes, Member
John A. Krings, President

July 6, 2026

LOCATION: Board of Education Office, 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 the Committee may make a statement on 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 remember 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. District Vehicle Purchase - Approval
C. Washington Field #5 Naming Rights - Approval
D. Audit Proposal - Memorandum of Understanding - Approval

IV. Updates and Reports

A. Purchases - Update
B. Donations - Update
E. District Phone Replacement - Update
C. Auditor Engagement Letter to the Board of Education - Update
D. Wisconsin Retirement System Rate Increase - Update
E. SWC Stadium Lighting - Update

V. Agenda Items

VI. Future Agenda Items

Wisconsin Rapids Public School District - Board of Education
510 Peach Street
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BACKGROUND

Business Services Committee

July 6, 2026

LOCATION: Board of Education Office, 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

Our District is part of the Wisconsin Educators Risk Management Cooperative (WERMC), along with approximately 70 other school districts & CESA's. WERMC obtains the best cost through group insurance purchasing and provides risk management services to Wisconsin school districts. The insurance policies/programs include property, liability, auto, crime, workers' compensation, identity recovery coverage, and the STOP It Program. The district's 2026-27 annual insurance premiums are estimated to be $543,320.00. This is a $16,375.00 increase when compared to the prior school year. As a result of a competitive bid process through WERMC, the district's property insurance carriers will switch from Community Insurance Corporation to Chubb, resulting in a $7,112.00 decrease in property insurance rates. Workers' compensation insurance costs will increase by $19,976.00 when compared to the prior school year (see Attachment A).

The administration recommends approval of the estimated annual insurance premiums of $543,320.00 for the 2026-27 school year, to be funded with the district's insurance budgets.

B. District Vehicle Purchase - Approval

The district minivan fleet continues to age and accumulate miles. The minivans are used to transport students to and from school and provide work vehicles for our building and grounds staff, as well as food service staff. The district currently has 23 minivans.

The administration recommends approval for the purchase of two minivans. The total cost of the vehicles is expected to be around $90,000.00 and will be paid for from the 2025-26 transportation budget.

C. Washington Field #5 Naming Rights - Approval

Ahmad Musallam has been an invaluable leader in advancing soccer development and infrastructure in our community. His dedication to the Rapids Recreational Soccer program, which serves over 1,500 youth annually, and the Wisconsin Rapids Kickers, with more than 250 participants, showcases his commitment to fostering a love for the sport among young players.

Under Ahmad's guidance, significant infrastructure improvements have transformed our soccer facilities. Notable achievements include the construction of a concessions building with running water and restrooms, the first lighted soccer field in central Wisconsin, and the development of multiple fields equipped with irrigation systems. His efforts have not only enhanced the playing experience but also ensured that our community has a safe and welcoming environment for all soccer enthusiasts.

Ahmad's vision and leadership have created a lasting impact, making soccer accessible and enjoyable for youth in Wisconsin Rapids and the surrounding areas. His work exemplifies the spirit of community engagement and dedication to youth sports, and we are grateful for his contributions.

We are also requesting that the Legacy Foundations logo be placed on the new scoreboard to recognize their financial support for the Washington and MSTC soccer complex (see Attachment B).

The administration recommends approval, under the guidance of school board policy po7250, to rename Washington Field #5 as Musallam Field, and to place the Legacy Foundations logo on the new scoreboard to recognize their financial support for the Washington and MSTC soccer complex.

D. Audit Proposal - Memorandum of Understanding - Approval

Hawkins Ash has been completing the District's audit for many years. They will take calls from the district regarding any accounting questions throughout the school year. They have provided guidance to the district on activity accounting, distribution of health and dental costs, Fund 80 accounting, and have maintained the district's fixed-asset accounting requirements. They are also familiar with the district's daily, monthly, and annual procedures. (see Attachment C)

To provide continued stability to the business office, the Administration recommends that the proposed three-year Memorandum of Understanding for audit services for fiscal years 2026-27 ($28,615.00), 2027-28 ($30,050.00), and 2028-29 ($31,550.00) be submitted to the Board of Education for approval.

IV. Updates and Reports

A. Purchases - Update

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

- Apple - $16,980.00 - District Tech & Common School Library Fund Budgets - iPads for Music Department
- ByteSpeed - $16,060.00 - Technology Budget - Ethernet Switches and Subscription
- CESA5 - $110,455.13 - CESA Budgets - CESA Contracted Services
- DPI - $29,222.76 - Fund 27 - Annual Student Transportation to School for Deaf
- Duet - $15,885.60 - Lincoln Budget - Student Chairs
- Knowt - $11,156.25 - Common School Library Fund Budget - Annual License

- Macco's - $28,736.00 - B&G Budget - LHS Carpeting
- PDS - $20,106.66 - Technology Referendum Budget - Meraki Subscription
- Tweetgarrot - $10,800.00 - B&G Budget - Boiler Maintenance

B. Donations - Update

- Elks Ladies of Wisconsin - $200.00 - Caring Closet
- Aspirus - $2,379.28 - Fast Program
- Anonymous - $16,000.00 - FS Angel Fund
- Mini Rapids - $75.00 - FS Angel Fund
- Anonymous - $850.00 - FS Angel Fund
- WRAMS FBLA - $256.00 - FS Angel Fund
- Legacy - $94,500.00 – SWC Stadium Lighting
- Tork Foundation - $95,000.00 – SWC Stadium Lighting

C. District Phone Replacement - Update

The Technology Department was notified in mid-April 2026 that our current desktop phones would reach the end of life in October 2026. This means future software releases on the phone system could render it non-operational. The Technology Department purchased 692 Fortinet phones from Camera Corner Connecting Point for $103,632.00, to be paid from the 2026-27 technology referendum budget (see Attachment D).

