

TEXAS  STATE

UNIVERSITY
SAN MARCOS

The rising STAR of Texas™

Procurement Card Manual

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SECTION A: P-Card Program OVERVIEW

I. Introduction

Texas State is delighted to offer University Departments a Procurement Card Program for ordering supplies. The program is a fast, flexible alternative to creating a purchase requisition and obtaining a Texas State purchase order for the processing of low dollar value purchases from Vendors that accept the Procurement card (P-card).

The Texas State Procurement Card (P-card) Program is established through a contract by the State of Texas with the P-card provider (JP Morgan Chase) and administered by the Texas State Purchasing Office. The Texas State Purchasing Office has authorized P-card holders' limited purchasing authority, as outlined in this document. With the P-card, the Cardholder is able to purchase non-restricted goods in accordance with these policies and procedures directly from Vendors without the need of preparing a purchase requisition, obtaining approvals and a purchase order from the Purchasing Office.

Each Cardholder is responsible and accountable for their own P-card. Each Account Manager is responsible for the management of the P-card Program within their respective Department. The Account Manager must ensure that sufficient funds are available in the account designated to pay for P-card transactions made by their Cardholders.

II. How does it work?

- Individual Staff or Faculty prepares an application for a Texas State P-Card in an employee's Cardholder's name;
- Account Manager or designee indicates the account and fund to pay for P-card purchases made and approves the application for processing;
- The approved and completed application is sent to the Purchasing Office;
- The P-card Administrator reviews the application and submits it to the P-card Provider ;
- P-card Provider sends a P-card to the Texas State Purchasing Office;
- The P-card Administrator notifies the P-card holder and schedules compliance training to familiarize the cardholder with the P-card policies and procedures;
- After training the P-Card is issued to the Cardholder by the P-card Administrator;
- The Cardholder signs a form acknowledging the receipt of the P-card and attendance at the compliance training;
- The Cardholder activates the P-card with the P-card Provider;
- The Cardholder makes an allowable purchase with the P-card;
- The P-card Provider pays the Vendor within three days of a transaction;
- The P-card Provider bills the University for charges made on the P-card within the current "billing cycle" (i.e. approximately 30 days);
- University pays JP Morgan Chase
- Texas State pays the P-card Provider for all undisputed charges billed;
- The P-card Provider mails the "billing cycle" statement directly to the attention of each Cardholder;
- The Cardholder reviews the statement for correctness, verifies any questionable charges and reconciles the statement against their transaction log and supporting documentation;
- The Account Manager signs off on the reconciled statement; and
- The transaction log and statement are filed in accordance with the department's record retention schedule

III. Who can Request a P-Card?

An Account Manager using a Local (Non-Treasury) account as defined by University Policies and Procedures Statement 03.01.09 *"Fiscal Responsibilities Of An Account Manager At Texas State University."*

IV. Who cannot request a P-Card?

An Account Manager with only State (Treasury) funding (i.e. HEAF and Coordinating Board funded accounts).

V. Who may be issued a P-card?

Any full-time Texas State Employee with the approval of their Account Manager.

VI. Who cannot be issued a P-card?

Students, Graduate Assistants, Part Time and temporary Employees

VII. What can I purchase with the P-Card?

The card may be used for purchases of goods under \$1,000.00 (except those identified as restricted purchases). This means if the total purchase price or payment, including freight and any other charges is \$1,000.00 or more, a Texas State purchase order must be used to make the purchase.

SECTION B: **POLICIES**

I. No Personal Purchases

The P-Card is for official university business purposes only. The P-card may not be used for personal or travel-related transactions. Improper use, or abuse, of the P-Card may result in suspension of the Cardholder's P-card(s); disciplinary action consistent with University policies, up to and including termination; and possible prosecution to the full extent of the law.

II. Liabilities

A. Cardholder

There is personal liability connected with the use of the P-Card. A Cardholder making inappropriate or unauthorized purchases could be subject to suspension of the Cardholder's P-card(s); disciplinary action consistent with University policies, up to and including termination; and possible prosecution to the full extent of the law.

Cards are issued to an Employee (Cardholder) rather than an office or a department.

The Cardholder is responsible for verifying all purchases and transactions listed on the billing statement provided by the P-Card Provider. This verification must occur immediately after the statement is received to avoid a disputed transaction being disallowed by the P-Card Provider. All reconciled billing statements and supporting documentation must be reviewed by the account manager. The employee listed on the P-Card has sole responsibility for the use and control of the card and must follow UPP'S & FSS/PPS procedures.

The Cardholder is responsible for notification of lost P-Card(s) and incurred the dispute process for a questionable charge.

B. Account Manager / Principle Investigator

The Account Manager has the responsibility for approval of charges incurred against the P-Card and that sufficient funds are available to pay for any charges made to a P-card.

All purchases must comply with UPPS & FSS/PPS policies.

In addition, the Account Manager may be held personally liable for any inappropriate purchases by a Cardholder they supervise.

III. Spending Controls

The P-card spending control limits are flexible and may be set for each Cardholder depending on the funding designated and the Account Manager's wishes. Different P-Card spending limits can be set based on:

- **Single purchase limit:**

\$1,000 – (anything over \$1,000 must have the Account Manager's and P-card Administrator's approval)

- **Spending limit per billing cycle:**

An Account Manager / Principle Investigator may request limits be set other than the default limits of **\$1,000** per transaction, and a **\$5,000** per billing cycle. The P-Card Administrator may adjust these limits based on budget restrictions/funding sources as appropriate.

IV. Sales Tax

All purchases made with the P-Card are exempt from State of Texas sales tax. Upon Vendor request, a Tax Exemption Certificate may be completed by the Cardholder. The Cardholder should always verify that sales tax is not charged when making a purchase with a P-card. If sales tax is charged in error, please contact the Vendor to credit the sales tax back to the P-Card. Sales tax cannot be resolved using the P-card dispute process (see Section C: IV). A copy of Sales Tax Exemption Certificate is located at the back of the book (see Section F: Forms). The cardholder is responsible for attempting to reverse any sales taxes erroneously charged to their card.

TAX EMPT NUMBER: 37547547549

(This number is also on the front of your card.)

SECTION C: **PROCEDURES**

I. How to Obtain a P-Card

You may download the form from the Purchasing Office's website, and call or email the P-Card administrator to request a P-card application form. Upon receipt of your completed application form, signed by the responsible Account Manager, the P-Card Administrator will review, approve and forward the necessary documentation to the P-Card Provider for processing. The P-Card Provider will send the P-Card(s) to the P-Card Administrator. This process normally takes about seven to ten days.

Upon receipt of the P-Card, the individual who requested the P-card will be contacted by the P-Card Administrator to attend a short compliance/orientation/training session. At the end of the session, each Cardholder will sign a Cardholder Agreement acknowledging the training and the receipt of the P-card, and then the P-Card(s) will be issued.

II. Receipt of Materials

It is the Cardholder's responsibility to ensure receipt of goods and follow up with Vendors to resolve any problems with delivery, discrepancies and/or damaged goods.

In some instances another staff member, other than the Cardholder, may need to pick up a P-Card purchase. An authorization form should accompany that staff member (not a student) so that Vendors will accept their signature for the charges or the card holder may call the card number to the vendor. A copy of the authorization form for each affected transaction must be retained with the transaction log as supporting documentation.

The Cardholder will need to retain supporting documentation of all purchases for the purpose of record keeping and maintaining an audit trail. If the Cardholder orders by phone, the Vendor must be informed that an itemized sales receipt or pro-forma invoice must be included in the package.

To ensure proper internal control, it is required that someone in the department, other than the Cardholder, verifies the receipt of the items ordered.

