

**SECTION V--SUBSIDIARY RECORDS AND CONTROL ACCOUNTS**

**ILLUSTRATION 1**

**RECORD OF INTEREST BEARING DEPOSITS AND INVESTMENTS**

TYPE: Certificate of Deposit  
 NUMBER: 1001  
 DATE ISSUED: July 15, 20XX  
 DATE OF MATURITY: October 15, 20XX (Automatically Renewable)  
 DENOMINATION (FACE): \$10,000.00  
 INTEREST RATE: 6% Annum  
 INTEREST PAYMENT PERIOD: 3 Months  
 METHOD OF INTEREST PAYMENT: Paid by Adding on to the Value of Certificate  
 FUND: General Fund  
 BANK: Best National Bank

Interest Projects		Actual Interest			Cost (or Value During Interest Period)	Add-on Interest	Current Value	Date of Redemption
Date	Amount	Receipt Number	Date	Amount				
10-15-X4	\$150.00	4069	10-16-X4	\$150.00	\$10,000.00	\$150.00	\$10,150.00	
1-15-X5	152.25	4752	1-16-X5	152.25	10,150.00	152.25	10,302.25	
4-15-X5	154.53	5031	4-16-X5	154.53	10,302.25	154.53	10,456.78	
7-15-X5	156.85	5376	7-16-X5	156.85	10,456.78	156.85	10,613.63	
10-15-X5	159.20	5784	10-16-X5	159.20	10,613.63	159.20	10,772.83	
1-15-X6	161.59	6167	1-16-X6	161.59	10,772.83	161.59	10,934.42	
4-15-X6	164.01	6497	4-16-X6	164.01	10,934.42	164.01	11,098.43	
7-15-X6	166.47	7219	7-16-X6	166.47	11,098.43	166.47	11,264.90	7-16-X6