

Mukwonago Community Library Invoicing and Payment Procedures

Recurring charge procedures:

- No changes are necessary to procedures already in place for handling the payment of recurring costs - utilities, insurance, etc. Village staff will continue to pay these expenses on behalf of the Library without requiring pre-approval from the Mukwonago Library Director or Board.
- The Village will provide an itemized monthly list of the above charges, including Village chargebacks, journal entries, etc. for presentation as a matter of report to the Library Director who will share it with the Library Board at the monthly Library Board meeting for approval.

Credit Cards:

- Receipts for credit card purchases by Library staff will be provided to the Library Board in the bill folder at the monthly Library Board meeting. The purchases detailed in the receipts will be presented for approval by the Board as a part of the Library's monthly bill paying process.

Payment of invoices:

- Invoices submitted for payment by the Library must be examined by the Library Director who shall indicate which account the invoice is to be paid from.
- All submitted invoices shall be then be examined and initialed by the Library Director and Library Board Treasurer.
- A list of active invoices listing those invoices to be paid and which have been initialed/validated as per the preceding step in the procedure will then be provided to the Board as part of the monthly Board packet.
- Any invoices without an approval initial from the Library Director and Library Board Treasurer will not be paid and will be submitted at a later Board meeting after going through the above validation procedure.
- Any invoices received after the Board packet is sent out but before the Board meeting is held will be added to a revised list (in bold print to identify the new invoices) after validation by the Library Director and Library Board Treasurer. The validated supplemental list will then be distributed at the Library Board meeting.
- After approval by the Board, the invoice list shall be signed by the Library Director and the Library Board Treasurer. In the case of the unavailability of one of the aforementioned officials, the Board President will sign to permit the payment of the

invoices. In the case of the absence of the Board President, the person acting as President will sign the invoice list

- The Library Director or their designee will forward the signed copy of the invoice list and the actual invoices to the Village Financial staff for payment. The Village will provide monthly statements showing the accounting of all expenditures.

This procedure cannot be changed without Library Board approval.

Adopted by the Board of Trustees of the Mukwonago Community Library: 15 March 2018

Revision History

- 21 July 2016:** Invoicing and payment procedures revised to reflect updated agreement with the Village and to assure compliance with Wisconsin Statutes.
- 2 March 2017:** Rewrite of “Payment of Invoices” to add additional validation steps to insure invoices and approval list are cross checked for accuracy.
- 1 March 2018:** Reviewed by Policy Committee. No changes found necessary.
- 15 March 2018:** Approved by Library Board.