

Appendix A:

WVLS Reserve Funds Policy

The purpose of the Reserve Funds Policy for the Wisconsin Valley Library Service is to define and set goals for reserve funds, and to ensure the stability of the mission, programs, employment, and ongoing operations of the organization. The WVLS has two operational reserve funds; and oversee and manage an ILS reserve fund on behalf of ILS consortium members, and a LEAN WI reserve fund on behalf of a technology partnership between WVLS and other systems.

WVLS Operational Reserve Funds

Resource Development Fund

Definition and Purpose

A fund established to build up and maintain a cash balance for new services and products. This fund assumes assigned/designated and unassigned cash balances that will be used to support one-time costs not included in the WVLS annual budget.

Examples of ways in which this fund may be used include:

- Collaborative activities with partnering agencies, institutions, libraries, systems
- New contracts
- Major expenditures that require more funds than available for the specific purpose during a fiscal year
- Hiring temporary help, subcontractors, to complete service or project
- Investment in infrastructure
- Wessler Scholarship

Benchmark

The Resource Development Fund, including Unassigned and Assigned fund balances, will be maintained at a level of 10-20% of state aid.

Example: 2024 State Aid = \$1,249,171. Range = \$124,917 - \$249,834.

2024 WVLS Budget allocation for this fund = \$190,000.

Notes

Includes an assigned fund balance designated for WVLS technology-related replacements and upgrades.

Includes an assigned fund balance designated annually at \$500 for \$100 memorials to the Wessler Scholarship investment fund.

Designated funds may be expended without prior approval from the WVLS Board of Trustees.

WVLS Reserve (Contingency) Fund

Definition and Purpose

An unassigned operating reserve fund established to offer cash flow management in the event of unanticipated expenses, demands on resources, or in pursuit of new opportunities. The WVLS Reserve (Contingency) Fund enables a flexible and responsive strategy for the management of unexpected events.

Benchmark

Unassigned fund balance will be maintained at a level of 10-20% of state aid.
Example: 2024 State Aid = \$1,249,171. Range = \$124,917 - \$249,834.
2024 WVLS Budget allocation for this fund = \$190,000.

Notes

The WVLS Reserve (Contingency) Fund is not intended to replace a permanent loss of funds or eliminate an ongoing budget gap.

Funding of Reserves, Use of Reserves and Replenishing Fund Balance Shortfalls

WVLS Resource Development and Reserve Funds shall be supported by surplus unrestricted operating funds upon approval by the WVLS Board of Trustees.

Assignment of Authority. The WVLS Board of Trustees must approve all expenditures from WVLS Reserve Funds. In the event of an emergency, authority to expend or otherwise authorize the use of WVLS Reserve Funds is delegated to the WVLS Director. The WVLS Director must make a reasonable effort to consult with the WVLS Board President, Treasurer, or WVLS Executive Committee. Prior to the request, the WVLS Director shall confirm that the use of reserves is consistent with the purpose of the reserves as described in this Policy. The use of Reserves shall be reported to the WVLS Board of Trustees at their next scheduled meeting accompanied by an analysis and determination of the use of funds.

Should the use of reserves deplete fund balance to an amount below benchmarks approved by the WVLS Board of Trustees, a repayment plan will be established within 60-days of allocation from the reserve and a best effort must be made to replenish the reserve as soon as it is financially feasible and practical to do so. If the reserve cannot be replenished by the next annual budget, a repayment plan not to exceed five years is recommended.

Accounting and Reporting

WVLS Reserve Funds will be commingled with WVLS general cash and investment accounts.

The WVLS Director is responsible for ensuring that the WVLS Reserve Funds are maintained and used only as described in this Policy. The WVLS Director is also responsible for providing reports to the WVLS Board of Trustees and auditor documenting any changes to WVLS Reserve Funds.

Review of Policy

This Policy will be reviewed by the WVLS Board of Trustees during odd-numbered years, not less than once per biennium.

Other Reserve Funds

Integrated Library System (V-Cat) Reserve Fund

Definition and Purpose

A fund established to support the planned replacement of the Integrated Library System (ILS), future enhancements to the ILS, and unexpected disaster recovery expenses.

