

ATTACHMENT B
DISTRICT'S CURRENT ACCOUNT STRUCTURE

The District presently maintains accounts as listed below. The District reserves the right to open additional accounts or to close accounts during the course of the depository contract.

<u>Type of Account</u>	<u>Number of Accounts</u>	<u>Interest Bearing/ Non-Interest Bearing</u>
General Operating	1	NIB checking
Payroll	1	NIB checking
Tax	1	NIB checking
Activity	1	NIB checking
Escrow Tax Fund	1	NIB checking
Interest and Sinking	1	NIB checking
Scholarship Fund	1	NIB checking
CTE Account	1	NIB checking
Construction Account	1	NIB checking

COMPLEX EXAMPLE:

ATTACHMENT B
DISTRICT'S CURRENT ACCOUNT STRUCTURE

VOLUMES

<u>Type of Account</u>	<u>Average Number of Items</u>	<u>Average \$ Amount of Items</u>
Property Taxes		
Deposits	6 – 10 /month except daily November to January	
Payroll		
Monthly checks	50	
Monthly direct deposit	1,500	
Semi-monthly checks	50	
Semi-monthly direct deposit	1000	
Weekly checks	10	
Weekly direct deposit	0	
Monthly payroll		\$9,000,000
Accounts Payable		
Monthly checks/payments	2,000	\$5,000,000
Food Service		
Daily deposits	35	\$45,000
Deposits		
Daily deposits	40	
Student Activity (Number of accounts)		
High School	0	
Middle School (deposit only)	0	
Elementary School (deposit only)	0	
Other	1	

ACCOUNT STRUCTURE

<u>Type of Account</u>	<u>Number of Accounts</u>	<u>Description of Accounts</u>
Controlled Disbursement	6	1 Operating; 1 Payroll; 1 Construction; 1 Student Activity; 1 CTE; 1 Scholarship
Depository Plus Accounts	1	Student Activity
Positive Pay	6	Payroll, Accounts Payable, Student Activity Funds; Scholarship;
Food Service	1	Depository Account – individually identified by campus
Checking	6	1 Operating; 1 Payroll; 1 Construction; 1 Student Activity; 1 CTE; 1 Scholarship