Any P-card purchase shipment routed through the University Central Distribution Center needs to be clearly identified as a P-card purchase as noted below. There is no PO number against which the shipment may be received. The Cardholder is to instruct the Vendor that the following must be clearly labeled on the outside of the package to avoid delay in identifying that the shipment was made with a university P-card and delivered to Central Distribution Center:

"P-CARD PURCHASE"
CARDHOLDER'S NAME: _____
DEPARTMENT NAME: _____

III. P-Card Guidelines

The P-card may be used for purchases within the spending limits specified that are not otherwise restricted.

The total payment to a Vendor on a purchase, (including freight and any other charges) must be under the P-card's established spending limits.

Orders/charges must not be split into multiple transactions, or multiple P-cards used to pay for a single purchase, in order to keep each transaction under the maximum spending limits of the P-cards used.

The P-Card may not be used for purchasing:

- The items listed in Exhibit A – “Restricted/Prohibited P-card Purchases”.
- Capital equipment or controlled items. The University threshold of requiring capital equipment to be tagged and inventoried is \$5000.00. Certain items with a value of less than \$ 5,000 are identified as “controlled” because they subject to theft and are required to be tracked by the university. Capital/controlled items are considered restricted purchases. For these purchases an asset record must be created in SAP through the creation of a purchase requisition and the issuance of a purchase order.
- From certain disallowed vendor types or categories. Any P-card charge will be rejected at the point-of-sale site (See Exhibit C – “Disallowed Vendors/Prohibited MCC's (Merchant Category Codes).

IV. Restricted Purchases – See Exhibit A – “Restricted/Prohibited P-card Purchases”

V. Disallowed Vendors – See Exhibit C – Disallowed Vendors / Prohibited MCC 's (Merchant Category Codes)

VI. Controlled Property – See Exhibit D – “CONTROLLED PROPERTY (BUT NOT CAPITALIZED)”

Note: FOR ANY CONTROLLED OR CAPITALIZED ITEM QUESTIONS CONTACT TEXAS STATE MATERIALS MANAGEMENT OFFICE (x2294) FOR CLARIFICATION. <http://www.materialsmgt.txstate.edu/>

VII. Disputing a Transaction– See Exhibit B – “P-card Contacts”

Any charge on the billing statement may be disputed by the Cardholder if it is questionable or an error. If there is a charge that is not recognized, or it appears to be incorrect, first contact the Vendor and try to resolve the dispute. This includes sales tax. Sales Tax disputes should be handled with the vendor and not with the P-card Provider. You can file your disputed transaction claim using one of the following methods:

JP Morgan Chase

P.O. Box 2015

Elgin, IL. 60121-2015

Attn: Dispute Department

Phone: (888) 297-0768

Fax: (888) 297-0785 or (847) 931-8861

E mail: CCS-Disputes@chase.com

VIII. Reporting a Lost or Stolen P-Card – See Exhibit B “P-card Contacts”

Notify the P-Card Provider immediately if a P-card is determined lost or stolen. This is done by calling the P-Card Provider’s Customer Service number shown in Exhibit “B”. Representatives are available 24 hours a day, 7 days a week. When reporting a P-card lost or stolen be sure to let the P-card Provider’s representative know the last date the P-card was used and amount of any charges on that date, along with the name of the Vendor who made the charge.

After notifying the P-card Provider, the Texas State P-Card Administrator is to be notified of a lost or stolen p-Card. This is done by completing a Request for Cancellation / Suspension form (See Section E “P-Card Forms”). The P-Card will be suspended by the P-Card Provider to stop additional charges from being made.

A replacement P-Card will be issued by the P-card Provider and sent to the Cardholder by the P-Card Administrator.

IX. Record Keeping

The Cardholder must keep all P-Card receipts, sales receipts, packing slips, and other related information to all P-Card transactions. Every billing cycle, the Cardholder will receive from the P-card Provider a P-card billing statement showing their charges for the billing cycle along with the total amount charged to the account specified. A transaction log is to be kept by the Cardholder for record keeping and statement reconciliation purposes (see Section F: Form).

This log should include a minimum of:

- Copy of an order form or application, when available;
- Packing slip for goods received by the Vendor / Supplier;
- Cashier receipt or Vendor / Supplier invoice;
- Department order form (this may be prepared according to departmental guidelines, but must be signed by the appropriate departmental official to document approval of the transaction); and,
- Any applicable approved waivers

After the Cardholder reconciles the statement with the transaction log, the Account Manager is to review and approve that the purchases are appropriate by signing the transaction log or billing statement.

When the Cardholder has verified all the charges shown are correct, obtained approval of the reconciled statement by the Account Manager and no changes are required, no further action is necessary.

The reconciled log along with the supporting documentation is filed. For audit purposes, the documentation must be retained in accordance with the University’s retention schedule for the Cardholder’s department for a minimum of 5 fiscal years.

Transactions may be subject to audits and investigations by various entities including but not limited to the following:

- ***P-Card Administrator***
- ***Audit & Compliance***
- ***State Auditor's Office***
- ***Federal and State Agency and Third Party Auditors***
- ***Public Open Records Act Requests***

Failure to keep required documentation may result in suspension of the Cardholder's privileges and disciplinary action as appropriate.

When audit deficiencies are identified, additional training will be mandatory for the Cardholder. Please keep in mind serious or repeated violations may result in immediate suspension of any P-cards issued to the Cardholder, disciplinary actions consistent with University policies; up to and including termination; and possible prosecution to the fullest extent of the law.

X. Sponsored Program (Grants and Contract) Accounts

Issuance of a P-Card on a Sponsored Program (Grant /Contract) account requires prior review and concurrence by the Office of Sponsored Programs. In addition to any restrictions of the funding agency, P-Card use by Sponsored Program Accounts shall follow all applicable Texas State P-card Policies and Procedures. When establishing a P-Card account for payment by Grant / Contract Accounts, the Account Manager / Principle Investigator's P-card will be discontinued when the grant ends. Using the P-card with Sponsored Research funds requires additional diligence and oversight by the PI and his or her staff.

Special conditions for P-Card use by Sponsored Program Accounts

- A copy of the statement, transaction log and receipts must be sent to Office of Sponsored Program in a timely fashion after reconciliation and approval by Account Manager / Principle Investigator. Failure to comply with this provision may result in termination of p-card account privileges.
- A default account will be provided by the department with the issuance of P-Card Requests.
- It is the responsibility of the Account Manager/PI to adhere to P-Card and Texas State University – San Marcos Policy and also to the applicable Federal and State regulations and any terms or conditions specific to the contract or grant award rules and regulations. Any charge found to be in violation of ANY of these policies or restrictions will be charged back to the default account if not redirected by the department in a timely manner.
- It is the responsibility of the Account Manager/PI to not exceed the awarded budget categories. Charges exceeding the awarded budget will be redirected to the default account if not transferred by the department in a timely manner.
- All P-Card(s) will be disabled on the sponsored programs termination date.
- P-cards should be used for incidental office supply purchases only. Limits will be determined by the budget amount of supplies and materials in the agency approved budget.
- All responsibility for ensuring that purchases are allowable under the terms of your Award lie with the cardholder.
- All charges fall within the project period and the project budget.
- The PI is responsible for proper distribution of expenditures. OSP will utilize the default account as a recursive action of disallowed or exceeded charges.

IMPORTANT: If you have questions as to whether or not a purchase is allowable or to which SAP IO a transaction should be properly assigned, consult your Sponsored Program Accountant.

XI. ACCOUNT MANAGER / PRINCIPLE INVESTIGATOR RESPONSIBILITY

Use of the P-Card will result in charges that must be paid, but will not have been encumbered prior to the purchase. The Account Manager must monitor transaction activity of their Cardholders to ensure that the account designated to pay the P-card transactions has sufficient funds to pay for any outstanding charges and is not over-expended (Ref: UPPS 03.01.09 "Fiscal Responsibilities Of Account Managers").

All Cardholder billing statements will be paid according to the State of Texas and P-card Provider contract terms. The Accounts Payable Office will pay all billings from the departmental account designed by the Account Manager for payment of a P-card's charges.

Repetitive use of the incorrect P-card/ account will result in a review of the use of the card. Findings may result in the loss of the P-card. If the account has insufficient funds, the account will be overdrawn and the Account Manager will be responsible for clearing the overdraft in accordance with UPPS 03.01.09 "Fiscal Responsibility of Account Managers.

In accordance with UPPS 04.05.5, Faculty and Staff Checkout Procedures and Termination of Employment", the Account Manager is to request that the P-Card be immediately canceled when a Cardholder terminates. In addition, the Account Manager is to request that a P-card be canceled if the Cardholder assumes different duties that do not require the use of the P-Card. Or transfers to another department .The department reclaiming the P-Card must cut the card in half and return to the P-Card Administrator so that the P-Card can be prevented from being utilized to make further transactions. If the P-card cannot be located, the Account Manager must notify the P-card Administrator so that the P-card Provider can be notified and the card disabled.

SECTION D: **FREQUENTLY ASKED QUESTIONS (FAQ's)**

1. Who can request waivers for food and flowers?

Any P card holder may submit a waiver for food or flowers if the designated account allows such a purchase. Please refer to UPPS 03.01.03 "Purchase of Food, Refreshments, or Achievement Awards" for further information on what funds may be used to purchase food, refreshment and achievement awards. The account manger needs to sign the waiver request prior to submittal to the P-card Administrator for approval.

2. How often does the waiver need to be requested?

If the waiver is a one-time request, a one time waiver needs to be prepared, signed by the Account Manager and approved by the P-card Administrator each time prior to the purchase being made with a P-card. If not, whenever there is a change in the account manager, a waiver needs to be resubmitted with the new Account Manager's signature.

A blanket waiver may be granted by the P-Card administrator for a maximum of one fiscal year.

3. Does a copy of the waiver need to accompany the documentation with each purchase, when reconciling monthly?

Yes. See the following response (Question # 4).

4. What documentation is required each month when reconciling the P-card statement?

In the P-card Policy and Procedures Manual it states "The Cardholder must keep all P-card receipts, sales receipts, packing slips, and any other information related to all P-card transactions (i.e. applicable waivers, etc.) Every billing cycle, the Cardholder will receive a billing statement of their charges with the total amount to be charged to the account specified on the Cardholder's Application.

A transaction log is to be kept for recordkeeping and reconciliation purposes.

This log should include, at a minimum:

- Copy of an order form or application when available*
- Packing slip (for goods received) or service report for any service performed by the Vendor/Supplier*
- Cashier receipt or Vendor/Supplier invoice*
- A copy of any applicable approved waiver*

5. How do you distinguish between gifts and awards?

Please refer to UPPS 03.01.03 "Purchase of Food, Refreshments, or Achievement Awards" for further information.

6. When is it appropriate to use a Delegated Substitution Signature Authorization Form?

Delegated Substitute authority may be granted to full time Texas State University employees only. The card holder is still ultimately responsible for all charges made on their P-card. Part time employees and students are not allowed to use

the P card at anytime. Any charges made by any person other than the cardholder may not be disputed through JP Morgan Chase.

7. May gratuity be added to a P-card purchase?

Yes, gratuity or “tips” may be added to a P-card transaction. The maximum allowable gratuity/tip is 20 percent. Any tip larger than 20% will be payable by the employee and must use another payment method such as cash, personal check or personal credit card. (Ref: FSS 03.05.01 and UPPS 03.01.03)

8. How often are guidelines/restrictions updated and how are P-card holders notified?

Guidelines and restrictions are constantly updated. The changes are sent out via our P card distribution list and published to the Purchasing Office’s website. It is recommended that the Cardholder periodically check to verify that their copy of the P-card manual is up-to-date.

9. Is payment for Fed-Ex packages considered postage?

No. It is considered freight charges. UPS and DHL are also allowed vendors.

10. Are we (Texas State) sales tax exempt?

Yes. The sales tax exempt number is at the bottom of the card.

11. Is registration for conferences allowed on the P card?

Yes, it is allowed. Registration over \$1000 must be approved by Account Manager and P card Administrator.

12. If memberships are included with registration costs are they allowed?

Yes, only if they are included in a registration fee.

13. When using Delegated Authority, how often can someone else use my card?

Your P card may be used by another full time employee only and as many times as needed once the delegated authorization form is filled out. I do recommend that if another person uses your P card routinely, then that person should apply for their own P card. Ultimate responsibility for purchases made on your card belongs to the cardholder.

14. May I use my P-Card to purchase office supplies?

The purchase of office supplies on the p-card is for emergency purposes only and must be properly documented. Authorization prior to purchase is recommended. Multiple office supply purchases will be reviewed to determine contract compliance.

SECTION E: P-CARD FORMS (Available from Purchasing Website)

Waiver Request

Cardholder Application, Account Change & P-card Cancellation

Delegated Authorization Form

Statement of Disputed Items

P-Card Transaction Log

Request for Cancellation/Suspension of P-Card

Exhibit A:

Restricted Purchases

Waivers may be issued dependent on account funding and situation

Alcoholic Beverages	Plants
Computer Software & Licenses	Postage
Flowers	Rentals (no vehicle rentals)
Food	

Prohibited Purchases

The procurement card may not be used for purchasing the following items:

Animals, Live	Moving Expenses
Capital Equipment (\$5000)	Personal Services
Cash Advances	Pharmaceuticals
Chemicals/Hazardous Materials	Professional Services
Consulting Services	Radioactive Materials
Controlled Items* (\$500-\$1000)	Telephone Services (No Internet Services)
Cell Phone / Telephones	Temporary Help Services
Entertainment Service	Time or Installment Purchases
Gases, Cylinder	Travel/Lodging
Gases, Liquefied	Tuition
Gasoline	Used Equipment
Employment Service	Weapons
Memberships and Dues	Other Items Identified as "Restricted"
Leases	Gifts/Gift Cards

**See Exhibit D for detailed listing*

**Exhibit B:
P Card Contacts**

Texas State University:

Keith Hickman
Assistant Director of Purchasing

Ph: 512-245-2289
Fax: 512-245-2393
Email: kh31@txstate.edu

Priscilla Hernandez
Purchasing Clerk
Ph: 512-245-1419
Email: ph23@txstate.edu

JP Morgan Chase (P-card Provider):

To Report A Lost Or Stolen Card:

JP Morgan Chase
Attn: Customer Service

Phone: : (800) 890-0669

To Dispute A Transaction:

JP Morgan Chase
Attn: Dispute Department
P.O. Box 2015
Elgin, IL. 60121-2015

Phone: (888) 297-0768
Fax: (888) 297-0785 or (847) 931-8861
E mail: CCS-Disputes@chase.com

Exhibit C:

Disallowed Vendors

Disallowed Vendors / Prohibited MCC Codes (Merchant Category Codes)

3000 – 3299 All Airlines	
3351 – 3440 All Rental Agencies	5921 Package Stores, Beer, Wine, Liquor
3501 – 3744 All Hotels	6010 – 6300 Financial Institutional
4121 Taxicabs & Limousines	7011 Lodging Hotels, Motels, Resorts
4131 Bus Lines	7012 Timeshares
4411 Cruise Lines	7261 Funeral Services & Crematories
4722 Travel agencies & Tour Operations	7273 Dating and Escort Services
5541 – 5542 Fuel Service Stations	7276 Tax Preparation Service
5813 Bars, Cocktail Lounges	7297 Massage Parlors

Exhibit D:

Controlled Property (BUT NOT CAPITALIZED)

Controlled (\$500.00 - \$4,999.99)

	<i>Property Item</i>	
	Stereo System	
	Cameras	
	TV, VCR, Laserdisc Player, Camcorder	
	Desktop CPU/Computer	
	Printers (Under \$500 w/ shipping are allowed)	
	Projectors	
	Portable CPU/ Laptop	
	Hand Guns/ <i>Controlled at any cost</i>	
	Rifles / <i>Controlled at any cost</i>	