Benchmark

The Reserve Fund includes an ILS Long Term Replacement Fund, an ILS Special Projects Fund for future ILS enhancements, and an ILS Disaster Recovery Fund. The ILS Long Term Replacement Fund will be maintained at not less than \$320,000 and not more than \$375,000. Annually 50% of any unspent operational funds, which includes any unspent allocations in the line item for ILS Long Term Replacement Fund in the budget, will be transferred to the reserve fund and the remaining 50% of unexpended funds will be transferred to ILS Special Projects.

Notes

Assignment of Authority. The WVLS ILS Consortium must approve all expenditures from ILS Reserve Fund. In the event of an emergency, authority to expend or otherwise authorize the use of ILS Reserves is delegated to the WVLS ILS Administrator. The WVLS ILS Administrator must make a reasonable effort to consult with the WVLS Director and ILS Consortium Chair. Prior to the request, the WVLS Director shall confirm that the use of reserves is consistent with the purpose of the reserves as described in this Policy. The use of Reserves shall be reported to the WVLS Board of Trustees at their next scheduled meeting accompanied by an analysis and determination of the use of funds.

Should the use of reserves deplete fund balance to an amount below benchmarks approved by the WVLS ILS Consortium and WVLS Board of Trustees, a repayment plan will be established within 60-days of allocation from the reserve and a best effort must be made to replenish the reserve as soon as it is financially feasible and practical to do so. If the reserve cannot be replenished by the next annual budget, a repayment plan not to exceed five years is recommended.

The WVLS ILS Administrator and WVLS Director are responsible for ensuring that the WVLS Reserve Funds are maintained and used only as described in this Policy. The WVLS ILS Administrator and WVLS Director are also responsible for providing reports to the WVLS ILS Consortium, WVLS Board of Trustees, and auditor documenting changes to the ILS Reserve Fund.

LEAN WI Lifecycle Management and Long-Range Support Fund

Definition and Purpose

A fund intended to support Resource Development, Lifecycle Maintenance, Capital Procurement Assistance, and unplanned Contingencies.

- Resource Development – Supports unplanned future projects, those which come up during the planned fiscal year but were not known or considered in that year's appropriations plan.
- Lifecycle Maintenance – Supports capital replacement, growth of capital scale, and periodic renewals of multi-year licensing agreements/maintenance.

- Capital Procurement Assistance – Supports the ease of front-loaded expenses for certain member library capital procurements, with cost recovery distributed over the capital's lifecycle.
- Contingency – Supports unexpected expenses related to disaster recovery or to supplement future projects as meaningful.

Benchmark

The Resource Development balance is maintained at \$18,000, comprising \$6,000 per partner.

The Lifecycle Maintenance balance targets the total cost of operational capital replacement and major licensing renewal, akin to maintaining a cash balance against overall depreciation. Growth is the approximate annualized average cost of replacement or renewal. Depletion occurs per unit near end of lifecycle for that unit or at regular licensing renewal periods.

The Capital Procurement Assistance balance is only funded and utilized by WVLS with a target of approximately \$45,000, representing approximately one half of one year of a complete capital replacement lifecycle across the WVLS membership and one full lifecycle replacement for WVLS staff resources.

The Contingency balance targets 10-15% of LEAN WI Operating Expenses. It is adjusted to the extent feasible during the budget planning process to keep joint partner shares level year over year.

Notes

Assignment of Authority. Much of the growth and depletion of LEAN WI reserves is formulaic and the LEAN WI Business Management Lead works with the LEAN WI Engineering and Operations Lead to verify need and capacity targets and to execute capital replacement or licensing renewal. The LEAN WI Engineering and Operations Lead may indicate an unplanned need for new capital. The LEAN WI Business Management Lead and LEAN WI Engineering and Operations Lead will work together to ensure the partnership has the fiscal capacity to accommodate unplanned procurements, and to ensure that future fiscal planning accounts for related operational capacity shifts.

--Approved by the WVLS Board of Trustees; November 20, 2021

Appendix B

Accounting Department Segregation of Duties

Purpose: For Internal Control Best Practices, the Business Manager shall not assume full responsibility of any area of the Accounting Department:

Vendors (Accounts Payable):

Authorize Purchase Orders	BM	ED	OE	BoT
Process Vendor Invoices	BM	ED	OE	BoT
Authorize Invoices for Payment	BM	ED	OE	BoT
Write Checks (Pay Bills)	BM	ED	OE	BoT
Approve and Sign Checks*	BM	ED	OE	BoT
Mail Checks / Authorize Electronic Payments	BM	ED	OE	BoT

Customers (Accounts Receivable):

Record AR Entries (Invoices)	BM	ED	OE	BoT
Receive Cash / Reimbursements	BM	ED	OE	BoT
Complete Deposit Slips	BM	ED	OE	BoT
Make Bank Deposits	BM	ED	OE	BoT

Employees (Payroll):

Approve Timesheets	BM	ED	OE	BoT
Process Payroll	BM	ED	OE	BoT
Approve Payroll	BM	ED	OE	BoT
Authorize Changes to Payrate	BM	ED	OE	BoT

Other:

Record General Journal Entries	BM	ED	OE	BoT
Review & Approve General Journal Entries	BM	ED	OE	BoT
Reconcile Bank Statements	BM	ED	OE	BoT
Review Bank Reconciliations	BM	ED	OE	BoT
Money Transfers	BM	ED	OE	BoT
Petty Cash Management	BM	ED	OE	BoT

BM = Business Manager

ED = Executive Director

OE = Other Employee

BoT = Board of Trustee

**Due to the number of responsibilities the Business Manager assumes in the Accounts Payable area this position shall not have check signing rights on the primary checking account.*

Wisconsin Valley Library Service Chart of Accounts

Abby Bank - CD
Associated Bank - Checking
Associated Bank - Money Market
CoVantage Credit Union - CD
CoVantage Credit Union - Saving
Incredible Bank - CD
Incredible Bank - Money Market
Marathon Bank - CD
PayPal
Peoples State Bank - Checking
Peoples State Bank - Checking:Wessler Interest
Peoples State Bank - Money Mark
Peoples State Bank - Money Mark:Wessler Trust
1200 - Accounts Receivable
12000 - Undeposited Funds
12100 - Inventory Asset
20000 - Accounts Payable
24000 - Payroll Liabilities
24000 - Payroll Liabilities:2-2210 Fed WH & FICA Payable
24000 - Payroll Liabilities:2-2220 State WH Tax Payable
24000 - Payroll Liabilities:2-2251 WDC
24000 - Payroll Liabilities:2-2264 AFLAC (pre-tax)
24000 - Payroll Liabilities:2-2300 Retirement Payable
30000 - Opening Balance Equity
32000 - Retained Earnings
2-0000 State Aid Income
2-0000 State Aid Income:2-4100 State Aid
2-0000 State Aid Income:2-4150 Interest Income
2-0000 State Aid Income:2-6131 Benefit Reimbursement
3-0000 Grant Income
3-0000 Grant Income:3-2021-250 LSTA Inclusive Serv
3-0000 Grant Income:3-2021-251 Sparsity Aids Grant
3-0000 Grant Income:3-2022-251 ARPA -LSTA
3-0000 Grant Income:3-2022-251 LSTA System Aids
3-0000 Grant Income:3-2022 ECF Grant
3-0000 Grant Income:3-2023-251 LSTA System Aids
3-0000 Grant Income:3-2024-251 LSTA System Aids
4-0000 Wessler Income
50000 - Cost of Goods Sold
2-0000 State Aid
2-0000 State Aid:2-6100 Salaries
2-0000 State Aid:2-6130 Employee Benefits
2-0000 State Aid:2-6130 Employee Benefits:2-1000 Dental Insurance

