### USSGL Crosswalk - Statement of Custodial Activity

| Line No. | USSGL Acct. | USSGL Account Title | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| | | **Total Custodial Revenue:** | | | | |
| | | **Sources of Cash Collections:** | | | | |
| **1** | | **Individual Income and FICA/SECA Taxes** | | | | |
| 1 | 580100 | Tax Revenue Collected - Individual | E | S | E/U | |
| **2** | | **Corporate Income Taxes** | | | | |
| 2 | 580200 | Tax Revenue Collected - Corporate | E | S | E/U | |
| **3** | | **Excise Taxes** | | | | |
| 3 | 580400 | Tax Revenue Collected - Excise | E | S | E/U | |
| **4** | | **Estate and Gift Taxes** | | | | |
| 4 | 580500 | Tax Revenue Collected - Estate and Gift | E | S | E/U | |
| **5** | | **Federal Unemployment Taxes** | | | | |
| 5 | 580300 | Tax Revenue Collected - Unemployment | E | S | E/U | |
| **6** | | **Customs Duties** | | | | |
| 6 | 580600 | Tax Revenue Collected - Customs | E | S | E/U | |
| **7** | | **Miscellaneous** | | | | |
| 7 | 131000 | Accounts Receivable | E | S | E/U | 2, 3 |
| 7 | 131000 | Accounts Receivable | B | S | E/U | 2, 3 |
| 7 | 131900 | Allowance for Loss on Accounts Receivable | E | S | E/U | 2, 3 |
| 7 | 131900 | Allowance for Loss on Accounts Receivable | B | S | E/U | 2, 3 |
| 7 | 134000 | Interest Receivable - Not Otherwise Classified | E | S | E/U | 1, 2 |
| 7 | 134000 | Interest Receivable - Not Otherwise Classified | B | S | E/U | 1, 2 |
| 7 | 134100 | Interest Receivable - Loans | E | S | E/U | 1, 2 |
| 7 | 134100 | Interest Receivable - Loans | B | S | E/U | 1, 2 |
| 7 | 134200 | Interest Receivable - Investments | E | S | E/U | 1, 2 |
| 7 | 134200 | Interest Receivable - Investments | B | S | E/U | 1, 2 |
| 7 | 134300 | Interest Receivable - Taxes | E | S | E/U | 1, 2 |
| 7 | 134300 | Interest Receivable - Taxes | B | S | E/U | 1, 2 |
| 7 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | S | E/U | 1, 2 |
| 7 | 134500 | Allowance for Loss on Interest Receivable - Loans | B | S | E/U | 1, 2 |
| 7 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | S | E/U | 1, 2 |
| 7 | 134600 | Allowance for Loss on Interest Receivable - Investments | B | S | E/U | 1, 2 |
| 7 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | S | E/U | 1, 2 |
| 7 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | B | S | E/U | 1, 2 |
| 7 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | S | E/U | 1, 2 |
| 7 | 134800 | Allowance for Loss on Interest Receivable - Taxes | B | S | E/U | 1, 2 |
| 7 | 134900 | Interest Receivable on Uninvested Funds | E | S | E/U | 1, 2 |
| 7 | 134900 | Interest Receivable on Uninvested Funds | B | S | E/U | 1, 2 |
| 7 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | Noncust | E/U | 2 |
| 7 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | B | Noncust | E/U | 2 |
| 7 | 136100 | Penalties and Fines Receivable - Loans | E | S | E/U | 2 |
| 7 | 136100 | Penalties and Fines Receivable - Loans | B | S | E/U | 2 |
| 7 | 136300 | Penalties and Fines Receivable - Taxes | E | S | E/U | 2 |
| 7 | 136300 | Penalties and Fines Receivable - Taxes | B | S | E/U | 2 |
| 7 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | S | E/U | 2 |
| 7 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | B | S | E/U | 2 |
| 7 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | S | E/U | 2 |
| 7 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B | S | E/U | 2 |
| 7 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | S | E/U | 2 |
| 7 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | B | S | E/U | 2 |
| 7 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | S | E/U | 2 |
| 7 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | B | S | E/U | 2 |
| 7 | 137100 | Administrative Fees Receivable - Loans | E | S | E/U | 2 |
| 7 | 137100 | Administrative Fees Receivable - Loans | B | S | E/U | 2 |
| 7 | 137300 | Administrative Fees Receivable - Taxes | E | S | E/U | 2 |
| 7 | 137300 | Administrative Fees Receivable - Taxes | B | S | E/U | 2 |
| 7 | 137400 | Criminal Restitution Receivable | E | S | E/U | 2 |
| 7 | 137400 | Criminal Restitution Receivable | B | S | E/U | 2 |
| 7 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | S | E/U | 2 |
| 7 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | B | S | E/U | 2 |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 7 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | S | E/U | 2 |
| 7 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B | S | E/U | 2 |
| 7 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | S | E/U | 2 |
| 7 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | B | S | E/U | 2 |
| 7 | 137900 | Allowance for Loss on Criminal Restitution Receivable | E | S | E/U | 2 |
| 7 | 137900 | Allowance for Loss on Criminal Restitution Receivable | B | S | E/U | 2 |
| 7 | 520000 | Revenue From Services Provided | E | S | E/U | |
| 7 | 520900 | Contra Revenue for Services Provided | E | S | E/U | |
| 7 | 531000 | Interest Revenue - Other | E | S | E/U | |
| 7 | 531100 | Interest Revenue - Investments | E | S | E/U | |
| 7 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | S | E/U | |
| 7 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | S | E/U | |
| 7 | 531800 | Contra Revenue for Interest Revenue - Investments | E | S | E/U | |
| 7 | 531900 | Contra Revenue for Interest Revenue - Other | E | S | E/U | |
| 7 | 532000 | Penalties and Fines Revenue | E | S | E/U | |
| 7 | 532400 | Contra Revenue for Penalties and Fines | E | S | E/U | |
| 7 | 532500 | Administrative Fees Revenue | E | S | E/U | |
| 7 | 532900 | Contra Revenue for Administrative Fees | E | S | E/U | |
| 7 | 560000 | Donated Revenue - Financial Resources | E | S | E/U | |
| 7 | 560900 | Contra Revenue for Donations - Financial Resources | E | S | E/U | |
| 7 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | S | E/U | |
| 7 | 590000 | Other Revenue | E | S | E/U | |
| 7 | 590900 | Contra Revenue for Other Revenue | E | S | E/U | |
| **8** | **Total Cash Collections** | | | | | |
| | This line is calculated. Equals sum of lines 1 through 7. | | | | | |
| **9** | **Accrual Adjustments (+/-)** | | | | | |
| 9 | 131000 | Accounts Receivable | E | S | E/U | |
| 9 | 131000 | Accounts Receivable | B | S | E/U | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | S | E/U | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | B | S | E/U | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | B | S | E/U | |
| 9 | 134100 | Interest Receivable - Loans | E | S | E/U | |
| 9 | 134100 | Interest Receivable - Loans | B | S | E/U | |
| 9 | 134200 | Interest Receivable - Investments | E | S | E/U | |
| 9 | 134200 | Interest Receivable - Investments | B | S | E/U | |
| 9 | 134300 | Interest Receivable - Taxes | E | S | E/U | |
| 9 | 134300 | Interest Receivable - Taxes | B | S | E/U | |
| 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | S | E/U | |
| 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | B | S | E/U | |
| 9 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | S | E/U | |
| 9 | 134600 | Allowance for Loss on Interest Receivable - Investments | B | S | E/U | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | B | S | E/U | |
| 9 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | S | E/U | |
| 9 | 134800 | Allowance for Loss on Interest Receivable - Taxes | B | S | E/U | |
| 9 | 134900 | Interest Receivable on Uninvested Funds | E | S | E/U | |
| 9 | 134900 | Interest Receivable on Uninvested Funds | B | S | E/U | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | B | S | E/U | |
| 9 | 136100 | Penalties and Fines Receivable - Loans | E | S | E/U | |
| 9 | 136100 | Penalties and Fines Receivable - Loans | B | S | E/U | |
| 9 | 136300 | Penalties and Fines Receivable - Taxes | E | S | E/U | |
| 9 | 136300 | Penalties and Fines Receivable - Taxes | B | S | E/U | |
| 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | S | E/U | |
| 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | B | S | E/U | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | B | S | E/U | |
| 9 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | S | E/U | |
| 9 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | B | S | E/U | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | B | S | E/U | |

## USSGL Crosswalk - Statement of Custodial Activity

| Line No. | USSGL Acct. | USSGL Account Title | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 9 | 137100 | Administrative Fees Receivable - Loans | E | S | E/U | |
| 9 | 137100 | Administrative Fees Receivable - Loans | B | S | E/U | |
| 9 | 137300 | Administrative Fees Receivable - Taxes | E | S | E/U | |
| 9 | 137300 | Administrative Fees Receivable - Taxes | B | S | E/U | |
| 9 | 137400 | Criminal Restitution Receivable | E | S | E/U | 2 |
| 9 | 137400 | Criminal Restitution Receivable | B | S | E/U | 2 |
| 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | S | E/U | |
| 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | B | S | E/U | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | S | E/U | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | B | S | E/U | |
| 9 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | S | E/U | |
| 9 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | B | S | E/U | |
| 9 | 137900 | Allowance for Loss on Criminal Restitution Receivable | E | S | E/U | 2 |
| 9 | 137900 | Allowance for Loss on Criminal Restitution Receivable | B | S | E/U | 2 |
| 9 | 211000 | Accounts Payable | E | S | E/U | 4 |
| 9 | 211000 | Accounts Payable | B | S | E/U | 4 |
| 9 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | S | E/U | |
| 9 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | S | E/U | |
| 9 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | S | E/U | |
| 9 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | S | E/U | |
| 9 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | S | E/U | |
| 9 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | S | E/U | |
| 9 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | S | E/U | |
| 9 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | S | E/U | |
| 9 | 583100 | Contra Revenue for Taxes - Individual | E | S | E/U | |
| 9 | 583200 | Contra Revenue for Taxes - Corporate | E | S | E/U | |
| 9 | 583300 | Contra Revenue for Taxes - Unemployment | E | S | E/U | |
| 9 | 583400 | Contra Revenue for Taxes - Excise | E | S | E/U | |
| 9 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | S | E/U | |
| 9 | 583600 | Contra Revenue for Taxes - Customs | E | S | E/U | |
| 9 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | S | E/U | |
| **10** | | **Total Custodial Revenue** | | | | |
| | | **This line is calculated.  Equals sum of lines 8 through 9.** | | | | |
| | | **Disposition of Collections:** | | | | |
| **11** | | **Transferred to Others (by Recipient)** | | | | |
| 11 | 211000 | Accounts Payable | E | S | E/U | 5 |
| 11 | 211000 | Accounts Payable | B | S | E/U | 5 |
| 11 | 298000 | Custodial Liability | E | S | E/U | 6, 7, 8 |
| 11 | 298000 | Custodial Liability | B | S | E/U | 6, 7, 8 |
| 11 | 599000 | Collections for Others - Statement of Custodial Activity | E | S | E/U | 6, 8 |
| 11 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | S | E/U | |
| **12** | | **(Increase)/Decrease in Amounts Yet to be Transferred (+/-)** | | | | |
| 12 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | S | E/U | 8 |
| | | **Optional Method** | | | | |
| 12 | 298000 | Custodial Liability | E | S | E/U | 2, 8, 9 |
| 12 | 298000 | Custodial Liability | B | S | E/U | 2, 8, 9 |
| **13** | | **Increase/(Decrease) in Refunds Payable & Other Custodial Liabilities (+/-)** | | | | |
| 13 | 211000 | Accounts Payable | E | S | E/U | 4 |
| 13 | 211000 | Accounts Payable | B | S | E/U | 4 |
| 13 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | S | E/U | |
| 13 | 589100 | Tax Revenue Refunds - Individual | E | S | E/U | |
| 13 | 589200 | Tax Revenue Refunds - Corporate | E | S | E/U | |
| 13 | 589300 | Tax Revenue Refunds - Unemployment | E | S | E/U | |
| 13 | 589400 | Tax Revenue Refunds - Excise | E | S | E/U | |
| 13 | 589500 | Tax Revenue Refunds - Estate and Gift | E | S | E/U | |
| 13 | 589600 | Tax Revenue Refunds - Customs | E | S | E/U | |
| 13 | 633000 | Other Interest Expenses | E | S | E/U | |
| 13 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | S | E/U | 10 |

**USSGL Crosswalk - Statement of Custodial Activity**

| Line No. | USSGL Acct. | USSGL Account Title | Begin/ End | Cust/ Noncust | Reporting Type Code | Addl. Info. |
|---|---|---|---|---|---|---|
| 14 | | **Retained by Reporting Entity** | | | | |
| | | **This line is calculated. Equals total of lines 10-11-12-13.** | | | | |
| | | **Optional Method** | | | | |
| | | **This line is calculated. Equals total of lines 10-11+12-13.** | | | | |
| 15 | | **Total Disposition of Collections** | | | | |
| | | **This line is calculated. Equals total of lines 11+12+13+14.** | | | | |
| | | **Optional Method** | | | | |
| | | **This line is calculated. Equals total of lines 11-12+13+14.** | | | | |
| 16 | | **Custodial Revenue Less Disposition of Collections** | | | | |
| | | **This line is calculated. Equals sum of lines 10 minus 15. Total must equal zero.** | | | | |

| | | |
|---|---|---|
| **FOOTNOTES AND ADDITIONAL INFORMATION:** | | |
| | 1 | Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281. |
| | 2 | (Increase)/Decrease |
| | 3 | Related to other revenue. |
| | 4 | Related to tax revenue refunded and custodial interest expense |
| | 5 | Related to tax revenue refunds |
| | 6 | If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000 |
| | 7 | Cash collections only - from debits to 298000 |
| | 8 | By definition, the USSGL account can only have this USSGL account attribute domain |
| | 9 | Amount yet to be collected |
| | 10 | This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement |