Conroe Independent School District

Finance Manual

Section I

Finance and Budgeting

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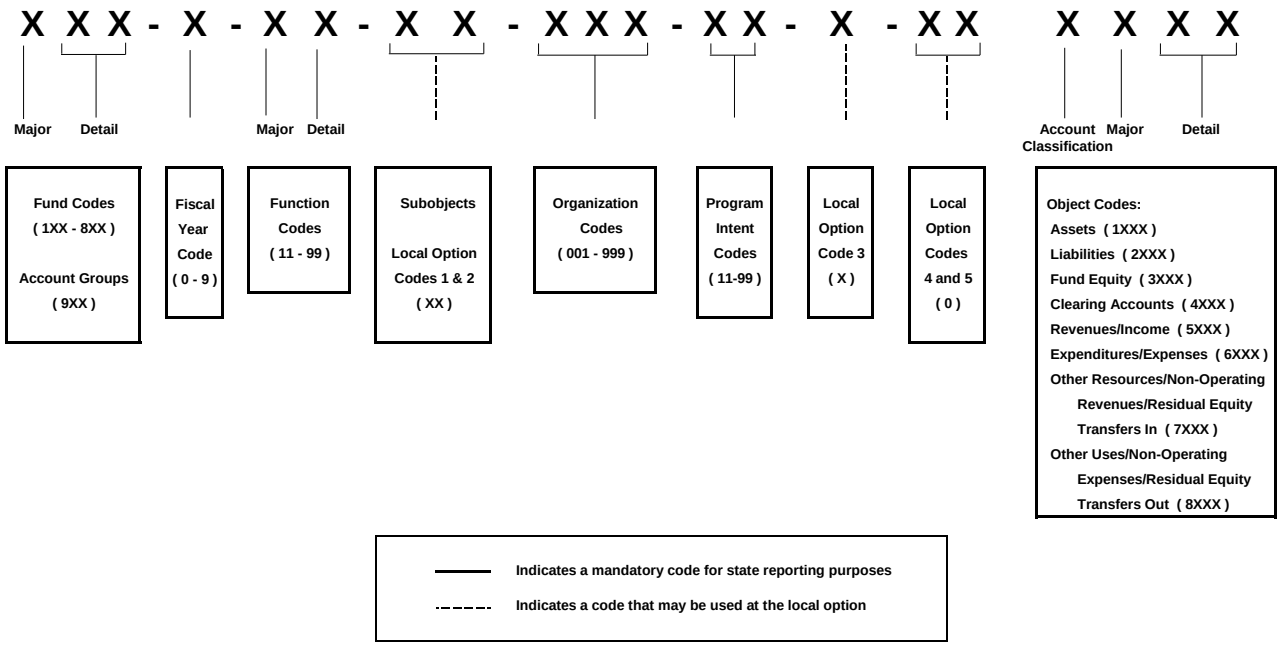
The Code Structure



BASIC SYSTEM CODE COMPOSITION

Fund Code

A mandatory **3** digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded **211**. The **2** indicates the Special Revenue Fund, the **11** specifies ESEA Title I Part A – Improving Basic Programs.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 2019-2020 fiscal year of the school district, an **0** would denote the fiscal year.

Function Code

A mandatory **2** digit code applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Services" is coded **33**. The first **3** specifies Support Services – Student (Pupil) and the second **3** is Health Services.

Optional *Codes 1 and 2 (Sub-objects)*

A **2** digit code for optional use to provide special accountability at the local level.

Organization Code

A mandatory **3** digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as **001**. This is a campus organization code that is defined in the Texas School Directory for that high school.

Program Intent Code

A **2** digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code **11** would designate Basic Educational Services.

Optional Code 3

A single code that is used at the local option.

Optional Codes 4 and 5

An optional **2** digit code that may be used by the district to further describe the transaction.

Object Code

A mandatory **4** digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Example:

Money received for current year taxes is classified in account **5711**. The **5** denotes revenue, the **7** shows Local and Intermediate Sources, the **1** denotes local real and personal property taxes revenue and the final **1** specifies current year levy.

The Code Structure (Examples)

1 9 9 - 9 - 1 1 - 6 9 - 0 0 1 - 1 1 - 0 - 0 0 6 3 9 9

Major | Detail | Major | Detail | Account Classification | Major | Detail

Fund:	Fiscal Year:	Function:	Subobjects:	Organization:	Program Intent:	Local Option:	Local Option:	Object Codes:
General Fund (199)	(2018-19)	Instruction (11)	Math (69)	Conroe High (001)	Basic Serv. (11)	General (0)	General (00)	Expenditures/Expenses (6XXX) 6300 Supplies and Materials 6390 Supplies (General) 6399 General

2 2 4 - 9 - 1 1 - 2 2 - 1 0 1 - 2 3 - 0 - 0 0 - 6 1 1 9

Major | Detail | Major | Detail | Account Classification | Major | Detail

Fund:	Fiscal Year:	Function:	Subobjects:	Organization:	Program Intent:	Local Option:	Local Option:	Object Codes:
2 Special Revenue 24 IDEA-B Formula (224)	(2018-19)	Instruction (11)	Special Ed (22)	Anderson Elem (101)	Enhanced Special Ed. (23)	General (0)	General (00)	Expenditures/Expenses (6XXX) 6100 Payroll Costs 6110 Teachers & Prof 6119 Salaries

FINANCIAL ACCOUNTABILITY SYSTEM
FUND CODES AND ACCOUNT GROUPS

Fund **codes are the first, second, and third digits in the code structure. The** ***Fiscal Year*** **(fourth digit in the code structure) identifies the current fiscal year or the year in which a grant began.**

GENERAL OPERATING FUNDS (1XXX)
(State and locally funded)

161X Medicaid Funds

181X Athletics Fund

199X General Fund - This fund classification is used to account for transactions in which the local governing board has wide discretion to use as provided by law. The majority of the transactions handled by the District are accounted for in this fund.

SPECIAL REVENUE FUNDS (2XXX, 3XXX, 4XXX)
(State, locally and federally funded)

206X Homeless Children and Youth

211X ESEA Title I, Part A

212X Title I, Part C – Education of Migratory Children

215X Title I, Part D, Subpart 2

224X IDEA-B Formula

225X IDEA-B Preschool

226X IDEA-B High Cost Funds

240X Child Nutrition

242X Summer Feeding Program

244X Vocational Education – Carl Perkins Basic Grant

255X Title II, Part A: Teacher and Principal Training and Recruiting (TPTR)

263X Title III, Part A: English Language Acquisition and Language Enhancement

288X Title IV

289X **Other Federal Funds**

315X **IDEA-B Discretionary Deaf**

340X **IDEA, Part C, Early Intervention (Deaf)**

385X **Region VI Flow Thru (Visually Impaired)**

397X **Exam Awards – Advanced Placement Incentive Program**

410X **Instructional Materials Allotment**

429X **Misc. State Funded Special Revenue Funds**

- **Read to Succeed License Plate Program**
- **Achievement Academy Stipends**

435X **State Deaf**

483X **TWC-AT Risk**

486X **CISD Wellness Program**

487X **Coke Fund**

DEBT SERVICE FUND
(Locally funded)

511X **Debt Service Fund -** This fund must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which an **ad-valorem tax** has been dedicated.

CAPITAL PROJECTS FUND (6XXX)
(Funded through bond proceeds)

65XX **CAPITAL PROJECT FUND**

68XX **CAPITAL PROJECT FUND**

699X **CAPITAL PROJECT FUND**

PROPRIETARY FUND TYPES (7XXX)
(Funded from various sources)

753X **Self-Funded Employee Health Insurance Plan**

772X **Self-Funded Dental Plan**

773X **Self-Funded Alternate Plan**

TRUST AND AGENCY FUNDS (8XXX)
(Funded from various sources)

8XXX **Activity Funds** - These funds are held in a custodial capacity by a school district, and they consist of clearing accounts and funds that are the property of students or others. Locally raised revenues used for general operating purposes, such as certain principal's activity accounts, are not agency funds and are to be budgeted and accounted for in the General Fund.

GENERAL FIXED ASSETS AND GENERAL LONG-TERM DEBT ACCOUNT GROUPS (9XXX)
(Memorandum only)

901X **General Fixed Assets** - This set of self-balancing accounts is to account for those general fixed assets. This account group is for specific pieces of property such as equipment, land, building and all associated costs.

902X **General Long-Term Debt** - This set of self-balancing accounts is to account for debts of a non-current nature.

999X **Transportation – Buses**

FINANCIAL ACCOUNTABILITY SYSTEM
FUNCTION CODES

A *Function* code appears in the fifth and sixth digits of the code structure and represents a general operational area in a school district. It groups together related activities such as instruction or plant maintenance.

11 **Instruction** -- A function for which expenditures are for the purpose of directly instructing students including those enrolled in adult basic education programs.

12 **Instructional Resources and Media Services** -- A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media.

13 **Curriculum Development and Instructional Staff Development** -- A function for which expenditures are directly and exclusively for in-service training and other staff development involving instructional or instructional related personnel of the district.

21 **Instructional Leadership** -- A function for which expenditures are directly for managing, directing and supervising general and specific instructional programs.

23 **School Leadership** -- A function for which expenditures are for general administration of a school campus or similar type of organizational unit. In most cases, function code 23 costs are limited to operating a principal's office, and include all types of activities pertaining to the operation of that office.

31 **Guidance, Counseling and Evaluation Services** -- A function for which expenditures are directly and exclusively for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals.

32 **Social Work Services** -- A function for which expenditures are directly and exclusively for promoting and improving school attendance of students, including the promotion of positive student and parent attitudes toward attendance.

33 **Health Services** -- A function for which expenditures are directly and exclusively for providing health services to individuals. Expenditures for school nurses, other medical, dental and optical services, inoculations, etc., are function 33 costs.

34 **Student (Pupil) Transportation** -- A function for which expenditures are for providing transportation to students to and from school.

35 **Food Services** -- A function for food service operation expenditures, including the cost of food, labor, and other expenditures necessary for the preparation, transportation and storage of food.

36 **Extracurricular Activities** -- A function for which expenditures are for extracurricular or other purposes that are not essential in the delivery of services for function 11, function code 20 series, or other function code 30 series activities.

41 **General Administration** -- A function for which expenditures are for purposes of managing or governing the school district as an overall entity, and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions.

51 **Facilities Maintenance and Operations** -- A function for which expenditures are for activities to keep the physical plant open, clean, comfortable, safe for use, and keeping the grounds in an effective working condition and state of repair.

52 **Security and Monitoring Services** -- A function for expenditures related to keeping student and staff surroundings safe. Examples include police officers or security guards, school bus security monitors, crossing guards, security vehicles, telephones and radios, and drug detection dogs.

53 **Data Processing Services** -- A function for which expenditures are for non-instructional data processing services, whether in-house or contracted. Examples of function 75 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users.

61 **Community Services** -- A function for which expenditures are for activities *other than* regular public education and adult basic education programs. These types of expenditures are for services or activities relating to the whole community or some segment of the community, including resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

71 **Debt Services** -- A function for which expenditures are for the retirement of service fees and for all debt interest.

81 **Facilities Acquisition and Construction** -- A function for which expenditures are for acquiring, equipping, and/or additions to real property.