Wisconsin Valley Library Service Chart of Accounts

2-0000 State Aid:2-6130 Employee Benefits:2-1100 FICA Tax Expense
2-0000 State Aid:2-6130 Employee Benefits:2-1200 Health Insurance
2-0000 State Aid:2-6130 Employee Benefits:2-1201 WVLS Biweekly Health Ins
2-0000 State Aid:2-6130 Employee Benefits:2-1300 Life Insurance
2-0000 State Aid:2-6130 Employee Benefits:2-1400 Retirement
2-0000 State Aid:2-6130 Employee Benefits:2-1500 Employee Assistance Prog
2-0000 State Aid:2-6131 Payroll Deductions
2-0000 State Aid:2-6131 Payroll Deductions:2-2260 Health Insurance Deduct
2-0000 State Aid:2-6131 Payroll Deductions:2-2261 Dental Insurance Deduct
2-0000 State Aid:2-6131 Payroll Deductions:2-2265 AFLAC (pre-tax)
2-0000 State Aid:2-6131 Payroll Deductions:2-2266 AFLAC (taxable)
2-0000 State Aid:2-6131 Payroll Deductions:2-2270 Flex Dependent Care
2-0000 State Aid:2-6131 Payroll Deductions:2-2279 Flex Health Deductions
2-0000 State Aid:2-6131 Payroll Deductions:2-2280 Life Deductions
2-0000 State Aid:2-6131 Payroll Deductions:2-2281 Vision Insurance
2-0000 State Aid:2-6131 Payroll Deductions:2-2282 Accident Insurance
2-0000 State Aid:2-6210 Communications
2-0000 State Aid:2-6220 Supplies
2-0000 State Aid:2-6240 Delivery/Postage
2-0000 State Aid:2-6240 Delivery/Postage:2-6240-100 Postage
2-0000 State Aid:2-6240 Delivery/Postage:2-6240-110 Shipping Supplies
2-0000 State Aid:2-6240 Delivery/Postage:2-6240-125 Courier Service
2-0000 State Aid:2-6240 Delivery/Postage:2-6240-135 Fuel Surcharge
2-0000 State Aid:2-6240 Delivery/Postage:2-6240-145 Sort
2-0000 State Aid:2-6250 Staff Travel
2-0000 State Aid:2-6260 Board Travel
2-0000 State Aid:2-6290 Insurance, Dues, Audit
2-0000 State Aid:2-6340 Special Projects
2-0000 State Aid:2-6350 Workshops
2-0000 State Aid:2-6360 Equip Maint/Supplies
2-0000 State Aid:2-6400 Contracts
2-0000 State Aid:2-6490 Library Materials
2-0000 State Aid:2-6490 Library Materials:2-6490-050 Makerspace
2-0000 State Aid:2-6490 Library Materials:2-6490-100 Professional Collect
2-0000 State Aid:2-6490 Library Materials:2-6490-110 E-Books
2-0000 State Aid:2-6490 Library Materials:2-6490-125 CD/Web Products
2-0000 State Aid:2-6490 Library Materials:2-6490-145 Periodicals
2-0000 State Aid:2-6640 Resource Development
2-0000 State Aid:2-6660 Payroll Liabilities
2-0000 State Aid:2-6800 Outlay
2-0000 State Aid:2-7900 Encumbered
2-0000 State Aid:2-8000 WVLS IT Expense
3-0000 Grant Expense

Wisconsin Valley Library Service Chart of Accounts

3-0000 Grant Expense:3-2021-250 Inclusive Serv
3-0000 Grant Expense:3-2021-251 Sparsity Aids Grant
3-0000 Grant Expense:3-2022-251 ARPA-LSTA Expenses
3-0000 Grant Expense:3-2022-251 LSTA Expenses
3-0000 Grant Expense:3-2022 ECF Grant Expense
3-0000 Grant Expense:3-2023-251 LSTA Expenses
3-0000 Grant Expense:3-2024-251 LSTA Expenses
4-0000 Wessler Scholarship
5-0000 V-Cat Income
5-0000 V-Cat Income:5-0001 Central Site Main. Fees
6-0000 LEAN WI Income
6-0000 LEAN WI Income:6-0000-1XX General Revenue
6-0000 LEAN WI Income:6-0000-1XX General Revenue:6-0000-100 General - LEAN WI
6-0000 LEAN WI Income:6-0000-2XX Capital Procurement
6-0000 LEAN WI Income:6-0000-2XX Capital Procurement:6-0000-201 CPA WVLS
7-0000 Pass Thru Income
7-0000 Pass Thru Income:7-0001 V-Cat P/T Income
7-0000 Pass Thru Income:7-0002 Workshop P/T Income
7-0000 Pass Thru Income:7-0003 Courier P/T Income
7-0000 Pass Thru Income:7-0003 Courier P/T Income:7-0003 Fuel Surcharge P/T Income
7-0000 Pass Thru Income:7-0006 Misc P/T Income
7-0000 Pass Thru Income:7-0006 Misc P/T Income:7-0006-100 Professional Service
7-0000 Pass Thru Income:7-0007 E-Commerce P/T Income
7-0000 Pass Thru Income:7-0008-134 NES Income
7-0000 Pass Thru Income:7-0008-135 Equipment PT
7-0000 Pass Thru Income:7-0009 Digital Content P/T Inc
7-0000 Pass Thru Income:7-6490 Buying Pool P/T Income
9-0000 Other Income
9-0000 Other Income:9-4000 Miscellaneous Income
9-0000 Other Income:9-4100 County Appropriations
9-0000 Other Income:9-4150 Interest Income
9-0000 Other Income:9-6100 Labor Charges
9-0000 Other Income:9-6250 Reimbursed Travel
9-0000 Other Income:9-6290 Insurance Dues & Audit
9-0000 Other Income:9-6350 Workshops
5-0000 V-Cat Expenses
5-0000 V-Cat Expenses:5-6100 Staff
5-0000 V-Cat Expenses:5-6210 Phone Expense
5-0000 V-Cat Expenses:5-6220 Supplies
5-0000 V-Cat Expenses:5-6250 Travel/Cont Ed Expense
5-0000 V-Cat Expenses:5-6290 Insurance, Dues
5-0000 V-Cat Expenses:5-6340 Special Projects
5-0000 V-Cat Expenses:5-6360 Hard/Software, Equipt Ma

Wisconsin Valley Library Service Chart of Accounts

5-0000 V-Cat Expenses:5-6400 Contracts
5-0000 V-Cat Expenses:5-6640 Resource Development
5-0000 V-Cat Expenses:5-6650 Contingency Fund
6-0000 LEAN WI Expense
6-0000 LEAN WI Expense:6-6210 Licensing and Services
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange:6-6210-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange:6-6210-101 WVLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange:6-6210-102 IFLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange:6-6210-103 Joint - LWIN
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-1XX Collaboration Mange:6-6210-104 NWLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange:6-6210-200 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange:6-6210-201 WVLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange:6-6210-202 IFLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange:6-6210-203 Joint - LWIN
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-2XX Technology Mange:6-6210-204 NWLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure:6-6210-300 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure:6-6210-301 WVLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure:6-6210-302 IFLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure:6-6210-303 Joint - LWIN
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-3XX Infrastructure:6-6210-304 NWLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services:6-6210-400 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services:6-6210-401 WVLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services:6-6210-402 IFLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services:6-6210-403 Joint - LWIN
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-4XX Core Services:6-6210-404 NWLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services:6-6210-500 Joint LEAN WI
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services:6-6210-501 WVLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services:6-6210-502 IFLS
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services:6-6210-503 Joint - LWIN
6-0000 LEAN WI Expense:6-6210 Licensing and Services:6-6210-5XX Other Services:6-6210-504 NWLS
6-0000 LEAN WI Expense:6-6250 Travel Expense
6-0000 LEAN WI Expense:6-6250 Travel Expense:6-6250-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6290 Insurance, Dues and Audi
6-0000 LEAN WI Expense:6-6290 Insurance, Dues and Audi:6-6290-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6360 Main/Supplies Expense
6-0000 LEAN WI Expense:6-6360 Main/Supplies Expense:6-6360-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6360 Main/Supplies Expense:6-6360-101 WVLS
6-0000 LEAN WI Expense:6-6400 Software Expense

