

**Black Lung Disability  
Trust Fund  
20X8144  
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# **Black Lung Disability**

## **Trust Fund**

**20X8144**

### **Noteworthy News**

1. Tax revenue activities displayed in these schedules are not distributed among the recently adopted USSGL accounts intended to segregate tax revenue activity by tax type (Individual, Corporate, Unemployment, Excise, Estate and Gift, and Customs). According to FMS, the recent additions were intended to provide tax collection entities with detail tax revenue accounts that would directly correspond with tax category information reported by the collecting entity (i.e. IRS) on the Statement of Custodial Activity. Because the TFMB managed funds are not considered the collecting entity for tax revenues deposited into the trust funds, and the recent account additions do not impact the representation of tax revenue transactions on other financial statements, TFMB will continue to report such activities as tax revenue collections / refunds not otherwise classified.

**Black Lung Disability  
Trust Fund  
20X8144  
Footnotes**

**Income Statement - Expenses 5765**

1. Expenses represent current year appropriations from the trust fund and may not represent actual transfers from the trust fund.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Unaudited)  
September 30, 2008 through October 31, 2008**

Period Name: OCT/08 Fund: TFM8144TFXXX Project: <All>

USSGL	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	FUND BALANCE WITH TREASURY	52,226,047.78	13,008,848,514.61	10,525,521,341.08	2,535,553,221.31
1310	-	ACCOUNTS RECEIVABLE	0.00	6,495,717,412.96	6,495,717,412.96	0.00
2150	TFM6330020	INTEREST EXPENSE - REPAYABLE ADVANCES (17)*	0.00	0.00	0.00	0.00
2155	-	EXPENDITURE TRANSFERS PAYABLE	0.00	0.00	2,495,659,891.39	-2,495,659,891.39
2510	-	PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT	0.00	0.00	6,495,717,412.96	-6,495,717,412.96
2511	-	CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM	0.00	0.00	14,904,291.96	-14,904,291.96
2530	-	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	11,423,724,000.00	11,423,724,000.00	0.00
2531	-	DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	4,928,006,587.04	4,928,006,587.04	0.00
2533	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	14,904,291.96	14,904,291.96	0.00
2970	-	LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY	-10,483,556,899.11	10,483,556,899.11	0.00	0.00
3310	-	CUMULATIVE RESULTS OF OPERATIONS	10,431,330,851.33	0.00	0.00	10,431,330,851.33
5310	TFM5310090	MISCELLANEOUS INTEREST	0.00	0.00	86,323.73	-86,323.73
5750	TFM5750470	APPROPRIATION TRANSFER FROM DOL	0.00	0.00	6,497,989,448.06	-6,497,989,448.06
5760	TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	0.00	1,668,448.00	0.00	1,668,448.00
	TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	0.00	2,730,082.00	0.00	2,730,082.00
	TFM5760130	SALARIES AND EXPENSES, OIG (16)*	0.00	28,163.00	0.00	28,163.00
<b>Sum</b>			<b>0.00</b>	<b>4,426,693.00</b>	<b>0.00</b>	<b>4,426,693.00</b>
5765	TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	0.00	23,000,000.00	0.00	23,000,000.00
5800	TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	0.00	0.00	6,467,000.00	-6,467,000.00
	TFM5800260	.55 TAX ON SURFACE COAL	0.00	0.00	3,590,000.00	-3,590,000.00
	TFM5800270	4.4% TAX ON UNDERGROUND COAL	0.00	0.00	694,000.00	-694,000.00
	TFM5800280	4.4% TAX ON SURFACE COAL	0.00	0.00	3,381,000.00	-3,381,000.00
<b>Sum</b>			<b>0.00</b>	<b>0.00</b>	<b>14,132,000.00</b>	<b>-14,132,000.00</b>
5900	TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	0.00	0.00	923,329.86	-923,329.86
6100	TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	44,415.66	0.00	44,415.66
	TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	3,262.79	0.00	3,262.79
<b>Sum</b>			<b>0.00</b>	<b>47,678.45</b>	<b>0.00</b>	<b>47,678.45</b>
6310	-	INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK	0.00	14,904,291.96	0.00	14,904,291.96
6330	-	OTHER INTEREST EXPENSES	0.00	29,394,362.48	14,904,291.96	14,490,070.52
7290	-	OTHER LOSSES	0.00	2,495,659,891.39	0.00	2,495,659,891.39
<b>TOTAL</b>			<b>0.00</b>	<b>48,922,190,622.96</b>	<b>48,922,190,622.96</b>	<b>0.00</b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**Balance Sheet (Unaudited)**  
**October 31, 2008**

