

SIMPLE EXAMPLE:

**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	IB checking
Payroll	1	IB
Tax	1	IB
Worker's Comp	1	NIB
Activity	2	IB

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	400	
Monthly direct deposit	2,500	
Semi-monthly checks	850	
Semi-monthly direct deposit	850	
Weekly checks	400	
Weekly direct deposit	400	
Monthly payroll		\$11,000,000
Accounts Payable		
Monthly checks/payments	2,000	\$4,000,000
Food Service		
Daily deposits	35	\$45,000
Deposits		
Daily deposits	40	
Student Activity (Number of accounts)		
High School	3	
Middle School (deposit only)	6	
Elementary School (deposit only)	22	
Other	4	

ACCOUNT STRUCTURE

<u>Type of Account</u>	<u>Number of Accounts</u>	<u>Description of Accounts</u>
Controlled Disbursement	3	Payroll, Accounts Payable, Tax Office Refund
Depository Plus Accounts	30	Elementary & Middle School Activity Funds
Positive Pay	6	Payroll, Accounts Payable, Tax Office Refund, High School Activity Funds
Food Service	1	Depository Account – individually identified by campus
Checking	7	1 Operating; 1 Debt Service; 3 Construction; 1 Internal Service; 1 District Activity