D. Auditor Engagement Letter to the Board of Education - Update

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

E. Wisconsin Retirement System Rate Increase - Update

Wisconsin Retirement System rates will increase by .1% as of January 1st. This increase will be split between the employer and the employee. The total annual cost increase for the district is estimated at $20,000.00 (see Attachment F).

F. SWC Stadium Lighting - Update

Over the past several years, district personnel and community groups have observed a decline in the efficiency, quality, and overall functionality of the current lighting system. The proposed stadium lighting at SWC Stadium will enhance the facility's quality and usability for thousands of students and residents in the Wisconsin Rapids area. This is the original system that was installed when SWC was built in 2000. The lighting system will enhance the stadium by extending usable hours. With remote lighting, the lights will promote physical activity, provide safe recreational opportunities, and support evening sports events, benefiting athletes, families, and the broader community.

Benefits of LED Lighting

- **Expanded Community Access:** Improved lighting will allow for extended evening hours, supporting walking, running, youth practices, and community events.
- **Enhanced Safety and Visibility:** Brighter, more consistent lighting will improve conditions for athletes, spectators, and casual users.
- **Energy Efficiency and Sustainability:** LED systems use up to 75% less energy, reducing operating costs and environmental impact.

- **Reduced Maintenance Costs:** With a lifespan of up to 25,000 hours, LED lighting significantly reduces replacement and maintenance needs.
- **Improved Event Quality:** Higher-quality lighting enhances the experience for competitions, tournaments, and large community gatherings.

Musco is our preferred contractor for lighting (same system as at the Rapids Area Sports Complex (Quad), Washington Soccer Complex, and Witter Field), thereby enabling more uniform and consistent maintenance of the systems. Musco's timeline is to complete the project prior to August 20th. E-Con Electric is a local vendor used by Musco for this project.

The total cost of the project is $304,153.00. The project will be funded by a $94,500.00 donation from Legacy, a $95,000.00 donation from the Tork Foundation, and $40,000.00 in proceeds from hosting the WIAA state events. The balance amount of $74,653.00 will come from Fund 80. (see Attachment G).

V. Agenda Items

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

VI. Future Agenda Items

School District of Wisconsin Rapids

PREMIUM SUMMARY

Coverage	***Insurance Company***	***25-26 WERMC Program***	***26-27 WERMC Program***
Property **Total Insurable Value**	CIC / Chubb	$151,422 **$330,873,303**	$144,310 **$330,996,561**
General Liability	CIC	$18,930	$19,212
School Board Legal Liability ($1,000 Deductible)	CIC	$5,784	$5,867
Automobile Liability	CIC	$10,374	$11,610
Automobile Physical Damage ($1,000 Deductible)	CIC	$10,083	$11,990
Cyber Solutions	CIC	Included	Included
Crime	F&D	$7,175	$7,134
Workers Compensation Experience Modification	Argent	$314,729 1.18	$334,705 1.16
	Annual Premium	**$518,497**	**$534,828**

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

Additional Insurance-related Costs:

STOP !T Program **$3,932**

Identity Recovery Program **$4,560**

Scoreboard Naming of Washington Field #5 – Detailed Submission

Musallam Field & Legacy

Date: May 12, 2026

To: Ron Rasmussen, WRPS Superintendent

Presented by: Jim Wendels, RASI President

Supported by: RASI Board of Directors & Community Members

We respectfully request your support to rename Washington Field #5 as Musallam Field and to place the Legacy Foundation's logo on our new scoreboard in recognition of its longstanding financial support for improvements to the Washington and MSTC soccer complex.

Rapids Area Soccer, Inc. (RASI), is a non-profit State of Wisconsin registered 501 © (3) organization. Its mission is to grow and support soccer by providing programs, services, and resources for all people, especially youth in the Greater Wisconsin Rapids area.

RASI has developed today's soccer facilities through years of collaboration with WRPS, MSTC, the City of Wisconsin Rapids, local foundations, businesses, generous individuals, and thousands of volunteer hours.

Musallam Field:

Ahmad Musallam has served as RASI's key leader, facilitator, fundraiser, and project manager for the following soccer developments and infrastructure improvements in our community:

- **Development of Rapids Recreational Soccer (c. 1978)**
  - Recreational Soccer is offered in two seasons (spring and fall) while school is in session. It serves boys and girls ages 5–17 and is open to youth in Wisconsin Rapids and surrounding communities. The program accepts all players regardless of ability; each player participates in at least half of every game. Teams are organized by age group, and games are played on Saturdays at the Washington soccer fields.
  - This started with an ice shack for concessions, portable toilets and a truck trailer for headquarters.
  - Over 1,500 kids participate in recreational soccer on an annual basis.
- **Development of Wisconsin Rapids Kickers (c. 1985)**
  - Their mission is to develop players' soccer skills through training and coaching while promoting good sportsmanship. Coed and girls teams serve players ages 8–18 and compete in leagues and tournaments at various skill levels.
  - Outdoor home games are played at the RASI soccer complex (Washington School and MSTC soccer fields).
  - Over 250 kids participate in the Rapids Kickers organization on an annual basis.
- **Implementation of the following infrastructure improvements:**
  - Concessions building with running water & restrooms.
  - Storage Shed for supplies and gear serving all groups.
  - The first lighted soccer field in central Wisconsin (Field #5).
  - Aluminum bleachers and a scoreboard on Field #5.
  - Team dugouts and a scorer's booth on Field #5.
  - Development of the MSTC fields lease and use agreement with an irrigation system.
  - Development of the WRAMS soccer field.
  - Washington fields irrigation system & wells.
  - Development of Fields #7 & #8 at the Washington w/irrigation system.
  - Construction of the new storm shelter/pavilion south of the concession building.

- Picnic tables for concessions and the pavilion.
- Replacement of all goals and nets on both Washington & MSTC fields.
- Replacement of the shingles on the concessions building & MSTC fields.
- Upgrade to LED lighting on Field #5.
- Replacement of electrical control panels on Field #5.
- Replacement of Field #5 goals with a world class goal system.
- Replacement of the scoreboard on Field #5.
    - Includes artwork displaying RASI and all its member groups.
- A press box addition to our bleachers (in progress).
- A newly expanded storage shed to accommodate the needs and growth of soccer groups (in progress).

In summary, the success of soccer in our community is a direct result of Ahmad Musallum's vision, leadership, and countless hours of volunteerism in promoting the sport.

We, at RASI, are honored to nominate and dedicate Washington Field #5 as **Musallam Field** and seek your support.

Legacy Foundation:

The RASI soccer complex supports over 3,000 youth, high school, tournament, and adult soccer players annually. Players, families, and friends benefit from a top-quality facility with the amenities needed for safe environment soccer participation. This is only possible thanks to the Legacy Foundation's support and investment in RASI. With over $750K donated to infrastructure improvements at the complex, the Legacy Foundation has made a substantial, positive impact on our community.

We, at RASI, are honored to recognize the contributions of the Legacy Foundation and seek your support to include their logo on our new scoreboard.

Respectfully submitted by,

Tim Wendel

RASI President

Aaron,
For BSC in
July

WISCONSIN RAPIDS
PUBLIC SCHOOLS

Ron

Book	Policy Manual
Section	7000 Property
Title	COMMEMORATION AND NAMING RIGHTS OF SCHOOL FACILITIES
Code	po7250
Status	Active
Adopted	June 9, 2025

7250 - **COMMEMORATION AND NAMING RIGHTS OF OF SCHOOL FACILITIES**

From time-to-time, the Board of Education may wish to commemorate a school or District facility by means of a plaque or naming the facility after a person or sponsor.

Considerations for Sponsorship Naming Rights

Naming rights for the purposes of this policy shall be construed as the naming of a facility, space, etc., for a time period of one year or longer and with a "significant" donation. This is different from other advertising referenced in this policy as it requires an extended timeframe in addition to a significant donation.

A. Cash donations of a significant value for a specific District facility or educational space are defined as a contribution that without which the facility or educational space would not be affordable to the District.

B. In-kind donations of a significant value and sustained throughout the term of the agreement may be considered. In-kind donations may include:

   1. Product donations of a significant value;
   2. Externship or internship opportunities or training/development programs for students or staff;
   3. Student mentoring, student scholarships;
   4. Student transportation to and from select events;
   5. Speaker's or facilitator's time or fees for relevant or requested school events;
   6. Field trips and tours within the sponsor's place of business (subject to appropriate waivers to be provided by attendees);
   7. Services as it relates to the sponsor's place of business at reduced costs when mutually beneficial for both parties (and subject to availability and agreement as to costs);
   8. Volunteer hours that significantly contribute to student learning;
   9. Serving on District/Academy Advisory Councils or Committees;
   10. Other significant in-kind contributions.

C. The ability of the sponsor's contribution to have a long-term impact on the quality of a program or facility.

Determination of Specific Name to be Used

An agreement between the District and the sponsor shall include a license granting the District the right to use the name, logo, or branding requested by the sponsor of said sponsor. All uses of such name, logo, and branding will be defined in the sponsor agreement.

Approval Process

Interested parties shall bring any proposed sponsorship agreement to the Superintendent for consideration and Board approval. The sponsorship agreement, if approved, shall include the specific sponsor-related name for the District facility or educational space, the length of the sponsorship, the licensing rights granted to the District by the sponsor, and the sponsor's cash donation(s) or in-kind contribution(s). The Board of Education shall retain the authority to accept or reject any and all proposed sponsorship agreements.

The Director of Business Services or his/her designee shall be responsible for the receipt, deposit, and proper accounting of any and all cash or contribution sponsorship amounts.

Commemorative Naming or Renaming of District Educational Facilities

The Board of Education shall be the sole body to approve the official naming of any new District facility or renaming of any existing District facility. When the need arises, the following procedures will be used:

A. The Board may appoint an ad-hoc committee to consider and recommend names. Membership is to include staff, a student representative, and citizen representatives of the community.

B. This committee can recommend up to three names in order of preference to the Board for consideration. The Board will make the final selection.

C. The committee may use the following sources for the suggestion of names:

   1. Public participation
   2. Student participation
   3. Faculty/staff participation
   4. Previous file of suggested names – a permanent file of previously suggested names shall be maintained by the Superintendent or his/her designee. All nominations shall be in writing and should contain the rationale for each name.

D. The committee will observe the following guidelines when developing the name list:

   1. Name is to be easily identifiable with the facility
   2. Name should not be in conflict with the names of other facilities in the District
   3. Name should have significance for people using the facility

E. The names of persons or places from the following categories may be considered:

   1. Areas within the District
   2. Arts
   3. Business
   4. Education
   5. Government
   6. History
   7. Humanitarianism

8. Industry
9. Inventions
10. Labor
11. Military Services
12. Philanthropy
13. Professions
14. Science

F. Consideration for nominations of persons' names must be limited to candidates of exemplary moral character, who have made outstanding contributions, who have historical significance, who have performed service to the community or humanity, or who have displayed outstanding leadership.

G. Criteria for using persons' names shall include the following:

1. first consideration shall be given to local persons, but;
2. additional consideration may be given to state, national and international persons.

Parts of extra-curricular facilities, such as auditoriums, athletic fields, etc., if named, are to be named following the criteria established within this policy; however, the paragraph that starts "Criteria for using persons'" shall not be required but may be used at the discretion of the Board of Education or its ad-hoc committee. These facilities may be marked by an appropriate plaque or sign commemorating that individual's contribution.

The Board shall make the final decision on all facility names. Once a facility has been officially named, it shall not be renamed except for reasons deemed to be compelling by the Board.

Last Modified by Juli Schlarb on July 1, 2025

WISCONSIN RAPIDS PUBLIC SCHOOLS

MEMORANDUM OF UNDERSTANDING

FOR THE YEARS ENDING

JUNE 30, 2027, 2028, AND 2029

HAWKINS | ASH
CPAs

MEMORANDUM OF UNDERSTANDING

1. AGREEMENT

This agreement is entered into on June 25, 2026, between the Wisconsin Rapids Public Schools, hereafter referred to as the District, and Hawkins Ash CPAs, LLP, hereafter referred to as the Auditor. The parties agree as follows:

2. SCOPE OF WORK

The Auditor shall perform an audit of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the District as of, and for the years ended June 30, 2027, 2028, and 2029. The purpose of our audits is to enable us to express our opinion on the basic financial statements. We will conduct our audits in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards,* and Uniform Guidance.

No audit can give absolute assurance that errors and irregularities will be detected. If conditions are discovered that lead us to believe that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, we will promptly inform management.

3. REPORTS

The Auditor shall submit to the District the following reports:

(a) Financial statements and an Independent Auditors' Report on the basic financial statements
(b) Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
(c) Independent Auditors' Report on Compliance For Each Major Program and on Internal Control over Compliance Required by Uniform Guidance and *State Single Audit Guidelines*.
(d) Current and Prior Year Schedule of Findings and Questioned Costs
(e) Independent Auditors' Report on Communication with Those Charged with Governance
(f) Independent Auditors' Report on Management Advisory Comments (if applicable)
(g) Data Collection Form
(h) Wisconsin Department of Public Instruction Auditor Aid Certification internet filing
(i) Wisconsin Department of Public Instruction State Aid Membership Report (if applicable)
(j) Irregularities and illegal acts (if applicable)
(k) Audit exit conference on last day of field work to review preliminary audit results
(l) Board presentation, if requested

4. COMPENSATION AND TERMS OF PAYMENT

The fees for the services as described above will be:

	Amount
2027	
Basic Financial Report	$ 28,615
All inclusive Single Audit (if required)	included
	$ 28,615
Maintain capital asset depreciation reports	included above
Per hour for membership audit	$ 155
2028	
Basic Financial Report	$ 30,050
All inclusive Single Audit (if required)	included
	$ 30,050
Maintain capital asset depreciation reports	included above
Per hour for membership audit	$ 165
2029	
Basic Financial Report	$ 31,550
All inclusive Single Audit (if required)	included
	$ 31,550
Maintain capital asset depreciation reports	included above
Per hour for membership audit	$ 175

Membership audits will be billed per hour and are estimated to take 35-45 hours to complete.

If applicable, maintaining lease schedules and SBITA schedules will be billed at our standard hourly rate. There will also be a per lease or SBITA charge for Crunchafi.

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, recording client journal entries after trial balance import and redoing applicable work papers for changes) will be billed at our standard rates. The above fees do not include additional services which may occur from bank confirmation fees, grants, construction projects, debt, changes in personnel, changes imposed by regulators, implementation of Governmental Accounting Standards Board statements or revisions to generally accepted governmental auditing standards.

The Auditor will submit bills as work progresses and as expenses are incurred.

5. PARTNER IN CHARGE

A partner of the Firm, all of whom are Certified Public Accountants, will be in charge of all work performed and is responsible for all aspects of this engagement.

Sincerely,
HAWKINS ASH CPAS, LLP

Kevin Behnke, CPA

Kevin Behnke, Partner

RESPONSE:
The Wisconsin Rapids Public Schools accepts your Memorandum of Understanding for the three year engagement.

____
Name

____
Title

____
Date

Camera Corner Connecting Point

a TUSKER company

WE HAVE PREPARED A QUOTE FOR YOU

FortiFones

Quote # 064474

Version 1

PREPARED FOR:

Wisconsin Rapids School District

Phil Bickelhaupt
phillip.bickelhaupt@wrps.net

Sales Office:
529 N Monroe Avenue
Green Bay, WI 54301
(920) 435-5353
tuskerco.com

Remit To:
PO Box 7002
Carol Stream, IL 60197-7002
(920) 438-0316
(920) 617-3508

Hardware

Product Details	Qty	Price	Ext. Price
FortiFone-480B High end ODM/JDM enterprise 4.3" color screen, 45 programmable keys, PoE IP phone with Fortinet native firmware and ID, upgrade/replacement for FON-480.	117	$203.50	$23,809.50
FortiFone-580B IP Phone with 4.3" and Dual 3.5" Color Screens, 96 Programmable Keys, POE and 10/100/1000 LAN and PC Connections.	10	$270.00	$2,700.00
FortiFone-380B Mid-range IP Phone with 3.5" color screen, 14 programmable keys, PoE and 10/100/1000 LAN and PC connections, upgrade/replacement for FON-380	565	$136.50	$77,122.50

Subtotal: **$103,632.00**

a TUSKER company
Camera Corner Connecting Point

Sales Office:
529 N Monroe Avenue
Green Bay, WI 54301
(920) 435-5353
tuskerco.com

Remit To:
PO Box 7002
Carol Stream, IL 60197-7002
(920) 438-0316
(920) 617-3508

FortiFones

Bill To:

Wisconsin Rapids School District
Phil Bickelhaupt
510 Peach Street
Wisconsin Rapids, WI 54494
(715) 422-6019
phillip.bickelhaupt@wrps.net

Ship To:

Wisconsin Rapids School District
Phil Bickelhaupt
510 Peach Street
Wisconsin Rapids, WI 54494
(715) 422-6019
phillip.bickelhaupt@wrps.net

Quote Information:

Quote #: 064474
Version: 1
Delivery Date: 06/05/2026
Expiration Date: 06/20/2026

Sales Rep:
Chris Lecher
Chris.Lecher@cccp.com

Quote Summary

Description	Amount
Hardware	$103,632.00
Total:	**$103,632.00**

All current and future pricing is subject to change without notice due to rapidly evolving market conditions, including (but not limited to) tariff actions, supply-chain disruptions, and vendor cost adjustments. Demand for hard drives and memory—driven by large-scale AI data-center expansion—may also cause availability constraints and frequent price increases. Any price adjustment will occur only if our costs increase, and any change will be communicated clearly before the order is placed with our vendor partners. We appreciate your patience and understanding as this situation evolves.

Unless clearly indicated, quotes do not include shipping costs or taxes. Actual shipping charges are determined at the time of shipment. Final shipping costs and applicable taxes will be reflected on your invoice.

All deliveries—especially LFD (Large Format Displays) and TVs—must be opened, powered on, and inspected thoroughly for concealed damage within 5 days of receipt to ensure eligibility for a full-value replacement, if needed.

By accepting this proposal, the customer acknowledges that they have read our Return Policies available at the bottom of our company homepage.

Please contact your Account Executive with any questions.

HAWKINS | ASH
CPAs

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

June 1, 2026

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, 2026, 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, 2026. 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 Charter School Authorizer Operating Costs
4) Schedule of Expenditures of Federal Awards
5) 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 Auditor Aid Certification
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.
- Identify and address significant risks that require special audit attention. In accordance with professional standards, we have identified management override of controls and improper revenue recognition as significant risks and will design audit procedures to address those risks. Any additional significant risks identified during the audit will be communicated at the conclusion of the audit.
- 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.

Although we are currently in the planning stage of our audit, we have identified the following significant risks during our audit to date that require special audit consideration:

- Improper revenue recognition is considered an inherent risk according to GAAS
- Management override of controls is considered an inherent risk according to GAAS

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.

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 preform, at the end of the year, we agree to perform the following:

- Maintain the depreciation schedules.
- Maintain the lease schedules.
- If applicable, maintain the subscription-based information technology arrangement schedules.
- Assist in preparing the financial statements and related notes.
- Prepare 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.

Kevin Behnke is the engagement partner for the audit services specified in this letter. The engagement partner's 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, 2026. 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 $27,250. The fee estimates are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement.

If all requested items are not received by August 15, 2026, we may not be able to complete the District's Auditor Aid Certification by the Wisconsin Department of Public Instruction (WDPI) mid-September due date. If all requested items are not received by November 1, 2026 we may not be able to complete your financial statement by the WDPI December 15, 2026 due date. It is management's responsibility to provide the requested information in a timely manner to allow us to efficiently perform our audit procedures. An additional charge may be billed for extra time required to obtain the necessary information.

If applicable, there will be a $100 charge for each lease and subscription-based information technology arrangement we maintain on Crunchafi. Maintaining the lease schedules and subscription-based information technology arrangement schedules will be billed at our standard hourly rates. The Crunchafi fee is an annual fee that automatically renews unless we are notified by you in writing prior to the renewal date to cancel the subscription.

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, recording client journal entries after trial balance import and redoing applicable work papers for changes) will be billed at our standard rates. The above fees do not include additional services which may occur from bank confirmation fees, grants, construction projects, debt, changes in personnel, changes imposed by regulators, 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.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. As applicable, we have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

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.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

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.

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

Kevin Behnke, CPA

Kevin Behnke, 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: 06/02/2026

Business Engagement Letter

Final Audit Report June 02, 2026

Created:	June 01, 2026
By:	Hawkins Ash CPAs(kcigler@ha.cpa)
Status:	ESigned
Transaction ID:	KD5N3Q8MHX14GAE5JZTL8MVX9M
Documents:	Wisconsin Rapids Public Schools 2026 Aid Certification-Engagement Letter.pdf Wisconsin Rapids Public Schools 2026 Financial Statements-Engagement Letter.pdf

"Business Engagement Letter" History

- Document emailed to Aaron Nelson(aaron.nelson@wrps.net) for signature
  6/1/2026 17:04:15 PM Central Daylight Time
- Document viewed by Aaron Nelson(aaron.nelson@wrps.net)
  6/2/2026 10:58:52 AM Central Daylight Time - IP address: 209.94.176.249
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- Document viewed by Aaron Nelson(aaron.nelson@wrps.net)
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- Document e-signed by Aaron Nelson(aaron.nelson@wrps.net)
  Signature Date: 6/2/2026 11:12:27 AM Central Daylight Time - IP address: 209.94.176.249
- Document Signed
  6/2/2026 11:12:27 AM Central Daylight Time

ETF Board Approves 2027 WRS Contribution Rates

Employer News

JUNE 24, 2026

At its June 18, 2026 meeting, the Employee Trust Funds Board approved Wisconsin Retirement System contribution rates for 2027, including rates for Wis. Stat. § 40.65 protective occupation duty disability and the Wisconsin Sick Leave Credit Conversion programs (state employers only). These rates are based on current benefit levels and recommendations from the Board's independent consulting actuary.

Contribution rates effective for salaries and wages paid beginning January 1, 2027 are available online at WRS Employer Rates Current/Future Rates Inquiry.

WRS Employment Category	Contribution Rate Change (Employer and participant rates combined)
General, Teachers, and Educational Support Personnel; Executive, Elected, and Judges	Increase 0.10%
Protective with Social Security	Decrease 0.30%
Protective without Social Security	Increase 0.30%

Employers who have either elected to increase prior service coverage or pay off their unfunded liability balances may also experience a change in their prior service rates.

Factors Impacting WRS Rates

There are many factors that affect WRS contribution rates, such as investment performance, legislative adjustments to benefit levels, demographics, etc.

Impacts to the 2027 rate calculations include higher than expected demographic changes and salary experience differing across employment categories, particularly for the protective groups. Favorable investment performance partially mitigated increases to the normal cost rate. For more information about the 2027 rates, the actuarial valuation report and presentation are available in the board meeting materials. Under Section 40.05 of the Wisconsin statutes, contribution rates are split evenly between the employer normal cost and the participant normal cost for both General Participants, and Executive and Elected Officials. For protective occupations, the participant normal cost is set equal to the participant normal cost for General Participants, except for those who are protective under the definition of WI Act 4, effective January 1, 2024.

The annual actuarial valuation incorporates current economic and demographic data into the existing financial condition of the WRS in order to set new contribution rates for the system. It is normal for contribution rates to fluctuate somewhat from year to year, based on investment earnings, wage inflation, and demographic trends. In addition, the change in contribution rates may vary between employment categories, depending on varying demographic trends within those groups. Benefits being paid to current annuitants are not affected by these rate changes.

Duty Disability Rates

Duty Disability contribution rates are based on an experience rated tier schedule. Annually, an actuarial adjustment rate is applied to every tier in the schedule. Based on the actuarial valuation, duty disability rates for 2027 will be increased from 2026 rates by 0.20% of covered payroll.

Contact

For more information regarding the 2027 contribution rates or the Internet contribution rate calculator, please contact the Employer Communication Center at 1-877-533-5020.

WRS-Required Contributions

Employee

(Paid by Employee Unless There is a Collective Bargaining Agreement in Force)

- 7.25% General, Teachers and Educational Support Personnel; Judges, Elected Officials and State Executive Positions Designated in Wis. Stat. § 20.923 (4), (8), or (9) – (increased 0.05%)
- 7.25% Protective with Social Security – (increased 0.05%)
- 14.35% Protective with Social Security, WI Act 4 Jailers – (decreased 0.35%)
- 7.25% Protective without Social Security – (increased 0.05%)

Employer

(Paid by Employer)

- 7.25% General, Teachers and Educational Support Personnel; Judges, Elected Officials and State Executive Positions Designated in Wis. Stat. § 20.923 (4), (8), or (9) – (increased 0.05%)
- 14.35% Protective with Social Security – (decreased 0.35%)
- 7.25% Protective with Social Security, WI Act 4 Jailers – (increased 0.05%)
- 18.75% Protective without Social Security – (increased 0.25%)

WRS Unfunded Actuarial Liability

(Paid by Employer)

Same rate as 2026, unless employer elected to provide increased prior service coverage or paid off liability at an accelerated rate.

Duty-Disability Rates

(Paid by Employer except Protective County Jailers pursuant to WI Act 4 where Employee pays rate)

Rates for 2027 are listed below:

- 0.19% - The lesser of either groups in which the claims payout is less than or equal to 1.5% of total payroll, or employers with 1 or less in the number of total claims.
- 0.38% - The lesser of either groups in which the claims payout is greater than 1.5% but less than or equal to 3.0% of total payroll, or employers with 2 total claims.
- 0.76% - The lesser of either groups in which the claims payout is greater than 3.0% but less than or equal to 4.5% of total payroll, or employers with 3 total claims.
- 1.34% - The lesser of either groups in which the claims payout is greater than 4.5% but less than or equal to 6.0% of total payroll, or employers with a total of 4 claims.
- 2.10% - The lesser of either groups in which the claims payout is greater than 6.0% but less than or equal to 7.5% of total payroll, or employers with a total of 5 claims.

- 3.06% - The lesser of either groups in which the claims payout is greater than 7.5% but less than or equal to 9.0% of total payroll, or employers with a total of 6 claims.
- 4.20% - The lesser of either groups in which the claims payout is greater than 9.0% but less than or equal to 10.5% of total payroll, or employers with a total of 7 claims.
- 5.05% - The lesser of either groups in which the claims payout is greater than 10.5% of total payroll, or employers with 8 or more total number of claims.

Accumulated Sick Leave Credit Conversion Contributions

(Paid by Employer)

This rate applies to state agencies only. The basic program rate will increase by 0.1% in 2027 to 1.10% and the supplemental program will remain at 0.6%. The total rate will increase 0.1%. Please see your individual rate page for the sick leave rate.

How would you rate this content?

Very poor Very good

Next

QUOTE

Lincoln High School Football Relight

Wisconsin Rapids, WI
June 22, 2026

Quotation Price – Materials Only Delivered to Job Site

Football Field - 360' x 160' .... $ 304,153.00

Sales tax and bonding are not included. Includes new controls for Baseball/Softball.
Quote is confidential. Pricing and lead times are effective for 30 days only. Prices are subject to change if the order is not released within 60 days from the date of the purchase.

Light-Structure System™ retrofit with Total Light Control – TLC for LED™ technology

Guaranteed Lighting Performance

- Guaranteed light levels of 40 Footcandles and uniformity of 2.5:1.0

System Description

- 43 Factory aimed and assembled luminaires, including BallTracker® luminaires
- 4 Factory aimed and assembled RGBW luminaires
- Pole length factory assembled wire harnesses
- Factory wired and tested remote electrical component enclosures
- Mounting hardware for poletop luminaire assemblies and electrical components enclosures
- Disconnects
- UL listed assemblies
- Corrosion protection

Control Systems and Services – Existing Baseball/Softball

- Control-Link® control and monitoring system to provide remote on/off and dimming (high/medium/low) control and performance monitoring with 24/7 customer support

Show-Light® Entertainment System with Control-Link® Control and Monitoring - Football

- Control and monitoring cabinet
- 1 communication cabinet
- 1 touchscreen for onsite control of lighting effects
- Up to 30 lighting scenes
- 4 standard and 2 optional lighting effects
- 4 minutes of light show programming set to customer supplied and licensed music
- Scene programming must be requested within 90 days of commissioning, Effect and Show programming must be requested within 12 months of commissioning
- Remote on/off control
- Onsite dimming (high/med/low/blackout)
- Monitoring with 24/7 customer support

Operation and Warranty Services

- Product assurance and warranty program that covers materials and onsite labor, eliminating 100% of your maintenance costs for 25 years
- Support from Musco's Lighting Services Team – over 200 Team members dedicated to operating and maintaining your lighting system – plus a network of 1800+ contractors
- Warranty starts on the date of shipment

Musco Scope

- Provide design and layout for lighting system
- Test and final aim equipment

Installation Services Provided

- See attached scope of work

Responsibilities of Facility Owner and/or Buyer

- Confirm pole or luminaire locations, supply voltage and phase required for lighting system prior to production
- Provide electrical design and materials for electrical distribution system
- Provide electrical power to the site, coordination with the utility, and payment of any power company fees
- Ensure the integrity and functionality of the existing underground wiring system

Payment Terms

Final payment terms are subject to approval by Musco credit department. Final payment shall not be withheld by Buyer on account of delays beyond the control of Musco.

Delivery Timing

8 - 10 weeks for delivery of materials to the job site from the time of order, submittal approval, and confirmation of order details including voltage, phase, and pole/luminaire locations.

Notes

Quote is based on following conditions:

- Shipment of entire project together to one location.
- 480 Volt, 3 phase electrical system requirement
- Structural code and wind speed = 2021 IBC, 110 mph, Exposure C, Importance Factor 1.0.
- Due to the built-in custom light control per luminaire, pole or luminaire locations need to be confirmed prior to production. Changes to pole or luminaire locations after the product is sent to production could result in additional charges.

Thank you for considering Musco for your lighting needs. Please contact me with any questions or if you need additional details.

Tim Prosek
WI Sales Representative
Musco Sports Lighting, LLC
Phone: 641-670-8107
E-mail: tim.prosek@musco.com

Lincoln High School Football Relight
Wisconsin Rapids, WI
Retrofit Scope of Work

Customer Responsibilities:

1. Complete access to the site for construction using standard 2-wheel drive rubber tire equipment.
2. Locate existing underground utilities not covered by your local utilities (i.e. water lines, electrical lines, irrigation systems, and sprinkler heads). Musco or Subcontractor will not be responsible for repairs to unmarked utilities.
3. Locate and mark field reference points per Musco supplied layout (i.e. home plate, center of FB field).
4. Ensure usability of existing underground wiring.
5. Pay any necessary power company fees and requirements.
6. Pay all permitting fees.
7. Provide any existing as-built documents or drawings.
8. Provide sealed Electrical Plans (if required).

Musco Responsibilities:

1. Provide required fixtures, electrical enclosures, mounts, hardware, wire harnesses, and control cabinets.
2. Provide poletop luminaire assembly on 4poles;
3. Provide fixture layout and aiming diagram.
4. Provide Contract Management as required.
5. Assist our installing subcontractor and ensure our responsibilities are satisfied.

Subcontractor Responsibilities

General:

1. Obtain any required permitting.
2. Contact 811 for locating underground public utilities and confirm they have been clearly marked.
3. Contact the facility owner/manager to confirm the existing private underground utilities and irrigation systems have been located and are clearly marked to avoid damage from construction equipment. Notify owner and repair damage to marked utilities. Notify owner and Musco regarding damage which occurred to unmarked utilities.
4. Provide labor, equipment, and materials to offload equipment at jobsite per scheduled delivery.
5. Provide storage containers for material, (including electrical components enclosures), as needed.
6. Provide necessary waste disposal and daily cleanup.
7. Provide adequate security to protect Musco delivered products from theft, vandalism, or damage during the installation.
8. Keep all heavy equipment off playing fields when possible. Repair damage to grounds which exceeds that which would be expected. Indentations caused by heavy equipment traveling over dry ground would be an example of expected damage. Ruts and sod damage caused by equipment traveling over wet grounds would be an example of damage requiring repair.
9. Provide startup and aiming as required to provide complete and operating sports lighting system.
10. Installation to commence upon delivery and proceed without interruption until complete. Musco to be immediately notified of any breaks in schedule or delays.
11. Complete and submit Musco provided closeout checklist including required pictures.

Demolition:

1. Remove and dispose of the existing fixtures, and electrical enclosures. This will include the recycling of lamps, aluminum reflectors, ballast, and steel, as necessary.
2. Leave existing ground wires and power feed in place for connection to new lighting equipment.

Retrofit Musco Equipment to Existing Poles:

1. Provide labor, materials, and equipment to assemble and install Musco TLC for LED® equipment on existing poles and terminate grounding and power feed. Power feed may need to be reworked to adapt to the new Musco equipment.
2. Ensure grounding components meet minimum standards required by NEC and NFPA780.
3. For concrete poles, provide new lightning down conductor(aluminum) and $^5/_8$ in copper ground rod. For poles 75 ft (22 m) or less use 1/0 AWG, poles over 75 ft (22 m) use 4/0 AWG conductor. Bond internal pole ground to new down conductor.
4. For steel poles, provide new ground rod and pole bonding conductor per NFPA Annex A.1.6.
5. Down conductor shall be converted to copper wire for any underground runs and bonded to ground rod(s).
6. Ensure all Musco components are bonded to both equipment and lightning grounds. No upward sweeps allowed for lightning down conductor or bonding jumper(s). See installation instructions for further information.
7. Test ground resistance with 3-point ground resistance test, using instructions provided. Confirm 25 ohms or less for each pole. Install additional ground rods or create grounding grid until resistance of 25 ohms or less is achieved. Record all results on form provided and submit readings to Musco.

Electrical:

1. Provide materials, and equipment to reuse existing electrical service panels as required.
2. Provide materials, and equipment to reuse existing electrical wiring as permitted.
3. Complete electrical installation per Musco Control System Summary and Musco Best Practices: Supply Wiring Installation document.
   a. If there are any discrepancies between Musco documents and electrical plans (if present), notify your Musco contact.
   b. No underground connections are allowed on **new wire.**
4. Complete required insulation resistance tests on all current-carrying conductors per ANSI/NETA ATS-2021.
   a. Use the instructions and forms provided by Musco to provide test results to your Musco contact. Note conduits must be full of water prior to testing.
   b. Any new conductors with resistance values less than (<) 100 MΩ - phase to ground - must be repaired or replaced to meet the standard.
   c. Any existing conductors with resistance values less than (<) 100 MΩ - phase to ground – must be reported to your local Musco representative.

Control-Link® Control and Monitoring – Existing Ball Fields:

1. Provide labor, equipment, and materials to install 2 Musco control and monitoring cabinet and terminate all necessary wiring.
2. Provide a dedicated 120 V 20 A controls circuit or a step-down transformer for 120 V control circuit if not available.
3. Check all zones to make sure they work in both auto and manual mode.
4. Commission Control-Link by contacting Control-Link Central™ at 877-347-3319.

Show-Light® Entertainment – Football:

1. Provide labor, equipment, and materials to install 1 Musco control and monitoring cabinet, communication cabinet and terminate all necessary wiring.
2. Provide a dedicated 120 V 20 A controls circuit or a step-down transformer for 120 V control circuit if not available.
3. Provide 24 AWG twisted wire pair cable. Recommended Belden 7937A or equal. Cable should be underground rated (working distance 1500 ft (457 m)).
4. Cable is terminated on surge protection device in both communication cabinet and control and monitoring cabinet. Drain wire is landed at surge device on control and monitoring cabinet. Communication cabinet requires earth ground.
5. Plug ethernet cable into port on the side of communication cabinet and bottom of touch screen (working distance 300 ft (91 m)).
6. Connect provided touch screen power supply. Requires 120 V outlet.
7. Provide audio cable ⅛ in (3.5 mm) plug from customer audio system to communication cabinet (land on Cueserver, must be within 50 ft (15 m)).
8. Land customer provided DMX cable in control and monitoring cabinet on DMX512 input terminals.
9. Check all zones to make sure they work in both auto and manual mode.

Commission Control-Link® by contacting Control-Link Central™ at 877-347-3319.