

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
<b>Revenue Activity:</b>					
<b>Sources of Cash Collections:</b>					
<b>1 Individual Income and FICA/SECA Taxes</b>					
1	E	5800	Tax Revenue Collected	S	
<b>2 Corporate Income Taxes</b>					
2	E	5800	Tax Revenue Collected	S	
<b>3 Excise Taxes</b>					
3	E	5800	Tax Revenue Collected	S	
<b>4 Estate and Gift Taxes</b>					
4	E	5800	Tax Revenue Collected	S	
<b>5 Federal Unemployment Taxes</b>					
5	E	5800	Tax Revenue Collected	S	
<b>6 Custom Duties</b>					
6	E	5800	Tax Revenue Collected	S	
<b>7 Miscellaneous</b>					
7	E-B	1310	Accounts Receivable	S	3, 4, 12
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4, 12
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3,13
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	S	3,13
7	E	5800	Tax Revenue Collected	S	
7	E	5310	Interest Revenue - Other	S	2
7	E	5319	Contra Revenue for Interest Revenue - Other	S	2
7	E	5311	Interest Revenue - Investments	S	2
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	2

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	2
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	2
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	13
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	13
7	E	5600	Donated Revenue - Financial Resources	S	12
7	E	5609	Contra Revenue for Donations - Financial Resources	S	12
7	E	5900	Other Revenue	S	4
7	E	5909	Contra Revenue for Other Revenue	S	4
<b>8</b>	<b>Total Cash Collections</b>				
8	CALC (1..7)				
<b>9</b>	<b>Accrual Adjustments</b>				
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
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	5
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
<b>10</b>	<b>Total Custodial Revenue</b>				
10	CALC (8 + 9)				
<b>Disposition of Collections:</b>					
<b>11</b>	<b>Transferred to Others (by Recipient):</b>				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	8, 9
11	E	5890	Tax Revenue Refunds	S	
11	E	5990	Collections for Others	S	9

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
11	E	6330	Other Interest Expenses	S	
<b>12</b>	<b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b>				
12	E	5991	Accrued Collections for Others	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
<b>13</b>	<b>Refunds and Other Payments</b>				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
<b>14</b>	<b>Retained by the Reporting Entity</b>				
14	CALC (10 - 11 - 12 - 13)				
<i>"Optional Method"</i>					
14	CALC (10 - 11 + 12 - 13)				
<b>15</b>	<b>Net Custodial Activity</b>				
15	CALC (10 - 11 - 12 - 13 - 14)				10
<i>"Optional Method"</i>					
15	CALC (10 - 11 + 12 - 13 - 14)				10

## SUPPLEMENT

## SECTION V

**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 Circular No. A-136 "Financial Reporting Requirements," FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," 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 Circular No. A-136.)

**Footnotes:**

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2/ Related to interest revenue.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ Related to donated revenue.

13/ Related to penalty, fines, and administrative fees.