


Monterey County Office of Education

Dr. Nancy Kotowski
County Superintendent of Schools

District Advisory and Financial Services
Finance and Business Services

Bulletin No. 15-002

To: Fiscal Directors

From:  Karen Hennessy, Director, District Advisory

Date: July 14, 2014

Re: **Federal Interest Report Required to All School Districts**

The purpose of this memo is to remind all Monterey County School Districts of the requirements for remitting interest earned on advances of federal program funds. Please note that even if your agency/district does not have to pay federal interest, you are still required to submit a Federal Interest Report to CDE.

To print the Federal Interest Report, please follow these next steps:

- In Escape system select the **Finance** tap
- Go to **Reports**
- Select **Fiscal**
- Next Select the **Fiscal 124 Report**

For more detail instructions on how to run this report please see the attached document with step by step instructions from Escape system.

I have also attached a copy of the July 1, 2014 CDE guidance for this specific requirement. For additional information regarding this matter please visit the following website
<http://www.cde.ca.gov/fg/ac/co/interestearnedenc.asp>

If you have any questions please contact me at khennessy@monterey.k12.ca.us or 831-755-0376.



CALIFORNIA
DEPARTMENT OF
EDUCATION

TOM TORLAKSON
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

July 1, 2014

RECEIVED

JUL 07 2014

Monterey County Office of the
Superintendent of Schools

Dear County and District Superintendents, County and District Chief Business Officials,
and Charter School Administrators:

INTEREST EARNED ON FEDERAL FUNDS

The California Department of Education (CDE) is issuing this letter to remind local educational agency (LEA) fiscal officials of the federal administrative requirements for remitting interest earned on advances of federal program funds.

Title 34, Code of Federal Regulations (CFR) – Education, Part 80, Section 80.21, requires grantees and sub-grantees to remit interest earned on advances to the federal agency. The grantee or sub-grantee may keep interest amounts up to \$100 per year for administrative expenses.

LEAs should remit to the CDE only the interest earned on federal program advances administered by the CDE; interest earned on non-CDE administered program advances should be calculated separately and remitted to the Federal Treasury via the appropriate state or federal agency. In addition, LEAs should only calculate interest on the cash balances of federal program advances; the cash balances of federal reimbursement programs and school food service funds should be omitted in calculating federal interest due to the Federal Treasury.

To assist LEAs in complying with the federal administrative requirements for interest earned on federal program advances, please see the CDE's guidelines for calculating and remitting interest at <http://www.cde.ca.gov/fq/ac/co/interestearnedltr.asp>.

For fiscal year 2014–15, please note the following updates to the CDE federal interest guidelines:

1. Calculate and remit interest at least on a quarterly basis. If there is no interest to remit, please submit an e-mail or letter to the CDE's Cash Management Analyst stating no interest is due and specify the reporting period.
2. When remitting interest payments, please include the County-District-School code and specify the time period(s) for which interest was earned (e.g., July 1, 2014 through September 30, 2014). If remittance comprises of multiple time periods, separately report the interest for each time period.

July 1, 2014
Page 2

3. If federal cash balances cannot be separated from commingled state and federal funded programs, interest should be calculated on the entire combined cash balance. However, if state funds can be separated from federal program funds, interest should be calculated only on the federal program funds.
4. If on a reimbursement basis, LEAs should omit Special Education programs from their calculations.

If you have any questions or need assistance regarding the federal administrative requirements for interest earned on federal program advances, please contact Teresa Palomino, Cash Management Analyst, by phone at 916-319-0698, or by e-mail at tpalomino@cde.ca.gov.

Sincerely,



Kevin W. Chan, Director
Audits and Investigations Division

KWC:pm:dr

ESCAPE: FISCAL124 REPORT – FEDERAL INTEREST REPORT

This document will provide you with step by step directions on how to run the Fiscal124 report.

About the Fiscal124 Report

This report helps users reasonably determine the amount of earned interest for all federal programs for a specified time period, especially if federal funds are pooled with non-federal funds at the bank or County Treasurer. The CDE requires reporting and remitting federal interest for all federal programs (not for each federal program) in excess of \$100, specifying the time period of interest earning and the federal program resource codes. The report includes a daily balance in the cash account for the selected fund/resource combinations.

Purpose of the Fiscal124

The purpose of this report is to calculate and return the interest earned in excess of \$100, as required for quarterly reporting of federally funded programs.