Wisconsin Valley Library Service Chart of Accounts

6-0000 LEAN WI Expense:6-6640 Resource Development
6-0000 LEAN WI Expense:6-6650 Lifecycle Management
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-1XX Resource Development
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-1XX Resource Development:6-6650-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI:6-6650-200 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI:6-6650-201 WVLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI:6-6650-202 IFLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI:6-6650-203 Joint - LWIN
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-2XX Lifecycle Maint - CI:6-6650-204 NWLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS:6-6650-300 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS:6-6650-301 WVLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS:6-6650-302 IFLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS:6-6650-303 Joint - LWIN
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-3XX Lifecycle Maint - LS:6-6650-304 NWLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-4XX Capital Procurement
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-4XX Capital Procurement:6-6650-401 WVLS
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-5XX Disaster Recovery
6-0000 LEAN WI Expense:6-6650 Lifecycle Management:6-6650-5XX Disaster Recovery:6-6650-500 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6800 Capital
6-0000 LEAN WI Expense:6-6800 Capital:6-6800-1XX LEAN WI Related Capi
6-0000 LEAN WI Expense:6-6800 Capital:6-6800-1XX LEAN WI Related Capi:6-6800-100 Joint - LEAN WI
6-0000 LEAN WI Expense:6-6800 Capital:6-6800-1XX LEAN WI Related Capi:6-6800-103 Joint - LWIN
7-0000 Pass Thru Expense
7-0000 Pass Thru Expense:7-0001 V-Cat P/T Expense
7-0000 Pass Thru Expense:7-0002 Workshops P/T Expense
7-0000 Pass Thru Expense:7-0003 Courier P/T Expense
7-0000 Pass Thru Expense:7-0003 Courier P/T Expense:7-0003-125 Courier Service
7-0000 Pass Thru Expense:7-0003 Courier P/T Expense:7-0003-135 Fuel Surcharge P/T
7-0000 Pass Thru Expense:7-0006 Misc P/T Expense
7-0000 Pass Thru Expense:7-0006 Misc P/T Expense:7-0006-100 Sunshine Account
7-0000 Pass Thru Expense:7-0007 E-Commerce P/T Expense
7-0000 Pass Thru Expense:7-0008 IT P/T Expenses
7-0000 Pass Thru Expense:7-0008 IT P/T Expenses:7-0008-134 NES P/T
7-0000 Pass Thru Expense:7-0008 IT P/T Expenses:7-0008-135 Equipment P/T
7-0000 Pass Thru Expense:7-0009 Digital Content P/T Exp
7-0000 Pass Thru Expense:7-6490 Buying Pool P/T Expense
9-0000 Other Expense
9-0000 Other Expense:9-6100 Salaries
9-0000 Other Expense:9-6100 Salaries:9-6105 National Pd Leave-Family
9-0000 Other Expense:9-6101 Contracted Services
9-0000 Other Expense:9-6130 Benefits

Wisconsin Valley Library Service Chart of Accounts

9-0000 Other Expense:9-6210 Communications
9-0000 Other Expense:9-6220 Supplies
9-0000 Other Expense:9-6240 Delivery/Postage
9-0000 Other Expense:9-6250 Staff Travel
9-0000 Other Expense:9-6260 Board Travel
9-0000 Other Expense:9-6290 Insurance, Dues, Audit
9-0000 Other Expense:9-6340 Special Projects
9-0000 Other Expense:9-6350 Workshops
9-0000 Other Expense:9-6360 Equip Maint/Supplies
9-0000 Other Expense:9-6400 Contracts
9-0000 Other Expense:9-6490 Library Materials
9-0000 Other Expense:9-6640 Resource Development
9-0000 Other Expense:9-6650 Reserve Funds
9-0000 Other Expense:9-6660 Payroll Liabilities
9-0000 Other Expense:9-6800 Outlay
9-0000 Other Expense:9-7900 Encumbered
90000 Estimates

