Statement of Custodial Activity for Fiscal 2005 Reporting

			TACTIVITY TOT I ISCAI 2000 Nept	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	
		11111			
Reven	ue Activ	vity:			
Sourc	ces of C	l ash Coll	ections:		
1	Individ	ual Incor	ne and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor	rate Inco	l me Taxes	1	
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	Federa	l I Unemp	loyment Taxes		
5	Е	5800	Tax Revenue Collected	S	
•	0				
<b>6</b> 6	E	n Duties 15800	Tax Revenue Collected	S	
0		3000	Tax Neveride Collected	3	
7	Miscel	aneous			
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	Trevende - Other		
-			Interest Revenue - Investments	S	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans	<del>                                     </del>	
			Receivable/Uninvested Funds	S	

Statement of Custodial Activity for Fiscal 2005 Reporting

Otaten	iciit oi v	Justoula	Activity for Fiscal 2005 Repo	USSGL Account	
				Attributes/1	
				Adjusted	
				Trial Balance	
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required
No.	Bal.	No.	Title	Noncust.	Additional information Required
7	E	5317	Contra Revenue for Interest	Noncust.	
1	_	3317	Revenue - Loans Receivable	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
<u>.</u> 7	E-B	1349	Allowance for Loss on Interest		Troidica to interest revenue. (mercase) Decrease
•	- 5	1010	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		(I
7	E	5600	Receivable  Donated Revenue - Financial	S	(Increase)/Decrease
1	E	5600	Resources	S	
7	E	5609	Contra Revenue for Donations -	3	
1	_	3009	Financial Resources	S	
7	E	5900	Other Revenue	S	
<u>.</u> 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 2005 Reporting

Attributes/1 Adjusted Trial Balance Line Trial Acct. USSGL Account Cust./ No. Bal. No. Title Noncust.  9 E-B 1340 Interest Receivable S Penalties, Fines, and Administrative Fees Receivable S Penalties, Fines, and Penalti				Activity for Fiscal 2000 Repo	USSGL Account	
Adjusted   Trial Balance   Trial Balance   Cust./ No. Bal. No. Title   Noncust.						
Trial Balance    No.   Trial   Acct.   USSGL Account   Title   Noncust.   Additional Information Required						
Trial   No.   No.   USSGL Account   Title   Noncust.   Additional Information Required   Noncust.   Noncust.   Noncust.   Noncust.   S					_	
No.   Bal.   No.   Title   Noncust.	Line	Trial	Acct.	USSGL Account		Additional Information Required
9 E-B 1340 Interest Receivable S 9 E-B 1340 Interest Receivable S 9 E-B 1360 Penalties, Fines, and Administrative Fees Receivable S 9 E-B 1369 Allowance for Loss on Interest 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 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue S 10 Total Custodial Revenue S 10 CALC (8+9) 11 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense S 11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E-B 2980 Custodial Labibility S* Cash collections only - from debits to 2980. 11 E 5990 Collections for Others S* S 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others 15 Coptional Method*	No.	Bal.	No.	Title	Noncust.	
Receivable S F-B 1360 Penalties, Fines, and Administrative Fees Receivable S F-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S Receivable S Related to tax revenue refunded and custodial interest expense S F-B 5801 Tax Revenue Accrual Adjustment S F-B 5609 Contra Revenue for Taxes S Contra Revenue for Taxes S Disposition of Collections: S Transferred to Others (by Recipient): S Related to tax revenue refunded and custodial interest expense S Related to tax revenue refunds S Cash collections of Collections: S Cash collections only - from debits to 2980. S Related to tax revenue refunds. S Cash collections only - from debits to 2980. S Cash collections only - from debits to 2980. 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.  Comment: If the balance of account 2980 is included on the crosswalk as an alternative to using account 5990.  Comment: If the palance of account 2980 is included on the crosswalk as an alternative to using account 5990.  Comment: If the palance of account 2980 is included on the crosswalk as an alternative to using account 5990.	9	E-B	1340	Interest Receivable		
Penalties, Fines, and Administrative Fees Receivable  S Related to tax revenue refunded and custodial interest expense  Penalties, Fines, and Administrative Fees Receivable  S Related to tax revenue refunds.  Penalties, Fines, and Administrative Fees Receivable  S Related to tax revenue refunds.  Penalties, Fines, and Administrative Fees Receivable  S Related to tax revenue refunds.  Penalties, Fines, and Administrative Fees Receivable  S Related to tax revenue refunds.  Penalties Revenue Refunds  S Related to tax revenue refunds.  Penalties Revenue Refunds  S Related to tax revenue refunds.  Penalties Revenue Refunds  S Related to tax revenue refunds.  Penalties Revenue Refunds  S Related to tax revenue refunds revenue Refunds Revenue Refunds Revenue Refunds  S Related to tax revenue refunds Revenu	9	E-B	1349	Allowance for Loss on Interest		
Penalties, Fines, and Administrative Fees Receivable S  Bellowance for Loss on Penalties, Fines, and Administrative Fees Receivable S  Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S  Bellowance for Loss on Penalties, Fines, and Administrative Fees Receivable S  Bellowance for Loss on Penalties, Fines, and Administrative Fees Receivable S  Bellowance Fines, and Administrative Fees Receivable S  Bellowance Fines, and Administrative Fees Receivable S  Bellowance Fines, and Administrative Fees Receivable S  Related to tax revenue refunded and custodial interest expense S  CALC (8 + 9)  Disposition of Collections:  Transferred to Others (by Recipient):  E-B 2110 Accounts Payable S Related to tax revenue refunds.  The E-B 290 Custodial Liability S' Cash collections only - from debits to 2980.  The E-B 5990 Collections for Others S' Cash collected for others, then account 2980 should not be used. 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.  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.				Receivable	S	
Administrative Fees Receivable   S	9	E-B	1360			
F-B   1369				Penalties, Fines, and		
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 5802 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 5890 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*  **Coptional Method**				Administrative Fees Receivable	S	
Fines, and Administrative Fees Receivable  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* Custodial Liability S* Cash collections only - from debits to 2980.  11 E 5990 Collections for Others S*  11 E 5990 Collections for Others S*  11 E 6330 Other Interest Expenses S  11 E 6330 Other Interest Expenses S  12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-)  12 E 5991 Accrued Collections for Others S*  "Optional Method"	9	E-B	1369			
Receivable S Related to tax revenue refunded and custodial interest expense F-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense F-B 5801 Tax Revenue Accrual Adjustment S F-B 5809 Contra Revenue for Taxes S F-B 5809 Contra Revenue For Taxes S F-B 5809 Contra Revenue S F-B 5809 CALC (8 + 9) F-B 5809 CALC (8 + 9) F-B 5809 CALC (8 + 9) F-B 5809 Collections: F-B 5809 Custodial Liability S Related to tax revenue refunds. F-B 5809 Custodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits to 2980. F-B 5809 Castodial Liability S Cash collections only - from debits t				The state of the s		
E-B   2110   Accounts Payable   S   Related to tax revenue refunded and custodial interest expense						
Bebound Fig. 1. Fig. 1						
Tax Revenue Accrual Adjustment S  BE-B 5809 Contra Revenue for Taxes S  Total Custodial Revenue S  CALC (8+9)  Disposition of Collections:  Transferred to Others (by Recipient):  Fe-B 2110 Accounts Payable S Related to tax revenue refunds.  S** Cash collections only - from debits to 2980.  Tax Revenue Refunds S  Cash collections only - from debits to 2980.  Cash collections only - from debits to 2980.  Tax Revenue Refunds S  Cash collections only - from debits to 2980.  Tax Revenue Refunds S  Cash collections only - from debits to 2980.  Tax Revenue Refunds S  Cash collections only - from debits to 2980.  Tax Revenue Refunds S  Tax Revenue refunds.  Tax Revenue r	9			Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
S   Calc   Cal	9	E-B	5801	L	_	
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*  "Optional Method"	_					
Disposition of Collections:  11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*	9	E-B	5809	Contra Revenue for Taxes	S	
Disposition of Collections:  11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*						
Disposition of Collections:  11 Transferred to Others (by Recipient): 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11*					S	
Transferred to Others (by Recipient):    1	10		CALC	(8 + 9)		
Transferred to Others (by Recipient):    1						
Transferred to Others (by Recipient):    1						
11   E-B   2110   Accounts Payable   S   Related to tax revenue refunds.						
11*	11					
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*  "Optional Method"		E-B				
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*  "Optional Method"				· ·		Cash collections only - from debits to 2980.
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*  "Optional Method"	11					
*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*  "Optional Method"	11					
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*  "Optional Method"	11	E	6330	Other Interest Expenses	S	
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*  "Optional Method"						
12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S*  "Optional Method"						
12 E 5991 Accrued Collections for Others S* "Optional Method"	should	not be u	sed. Acc	count 2980 is included on the cros	sswalk as an alterna	tive to using account 5990.
12 E 5991 Accrued Collections for Others S* "Optional Method"						
"Optional Method"	12	(Increase)/Decrease in Amount Yet To Be Transferro				
<u>' , , , , , , , , , , , , , , , , , , ,</u>	12	E	5991	Accrued Collections for Others	S*	
12 E-B 2980 Custodial Liability S* Amount yet to be collected. (Increase)/Decrease	"Option	nal Metho	d"			
	12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease

Statement of Custodial Activity for Fiscal 2005 Reporting

	USSGL Account					
				Attributes/1		
				Adjusted		
				Trial Balance		
Line	Trial	Acct.	USSGL Account	Cust./	Additional Information Required	
No.	Bal.	No.	Title	Noncust.	Additional mormation required	
-1101		1.101	11.00	1101104041		
13	Refunds	and Oth	er 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	Retaine	d by the F	Reporting Entity			
14		CALC	(10 - 11 - 12 - 13)			
If "Option	nal Meth	od" is use	d			
14		CALC	(10 - 11 + 12 - 13)			
15	Net Custodial Activity					
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero.	
If "Optional Method" is used						
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 collec	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 acount attribute domain.