99 **Other Intergovernmental Charges**

SUB-OBJECT CODES

S/O	AREA	TITLE
00	ALL	GENERAL
01	VOCATIONAL	AGRICULTURAL SCIENCE
02	INSTR/COCURRICULAR	EARLY CHILDHOOD
03	VOCATIONAL	AUTO MECHANICS I
04	VOCATIONAL	AUTO MECHANICS II
05	VOCATIONAL	AUTO COLLISION REPAIR
06	VOCATIONAL	COSMETOLOGY
07	VOCATIONAL	PRINCIPLES OF TECHNOLOGY
08	VOCATIONAL	MARKETING
09	VOCATIONAL	AG SCIENCE HORTICULTURE
10	VOCATIONAL	FAMILY & CONSUMER SCIENCE
11	VOCATIONAL	CAREER PREP
12	INSTR/COCURRICULAR	ORCHESTRA
13	VOCATIONAL	ANIMATION
14	VOCATIONAL	VOCATIONAL CO-OP
15	VOCATIONAL	FORENSIC SCIENCE
16	VOCATIONAL	PRE-EMPLOYMENT CHILDCARE
17	VOCATIONAL	CRIMINAL JUSTICE
18	VOCATIONAL	MEDIA
19	VOCATIONAL	AG SCIENCE MECHANICS
1G	INSTRUCTION	FIRST GRADE
20	VOCATIONAL	PRINCIPLES OF AGRICULTURE
21	INSTR/COCURRICULAR	BILINGUAL
22	SPECIAL ED	SPECIAL ED-LOCAL
23	GIFTED/TALENTED	G/T
24	VOCATIONAL	CULINARY ARTS
25	INSTR/COCURRICULAR	KINDERGARTEN
26	VOCATIONAL	ARCHITECTURAL CAD
27	SPECIAL ED	DEAF EDUCATION
28	INSTR/COCURRICULAR	LIBRARY
29	VOCATIONAL	HOME ECON - LIFE SKILLS
2G	INSTRUCTION	SECOND GRADE
30	INSTR/COCURRICULAR	ART
31	INSTR/COCURRICULAR	BAND
32	INSTR/COCURRICULAR	CHOIR
33	VOCATIONAL	GRAPHICS
34	VOCATIONAL	METAL WORKING
35	VOCATIONAL	INDUSTRIAL TECH
36	INSTR/COCURRICULAR	SPEECH
37	INSTR/COCURRICULAR	DRIVER'S ED
38	INSTR/COCURRICULAR	DEBATE
39	INSTR/COCURRICULAR	SCIENCE
3G	INSTRUCTION	THIRD GRADE
40	VOCATIONAL	CULINARY ARTS
41	VOCATIONAL	BUILDING TRADES
42	INSTR/COCURRICULAR	DRAMA
43	VOCATIONAL	ADVANCED BROADCASTING
44	VOCATIONAL	INTRO LIFE MANAGE./JR.HIGH
45	VOCATIONAL	ANATOMY & PHYSIOLOGY
46	INSTR/COCURRICULAR	INFORMATION PROCESSING
47	INSTR/COCURRICULAR	DANCE
48	INSTR/COCURRICULAR	DRILL TEAM
49	INSTR/COCURRICULAR	PHYSICAL EDUCATION
4G	INSTRUCTION	FOURTH GRADE
50	VOCATIONAL	COMPUTER MAINTENANCE
51	VOCATIONAL	EXPLORING INDUSTRIAL TECH. - JR. HIGH
52	INSTR/COCURRICULAR	WJHS OCC INVEST.
53	INSTR/COCURRICULAR	MEDICAL PATHO PHYSIOLOGY
54	INSTR/COCURRICULAR	PRE-KINDERGARTEN
56	INSTR/COCURRICULAR	COMPUTER SCIENCE
57	VOCATIONAL	COSMETOLOGY 2
58	INSTR/COCURRICULAR	READING
59	VOCATIONAL	CAREER INVESTIGATIONS
5G	INSTRUCTION	FIFTH GRADE
60	INSTR/COCURRICULAR	CHEERLEADERS
61	SUPPORT SERVICES	REPAIR PARTS
62	SUPPORT SERVICES	GAS & OIL
63	SUPPORT SERVICES	TIRES & TUBES
64	SUPPORT SERVICES	SHOP SUPPLIES
65	SUPPORT SERVICES	AC & HEATING
66	INSTR/COCURRICULAR	SOCIAL STUDIES
67	INSTR/COCURRICULAR	JOURNALISM
68	VOCATIONAL	BUSINESS
69	INSTR/COCURRICULAR	MATH
6G	INSTRUCTION	SIXTH GRADE
70	INSTR/COCURRICULAR	HEALTH
71	INSTR/COCURRICULAR	ENGLISH
72	INSTR/COCURRICULAR	KEYBOARDING JH
73	ADMINISTRATION	FINE ARTS
74	INSTR/COCURRICULAR	FOREIGN LANGUAGE
76	INSTR/COCURRICULAR	LITERATURE
77	VOCATIONAL	HEALTH OCCUPATIONS
78	INSTR/COCURRICULAR	LANGUAGE ARTS

