

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2008 Reporting

| | | | | USSGL Account Attributes/1 | |
|-------------------------------------|--|-----------|---|----------------------------|-------------|
| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| 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-B | 1310 | Accounts Receivable | S | 3, 4 |
| 7 | E-B | 1319 | Allowance for Loss on Accounts Receivable | S | 3, 4 |
| 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 |
| 7 | E-B | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees R | S | 3 |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | S | |
| 7 | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | S | |

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| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5319 | Contra Revenue for Interest Revenue - Other | S | |
| 7 | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | S | |
| 7 | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | S | |
| 7 | E | 5600 | Donated Revenue - Financial Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - Financial Resources | S | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other Revenue | S | |
| | | | | | |
| 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 | |
| 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 R | S | |
| 9 | E-B | 2110 | Accounts Payable | S | 5 |
| 9 | E | 5801 | Tax Revenue Accrual Adjustment | S | |
| 9 | E | 5809 | Contra Revenue for Taxes | S | |
| | | | | | |
| 10 | Total Custodial Revenue | | | | |
| 10 | CALC (8 + 9) | | | | |
| | | | | | |
| | | | | | |
| Disposition of Collections: | | | | | |
| | | | | | |
| 11 | Transferred to Others (by Recipient): | | | | |
| 11 | E-B | 2110 | Accounts Payable | S | 6 |
| 11 | E-B | 2980 | Custodial Liability | S | 7, 8, 9 |
| 11 | E | 5890 | Tax Revenue Refunds | S | |

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| | | | | Adjusted Trial Balance | |
| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | Cust./ Noncust. | Addl. Info. |
| 11 | E | 5990 | Collections for Others - Statement of Custodial Activity | S | 7, 9 |
| 11 | E | 5998 | Custodial Collections Transferred Out to a Treasury Account Sym | S | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| | | | | | |
| 12 | (Increase)/Decrease in Amount Yet To Be Transferred (+/-) | | | | |
| 12 | E | 5991 | Accrued Collections for Others - Statement of Custodial Activity | S | 9 |
| <i>"Optional Method"</i> | | | | | |
| 12 | E-B | 2980 | Custodial Liability | S | 3, 9, 10 |
| | | | | | |
| 13 | Refunds and Other Payments | | | | |
| 13 | E-B | 2110 | Accounts Payable | S | 5 |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E | 6790 | Other Expenses Not Requiring Budgetary Resources | S | 12 |
| | | | | | |
| 14 | Retained by the Reporting Entity | | | | |
| 14 | CALC (10 - 11 - 12 - 13) | | | | |
| <i>"Optional Method"</i> | | | | | |
| 14 | CALC (10 - 11 + 12 - 13) | | | | |
| | | | | | |
| 15 | Net Custodial Activity | | | | |
| 15 | CALC (10 - 11 - 12 - 13 - 14) | | | | 11 |
| <i>"Optional Method"</i> | | | | | |
| 15 | CALC (10 - 11 + 12 - 13 - 14) | | | | 11 |
| | | | | | |

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Footnotes and Additional Information:

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," and "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/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.