Appendix D

TRAVEL REIMBURSEMENT

Reimbursement rates for authorized local or long-distance travel shall be as follows: transportation whether commercial transportation, or personal automobile, will be at the most economical rate available; lodging - actual amount; food - actual amount (including tax and tip) not to exceed current Federal standard continental United States (CONUS) rate established by the U.S. general services administration (GSA); mileage when traveling by automobile will follow federal IRS guidelines in so far as the WVLS budget allows. Both the meal and mileage reimbursement rates must have the approval of the Board of Trustees. Receipts will be required for lodging, air or other commercial transportation and meals. WVLS will not reimburse an employee for the purchase of alcoholic beverages.

Payment for expenses known beforehand, such as registration fees, tickets for airlines or other commercial transportation etc., may be made in advance (at the request of the employee) and, whenever possible, will be paid directly to the agency involved. Individual meals provided as part of the tuition, registration fee or other covered or prepaid cost are not covered by the meal reimbursement limits stated in this section; they will be paid or reimbursed at their "published" cost.

Mileage for WVLS staff when traveling on official WVLS business shall be reimbursed at the mileage rate approved by the Board of Trustees for individuals who maintain a personal automobile insurance policy of not less than \$100,000 combined single limits of bodily injury and property damage, and who provide the WVLS Financial Division with documentation that this level of coverage is in effect. Documentation of personal auto insurance coverage as described above must be on file with the WVLS Financial Division prior to travel for which reimbursement is being claimed in order to be eligible for full mileage reimbursement from WVLS.

Staff who do not provide proof of the personal automobile insurance coverage mentioned above will be reimbursed at the approved per mile reimbursement rate minus five cents per mile.

Requests for travel reimbursement shall be submitted to the Financial Division within 30 days of travel for employees to receive reimbursement. Exceptions shall be made only for extenuating circumstances. i.e.: An employee has requested a copy of a receipt and it takes more than 30 days to receive that copy.

Questions about travel reimbursement should be referred to the Financial Division. **(Approved March 19, 2022)**

Wisconsin Valley Library Service

2024 Travel Expense Statement

Date Presented _____

Check appropriate group: _____ Board of Trustees _____ Executive Comm. _____ Advisory Comm.
 _____ Staff (Program: _____) _____ V-Cat _____ Workshop Speaker _____ Other (_____)

Date (s) of travel: _____

Nature & purpose of trip: _____

Traveled from: _____ to _____ Return? _____

Method of travel: _____ Rail _____ Bus _____ Airline _____ Personal Auto _____ Taxi

Nature of Expense	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
* Lodging								
* Meals (including tax & tip)								
Breakfast - \$13.00 limit								
Lunch - \$15.00 limit								
Dinner - \$26.00 limit								
* Registration								
* Cost of Fare								
* Parking								
*Miscellaneous (list items)								
Daily Totals								
Total miles driven _____ X 67 cents per mile = _____								
							Total expenses	\$

Receipts are required for all activities marked by an asterisk.

I hereby certify the foregoing statement to be those actual, reasonable and necessary expenses incurred and paid by me.

Name: _____ Signature: _____

Name* (if different from above) & Address: _____

* Please indicate if check should be issued to someone other than person filling out the form (i.e., library)

Office Use: Account: _____

Note: _____

01-1-2024

Appendix E

System-Issued Credit Card Procedures

Credit cards are issued to staff members who frequently make purchase for System events, have frequent travel expenditures, or who order supplies and equipment for the System. The expenditure must be within the guidelines of the particular activity of the approved budget. The card is not to be used for any personal expenses. Prior to initial receipt of any card, each individual must agree to and sign the Credit Card Use Procedures.

The amount of available credit on each card is determined by the System Director and Board of Trustees. Purchases may not exceed the assigned credit limit. There are no exceptions.

Balances on credit cards are paid in full by the System each month. Payments on the monthly statement must be made in a timely fashion so that finance charges are not incurred. Timely payment requires staff incurring the charges properly complete transactional paperwork relation to the System's accounting functions.

