

**SECTION IV--ACCOUNTING RECORDS**

**ILLUSTRATION 15**

**CONTROL RECORD OF INTEREST BEARING DEPOSITS AND INVESTMENTS**

TYPE: Certificate of Deposit  
 NUMBER: 1001  
 DATE ISSUED: July 15, 2000  
 DATE OF MATURITY: October 15, 2001 (Automatically Renewable)  
 DENOMINATION: (FACE): \$10,000.00  
 INTEREST RATE: 9% Annum  
 INTEREST PAYMENT PERIOD: 3 Months  
 METHOD OF INTEREST PAYMENT: Paid by adding on to the value of certificate  
 FUND: Pooled Investment Fund  
 BANK: Best National Bank

Interest Date	Projections Amount	Actual Interest Receipt No.	Actual Interest Date	Actual Interest Amount	Cost (or value during Interest period)	Add-on Interest	Current Value	Date of Redemption
10-15-01	\$ 225.00	4069	10-16-01	\$ 225.00	\$ 10,000.00	\$ 225.00	\$ 10,225.00	
1-15-02	\$ 230.07	4752	1-16-02	\$ 230.07	\$ 10,225.00	\$ 230.07	\$ 10,455.07	
4-15-02	\$ 235.24	5031	4-16-02	\$ 235.24	\$ 10,455.07	\$ 235.24	\$ 10,690.31	
7-15-02	\$ 240.54	5376	7-16-02	\$ 240.54	\$ 10,690.31	\$ 240.54	\$ 10,930.85	
10-15-03	\$ 245.95	5784	10-16-03	\$ 245.95	\$ 10,930.85	\$ 245.95	\$ 11,176.80	
1-15-04	\$ 251.48	6127	1-16-04	\$ 251.48	\$ 11,175.80	\$ 251.48	\$ 11,428.28	1-16-04