

Statement of Custodial Activity for Fiscal 2004 Reporting

| | | | | USSGL Account Attributes/1 | |
|--|------------|-----------|--|----------------------------|--|
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | <u>Additional Information Required</u> |
| Revenue Activity: | | | | | |
| Sources of Cash Collections: | | | | | |
| 1 Individual Income and FICA/SECA Taxes | | | | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| 2 Corporate Income Taxes | | | | | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| 3 Excise Taxes | | | | | |
| 3 | E | 5800 | Tax Revenue Collected | S | |
| 4 Estate and Gift Taxes | | | | | |
| 4 | E | 5800 | Tax Revenue Collected | S | |
| 5 Federal Unemployment Taxes | | | | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| 6 Custom Duties | | | | | |
| 6 | E | 5800 | Tax Revenue Collected | S | |
| 7 Miscellaneous | | | | | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |

Statement of Custodial Activity for Fiscal 2004 Reporting

| | | | | USSGL Account Attributes/1 | |
|----------|-------------------------------|-----------|--|----------------------------|--|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | <u>Additional Information Required</u> |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |
| 7 | E-B | 1340 | Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | S | |
| 7 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| 7 | E-B | 1310 | Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| 8 | Total Cash Collections | | | | |
| 8 | | CALC | (1 . . . 7) | | |
| 9 | Accrual Adjustments | | | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | |

Statement of Custodial Activity for Fiscal 2004 Reporting

| | | | | USSGL Account Attributes/1 | |
|--|--|-----------|--|----------------------------|--|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | <u>Additional Information Required</u> |
| 9 | E-B | 1340 | Interest Receivable | S | |
| 9 | E-B | 1349 | Allowance for Loss on Interest Receivable | S | |
| 9 | E-B | 1360 | Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S | |
| 9 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 9 | E-B | 5801 | Tax Revenue Accrual Adjustment | S | |
| 9 | E-B | 5809 | Contra Revenue for Taxes | S | |
| 10 | Total Custodial Revenue | | | S | |
| 10 | | CALC | (8 + 9) | | |
| Disposition of Collections: | | | | | |
| 11 | Transferred to Others (by Recipient): | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunds. |
| 11* | | 2980 | Custodial Liability | S* | Cash collections only - from debits to 2980. |
| 11 | E | 5890 | Tax Revenue Refunds | S | |
| 11 | E | 5990 | Collections for Others | S* | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| *Comment: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990. | | | | | |
| 12 | (Increase)/Decrease in Amount Yet To Be Transferred (+/-) | | | | |
| 12 | E | 5991 | Accrued Collections for Others | S* | |
| <i>"Optional Method"</i> | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S* | Amount yet to be collected. (Increase)/Decrease |

Statement of Custodial Activity for Fiscal 2004 Reporting

| | | | | USSGL Account Attributes/1 | |
|--|---|-----------|-------------------------|----------------------------|--|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | <u>Additional Information Required</u> |
| 13 | Refunds and Other Payments | | | | |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 14 | Retained by the Reporting Entity | | | | |
| 14 | | CALC | (10 - 11 - 12 - 13) | | |
| <i>If "Optional Method" is used</i> | | | | | |
| 14 | | CALC | (10 - 11 + 12 - 13) | | |
| 15 | Net Custodial Activity | | | | |
| 15 | | CALC | (10 - 11 - 12 - 13 -14) | | Must equal zero. |
| <i>If "Optional Method" is used</i> | | | | | |
| 15 | | CALC | (10 - 11 + 12 - 13 -14) | | Must equal zero. |
| Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB Bulletin No. 01-09, FASAB Revenue Standard, paragraph 45.) | | | | | |
| If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB Bulletin No. 01-09.) | | | | | |

Footnotes:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- * By definition, the USSGL account can only have this USSGL account attribute domain.