

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 Revenues Collected	S	
2 Corporate Income Taxes					
2	E	5800	Tax Revenues Collected	S	
3 Excise Taxes					
3	E	5800	Tax Revenues Collected	S	
4 Estate and Gift Taxes					
4	E	5800	Tax Revenues Collected	S	
5 Federal Unemployment Taxes					
5	E	5800	Tax Revenues Collected	S	
6 Custom Duties					
6	E	5800	Tax Revenues Collected	S	
7 Miscellaneous					
7	E	5800	Tax Revenues Collected	S	
7	E	5310	Interest Revenue - Other	S	
7	E	5319	Contra Revenue for Interest - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest - Investments	S	
7	E	5312	Interest Revenue - Borrowings/Loans	S	

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7	E	5317	Contra Revenue for Interest - Borrowings/Loans	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	

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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 Revenues Refunded	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

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13	Refunds and Other Payments				
13	E	5890	Tax Revenues Refunded	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 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 01-09.)					

Footnotes:

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