Period Name: OCT/08-09		Fund: TFM8144TFXXXX	Project: <All>
Account Type	Account Description	Ending Balance	
<b>ASSETS</b>	FUND BALANCE WITH TREASURY	2,535,553,221.31	
	ACCOUNTS RECEIVABLE	0.00	
		<b>Total: 2,535,553,221.31</b>	
<b>LIABILITIES</b>	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES	0.00	
	EXPENDITURE TRANSFERS PAYABLE	-2,495,659,891.39	
	PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT	-6,495,717,412.96	
	CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM	-14,904,291.96	
	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	
	DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	
	AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	
	LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY	0.00	
		<b>-9,006,281,596.31</b>	
<b>EQUITY</b>	CUMULATIVE RESULTS OF OPERATIONS	10,431,330,851.33	
	NET INCOME	-3,960,602,476.33	
		<b>6,470,728,375.00</b>	
		<b>Total: -2,535,553,221.31</b>	

Black Lung Disability Trust Fund  
20X8144  
Income Statement (Unaudited)  
For the Period October 1, 2008 through October 31, 2008

Period Name: OCT/08-09		Fund: TFM8144TFXXXX		Project: <All>			
Revenue Type	USSGL	USSGL Description	Cost Center	Cost Center Description	Current Month Income	Ending Balance	
INCOME	5800	TAX REVENUE COLLECTED	TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	-6,467,000.00	-6,467,000.00	
			TFM5800260	.55 TAX ON SURFACE COAL	-3,590,000.00	-3,590,000.00	
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	-694,000.00	-694,000.00	
			TFM5800280	4.4% TAX ON SURFACE COAL	-3,381,000.00	-3,381,000.00	
	<b>Sum</b>					<b>-14,132,000.00</b>	<b>-14,132,000.00</b>
	5750	EXPENDITURE FINANCING SOURCES - TRANSFERS IN	TFM5750470	APPROPRIATION TRANSFER FROM DOL	-6,497,989.448.06	-6,497,989.448.06	
	5310	INTEREST REVENUE - OTHER - NON EXCHANGE	TFM5310090	MISCELLANEOUS INTEREST	-86,323.73	-86,323.73	
	5900	OTHER REVENUE - NON-EXCHANGE	TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	923,329.86	923,329.86	
<b>Sum</b>					<b>-6,513,131,101.65</b>	<b>-6,513,131,101.65</b>	
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS OUT	TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	23,000,000.00	23,000,000.00	
			TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	1,668,448.00	1,668,448.00	
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	2,730,082.00	2,730,082.00	
			TFM5760130	SALARIES AND EXPENSES, OIG (16)*	28,163.00	28,163.00	
	<b>Sum</b>					<b>4,426,693.00</b>	<b>4,426,693.00</b>
		6100	OPERATING EXPENSES PROGRAM COSTS	TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	44,415.66	44,415.66
				TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	3,262.79	3,262.79
	<b>Sum</b>					<b>47,678.45</b>	<b>47,678.45</b>
		6310	INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK	TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	14,904,291.96	14,904,291.96
		6330	OTHER INTEREST EXPENSES	TFM6330020	INTEREST EXPENSE - REPAYABLE ADVANCES (17)*	14,490,070.52	14,490,070.52
			TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	0.00	0.00	
<b>Sum</b>					<b>14,490,070.52</b>	<b>14,490,070.52</b>	
	7290	OTHER LOSSES	TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	2,495,659.891.39	2,495,659.891.39	
<b>Sum</b>					<b>2,552,528,625.32</b>	<b>2,552,528,625.32</b>	
<b>TOTAL</b>					<b>-3,960,602,476.33</b>	<b>-3,960,602,476.33</b>	

Black Lung Disability Trust Fund  
20X8144  
Budgetary Trial Balance (Unaudited)  
September 30, 2008 through October 31, 2008