S/O	AREA	TITLE
79	INSTR/COCURRICULAR	COMPUTER LITERACY
80	VOCATIONAL	FINANCE - CATE
81	VOCATIONAL	BUSINESS MANAGEMENT
84	VOCATIONAL	SMALL ANIMAL MANAGEMENT
86	INSTR/COCURRICULAR	ROTC
88	INSTR/COCURRICULAR	ESL
89	VOCATIONAL	VOCATIONAL COORDINATOR
90	INSTR/COCURRICULAR	YEARBOOK
93	INSTR/COCURRICULAR	GED PROGRAM
94	ADMINISTRATION	PRIOR YEAR ENCUMB.
97	ADMINISTRATION	ELECTIONS
A1	ATHLETICS	FOOTBALL
AD	INSTR/COCURRICULAR	ACADEMIC DECATHLON
AF	INSTR/COCURRICULAR	ACTIVITY FUND DONATION
AP	INSTR/COCURRICULAR	ADVANCED PLACEMENT
AU	ADMINISTRATION	INTERNAL AUDITOR
B1	ATHLETICS	BASKETBALL-BOYS
B2	ATHLETICS	BASKETBALL-GIRLS
C1	ATHLETICS	BASEBALL
CE	INSTRUCTION	STATE COMP ED
CP	INSTR/ADMIN	COPIERS
CR	INSTR/ADMIN	CRISIS PREVENTION
CT	VOCATIONAL	CAREER & TECHNOLOGY
D0	ATHLETICS	GOLF/JR. HIGH
D1	ATHLETICS	GOLF-BOYS
D2	ATHLETICS	GOLF-GIRLS
DE	ADMINISTRATION	DIRECTOR OF ELEMENTARY ED
DX	INSTR/ADMIN	DYSLEXIA
E1	ATHLETICS	TRACK-BOYS
E2	ATHLETICS	TRACK-GIRLS
E3	ATHLETICS	CROSS COUNTRY - BOYS
E4	ATHLETICS	CROSS COUNTRY - GIRLS
EL	INSTR/ADMIN	ELEMENTARY
EQ	INSTRUCTION	EQUALIZATION FUNDING
F2	ATHLETICS	VOLLEYBALL-GIRLS
FN	ADMINISTRATION	FITNESS NOW
FS	CHILD NUTRITION	FOOD SERVICE
G0	ATHLETICS	SWIMMING
H0	ATHLETICS	TENNIS
HS	INSTR	HIGH SCHOOL
I0	ATHLETICS	SOCCER
I1	ATHLETICS	BOYS SOCCER
I2	ATHLETICS	GIRLS SOCCER
IF	INSTR/ADMIN	INTERVENTION FUNDS
IG	INSTR/ADMIN	INNOVATIVE GRANTS
IM	INSTR/ADMIN	IMMIGRANT
IN	INSTRUCTION	INTERMEDIATE
J0	ATHLETICS	ALL PROGRAMS
J1	ATHLETICS	TRAINERS
J2	ATHLETICS	DIRECTOR OF ATHLETICS
JH	INSTR/ADMIN	JUNIOR HIGH
JP	INSTR/COCURRICULAR	JAPANESE
K1	ATHLETICS	SOFTBALL-GIRLS
L2	ADMINISTRATION	LEVEL 2
LC	SUPPORT SERVICES	LIFE CYCLE
LS	ADMINISTRATION	LANDSCAPING
M1	ATHLETICS	WRESTLING
MH	ATHLETICS	MOORHEAD STADIUM
MN	INSTR/COCURRICULAR	MENTOR PROGRAM
N1	ATHLETICS	POWER LIFTING
OM	INSTR/COCURRICULAR	DESTINATION IMAGINATION
P1	ADMINISTRATION	ASSOCIATE SUPT.
P2	ADMINISTRATION	ASST SUPT ELEMENTARY
P3	ADMINISTRATION	ASST SUPT SECONDARY
PL	ATHLETICS	PLAYOFFS
PR	ADMINISTRATION	PUBLIC RELATIONS
PS	ADMINISTRATION	POLICE SECURITY
PT	ADMINISTRATION	PARENTS INVOLVEMENT
RA	INSTR/COCURRICULAR	RE-ASSIGNMENT SCHOOL
RP	ADMINISTRATION	ROPES COURSE
RT	INTRUCTION/ADMIN	RTI
SB	INTRUCTION/ADMIN	SCHOOL BUSINESS-STAFF DEV
SD	INSTR/ADMIN	SECONDARY
SH	ADMINISTRATION	SUMMER HELP
SP	ADMINISTRATION	SPECIAL PROJECTS
SS	SUPPORT SERVICES	SAFETY & SECURITY
SU	INTRUCTION/ADMIN	START-UP
T2	SUPPORT SERVICES	TEXTBOOK CUSTODIAN
TL	INSTR/COCURRICULAR	TECH LAB
TS	COUNSEL/ADMIN	TESTING & SCORING
US	MAIL	POSTAGE
VR	INSTR/COCURRICULAR	VEX ROBOTICS
WG	INSTR/COCURRICULAR	WINTERGUARD

ORGANIZATION CODES			
001	Conroe High School	117	Ride Elementary
002	Hauke Alternative School	118	David Elementary
003	Woodlands High School	119	Giesinger Elementary
004	Conroe Area Career Center	120	Galatas Elementary
005	Oak Ridge High School	121	Bush Elementary
006	Academy of Science & Technology	122	Powell Elementary
008	Academy for Careers in Engineering & Science	123	Buckalew Elementary
009	Conroe High 9th Grade	124	Reaves Elementary
010	DAEP / JJAEP	125	Kaufman Elementary
011	Caney Creek High School	126	Wilkinson Elementary
012	The Woodlands 9th Grade	127	Sue Broadway Elementary
013	Academy of Science & Health - CHS	128	Patterson Elementary
014	The Woodlands College Park High School	129	Birnham Woods Elementary
015	Oak Ridge 9th Grade	130	Stewart K-6 School
016	Grand Oaks High School	131	Snyder Elementary
041	Peet Junior High School	132	Lucille Bradley Elementary
043	Washington Junior High School	133	Suchma K-6 School
045	Wilkerson Intermediate	200	Private Nonprofit Schools
046	Knox Junior High School	201	Juvenile Detention Center
049	York Junior High School	699	Summer School
050	Collins Intermediate	701	Superintendent
051	Moorhead Junior High School	702	Board of Education
053	McCullough Junior High School	703	Tax Costs
054	Irons Junior High	709	Deputy Superintendent of Operations
055	Stockton Junior High	710	Legal
067	Mitchell Intermediate	711	Deputy Superintendent of Schools
068	Grangerland Intermediate	726	Human Resources
069	Dolly Vogel Intermediate	727	Finance Office
070	Travis Intermediate	727W	Central Warehouse
071	Coulson Tough K-6 School	728	Technology
073	Cryar Intermediate	871	Director of Athletics
074	Deretchin K-6 School	872	Health Services
077	Tom Cox Intermediate	873	Police
078	Bozman Intermediate	874	Curriculum & Instruction
080	Clark Intermediate	875	Guidance and Counseling
101	Anderson Elementary	876	Staff Development/Jett Center
102	Austin Elementary	877	Special Education - Admin
103	Runyan Elementary	878	Wellness Program
104	Sam Houston Elementary	888	South County Sports Complex
105	Ben Milam Elementary	889	Moorhead Stadium
106	Creighton Elementary	902	Planning and Construction
107	Armstrong Elementary	906	Printing
108	Lamar Elementary	910	Transportation
109	Oak Ridge Elementary	911	Woodlands Transportation
111	Houser Elementary	912	Oak Ridge Transportation
112	Ford Elementary	913	East County Transportation
113	Hailey Elementary	920	Child Nutrition
114	Rice Elementary	930	Maintenance
115	San Jacinto Elementary	935	Custodial Services
116	Glen Loch Elementary	950	Grounds Maintenance

FINANCIAL ACCOUNTABILITY SYSTEM
PROGRAM INTENT CODES

Program Intent **codes (last five digits) are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The "intent" determines the program intent code, not the demographic makeup of the students served.**

10 BASIC SERVICES

11000 **Basic Education Services** -- The cost incurred to provide the primary level of education/instruction to students in grades K-12.

Additional Local Codes
1100J Technology - Elementary Education
1100K Technology - Secondary Education
1100T Technology - Administration

20 ENHANCED SERVICES

21000 **Gifted and Talented Education Program** -- This code is used to identify costs for programs established for students who have been identified as functioning at a higher intellectual plane.

22000 **Career and Technology** -- This code is used to identify costs that can be specifically identified with those vocational education programs approved by the Texas Education Agency.

Additional Local Codes
220AT Administrative Technology
220CT Counseling Technology
220PI Program Improvement
220DI Direct Service
220CC Child Care
220TP Tech Prep
220HE Homemaking
220JH Junior High

23000 **Services to Students with Disabilities (Special Education)** -- This code is used to identify costs that can be specifically identified with instruction and related services for those programs for handicapped children approved by the Texas Education Agency.

Additional Local Codes
2300R Residential

24000 **Accelerated Education** -- The cost incurred to use instructional strategies to provide services in addition to those provided at the basic level of instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

25000 **Bilingual Education and Special Language Programs** -- The cost incurred to evaluate, place and provide educational or other services that are intended to make the students proficient in the English language.

Additional Local Codes
25000 Bilingual Education - State Allocation
25001 Bilingual Education - Local Supplement

26000 **Nondisciplinary Alternative Education Programs – AEP Basic Services** -- All costs incurred services to students who are separated from the regular classroom to a nondisciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

28000 **Disciplinary Alternative Education Program – DAEP Basic Services** -- All costs incurred to provide the base line program (non supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. Services must be described in the campus improvement plan.

29000 **Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs** -- The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs are supplemental costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

30000 **Title I, Part A Schoolwide Activities Related to State Compensatory Education Costs on Campuses with 40% or More Educationally Disadvantaged Students** – The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211,) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

31000 **High School Allotment Program**

32000 **Pre-Kindergarten (Pre-K)** – The costs incurred for prekindergarten programs designed to develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social skills.

33000 **Pre-Kindergarten – Special Education**

34000 **Pre-Kindergarten – Compensatory Education**

35000 **Pre-Kindergarten – Bilingual Education**

Other

91000 **Athletics and Related Activities** – The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

Additional Local Codes
910AD Above District

99000 **Undistributed** -- This code is used to identify costs for expenditure functions not specifically identified with the major program areas listed above.

Additional Local Codes
9900A Technology - Administration
9900H Technology - General
9900J Technology - Elementary Education
9900K Technology - Secondary Education
9900R Technology - Repair
9900T Technology – Telecommunications
990EL Curriculum / Administration – Elementary Education
990AD Above District

FINANCIAL ACCOUNTABILITY SYSTEM
EXPENDITURE OBJECT CODES

An *Expenditure Object Code* (digits seven through ten in the code structure) identifies the nature and object of a transaction. The District's accounting records are to reflect expenditures at the most detailed level using all four digits available for expenditure object codes.

6100 PAYROLL COSTS

This major classification includes the gross salaries or wages and benefit costs for employee services.

6110 Teachers and Other Professional Personnel

6112 Salaries or Wages – Substitutes for Teachers and Other Professionals

6117 Salaries or Wages for Part –Time Professional Employee

6118 Extra Duty Pay - Teachers and Other Professional Employees

6119 Salaries or Wages for Teachers / Other Professionals

6120 Support Personnel

6121 Extra Duty Pay / Overtime - Support Personnel

6122 Salaries or Wages – Substitute Support Personnel

6125 Salaries or Wages – Secretaries / Para-Professionals

6126 Full Time Support Employees

6127 Part Time - Support Employees

6130 Employee Allowances

6132 TRS Supplemental Compensation

6134 Stipends -- Money paid to employees for allowances related to and/or for participation in organizational controlled or directed activities.

6135 Career Ladder Salary Supplement

6140 Employee Benefits

6141 Social Security / Medicare

6142 Group Health and Life Insurance

6143 Workers' Compensation

6145 Unemployment Compensation

6146 Teacher Retirement/TRS Care

6148 Sick Leave

6149 Payment for Personal Days

6200 PROFESSIONAL AND CONTRACTED SERVICES

This major account classification is used to record expenditures for services rendered to the local education agency by firms, individuals, and other organizations.

6210 Professional Services

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal and Collection

6219 Professional Services -- Expenditures for professional services rendered by personnel who are *not employees of the local education agency.* Government Code 2254.002 defines professional services to be the following: architecture, landscape architecture, land surveying, medicine, professional engineering, real estate appraising, optometry, professional nursing, and accounting (not including audit services). These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity, or firm) that offers its services to the public. These services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district.

6220 Tuition Services

6223 Student Tuition - Contract Special Education -- Expenditures for tuition if a local education agency is under contract with non-public schools to provide instructional services for special education students.

6230 Regional Education Service Center Services

6239 Regional Education Service Center Services

6240 Contracted Maintenance and Repair Services -- This group of expenditure object codes is used to classify expenditures for maintenance and repair services rendered by firms, individuals, or other organizations, *other than the local education agency.* Maintenance and repair services are for normal upkeep, repair and minor restorations.

6244 Repair of Furniture

6245 Repair of Equipment and Musical Instruments / Library Book Binding

6246 Repair for Buildings and Grounds

6247 Repair of Vehicles, Including Buses

6248 Repair of Data Processing / Audio Visual Equipment / Annual Maintenance Agreements / Software Support – Includes expenses for normal contracted upkeep, repairs, maintenance and renovation of: computers, software upgrades, maintenance agreement fees. Includes installation of AV and other equipment where installation is separate from purchase of equipment. **Excludes** the purchase of technology equipment, software, purchase of site licenses, and single user software, etc.

6249 Uniform Cleaning / Storage

6250 Utilities

6255 Water, Wastewater Treatment, and Sanitation

6256 Telephone, Facsimile, and Telecommunication Charges -- Expenditures for telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, and facsimile charges, etc.

6257 Electricity

6258 **Gas and Other Fuels for Heating and Cooling of Facilities**

6259 **Other Utilities** -- Expenditures for all other utilities not detailed above.

6260 **Rentals - Operating Leases**

6264 **Rentals / Operating Leases for Furniture**

6265 **Rentals / Operating Leases for Data Processing Equipment and Audio-Visual**

6266 **Rental / Operating Leases for Vehicles**

6267 **Uniform Rental**

6268 **Rentals / Operating Leases for Land, Buildings, and Grounds**

6269 **All Other Rentals --** Expenditures for all other rentals not detailed above, including those for equipment, copiers, postage machines, etc.

6290 **Miscellaneous Contracted Services**

6291 **Consulting Services** – This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

Consulting does not include a routine service/activity that is necessary to the functioning of a school district's programs, such as hiring additional people on contract to supplement present staff. It also does not apply to services provided to conduct organized activities (such as training or other similar educational activities.)

6299 **Miscellaneous Contracted Services** – This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Services included in this account would be services provided to conduct organized activities such as trainings.

6300 SUPPLIES AND MATERIALS

This major classification includes all expenditures for supplies and materials.

6310 **Supplies and Materials for Maintenance and/or Operations**

6311 **Gasoline and Other Fuels for Vehicles (Including Buses)**

6315 **Janitorial**

6316 **Buildings / Grounds**

6317 **Computer Equipment / Audio Visual** – Applies to the purchase of computer equipment or audio visual equipment only. Also includes total turnkey installations of AV or computer equipment under $5000 (materials and installation from same vendor as a package deal).

All **computer purchases**, with the exception of those requested through the inventory system, must be made on a **purchase order** and **delivered through the technology warehouse**. Technology will then enter the computers/laptops on the CISD domain and Eduphoria for tracking purposes. The technology department will send an annual computer inventory to each principal and department head for validation. **Audio visual items** will continue to **ship to your assigned warehouse**.

6318 **Furniture** -- Expenditures for supplies and materials necessary for purchasing or maintaining furniture.

6319 **Other Supplies for Maintenance and/or Operations** -- This code is used to classify expenditures for supplies and materials not detailed above.

6320 **Textbooks and Other Reading Materials**

6321 **Textbooks**

6325 **Books/ Library Books** -- Expenditures for purchase of books *to be placed in classrooms, library, offices, etc., for reference.*

6329 **Other Reading Materials** -- Expenditures for magazine and newspaper subscriptions and other reading material not listed above; subscription services (electronic libraries). Includes expenses for magazine and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in print or electronic format.

6330 **Testing Materials**

6339 **Testing Materials**

6340 **Food Service**

6341 **Food**

6342 **Non-Food**

6343 **Items for Sale**

6344 **USDA Commodities**

6349 **Other Food Service Supplies –** This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

6390 **Supplies and Materials - General**

6395 **Printing**

6396 **Coaches Uniforms**

6397 **Sheet Music**

6398 **Hand Tools**

6399 **General Supplies** -- Expenditures for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. Included here are consumable teaching and office items such as paper, pencils, workbooks, postage, etc. Includes all AV/computer aids such as CD/DVD disks, computer/AV accessories. Also includes web based software, site licenses and single use software. (Multi-year site license agreements and software purchases over $5,000 see 6636)

6400 OTHER OPERATING EXPENDITURES

This major classification used to code all other expenditures that are necessary for the operation of the local education agency.

6410 Travel, Subsistence and Stipends

6411 Travel and Subsistence - Employee only -- This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars and in-service training.

6412 Travel and Subsistence – Students -- This code is used to classify costs paid on behalf of students traveling for school sponsored events, including transportation costs, meals, participation fees, room, and other expenses associated with students traveling.

6417 Travel and Subsistence - Board Members

6419 Travel and Subsistence – Non-Employees

6420 Insurance and Bonding Costs

6425 Property Insurance

6426 Liability Insurance

6427 Bond Expenses

6428 Student Insurance

6430 Election Costs

6439 Election Expenses

6490 Miscellaneous Operating Costs -- This code is used to classify expenditures for operating expenses not mentioned elsewhere.

6491 Statutorily Required Public Notices – This code is used to identify expenditures to publish all statutorily required public notices in the newspaper by the school district or their representative. (Senate Bill 622)

6495 **Dues** -- This code is used to identify expenditures for membership fees/dues paid to clubs, committees, or other organizations for employees or the District as a whole. Examples are TASA, TASP, TASB, and other associations.

6497 **Fees and Dues** – This code is used to identify expenditures for employee fees not related to travel and annual student membership dues.

6498 **Awards** -- Expenditures for awards such as attendance awards, diplomas and other graduation expenses.

6499 **Miscellaneous Operating Expenses** -- Expenditures for all other operating expenses not mentioned above. Included in this account are bid notices, graduation expenses, food/refreshments for school-related meetings, newspaper advertisements, etc.

6500 DEBT SERVICE

This major classification is used to code all expenditures for debt and debt related costs.

6510 Debt Principal

6511 Bond Principal

6512 Capital Lease-Purchase Principal

6520 Interest

6521 Interest on Bonds

6522 Capital Lease-Purchase Interest

6523 Interest on Loans

6590 Other Debt Service Expense

6594 Other Debt Fees

6600 CAPITAL OUTLAY - LAND, BUILDING AND EQUIPMENT

This code is used to classify expenditures for fixed assets. Fixed assets, unless otherwise defined below, are locally defined as those items with a unit cost of greater than $5,000 and a useful life of at least two years.

6610 **Land Purchase and/or Improvements** -- These expenditures are capitalized regardless of unit cost.

6614 **Land Purchase**

6615 **Land Improvements** (including playground equipment)

6616 **Fees Associated with Land Purchase and Improvements**

6620 **Building Purchase, Construction or Improvements** -- These expenditures are capitalized regardless of unit cost.

6624 **Building Purchase or Construction** -- Expenditures to purchase buildings or for contract materials, labor, etc. to construct new buildings

6625 **Building Improvements** -- Expenditures for substantial alteration or remodeling of existing buildings that materially increase building life.

6629 **Fees Associated with Building Purchase or Improvements** -- Expenditures for architectural, legal, and other fees connected with building purchase, construction, and/or remodeling.

6630 **Furniture and Equipment**

Effective for the 2013-2014 fiscal year, items purchased that make up a "complete set" such as WOW carts, will no longer be coded to a 6600 account. Instead, the items should be charged to the appropriate code as if they were individually purchased.

6631 **Vehicles** -- Automobiles, buses, trucks, and vans which cost $5,000 or more.

6635 **Furniture** -- Furniture with a unit cost of $5,000 or more and a life expectancy of at least 2 years.

6636 **Computer Equipment, Software, and Audio-Visual Equipment**
Computer equipment including CPUs, monitors, printers, servers, etc. with a unit cost of $5,000 or more. Computer software and multi-year site licenses with a unit cost of $5,000 or more. Audio visual equipment with a unit cost of $5,000 or more. Includes total turnkey installations of AV or other equipment (over $5000) where equipment is delivered and installed by the same vendor.

6639 **Other Equipment** -- Expenditures for all other equipment and capital outlay items not classified elsewhere.

6650 **Fixed Assets under Capital Lease / Purchase**
Capital Lease / Purchase of Buildings, Furniture, and Equipment

IX. DISTRICT FIXED ASSET GUIDELINES

Each spring, a fixed asset inventory report will be sent to each campus and department. This list should be reviewed and signed off by the principal, department head, or appropriate administrator. The report will be returned to the Finance Office to make any corrections necessary.

A. Fixed Asset

1. An item which has a unit cost of $**5,000** or more.
2. Will last two years or more.
3. Retains its original shape and appearance with use.
4. Is non-expendable (i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than replace it with a new unit).
5. Does not lose its identity through incorporation into a different or more complex unit or substance.
6. If several parts are purchased to assemble into one item or unit, the total cost determines if the item is a fixed asset (i.e., two standards, weighted bases and a net make up ONE volleyball unit and if the total cost is $5,000, the unit is a fixed asset. If the net is replaced the following year, it would be a supply item).

B. Transfers

1. ICRT Transfer of Equipment (CISD-328 of 6-96) must be completed and signed with proper signatures by the originating campus for any fixed asset being moved.
2. The form is then sent to the receiving campus for the proper signature.
3. The original form with both signatures should then be sent to the Finance Office for proper recording of the changes.

C. Auction

1. Items which are no longer working or cannot be used by another campus or department can be sent to auction (auctions are normally held in April and October). ICRT Equipment to be Auctioned (CISD-327 of 6-96) form must be completed and signed.
2. The campus or department must call the Custodial Department to have the item picked up.
3. Any computer or computer equipment must be verified non-repairable by Technology before it is sent to the auction.
4. The letter from the Technology Repair Department suggesting the item needs to be sent to auction must be attached to the ICRT Auction form.

D. Donations

1. Donations of items to the District come in two forms: new items and used items. Items donated to the school or purchased from Activity Funds will be added to the District's fixed asset records and must be accounted for by the school principal and properly tagged as CISD property. All fixed assets are considered CISD property, but will remain on the campus under the control of the Principal and club sponsor.
2. Whether new or used, each item that is donated to our District must have the approval of the campus principal or administrative department head receiving the items. A person in the department normally responsible for purchases of this type of fixed asset (i.e., Technology, Maintenance, Custodial, etc.) must be contacted to see if the item meets the following criteria:
    a) Safe and acceptable for use by students and employees
    b) Meets the requirements of the instructional program (if applicable)
    c) True, justifiable need for the item
    d) Item is in good working order and is compatible with related equipment
    e) Within the guidelines of the district technology plan (if applicable)
    f) Meets the District criteria for a fixed asset as defined in the current Finance Manual of CISD
    g) Cost $5,000 or more
3. If the item is ***new*** at the time of donation and meets all of the criteria listed above, then:
    a) An ICRT Donation form (CISD-326 of 6-96) must be completed and signed by the required personnel along with an invoice or receipt detailing the cost of the items. This form, along with the invoice, should be sent to the Finance Office so it can be added to the District's fixed assets.
    b) The District will accept responsibility for maintaining and repairing the item.
    c) Installation of permanent equipment, such as playground equipment, shelving, etc., should be coordinated with the Maintenance Department.
    d) You should write a letter to the organization or individual thanking them for their donation. A copy of this letter should be forwarded to the Finance Office to be filed with the fixed asset records.
1. If the item is ***used*** at the time of donation and meets all of the criteria listed above, then:
    a) These items will not be added to the District's fixed asset records.
    b) The District will not replace the items.
    c) The campus or department may still accept the donated items.

d) The District will not accept responsibility for maintaining or repairing the item.
e) You should be willing, if requested, to provide a letter to the organization or individual making the donation.

E. Repair and Replacement

1. The District will repair, as necessary, items that were purchased with District funds which are fixed assets or which **cost $500** or more. Please keep the following guidelines in mind when considering an item for repair or replacement.
    a) **Repair**
        1) All items submitted for repair will be reviewed on an individual basis. The District typically provides funds for the repair of instructional items or items critical to the operation of a campus which cost $500 or more; however, budget constraints will be considered.
        2) If the item requiring repair is a fixed asset, it must be properly tagged and on the District's fixed asset inventory before any repairs can be made.
            a) Items purchased directly from an activity fund will not be repaired by the District as they will not be tagged.
            b) Any donated items requiring repair must meet the District guidelines for donations.
            c) Fixed assets requiring repair will be evaluated to determine if it is more feasible to replace the item than to continue to repair it.
        3) Repair and/or replacement of items costing $500 or more or fixed assets will be limited to problems that have occurred during the normal operation of the equipment. Equipment that has been damaged or vandalized is the responsibility of the individual campus.
    b) **Replacement**
        1) Items that are considered to be fixed assets and items costing $500 or more purchased with District funds will be considered for replacement using District funds. Individual campuses and departments will be responsible for replacing items which do not fall within these guidelines.
        2) If an item is to be replaced, only the original amount OR the replacement cost for a similar item, *whichever is less*, will be provided by the District. Should the campus or department wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

c) **Stolen**

1) A **police report** must be filed with the CISD Police Department on <u>any stolen item costing $500 or more</u> or a <u>fixed asset</u> item before the District will replace it. Items stolen that are not a fixed asset or cost less than $500 will be the responsibility of the campus or department.
2) An ICRT Lost or Stolen Equipment (CISD-325 of 6-96) form must be completed and sent to the Finance Office.
3) Only the original amount OR the replacement cost for a similar item, *whichever is less,* will be provided by the District. Should the campus wish to "upgrade" the item being replaced, the campus or department will be responsible for providing the additional funds to purchase the "upgrade."

Due to the unsecured nature of laptop computers, Chrome Books, and iPads, the district will no longer cover the replacement cost of stolen laptops. The replacement of these computers lies with the applicable department/campus.

BUDGET TRANSFERS

The following guidelines are to be used when requesting budget transfers.

Pre-approved Budget Transfers:

This type of transfer **does not require approval** from the Board of Trustees and may be submitted to the Finance Office at any time from September 1st through mid August of each budget year.

Pre-approved budget transfers should be submitted via the "Batch Budget Transfer" process in eFinance. See Section V of the Finance Manual for detailed instructions on the procedures for entering a batch budget transfer. Batch budget transfers will be processed by the Finance Department twice a day at roughly 11 am and 3 pm.

Some examples if a pre-approved transfer are as follows:

Moving within the same Function:

From:	199X-11-6399-00-XXX-XXXXX	To:	199X-11-6219-49-XXX-XXXXX
From:	199X-21-6636-00-XXX-XXXXX	To:	199X-21-6317-21-XXX-XXXXX
From:	199X-11-6411-00-XXX-XXXXX	To:	199X-11-6399-69-XXX-XXXXX

Transfers Requiring Board Approval:

This type of transfer **requires approval by the Board of Trustees** and should be sent to the Finance Office via e-mail by the *last working day* of the month for inclusion in the following month's Board agenda. Keep in mind that requisitions may not be processed using these funds until the transfer is approved by the Board. Some examples are:

Changing Function:

From:	199X-11-6399-XX-XXX-XXXXX	To:	199X-23-6636-XX-XXX-XXXXX
From:	199X-23-6411-XX-XXX-XXXXX	To:	199X-11-6399-XX-XXX-XXXXX
From:	199X-11-6317-XX-XXX-XXXXX	To:	199X-13-6317-XX-XXX-XXXXX

Go into e-mail and click on "New Message."
Send to: Robbin Lee
Subject: **BOARD TRANSFER**

From:	199X-11-6399-00-001-11000	300.00
To:	199X-23-6399-00-001-11000	300.00

When you're done, click on the "send" button. A reply will be sent via e-mail noting the status of your transfer request.

XI. PETTY CASH PROCEDURES

Petty Cash Accounts are established on an as-needed basis only. The funds issued for petty cash are to be used to purchase items that are needed quickly and do not total over $30.00. Petty Cash funds should be utilized only in an emergency and not used in place of a purchase order. Open Purchase Orders can be used for routine small expenses.

A. Setting up Petty Cash Accounts
   1. All new Petty Cash Accounts must be approved through the Finance Office.
   2. If approved, a Petty Cash Custodian will be assigned to the account. This person will be responsible for maintaining the fund.

B. Controls
   1. Petty Cash funds should be kept in a LOCKED box or drawer when they are not in use.
   2. The fund should be counted, reconciled and replenished every month.
   3. The check to replenish the petty cash account is made payable to the Petty Cash Custodian.

C. Operating Procedures
   1. Petty cash expenditures must be authorized by the Petty Cash Custodian BEFORE an expenditure can be made. No advances are made, expenditures will be reimbursed.
   2. Sales tax can not be reimbursed.
   3. Each expenditure from petty cash cannot exceed $30.
   4. A petty cash voucher must be completed and signed for each expenditure.
   5. Personal checks CANNOT be cashed from petty cash funds.

D. Replenishment Procedures
   1. The Petty Cash Fund should be reconciled before each reimbursement request.
   2. The purchase order, along with the petty cash vouchers, original receipts, and the reconciliation report should be turned in to the Accounts Payable Department.
   3. The fund will NOT be reimbursed for sales tax, or expenses that have not been properly documented with receipts, vouchers or signatures.
   4. It is the responsibility of the Petty Cash Custodian to follow the appropriate procedures and make sure the fund is always in balance.

E. Closing out Petty Cash
   1. The Finance Office should be notified immediately if there is a change in the Petty Cash Custodian.
   2. In the event that Petty Cash is no longer needed, contact the Finance Office to close out the fund. The fund will need to be reconciled and closed out to the proper account.

XII. Credit Card Acceptance Policy

Credit card swipe machines are available at most secondary campus locations and some administrative departments. Items that are eligible for payment using this process will be determined by the campus/location. These swipe machines are intended for use when a purchase cannot be made using the credit card option on the webstore. The following is the Credit Card Acceptance Policy that has been established by the District and must be followed.

A. Cardholder **and** the credit card must be present at the time the card is swiped.
B. The cardholder must have a form of ID and it MUST match the name on the card.
C. The District cannot accept a credit card number over the phone, mail, e-mail, etc.
D. The credit card swipe machine is processed through the TRACKS software.
    1. Select the payment type on the TRACKS screen and swipe the card through the card reader.
    2. The last 4 digits of the card should be displayed on the screen. Verify that these numbers match the last 4 digits on the credit card that was just swiped.
    3. If there is something wrong with the magnetic strip on the card and the swipe machine will not read it, the card may be entered using the pin pad. To use this option the credit card number, expiration date, and verification code must be entered. The verification code is the 3 digits on the back of Mastercard/Visa or Discover or the 4 digits on the front of an American Express card.
E. The cardholder should sign the receipt and PRINT their name below the signature. The receipt will only print out the students name that the payment was made to. It is important to know the name of the person who actually made the payment.
F. If there is a signature on the back of the credit card, verify that the signatures match.
G. The card present option (credit card swipe) option is available as an added convenience. If a parent/cardholder cannot be present at the time of payment, the webstore should be available for them to use.
H. Credit card information should NEVER be written down, hard copied, or retained for any reason.
I. Any approved refunds will be processed in check format. Refunds will not be credited back to the credit card.