Important Note: *Per the County Auditor LEAs should only calculate interest on the cash balances of federal program advances; the cash balances of federal reimbursement programs and school food service funds should be omitted in calculating federal interest due to the Federal Treasury. All 53s and 54s resources are reimbursable Child Nutrition Programs and have been EXCLUDED from the report parameters below. Child Development Resources 5210, 5035 and 5055 are also EXCLUDED under the assumption that your District is not able to separate State funds from Federal funds. If your District IS ABLE to separate State funds from Federal funds please run Fiscal224 and include those resources in your calculation. Please see the following for CDE guidelines on calculating federal interest <http://www.cde.ca.gov/fg/ac/co/interestearnedenc.asp>*

1. Go to Finance→Reports→Fiscal→Select Fiscal124 report

The screenshot shows the ESCAPE system interface. On the left is a navigation menu with a tree structure. The 'Finance' folder is expanded, and the 'Reports' folder is selected. Under 'Reports', the 'Fiscal' folder is highlighted. The main window displays the 'Request/Report' configuration for 'Fiscal124'. The configuration is divided into sections: '1 - Report', '2 - User Options', and 'General'. The '1 - Report' section includes fields for Report Number (Fiscal124), Description (MCOE Federal Interest Report), and Report Favorite ID. The '2 - User Options' section includes fields for Fiscal Year, Starting Effective Date, Ending Effective Date, Interest % (with a red error icon), Fund, Restricted Accts? (Yes - Include Restricted Cash Accounts), SACS? (No - use the District component value), Month Page Break? (No forced page breaks when Month changes), and Month Totals? (No subtotals by Month). The 'General' section includes Report Status, Comment, and Distribution Group.

| Section | Field | Value |
|------------------|-------------------------|------------------------------------------|
| 1 - Report | Report Number | Fiscal124 |
| | Description | MCOE Federal Interest Report |
| | Report Favorite ID | |
| 2 - User Options | Fiscal Year | |
| | Starting Effective Date | |
| | Ending Effective Date | |
| | Interest % | |
| | Fund | |
| | Restricted Accts? | Yes - Include Restricted Cash Accounts |
| | SACS? | No - use the District component value |
| General | Month Page Break? | No forced page breaks when Month changes |
| | Month Totals? | No subtotals by Month |
| | Report Status | |
| | Comment | |
| | Distribution Group | |

ESCAPE: FISCAL124 REPORT – FEDERAL INTEREST REPORT

- Enter the Fiscal Year, Starting Effective Date, Ending Effective Date and Interest %. The resources coded in this report are: 30*,3105,3150-3354,3356-3359,3361-3375,3386-3409,3412-3504,3506-3509,3511-3514,3516-3524,3526-3529,3531-3539,3541-3549,3551-3554,3556-3904,3906-3908,3910,3914-3925,3928-3939,3941-4215,4217-5024,5027,5038-5049,5065-5079,5081-5084,5086-5094,5096-5099,5101-5104,5576-5609,5611-5635,5651,5653-5810 (See *Important Note* at the beginning of this document to see if you need to run Fiscal224)

The screenshot shows the 'Request' configuration window in the ESCAPE software. The 'Request' section includes: Report Number (Fiscal124), Description (MCOE Federal Interest Report), and Report Favorite ID. The 'User Options' section is expanded, showing: Fiscal Year (2013 {2012/2013}), Starting Effective Date (4/1/2013), Ending Effective Date (6/30/2013), and Interest % (0.49). Red arrows point to these four fields. Below this, the 'Fund' dropdown is set to '099 - MC Finance - Reports - Fiscal'. Other options include 'Restricted Accts?' (Yes - Include Restricted Cash Accounts), 'SACS?' (No - use the District component value), 'Month Page Break?' (No forced page breaks when Month changes), and 'Month Totals?' (No subtotals by Month). The 'Sort Option' is set to 'a) Org. Resource'.

- Click on the "Go" button to get the report.

| | | Fiscal124a | | | | MCOE Federal Interest Report | | | | | |
|------------|------|-------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|-------------------|-------------------|------------------------|--|
| Date | Fund | Resource 1 Amount | Resource 2 Amount | Resource 3 Amount | Resource 4 Amount | Resource 5 Amount | Resource 6 Amount | Resource 7 Amount | Resource 8 Amount | Combined Daily Balance | |
| 04/01/2013 | 01 | 3010 | 3025 | 3060 | 3061 | 3205 | 3310 | 3315 | 3320 | | |
| | | 263,541.09 | 120,043.71 | 1,189,042.05 | 330,747.62- | 10,410.06 | 3,708,436.73- | 298,261.32- | 211,879.14- | | |
| 04/01/2013 | 01 | 3345 | 3715 | 4035 | 4110 | 4123 | 4204 | 5630 | 5810 | | |
| | | .00 | 30.50- | 2,876.26 | .01- | 10,314.71 | 424.82 | 2,439.37 | 435,163.97- | | |
| 04/01/2013 | 09 | 3205 | 3310 | | | | | | | | |
| | | 4,626.04- | 70,129.28 | .00 | | | | | | | |
| 04/01/2013 | 10 | 3315 | 3327 | | | | | | | .00 | |
| | | .00 | .00 | .00 | | | | | | | |
| 04/02/2013 | 01 | 3010 | 3025 | 3060 | 3061 | 3205 | 3310 | 3315 | 3320 | | |
| | | 263,541.09 | 120,043.71 | 1,189,042.05 | 330,747.62- | 10,410.06 | 3,708,436.73- | 298,261.32- | 211,879.14- | | |
| 04/02/2013 | 01 | 3345 | 3715 | 4035 | 4110 | 4123 | 4204 | 5630 | 5810 | | |
| | | .00 | 30.50- | 2,876.26 | .01- | 10,314.71 | 424.82 | 2,439.37 | 435,163.97- | | |
| 04/02/2013 | 09 | 3205 | 3310 | | | | | | | | |
| | | 4,626.04- | 70,129.28 | .00 | | | | | | | |
| 04/02/2013 | 10 | 3315 | 3327 | | | | | | | .00 | |
| | | .00 | .00 | .00 | | | | | | | |
| 04/03/2013 | 01 | 3010 | 3025 | 3060 | 3061 | 3205 | 3310 | 3315 | 3320 | | |
| | | 263,541.09 | 120,043.71 | 1,188,831.28 | 330,747.62- | 10,410.06 | 3,708,436.73- | 298,261.32- | 211,879.14- | | |
| 04/03/2013 | 01 | 3345 | 3715 | 4035 | 4110 | 4123 | 4204 | 5630 | 5810 | | |
| | | .00 | 30.50- | 2,876.26 | .01- | 10,314.71 | 424.82 | 2,439.37 | 435,163.97- | | |
| 04/03/2013 | 09 | 3205 | 3310 | | | | | | | | |
| | | 4,626.04- | 70,129.28 | .00 | | | | | | | |
| 04/03/2013 | 10 | 3315 | 3327 | | | | | | | .00 | |
| | | .00 | 49,627.00 | .00 | | | | | | | |
| 04/04/2013 | 01 | 3010 | 3025 | 3060 | 3061 | 3205 | 3310 | 3315 | 3320 | | |
| | | 260,541.09 | 120,043.71 | 1,178,831.92 | 331,815.96- | 10,410.06 | 3,709,666.97- | 298,261.32- | 211,994.36- | | |
| 04/04/2013 | 01 | 3345 | 3715 | 4035 | 4110 | 4123 | 4204 | 5630 | 5810 | | |
| | | .00 | 30.50- | 2,876.26 | .01- | 10,314.71 | 424.82 | 2,439.37 | 435,163.97- | | |

ESCAPE: FISCAL124 REPORT – FEDERAL INTEREST REPORT

4. If you scroll to the very end of the report you will see the federal interest due calculation

| Fiscal124a | | | | | MCOE Federal Interest Report | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Date | Fund | Resource 1 Amount | Resource 2 Amount | Resource 3 Amount | Resource 4 Amount | Resource 5 Amount | Resource 6 Amount | Resource 7 Amount | Resource 8 Amount | Combined Daily Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="11" style="text-align: left; padding: 2px;">Federal Interest Due Calculation:</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Interest Rate</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">0.49</td> </tr> <tr> <td style="padding: 2px;">Days in Year</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">365</td> </tr> <tr> <td style="padding: 2px;">Days in Period</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">91</td> </tr> <tr> <td style="padding: 2px;">STEP 1: Total of all Daily Balances</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">\$370,675.44</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Divide by: Days in the Period</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">91</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Average Daily Balance</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right; border-top: 1px solid black;">\$4,073.36</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">STEP 2: Multiply by: Interest Rate</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">0.49</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Annual Interest Amount</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right; border-top: 1px solid black;">\$19.96</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">STEP 3: Divide by: Days in the Year</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">365</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Daily Interest Amount</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right; border-top: 1px solid black;">\$0.05</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">STEP 4: Multiply by: Days in Period</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right;">91</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> <tr> <td style="padding: 2px;">Federal Interest Due</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px; text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">\$4.98</td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> <td style="padding: 2px;"></td> </tr> </tbody> </table> | | | | | | | | | | | Federal Interest Due Calculation: | | | | | | | | | | | Interest Rate | | | | | | | | | | 0.49 | Days in Year | | | | | | | | | | 365 | Days in Period | | | | | | | | | | 91 | STEP 1: Total of all Daily Balances | | | | | \$370,675.44 | | | | | | Divide by: Days in the Period | | | | | 91 | | | | | | Average Daily Balance | | | | | \$4,073.36 | | | | | | STEP 2: Multiply by: Interest Rate | | | | | 0.49 | | | | | | Annual Interest Amount | | | | | \$19.96 | | | | | | STEP 3: Divide by: Days in the Year | | | | | 365 | | | | | | Daily Interest Amount | | | | | \$0.05 | | | | | | STEP 4: Multiply by: Days in Period | | | | | 91 | | | | | | Federal Interest Due | | | | | \$4.98 | | | | | |
| Federal Interest Due Calculation: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest Rate | | | | | | | | | | 0.49 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Days in Year | | | | | | | | | | 365 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Days in Period | | | | | | | | | | 91 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 1: Total of all Daily Balances | | | | | \$370,675.44 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Divide by: Days in the Period | | | | | 91 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average Daily Balance | | | | | \$4,073.36 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 2: Multiply by: Interest Rate | | | | | 0.49 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Annual Interest Amount | | | | | \$19.96 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 3: Divide by: Days in the Year | | | | | 365 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Daily Interest Amount | | | | | \$0.05 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 4: Multiply by: Days in Period | | | | | 91 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal Interest Due | | | | | \$4.98 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |