

**Black Lung Disability
Trust Fund
20X8144
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Black Lung Disability
Trust Fund
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Noteworthy News

1. Starting with FY 2009, the Trust Funds Management Branch will issue both preliminary and final financial statements for the months of December, March, June and September. For all other months, the preliminary reports will serve as the final financial statements.

The memorandum from Matthew Hansell, Manager of TFMB, can be found at the following link:

<http://www.treasurydirect.gov/govt/apps/ftp/ftpnews.htm>

In addition, TFMB will not be backdating any transactions received in the branch after the date of the financial statement issuance for all months excluding the four months mentioned above. We will backdate transactions received in those months up to the issuance of the adjusted reports.

If you have any questions, please contact the trust fund manager responsible for your agencies' reporting.

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Footnotes

Balance Sheet - Accounts Receivable

1. Accounts Receivable totals listed on the Balance Sheet and Proprietary Trial Balance represent amounts due from the Treasury Department for obligations issued as outlined in P.L. 110-343. Currently, Treasury is in the process of determining how the transfer of monies will occur for the purchase of the Black Lung Disability Trust Fund obligations.

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
January 31, 2009 through February 28, 2009

Period Name: FEB/09-09 Fund: TFM8144TFXXXX Project: <All>

USSGL	Cost Center	USSGL / Cost Center Description	Beginning Balance	Period Net Dr	Period Net Cr	Ending Balance
1010	-	FUND BALANCE WITH TREASURY	116,404,402.49	64,192,871.51	29,847,924.20	150,749,349.80
1310	-	ACCOUNTS RECEIVABLE	0.00	0.00	0.00	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	0.00	0.00
2510	-	PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT	-6,495,717,412.96	0.00	0.00	-6,495,717,412.96
2511	-	CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM	-70,073,518.38	0.00	16,891,488.00	-86,965,006.38
2530	-	SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	0.00	0.00	0.00
2531	-	DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	0.00	0.00	0.00
2533	-	AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY	0.00	16,891,488.00	16,891,488.00	0.00
2970	-	LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY	0.00	0.00	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	-202,583.26	0.00	152,079.71	-354,662.97
5750	TFM5750470	APPROPRIATION TRANSFER FROM DOL	-6,497,989,448.06	0.00	0.00	-6,497,989,448.06
5760	TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	6,619,971.00	1,506,985.00	0.00	8,126,956.00
	TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	10,920,328.00	2,730,083.00	0.00	13,650,411.00
	TFM5760130	SALARIES AND EXPENSES, OIG (16)*	107,752.00	30,611.00	0.00	138,363.00
Sum			17,648,051.00	4,267,679.00	0.00	21,915,730.00
5765	TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	86,300,000.00	22,000,000.00	0.00	108,300,000.00
5800	TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	-71,746,000.00	0.00	26,327,000.00	-98,073,000.00
	TFM5800260	.55 TAX ON SURFACE COAL	-41,442,000.00	0.00	18,375,000.00	-59,817,000.00
	TFM5800270	4.4% TAX ON UNDERGROUND COAL	-8,290,000.00	3,563,000.00	2,227,000.00	-6,954,000.00
	TFM5800280	4.4% TAX ON SURFACE COAL	-44,558,000.00	0.00	15,695,000.00	-60,253,000.00
Sum			-166,036,000.00	3,563,000.00	62,624,000.00	-225,097,000.00
5900	TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	-2,046,272.85	0.00	1,416,791.80	-3,463,064.65
6100	TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	148,164.66	14,917.67	0.00	163,082.33
	TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	10,285.74	2,327.53	0.00	12,613.27
Sum			158,450.40	17,245.20	0.00	175,695.60
6310	-	INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK	70,073,518.38	16,891,488.00	0.00	86,965,006.38
6330	-	OTHER INTEREST EXPENSES	14,490,070.52	16,891,488.00	16,891,488.00	14,490,070.52
7290	-	OTHER LOSSES	2,495,659,891.39	0.00	0.00	2,495,659,891.39
TOTAL			0.00	144,715,259.71	144,715,259.71	0.00

Black Lung Disability Trust Fund
20X8144
Balance Sheet - Unaudited
February 28, 2009

Period Name: FEB/09-09	Fund: TFM8144TFXXXX	Project: <All>
Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	150,749,349.80
	ACCOUNTS RECEIVABLE	0.00
		Total: 150,749,349.80
LIABILITIES	PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES	0.00
	EXPENDITURE TRANSFERS PAYABLE	0.00
	PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT	-6,495,717,412.96
	CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM	-86,965,006.38
	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
		-6,582,682,419.34
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	10,431,330,851.33
	NET INCOME	-3,999,397,781.79
		6,431,933,069.54
		Total: -150,749,349.80

Black Lung Disability Trust Fund
20X8144
Income Statement - Unaudited
For the Period October 1, 2008 through February 28, 2009

Period Name: FEB/09-09 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	-26,327,000.00	-98,073,000.00
			TFM5800260	.55 TAX ON SURFACE COAL	-18,375,000.00	-59,817,000.00
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	1,336,000.00	-6,954,000.00
			TFM5800280	4.4% TAX ON SURFACE COAL	-15,695,000.00	-60,253,000.00
			Sum			
	5750	EXPENDITURE FINANCING SOURCES - TRANSFERS IN	TFM5750470	APPROPRIATION TRANSFER FROM DOL	0.00	-6,497,989,448.06
	5310	INTEREST REVENUE - OTHER - NON EXCHANGE	TFM5310090	MISCELLANEOUS INTEREST	-152,079.71	-354,662.97
	5900	OTHER REVENUE - NON-EXCHANGE	TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	-1,416,791.80	-3,463,064.65
Sum					-60,629,871.51	-6,726,904,175.68
EXPENSES	5765	NONEXPENDITURE FINANCING SOURCES - TRANSFERS OUT	TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	22,000,000.00	108,300,000.00
			TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16) ¹	1,506,985.00	8,126,956.00
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16) ¹	2,730,083.00	13,650,411.00
			TFM5760130	SALARIES AND EXPENSES, OIG (16) ³	30,611.00	138,363.00
	Sum				4,267,679.00	21,915,730.00
	6100	OPERATING EXPENSES/PROGRAM COSTS	TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16) ⁴	14,917.67	163,082.33
			TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16) ⁴	2,327.53	12,613.27
	Sum				17,245.20	175,695.60
	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	16,891,488.00	86,965,006.38
			TFM6330020	INTEREST EXPENSE - REPAYABLE ADVANCES (17) ⁴	0.00	14,490,070.52
6330	OTHER INTEREST EXPENSES	TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	0.00	0.00	
		Sum			0.00	14,490,070.52
7290	OTHER LOSSES	TFMXXXXXXX	DEFAULT COST CENTER FOR TFM OPERATING UNIT	0.00	2,495,659,891.39	
Sum					43,176,412.20	2,727,506,393.89
TOTAL					-17,453,459.31	-3,999,397,781.79

Black Lung Disability Trust Fund
20X8144
Budgetary Trial Balance - Unaudited
September 30, 2008 through February 28, 2009

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	98,523,302.02	150,749,349.80
					52,226,047.78	98,523,302.02	150,749,349.80
4114	M	-	TFM5310090	MISCELLANEOUS INTEREST	0.00	354,662.97	354,662.97
			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	98,073,000.00	98,073,000.00
			TFM5800260	.55 TAX ON SURFACE COAL	0.00	59,817,000.00	59,817,000.00
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	0.00	6,954,000.00	6,954,000.00
			TFM5800280	4.4% TAX ON SURFACE COAL	0.00	60,253,000.00	60,253,000.00
					0.00	6,723,441,111.03	6,723,441,111.03
			Sum BEA		0.00	6,723,441,111.03	6,723,441,111.03
			Sum		0.00	6,723,441,111.03	6,723,441,111.03
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	-108,300,000.00	-108,300,000.00
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
					52,226,047.78	0.00	52,226,047.78
			Sum BEA		52,226,047.78	0.00	52,226,047.78
			Sum		52,226,047.78	0.00	52,226,047.78
4397	M	-	-	RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION	-52,226,047.78	0.00	-52,226,047.78
4620	-	-	TFM5310090	MISCELLANEOUS INTEREST	0.00	-354,662.97	-354,662.97
			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	8,126,956.00	8,126,956.00
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	0.00	13,650,411.00	13,650,411.00
			TFM5760130	SALARIES AND EXPENSES, OIG (16)*	0.00	138,363.00	138,363.00
			TFM5765410	TRANSFERS OUT - BENEFIT PAYMENTS, DOL	0.00	108,300,000.00	108,300,000.00
			TFM5800250	\$1.10 TAX ON UNDERGROUND COAL	0.00	-98,073,000.00	-98,073,000.00
			TFM5800260	.55 TAX ON SURFACE COAL	0.00	-59,817,000.00	-59,817,000.00
			TFM5800270	4.4% TAX ON UNDERGROUND COAL	0.00	-6,954,000.00	-6,954,000.00
			TFM5800280	4.4% TAX ON SURFACE COAL	0.00	-60,253,000.00	-60,253,000.00
			TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	0.00	-3,463,064.65	-3,463,064.65
			TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	163,082.33	163,082.33
			TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	12,613.27	12,613.27
			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
					0.00	-98,523,302.02	-98,523,302.02
			Sum BEA		0.00	-98,523,302.02	-98,523,302.02
			Sum		0.00	-98,523,302.02	-98,523,302.02
4902	M	B	TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	-975.62	-975.62
		N	TFM5760110	SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	0.00	-8,126,956.00	-8,126,956.00
			TFM5760120	SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	0.00	-13,650,411.00	-13,650,411.00
			TFM5760130	SALARIES AND EXPENSES, OIG (16)*	0.00	-138,363.00	-138,363.00
			TFM5900070	COLLECTIONS - RESPONSIBLE OPERATORS	0.00	3,463,064.65	3,463,064.65
			TFM6100010	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	0.00	-163,082.33	-163,082.33
			TFM6100020	TREASURY ADMIN. EXPENSES - BPD (16)*	0.00	-11,637.65	-11,637.65
			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
					0.00	-2,528,778,322.86	-2,528,778,322.86
			Sum BEA		0.00	-2,528,778,322.86	-2,528,778,322.86
			Sum		0.00	-2,528,778,322.86	-2,528,778,322.86
					0.00	0.00	0.00

**Black Lung Disability Trust Fund
20X8144
FACTS II Trial Balance - Unaudited
September 30, 2008 through February 28, 2009**

Fund:TFM8144TFXXXX

USSGL	BEA Category	Year of BA	FY Beginning Balance	FY Activity	FY Ending Balance
1010	-	-	52,226,047.78	98,523,302.02	150,749,349.80
4114	M	-	0.00	6,723,441,111.03	6,723,441,111.03
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	-108,300,000.00	-108,300,000.00
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	-98,523,302.02	-98,523,302.02
4902	M	B	0.00	-975.62	-975.62
		N	0.00	-2,528,777,347.24	-2,528,777,347.24
	Sum BEA		0.00	-2,528,778,322.86	-2,528,778,322.86
Sum			0.00	-2,528,778,322.86	-2,528,778,322.86
			0.00	0.00	0.00