Fund:TFM8144TFXXXX

USSGL	BEA Category	Year of BA	Cost Center	USSGL / Cost Center Description	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	-	FUND BALANCE WITH TREASURY	52,226,047.78	2,483,327,173.53	2,535,553,221.31
					<b>52,226,047.78</b>	<b>2,483,327,173.53</b>	<b>2,535,553,221.31</b>
4114	M	-	TFM5310090	MISCELLANEOUS INTEREST	0.00	86,323.73	86,323.73
			TFM5750470	APPROPRIATION TRANSFER FROM DOL	0.00	6,497,989,448.06	6,497,989,448.06
			TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	0.00	6,467,000.00	6,467,000.00
			TFM5800260	.55 TAX ON SURFACE COAL	0.00	3,590,000.00	3,590,000.00
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	0.00	694,000.00	694,000.00
			TFM5800280	4.4% TAX ON SURFACE COAL	0.00	3,381,000.00	3,381,000.00
	Sum BEA				<b>0.00</b>	<b>6,512,207,771.79</b>	<b>6,512,207,771.79</b>
	Sum				<b>0.00</b>	<b>6,512,207,771.79</b>	<b>6,512,207,771.79</b>
4128	M	-	-	AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN	0.00	0.00	0.00
4129	M	-	-	AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS TRANSFERS-OUT	0.00	-10,483,556,899.11	-10,483,556,899.11
4141	M	-	-	CURRENT-YEAR BORROWING AUTHORITY REALIZED	0.00	6,495,717,412.96	6,495,717,412.96
4145	M	-	-	BORROWING AUTHORITY CONVERTED TO CASH	0.00	-6,495,717,412.96	-6,495,717,412.96
4148	M	-	-	RESOURCES REALIZED FROM BORROWING AUTHORITY	0.00	6,495,717,412.96	6,495,717,412.96
4157	M	-	-	AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION	0.00	0.00	0.00
4175	M	-	TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	0.00	-23,000,000.00	-23,000,000.00
4201	-	-	-	PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID	-1,566,329,828.63	0.00	-1,566,329,828.63
				TOTAL ACTUAL RESOURCES COLLECTED	1,618,555,876.41	0.00	1,618,555,876.41
	Sum BEA				<b>52,226,047.78</b>	<b>0.00</b>	<b>52,226,047.78</b>
	Sum				<b>52,226,047.78</b>	<b>0.00</b>	<b>52,226,047.78</b>
4397	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-52,226,047.78	0.00	-52,226,047.78
4620	-	-	TFM5310090	MISCELLANEOUS INTEREST	0.00	-86,323.73	-86,323.73
			TFM5750470	APPROPRIATION TRANSFER FROM DOL	0.00	-6,497,989,448.06	-6,497,989,448.06
			TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	0.00	1,668,448.00	1,668,448.00
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	0.00	2,730,082.00	2,730,082.00
			TFM5760130	SALARIES AND EXPENSES, OIG (16)*	0.00	28,163.00	28,163.00
			TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	0.00	23,000,000.00	23,000,000.00
			TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	0.00	-6,467,000.00	-6,467,000.00
			TFM5800260	.55 TAX ON SURFACE COAL	0.00	-3,590,000.00	-3,590,000.00
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	0.00	-694,000.00	-694,000.00
			TFM5800280	4.4% TAX ON SURFACE COAL	0.00	-3,381,000.00	-3,381,000.00
			TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	0.00	-923,329.86	-923,329.86
			TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	44,415.66	44,415.66
			TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	3,262.79	3,262.79
			TFM6330020	INTEREST EXPENSE - REPAYABLE ADVANCES (17)*	0.00	14,490,070.52	14,490,070.52
			TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	0.00	6,483,499,377.54	6,483,499,377.54
	Sum BEA				<b>0.00</b>	<b>12,332,717.86</b>	<b>12,332,717.86</b>
	Sum				<b>0.00</b>	<b>12,332,717.86</b>	<b>12,332,717.86</b>
4902	M	B	TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	-935.26	-935.26
		N	TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	0.00	-1,668,448.00	-1,668,448.00
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	0.00	-2,730,082.00	-2,730,082.00
			TFM5760130	SALARIES AND EXPENSES, OIG (16)*	0.00	-28,163.00	-28,163.00
			TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	0.00	923,329.86	923,329.86
			TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	-44,415.66	-44,415.66
			TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	-2,327.53	-2,327.53
			TFM6330020	INTEREST EXPENSE - REPAYABLE ADVANCES (17)*	0.00	-14,490,070.52	-14,490,070.52
			TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	0.00	-2,495,659,891.39	-2,495,659,891.39
	Sum BEA				<b>0.00</b>	<b>-2,513,701,003.50</b>	<b>-2,513,701,003.50</b>
	Sum				<b>0.00</b>	<b>-2,513,701,003.50</b>	<b>-2,513,701,003.50</b>
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Black Lung Disability Trust Fund  
20X8144  
FACTS II Trial Balance (Unaudited)  
September 30, 2008 through October 31, 2008**

**Fund:TFM8144TFXXXX**

<b>USSGL</b>	<b>BEA Category</b>	<b>Year of BA</b>	<b>FY Beginning Balance</b>	<b>FY Activity</b>	<b>FY Ending Balance</b>
1010	-	-	52,226,047.78	2,483,327,173.53	2,535,553,221.31
4114	M	-	0.00	6,512,207,771.79	6,512,207,771.79
4128	M	-	0.00	0.00	0.00
4129	M	-	0.00	-10,483,556,899.11	-10,483,556,899.11
4141	M	-	0.00	6,495,717,412.96	6,495,717,412.96
4145	M	-	0.00	-6,495,717,412.96	-6,495,717,412.96
4148	M	-	0.00	6,495,717,412.96	6,495,717,412.96
4157	M	-	0.00	0.00	0.00
4175	M	-	0.00	-23,000,000.00	-23,000,000.00
4201	-	-	52,226,047.78	0.00	52,226,047.78
4397	M	-	-52,226,047.78	0.00	-52,226,047.78
4620	-	-	0.00	12,332,717.86	12,332,717.86
4902	M	B	0.00	-935.26	-935.26
		N	0.00	-2,513,700,068.24	-2,513,700,068.24
	<b>Sum BEA</b>		<b>0.00</b>	<b>-2,513,701,003.50</b>	<b>-2,513,701,003.50</b>