



# CITY OF TURLOCK

## PROCUREMENT CARD

### Policies and Procedures Manual



February 2006

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**OVERVIEW OF PROGRAM**

The City Council of the City of Turlock has authorized a Procurement Card program that provides an easy and expeditious method for the City’s departments to make low dollar purchases. Individuals are selected by their department and are issued cards on an individual basis. Cards are issued in the name of the individual (“Cardholder”) who has been granted purchasing authority by their Department Head. Cardholder purchases are reviewed and authorized by the Approving Official (“AO”). Purchases made with the Procurement Card are billed to the City of Turlock. The City pays the bank in full on a monthly basis.

Cards will be renewed automatically to existing Cardholders unless the individual Cardholders’ privileges have been terminated.

The City of Turlock utilizes the State of California Procurement Card Contract (CalCard). The card is a Visa card issued by U.S. Bank.

The following dates should be adhered to by all Cardholders and AO’s:

Billing Cycle	Approx. Date Statement received	Deadline for Cardholders to submit Statements & receipts to AO	Deadline for AO to submit Statements & receipts to contact person for AO	Record Keeper for AO to hand deliver Chargeback List to Accounts Payable
23 <sup>rd</sup> -22 <sup>nd</sup> of next month	29 <sup>th</sup> of each month	Within four (4) working days of receipt	Within four (4) working days of receipt	By noon of 2 <sup>nd</sup> Wednesday of month

**CREDIT CARD CONTROLS**

Card usage is controlled in the following ways:

- Maximum dollar amount per transaction for each cardholder  
The City’s maximum amount per transaction varies per the individual’s needs. This is determined by the Department Head. Transactions that exceed the “per transaction limit” will be denied by the merchant. If an increase in the maximum dollar amount per transaction is necessary for the efficient operation of the department, the Department Head must send a signed memo or e-mail to the Program Coordinator to approve an increase.
- Maximum dollar amount per monthly billing cycle for each cardholder  
The Department Head will determine the maximum amount the Cardholder can charge during the monthly billing cycle. Transactions that exceed the maximum amount will be denied by the merchant.
- Maximum department limit per monthly billing cycle  
The Department Head will determine the maximum dollar level allowed for charges made by all Cardholders in the department during the monthly billing cycle. Transactions that exceed the department’s maximum amount will be denied by the merchant.

**IMPORTANT**

**Cardholders should NOT circumvent procedure controls to make purchases greater than their single transaction limit. At no time should cardholders instruct merchants to split purchases in to multiple transactions by issuing multiple credit card receipts (all dated the same day or within one day of each other) to circumvent the established single transaction limit. Monthly transaction statements are audited on a regular basis by the AO and the Finance Department.**

**CARD RESTRICTIONS**

The procurement card can be used to purchase items that do not exceed the single maximum transaction limit, which is currently set at \$500.00 for most cardholders. If an individual has a single purchase limit greater than \$500.00, then a competitive bid (quote) must be obtained prior to making the purchase. The card shall not be used for the transactions listed below. Individual departments may impose additional restrictions should they choose to do so.

- Personal Use.
- Cash Advances.
- Travel, lodging and meals will only be allowed when conducting official City business and on a card by card basis at the discretion of the Department Head.
- Services (i.e., Professional services such as architectural, engineering, and technical services, janitorial, repairs, maintenance, labor, towing, computer related, consultants, instructors, etc.).
- Purchases of items carried in central stores unless the item is out of stock or on an emergency basis, defined as the need for goods necessary for the continuance of critical daily operations or when an emergency condition exists involving public health, welfare or safety. In all cases, a written explanation must be provided as to why the item(s) was necessary and why the cardholder could not wait. The quantity ordered on the procurement card must only be enough to cover the nature of the emergency. Use of the bank card does not eliminate the requisitioning process for goods ordered off city contracts, or for inventory purposes.
- Communications equipment such as pagers, cellular phones, radios, etc.
- Items available through the Office Max catalog contract.
- Machinery requiring a maintenance contract.
- Computers, including hardware, software, and maintenance agreements.
- Police equipment and ammunition.
- Fuels and lubricants. The City has Chevron cards available for purchasing fuel at a discount.
- Alcoholic beverages.

**CONSEQUENCES FOR FAILURE TO COMPLY WITH PROGRAM POLICY & PROCEDURES**

Cardholder and/or Department card privileges may be revoked by the Finance Department for the following reasons:

- Failure to comply with the Procurement Card Program Policies and Procedures defined in this document.
- Excessive instances of lost procurement card/receipts/invoices.
- Excessive late submittal of monthly Statement of Accounts (two consecutive billing cycles) and receipts to contact person in department. The Finance Department will notify, in writing, the cardholder, AO, and Department Head of the intent to cancel the card. The Department Head will have seven (7) working days to respond to the proposed cancellation.
- Misuse or inappropriate/personal use of the card.

## **OBTAINING A PROCUREMENT CARD**

- The Department Head will complete and sign a Request for Procurement Card Form (Exhibit A) and send the form to the Program Coordinator in the Finance Department.
- The Department Head will select the Merchant Category Codes by reviewing the code list (See Exhibit F) and circling all the codes that reflect the type of goods the cardholder will be able to purchase.
- Once the card is received in Finance (approximately two (2) weeks from the date of request), it will be sent to the Purchasing Agent and a mandatory orientation session will be scheduled for the Cardholder to attend prior to the card being issued to the Cardholder.
- Cardholder and their AO will sign the Procurement Card Acknowledgement Form acknowledging their understanding of the policy. (Exhibit B).
- Cardholder will sign the card.
- The Purchasing Division contact person or his/her designee will activate the card by following the instructions on the front of the card.
- If a bank card needs to be replaced because it is worn out or defective, a signed memo or e-mail from the AO must be submitted to the Finance Department along with the old card.

## **CHANGES TO CARDHOLDER INFORMATION**

- The AO should report any changes to the Cardholder's name, address or Department/Division immediately to the Program Coordinator, by a signed memo or email. If needed, the Program Coordinator will request the bank to issue a new card.
- If the Cardholder is being transferred to another department, the AO must inform the Program Coordinator of the transfer. If the Cardholder requires a card in the new department, the new AO must send a signed memo or e-mail to the Program Coordinator. If the Cardholder no longer needs a card, the AO must send a request, a signed memo or e-mail, to the Program Coordinator to cancel the card.

## **CANCELLATION OF CARD**

- When a Cardholder account is to be canceled, the Department Head should send a signed memo or e-mail to the Program Coordinator to have the card cancelled.
- The AO is responsible for calling U. S. Bank customer service to verify that any current charges to the Cardholders account have been authorized.
- The AO should then hand-carry the card to the Program Coordinator. Do not send card through the interoffice mail.
- Each authorized employee is issued an individual card. Use by another employee is prohibited.

## **LOST OR STOLEN CARDS**

The Cardholder must immediately notify (in this order):

1. U. S. Bank at 1-800-227-6736 (24 hour a day, 7 day a week Customer Service).
2. Cardholder's AO.
3. Program Coordinator in Finance with the following information:
  - Cardholder's complete Name
  - Procurement Card Number
  - Date the bank was notified and date reported to police (if applicable)
  - Purchases made on the day the card was lost or stolen

4. The Program Coordinator will fax a request to U.S. Bank to verify cancellation of the lost or stolen card and request a new card with a new number. The new card will be received by the Program Coordinator within one week of the request.
5. The AO should then contact U. S. Bank and verify total receipts match total outstanding with U.S. Bank.

### **CARDHOLDER'S RESPONSIBILITIES**

- Comply with City Procurement Card Program Policy and Procedures.
- Maintain security of card and card number.
- Obtain competitive quotes prior to making a purchase, if purchase is above \$500.00.

At the close of each billing cycle (approximately the 22<sup>nd</sup> of each month), each cardholder will receive a "Statement of Account." The statement will itemize each transaction charged to the Procurement card account. Upon receipt of the Statement, complete the following:

1. Verify the charges on the Statement and match them to the original receipts/invoices.
2. If there is an invalid charge on the statement, follow the procedure listed under "Disputed Transactions" below. The Cardholders must respond to verbal and written requests from their AO, U.S. Bank Customer Service representatives, and the Program Coordinator until matter is resolved.
3. If you do not have proper documentation for your purchase, include a completed copy of the Lost Receipt Form (Exhibit D) directed to the AO with your Statement explaining the circumstances. Reference lost receipt items by placing a notation next to them on the statement.
4. Indicate on the Statement the proper budget account number and description of item(s) purchased for each transaction on the lines provided on the Statement. These account numbers should match the account numbers on the receipt.
5. Attach to the Statement all original receipts and any back up information such as bids, etc. in the order they are listed on a monthly statement of account.
6. The Cardholder will approve the statement and all charges itemized with all attached documentation by signing and dating the last page of the monthly statement of account.
7. If you will be unavailable to sign your Statement because of leave or travel, forward all sales receipts and credit vouchers to your AO. The AO will sign and forward your Statement to the proper individual.
8. Forward the signed statement along with all original receipts to the AO within four (4) working days of receipt.
9. Cardholder statements will be paid in full including disputed items to avoid late fees and penalties. It is the Cardholder's responsibility to secure a reversal of the charges (credit) from the Bank.

### **APPROVING OFFICIAL RESPONSIBILITIES**

- Complete Procurement Card training prior to becoming an AO. The AO must be the Cardholder's supervisor or higher manager. The AO should have the knowledge and authority to approve Cardholder transactions.

Upon receipt of the individual cardholder's monthly statement(s), attached documentation, and the RO90 (a composite statement of all the individual cardholders the AO is responsible for who have used their credit card in the last billing period), the AO will be responsible for the following:

1. Reconcile the statements and documentation received from each Cardholder with the AO's RO90 Business Account Summary.
2. Review charges made by cardholders to insure purchases are appropriate, proper documentation (original invoices/receipts) are included, and that prohibited items were not purchased.
3. Insure that quotes were obtained if the purchase was over \$500.00.
4. Review the budget account number for each transaction on the cardholder's bank statement to insure the expense is charged to the appropriate account number and compare it to the receipt to verify the same account number is documented.
5. Verify the totals on the Cardholder's statement with the AO's RO90.
6. Review, approve, sign and date the cardholder's statement on the back page.
7. Forward the RO90 along with all cardholder's statements and documentation to the contact person responsible for summarizing all charges for the AO, within four (4) working days of receipt from Cardholder.
8. Insure that statements for Cardholders on leave or travel are processed in a timely manner.
9. Secure cards from personnel no longer authorized to use them, verify receipts for current transactions posted to the account through U.S. Bank Customer Service, and advise the Program Coordinator, with a signed memo or e-mail, to cancel the card.
10. Insure department compliance with the Procurement Card Policies and Procedures.
11. Report any changes in personnel or Cardholder's to the Program Coordinator.

### **ACCOUNTS PAYABLE RESPONSIBILITIES**

1. Make payment to the bank within 30 days from the date on the Invoice Report (RO63), in accordance with the Master Services Agreement. Include remittance invoice with payment.
2. Complete Notification of Invoice Adjustment (NIA) when paying invoices less or more than the invoiced total.

### **FINANCE DEPARTMENT RESPONSIBILITIES**

1. Responsible for the coordination of the Procurement Card Program.
2. Issue cards, update and maintain Cardholder information.
3. Review Cardholder and AO statements and documentation to verify compliance with Policies and Procedures.
4. Analyze card usage and evaluate program.

### **PURCHASING DIVISION RESPONSIBILITIES**

1. Insure the Cardholder has participated in the orientation prior to card being issued to cardholder.
2. Insure the AO has received training once the individual becomes an AO.

**RECORD KEEPER RESPONSIBILITIES (Individual Summarizing All Charges)**

1. Once the record keeper receives all statements with original receipts from the AO, the record keeper will summarize all the charges on the monthly chargeback list form and match the totals of all statements to the AO's RO90 Summary Report.
2. Once this has been done, they will have the AO sign and date the chargeback list and then hand carry the summary to Accounts Payable by noon on the 2<sup>nd</sup> Wednesday of the month.

**DEPARTMENT HEAD RESPONSIBILITIES**

1. Request a procurement card for an employee.
2. Designate AO's.
3. Determine maximum 30-day office dollar limit for Cardholders and AO's.
4. Respond within seven (7) days to the Finance Department upon receiving an intent to cancel card memo.

**HOW TO MAKE PURCHASES WITH THE CARD**

Cardholder may utilize the Procurement Card to secure goods by either:

- Direct pick up at merchant's location.
- Telephone, fax, Internet, or mail requests to merchant, with goods shipped to the City.

Cardholder will instruct the merchant to ship the goods to their physical location. All information is to be included on the shipping label, especially the Cardholder's name and department. Instruct the merchant **not** to list the card number on any shipping forms or labels. Ask the merchant to use a carrier with the capability of tracking the shipment. If goods are shipped to Central Stores (shipping and receiving at 701 S. Walnut Rd., cardholder must contact Shipping and Receiving to inform them of the order and the anticipated delivery date.

Goods delivered to Central Stores without the above information cannot be identified as a card purchase. The goods will be returned to the merchant.

Cardholder will follow up on all undelivered orders placed via telephone, mail, or Internet.

**SALES RECEIPT REQUIREMENTS**

The Cardholder must obtain an original itemized receipt (description of goods purchased, quantity, amount, tax, shipping charges (if applicable), and total). If the merchant's receipt is not itemized, the Cardholder must write in the required information.

- With phone, fax, or mail orders, the Cardholder must advise the merchant that an itemized receipt must be provided with the shipment or faxed to the Cardholder.
- With Internet orders, cardholder must print out screens with itemized detailed information of purchase.

Upon receipt of the invoice, the Cardholder is responsible for recording the budget account number on the receipt/invoice as a reference.

The Cardholder maintains the original receipt/invoice for attachment to the monthly bank statement.

### **OUT OF STATE PURCHASES**

When making purchases from merchants that are located outside the state of California or internet purchases, verify whether the merchant has charged California sales tax (also known as "Use Tax"), as out of state/internet merchants are not required to charge California sales tax. The City of Turlock is required to pay California sales tax on all goods purchased. This does NOT include services, maintenance agreements, seminars, memberships, and freight.

Complete an "Out of State Sales Tax Report" (Exhibit E) and send it to Accounts Payable within 1 (one) week of receiving the procurement card statement. Attach a copy of the receipt/invoice demonstrating that no California sales tax was paid to the merchant.

### **PROBLEM USING CARD (Declined)**

Contact IMPAC Customer Services at 1-800-227-6736 to inquire as to why the decline occurred. Typical decline reasons include:

- Card not activated
- Charge greater than single transaction limit
- Card has reached the 30-day limit
- Merchant code is blocked

If this occurs, contact the Program Coordinator.

### **LOST STATEMENT AND/OR RECEIPTS**

If the statement is lost, a duplicate must be requested from U.S. Bank immediately upon discovery of the lost statement.

If any receipts/invoices are lost, the Cardholder must contact the merchant immediately to obtain a duplicate receipt. If the Cardholder is unsuccessful, a Lost Receipt Form (Exhibit D) must be completed identifying the item(s) purchased, quantity, and unit price of the item(s). The Lost Receipt Form should be signed by the cardholder and the AO. Excessive instances of lost receipts will result in the loss of card privileges. The cardholder must note on the duplicate receipt the reason why the original receipt is unavailable.

### **DISPUTED TRANSACTIONS**

1. Attempt to resolve the dispute with the merchant.
2. If you are unable to resolve the item with the merchant, complete the Cardholder Statement of Questioned Item Form, (Exhibit C), by describing the attempted merchant resolution, signing the form, providing your contact phone number, and attaching any supporting documentation. Fax the form to U.S. Bank at (701) 461-3466. The Statement of Questioned Item must be returned to U.S. Bank no later than 60 days after the statement date on which the transaction appeared in order to preserve your rights to dispute the transaction. The original must be attached to the monthly statement to be forwarded to your AO.

3. In the event the Cardholder does not recognize a transaction description/amount, they should request a copy of the sales receipt from U.S. Bank by completing the Cardholder Statement of Questioned Item Form and checking the box “Requests for Copy.” A copy of the receipt should be received within 30 days of the faxed request. Be sure to follow up with U.S. Bank until the matter is resolved.
4. In the event the merchant’s processing bank cannot provide the copy within the Visa allotted time frames, the Cardholder’s account will be credited until such time as a valid draft is received. If U.S. Bank provides the copy and the Cardholder determines that a valid dispute exists, a new Cardholder’s Statement of Questioned Item Form should be sent to U.S. Bank immediately. In either instance, the Statement should follow the proper channels to ensure timely payment.
5. Maintain an accounting of expected credits for disputed items and follow-up with the Bank should they not appear on subsequent statements. Chargeback (or credit) receipts should be kept by the Cardholder until the Credit transaction shows up on their monthly statement of account, at which time they should be attached to that monthly statement of account.
6. If an unknown credit appears on the statement, the cardholder should contact the merchant to resolve the matter. The City of Turlock is not allowed to take unknown credits from merchants.
7. All items which are disputed will not be deleted by Finance from the Cardholder’s statement of account until the appropriate credit has been processed by the merchant. It is the Cardholder’s responsibility to follow up on all questionable or disputed items.

**PROCEDURE AFTER PURCHASE**

Each department is responsible for the maintenance of the purchase records during the fiscal year. They are to be filed by month with the summary sheet on top followed by the RO90 and each cardholder’s statement with sequentially attached backup. At year end when all records are complete, they are to be forwarded to the Program Coordinator in Finance for long term storage.

**KEY CONTACTS**

**City of Turlock**

Primary Agency Program Coordinator:	Nadine Silva, 668-5542, ext. 1305
Secondary Agency Program Coordinator:	Julie Burke, 668-5542, ext. 1317
Primary Billing Office Contact:	Nadine Silva, 668-5542, ext. 1305
Secondary Billing Office Contact:	Kathy Tucker, 668-5542, ext. 1312
Dispute Office Contact:	Julie Burke, 668-5542, ext. 1317
Purchasing Division Contact:	Betty Gonzalez, 668-5599, ext. 4406
Accounts Payable Contact:	Kathy Tucker, 668-5542, ext. 1312
Record Keeper:	Different for each department, see your AO

**U.S. Bank**

Customer Service  
P. O. Box 6346  
Fargo, ND 52125  
1-800-227-6736  
(701) 461-3466 - FAX



# CITY OF TURLOCK REQUEST FOR PROCUREMENT CARD

<b>Cardholder Name:</b>	
<b>Department:</b>	
<b>Approving Official:</b>	
<b>Single Purchase Limit:</b>	
<b>30 Day Limit:</b>	
<p><b><u>Merchant Activity Codes:</u></b> (circle all letters that cardholder is allowed to purchase).          See Merchant Category Code Table (Exhibit E of Procurement Card Policies and Procedures Manual) for code definitions.</p>	
<p style="text-align: center;"> <b>A    B    C    D    E    F    G    H    I    J</b>   <b>K    L    M    N    O    P    Q    R    S    U</b> </p>	
_____	_____
Department Head Signature	Date



## CITY OF TURLOCK CARDHOLDER PARTICIPATION AGREEMENT/TRAINING VERIFICATION

By signing this form you acknowledge that you have received training related to the use of the purchase card issued to you by the City of Turlock. You further understand and agree to abide by the rules contained in the Procurement Card Policy that has been issued to you. Violation of these practices may result in disciplinary action up to and including termination of employment.

\_\_\_\_\_  
Cardholder Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorizing Official Signature

\_\_\_\_\_  
Date

cc: Personnel File

# CARDHOLDER STATEMENT OF QUESTIONED ITEM

## Purchasing GPP

(Please print or type in black ink)

CARDHOLDER NAME (please print or type)

ACCOUNT NUMBER

CARDHOLDER SIGNATURE

DATE

(AREA CODE) TELEPHONE NUMBER

The transaction in question as shown on Statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date
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Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at (800) 227-6736. We will be more than happy to advise you in this matter.

1. UNAUTHORIZED MAIL OR PHONE ORDER

I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

2. DUPLICATE PROCESSING ÑTHE DATE OF THE FIRST TRANSACTION WAS \_\_\_\_\_.

The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.

3. MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ \_\_\_\_\_.

My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant but the matter was not resolved. (Please provide a separate statement detailing the merchant contract, and the expected date to receive the merchandise).

4. MERCHANDISE RETURNED IN THE AMOUNT OF \$ \_\_\_\_\_.

My account has been charged for the above listed transaction, but the merchandise has since been returned.

\*Enclosed is a copy of my postal or UPS receipt.\*

5. CREDIT NOT RECEIVED

I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence).

6. ALTERATION OF AMOUNT

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ \_\_\_\_\_.

7. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.

8. COPY REQUEST

I recognize this charge, but need a copy of the sales draft for my records. (Payment cannot be withheld.)

9. SERVICES NOT RECEIVED

I have been billed for this transaction, however, the merchant was unable to provide the services.

Paid for by another means. My card number was used to secure this purchase, however final payment was made by check, cash, another credit card, or purchase order. (Enclosed is my receipt, canceled check (front and back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means).

10. NOT AS DESCRIBED

(Cardholder must specify what goods, services, or other things of value were received). The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint).

11. If none of the above reason apply-please describe the situation:

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement).

**Send To:**

U.S. Bank Government Services, P.O. Box 6346, Fargo, ND 58125-6346

**Fax:** (701) 461-3466.

  
Government Services



## CITY OF TURLOCK LOST RECEIPT FORM

<b>Cardholder Name:</b>		
<b>Department:</b>		
<b>Approving Official:</b>		
<b>Explain Reason for Lost Receipt:</b>		
<b>Explain Attempt to Obtain Duplicate from Merchant:</b>		
<b>Description of Item(s) Purchased</b>	<b>Unit Price</b>	<b>Total Price</b>
	Subtotal	
	Freight/Shipping	
	Tax	
	Total	
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> <p>_____</p> <p>Cardholder Signature</p> </div> <div style="width: 35%;"> <p>_____</p> <p>Date</p> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> <p>_____</p> <p>Department Head Signature</p> </div> <div style="width: 35%;"> <p>_____</p> <p>Date</p> </div> </div>		





## CITY OF TURLOCK MERCHANT CATEGORY CODE TABLE

CATEGORY	DESCRIPTION
<b>A</b>	Airlines, Airports
<b>B</b>	Vehicle Rental, Dealers
<b>C</b>	Hotel, Motel
<b>D</b>	Misc. Transportation (R.R., Taxi, Ambulance, Bus, Travel Agencies [No Airline Passage], Freight, Courier Services)
<b>E</b>	Telephone, Telegraph, Cable Services, Cable Equipment, utilities (Electric, Gas, Water, Sanitary)
<b>F</b>	Telemarketing Travel Related Arrangement Services [No Travel Agencies]
<b>G</b>	Mail Order Houses, Telephone Purchases, Subscription/Continuity Merchant
<b>H</b>	Food/Daily Stores, Drug/Liquor Stores
<b>I</b>	Caterers, Restaurants, Bars
<b>J</b>	Discount/Department/Variety Stores, Misc. General Mdse., Duty Free Stores
<b>K</b>	Misc. & Specialty Retail Stores, Lumber/Hardware, Lawn/Garden, Clothing, Furnishings & Equipment, Household Appliances, Music/Records, Government Services (not elsewhere classified), Postage
<b>L</b>	Contractors
<b>M</b>	Camps, Camp Sites, Amusement & Recreational Services
<b>N</b>	Misc. Personal Services
<b>O</b>	Misc. Business Services
<b>P</b>	Medical Services
<b>Q</b>	Schools, Educational Services and Day Care
<b>R</b>	Membership Organizations, Charitable & Social Organizations
<b>S</b>	Fuel (Fuel Dealers-Fuel Oil, Wood, Coal (Liquefied Petroleum)
<b>U</b>	Government to Government