Staff members who use System credit cards maintain all receipts for expenditures. Proper documentation will include an original itemized paid receipt indicating the amount paid, the vendor, and the itemized description of the purchase. Unacceptable documentation includes non-itemized cash register receipts or handwritten requests for reimbursement without receipts or other verifications. If a staff member loses a receipt, they may sign a notarized document stating where the funds were spent, what for, and the date of the purchase. Any staff member that cannot provide valid receipts on a regular monthly basis, or who cannot provide a receipt for a purchase over \$20, will be subject to disciplinary action and/or possible termination.

An individual statement is prepared for each credit card. The statement is sent to the staff member holding the card. The staff member checks all expenditures listed on the statement against his/her receipts. If the charges listed and receipts match, the statement is initialed and dated. The statement and receipts should then be sent to the System Director for payment.

Receipts should note which particular budget line item each item applies to. In the event that a System issued card is used for an employee's personal expense, the employee is responsible for the expense and will reimburse the System within that statement period for those charges. Disciplinary or legal action may result depending on the circumstances surrounding the use of the card.

Charges on System-issued credit cards are reviewed each month by the Director and the Board Treasurer. The Director reviews the master list of credit card charges after the individual statements are reviewed/approved by the cardholder. Charges on the Director's System-issued credit card are reviewed by the Board Treasurer each month.

A report will be generated each month in the System's accounting software and all purchases will be reconciled.

Agreement for Use of System-issued Credit Card

This card is issued to you on a temporary basis and remains the sole property of the bank from which it was issued. The right to use this card may be revoked at any time without warning by the issuing bank authority or by Wisconsin Valley Library Service.

By accepting this card, it is understood that you are personally responsible for any unauthorized or inappropriate use of the card.

I have read and understand and accept my personal responsibilities and liabilities involving the use of the bank credit card issued to me. I further understand that any inappropriate use of this card may result in disciplinary action and possible garnishment of my wages.

Card Issued: _____ Card #: _____

Card Holder Signature: _____ Date: _____

Signature of Witness: _____ Date: _____

Appendix F

PRB-002 (R11/2017)

Notification of General Records Schedule Adoption

Schedule Title: Wisconsin Valley Library Service 2019 Records Retention Schedule Date: May 2019

Instructions:

Complete and send the original and 2 copies to: State Archivist, Wisconsin Historical Society (WHS), 816 State St., Madison, WI 53706.

- Do not opt out of a record series because your agency does not create or use these types of records. Signing the form does not obligate an agency to create records. It only requires that records be retained in accordance with the retention time periods and dispositions if such records exist. See the Introduction to General Records Schedules for more information.
- Attach a brief narrative explaining your rationale for opting out of each record series. When a separate schedule is prepared, identify that the record series is in lieu of the general schedule and cross reference the specific series.

NOTE: Destruction or transfer of records is not permitted until this form is signed by the WHS and the Public Records Board.

Wisconsin Government Agency: Wisconsin Valley Library Service

Address: 300 N First Street, Wausau WI 54403

This is to notify the Wisconsin Historical Society and the Public Records Board that the agency named above has reviewed the general records schedule and taken the following action (check appropriate box):

- ☐ Opt In: We adopt the entire schedule. (Available for University of Wisconsin [UW] System and Local Units of Government)
- ☐ Opt In With Revisions: We opt (out of), (in to), (circle one) the following record series. (Available for UW System and Local Units of Government) List the specific retention schedule numbers and titles:

- ☐ Opt Out: We opt out of the general records schedule (in whole), (in part), (circle one). (Available for State Agencies) **(All applicable records disposition must cease until separate retention schedules are developed and approved by the Public Records Board.)** List the specific retention schedule numbers and titles:

Agency Head/Deputy Signature Marla Sepnaski, WVLS Director	Date Signed
Agency Records Officer Signature Tom Bobrofsky, WVLS Board President	Date Signed

The Public Records Board and Wisconsin Historical Society acknowledge your Notification of Adoption. You are hereby authorized to retain, transfer, and dispose of records as indicated on the schedule.

State Archivist Signature	Date Signed
PRB Executive Secretary Signature	Date Signed