

**Black Lung Disability  
Trust Fund  
16X8144  
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**Black Lung Disability  
Trust Fund  
16X8144  
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  
16X8144  
April 1, 2013 through April 30, 2013**

**Period Name:2013-07    Fund:TFM8144DEXXXXX    Program:<All>**

| USSGL        | Cost Center  | USSGL / Cost Center Description   | Beginning Balance      | Period Net Dr        | Period Net Cr        | Ending Balance         |
|--------------|--------------|---|------------------------|----------------------|----------------------|------------------------|
| 1010         | -            | FUND BALANCE WITH TREASURY  | 242,232,473.04         | 55,253,778.74        | 21,565,999.58        | 275,920,252.20         |
| 2141         | XXXXXXXXXXXX | DEFAULT CAM1  | -185,669.92            | 0.00                 | 30,604.93            | -216,274.85            |
| 2510         | -            | PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT  | -5,245,248,019.47      | 0.00                 | 0.00                 | -5,245,248,019.47      |
| 2511         | -            | CAPITALIZED LOAN INTEREST PAYABLE - NON CREDIT REFORM   | -932,436,303.85        | 0.00                 | 18,605,478.84        | -951,041,782.69        |
| 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  | 5,972,323,876.56       | 0.00                 | 0.00                 | 5,972,323,876.56       |
| 5310         | TFMA53100900 | MISCELLANEOUS INTEREST  | -341,459.92            | 0.00                 | 102,506.82           | -443,966.74            |
| 5760         | TFMA57601100 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*  | 9,832,108.00           | 1,601,280.00         | 0.00                 | 11,433,388.00          |
|              | TFMA57601200 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*                                     | 15,314,450.00          | 2,394,832.00         | 0.00                 | 17,709,282.00          |
|              | TFMA57601300 | SALARIES AND EXPENSES, OIG (16)*  | 144,860.00             | 23,577.00            | 0.00                 | 168,437.00             |
| <b>Sum</b>   |              |   | <b>25,291,418.00</b>   | <b>4,019,689.00</b>  | <b>0.00</b>          | <b>29,311,107.00</b>   |
| 5765         | TFMA57654100 | TRANSFERS OUT - BENEFIT PAYMENTS, DOL   | 101,000,000.00         | 17,500,000.00        | 0.00                 | 118,500,000.00         |
| 5800         | TFMA58002500 | \$1.10 TAX ON UNDERGROUND COAL  | -120,086,007.00        | 0.00                 | 24,873,000.00        | -144,959,007.00        |
|              | TFMA58002600 | .55 TAX ON SURFACE COAL   | -101,719,199.00        | 0.00                 | 19,704,000.00        | -121,423,199.00        |
|              | TFMA58002700 | 4.4% TAX ON UNDERGROUND COAL  | -3,363,962.00          | 0.00                 | 717,000.00           | -4,080,962.00          |
|              | TFMA58002800 | 4.4% TAX ON SURFACE COAL  | -41,730,016.00         | 0.00                 | 7,699,000.00         | -49,429,016.00         |
| <b>Sum</b>   |              |   | <b>-266,899,184.00</b> | <b>0.00</b>          | <b>52,993,000.00</b> | <b>-319,892,184.00</b> |
| 5900         | TFMA59000700 | COLLECTIONS - RESPONSIBLE OPERATORS   | -8,414,245.21          | 0.00                 | 2,158,271.92         | -10,572,517.13         |
| 6100         | TFMA61000100 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*   | 178,000.00             | 29,666.66            | 0.00                 | 207,666.66             |
|              | TFMA61000200 | TREASURY ADMIN. EXPENSES - BPD (16)*  | 99,863.48              | 16,643.92            | 0.00                 | 116,507.40             |
| <b>Sum</b>   |              |   | <b>277,863.48</b>      | <b>46,310.58</b>     | <b>0.00</b>          | <b>324,174.06</b>      |
| 6310         | -            | INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK | 112,399,251.29         | 18,636,083.77        | 0.00                 | 131,035,335.06         |
| <b>TOTAL</b> |              |   | <b>0.00</b>            | <b>95,455,862.09</b> | <b>95,455,862.09</b> | <b>0.00</b>            |

**Black Lung Disability Trust Fund**  
**16X8144**  
**Balance Sheet (Unaudited)**  
**April 30, 2013**

| Period Name:2013-07 | Fund:TFM8144DEXXXXXX  | Program:<All>                 |
|---------------------|---|-------------------------------|
| <b>Account Type</b> | <b>Account Description</b>  | <b>Ending Balance</b>         |
| <b>ASSETS</b>       | FUND BALANCE WITH TREASURY  | 275,920,252.20                |
|                     |   | 275,920,252.20                |
|                     |   | <b>Total: 275,920,252.20</b>  |
| <b>LIABILITIES</b>  | ACCRUED INTEREST PAYABLE - DEBT                                     | -216,274.85                   |
|                     | PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT                  | -5,245,248,019.47             |
|                     | CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM               | -951,041,782.69               |
|                     | LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY | 0.00                          |
|                     |   | <b>-6,196,506,077.01</b>      |
| <b>EQUITY</b>       | CUMULATIVE RESULTS OF OPERATIONS                                    | 5,972,323,876.56              |
|                     | NET INCOME  | -51,738,051.75                |
|                     |   | <b>5,920,585,824.81</b>       |
|                     |   | <b>Total: -275,920,252.20</b> |

Black Lung Disability Trust Fund  
16X8144  
Income Statement (Unaudited)  
For the Period October 1, 2012 through April 30, 2013

|                        |                     |                |
|------------------------|---------------------|----------------|
| Period Name: APR/13-13 | Fund: TFM8144TFXXXX | Project: <All> |
|------------------------|---------------------|----------------|

| Revenue Type    | USSGL      | Ussgl Description   | Cost Center  | Cost Center Description   | Activity              | Ending Balance         |
|-----------------|------------|---|--------------|---|-----------------------|------------------------|
| <b>INCOME</b>   | 5800       | TAX REVENUE COLLECTED   | TFM5800560   | BLACK LUNG BENEFIT TRUST TAX                                    | 0.00                  | 0.00                   |
|                 |            |   | TFMA58002500 | \$1.10 TAX ON UNDERGROUND COAL                                  | -24,873,000.00        | -144,959,007.00        |
|                 |            |   | TFMA58002600 | .55 TAX ON SURFACE COAL   | -19,704,000.00        | -121,423,199.00        |
|                 |            |   | TFMA58002800 | 4.4% TAX ON SURFACE COAL  | -7,699,000.00         | -49,429,016.00         |
|                 |            |   | TFMA58002700 | 4.4% TAX ON UNDERGROUND COAL                                    | -717,000.00           | -4,080,962.00          |
|                 |            |   | <b>Sum</b>   |   |                       |                        |
|                 | 5750       | EXPENDITURE FINANCING SOURCES - TRANSFERS IN  | TFM5750470   | APPROPRIATION TRANSFER FROM DOL                                 | 0.00                  | 0.00                   |
|                 | 5310       | INTEREST REVENUE - OTHER - NON EXCHANGE   | TFM5310090   | MISCELLANEOUS INTEREST  | -102,506.82           | -443,966.74            |
|                 | 5900       | OTHER REVENUE - NON-EXCHANGE  | TFM5900070   | COLLECTIONS - RESPONSIBLE OPERATORS                             | -2,158,271.92         | -10,572,517.13         |
| <b>Sum</b>      |            |   |              |   | <b>-55,253,778.74</b> | <b>-330,908,667.87</b> |
| <b>EXPENSES</b> | 5765       | NONEXPENDITURE FINANCING SOURCES - TRANSFERS OUT  | TFMA57654100 | TRANSFERS OUT - BENEFIT PAYMENTS, DOL                           | 17,500,000.00         | 118,500,000.00         |
|                 | 5760       | EXPENDITURE FINANCING SOURCES - TRANSFERS OUT   | TFMA57601100 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*            | 1,601,280.00          | 11,433,388.00          |
|                 |            |   | TFMA57601200 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 2,394,832.00          | 17,709,282.00          |
|                 |            |   | TFMA57601300 | SALARIES AND EXPENSES, OIG (16)*                                | 23,577.00             | 168,437.00             |
|                 | <b>Sum</b> |   |              |   | <b>4,019,689.00</b>   | <b>29,311,107.00</b>   |
|                 | 6100       | OPERATING EXPENSES/PROGRAM COSTS  | TFM6100010   | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*                     | 29,666.66             | 207,666.66             |
|                 |            |   | TFM6100020   | TREASURY ADMIN. EXPENSES - BPD (16)*                            | 16,643.92             | 116,507.40             |
|                 | <b>Sum</b> |   |              |   | <b>46,310.58</b>      | <b>324,174.06</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                      | 18,636,083.77         | 131,035,335.06         |
|                 |            |   |              |   | 0.00                  | 0.00                   |
| <b>Sum</b>      |            |   |              |   | <b>18,636,083.77</b>  | <b>131,035,335.06</b>  |
| <b>Sum</b>      |            |   |              |   | <b>40,202,083.35</b>  | <b>279,170,616.12</b>  |
| <b>TOTAL</b>    |            |   |              |   | <b>-15,051,695.39</b> | <b>-51,738,051.75</b>  |

Black Lung Disability Trust Fund  
16X8144  
Budgetary Trial Balance (Unaudited)  
October 1, 2012 through April 30, 2013

fund:TFM8144DEXXXXXX

| 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                                      | 93,146,865.39        | 182,773,386.81         | 275,920,252.20         |
| <b>Sum</b>     |              |            |              |   | <b>93,146,865.39</b> | <b>182,773,386.81</b>  | <b>275,920,252.20</b>  |
| 4114           | M            | -          | TFMA53100900 | MISCELLANEOUS INTEREST  | 0.00                 | 443,966.74             | 443,966.74             |
|                |              |            | TFMA58002500 | \$1.10 TAX ON UNDERGROUND COAL                                  | 0.00                 | 144,959,007.00         | 144,959,007.00         |
|                |              |            | TFMA58002600 | .55 TAX ON SURFACE COAL   | 0.00                 | 121,423,199.00         | 121,423,199.00         |
|                |              |            | TFMA58002700 | 4.4% TAX ON UNDERGROUND COAL                                    | 0.00                 | 4,080,962.00           | 4,080,962.00           |
|                |              |            | TFMA58002800 | 4.4% TAX ON SURFACE COAL  | 0.00                 | 49,429,016.00          | 49,429,016.00          |
| <b>Sum BEA</b> |              |            |              |   | <b>0.00</b>          | <b>320,336,150.74</b>  | <b>320,336,150.74</b>  |
| <b>Sum</b>     |              |            |              |   | <b>0.00</b>          | <b>320,336,150.74</b>  | <b>320,336,150.74</b>  |
| 4175           | M            | -          | TFMA57654100 | TRANSFERS OUT - BENEFIT PAYMENTS, DOL                           | 0.00                 | -118,500,000.00        | -118,500,000.00        |
| <b>Sum</b>     |              |            |              |   | <b>0.00</b>          | <b>-118,500,000.00</b> | <b>-118,500,000.00</b> |
| 4201           | -            | -          | -            | PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID                  | -4,346,696.397.73    | 0.00                   | -4,346,696.397.73      |
|                |              |            |              | TOTAL ACTUAL RESOURCES - COLLECTED                              | 4,439,843,888.12     | 0.00                   | 4,439,843,888.12       |
| <b>Sum BEA</b> |              |            |              |   | <b>93,147,490.39</b> | <b>0.00</b>            | <b>93,147,490.39</b>   |
| <b>Sum</b>     |              |            |              |   | <b>93,147,490.39</b> | <b>0.00</b>            | <b>93,147,490.39</b>   |
| 4397           | M            | -          | -            | RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION | -93,147,490.39       | 0.00                   | -93,147,490.39         |
| Sum            |              |            |              |   | -93,147,490.39       | 0.00                   | -93,147,490.39         |
| 4620           | -            | -          | -            | UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT                     | 0.00                 | -182,557,111.96        | -182,557,111.96        |
| <b>Sum</b>     |              |            |              |   | <b>0.00</b>          | <b>-182,557,111.96</b> | <b>-182,557,111.96</b> |
| 4901           | -            | -          | XXXXXXXXXX   | DEFAULT CAMI  | 0.00                 | -216,274.85            | -216,274.85            |
| <b>Sum</b>     |              |            |              |   | <b>0.00</b>          | <b>-216,274.85</b>     | <b>-216,274.85</b>     |
| 4902           | M            | B          | TFMA57601200 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 0.00                 | -1,215,328.00          | -1,215,328.00          |
|                |              | N          | TFMA57601100 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*            | 0.00                 | -11,433,388.00         | -11,433,388.00         |
|                |              |            | TFMA57601200 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 0.00                 | -16,493,954.00         | -16,493,954.00         |
|                |              |            | TFMA57601300 | SALARIES AND EXPENSES, OIG (16)*                                | 0.00                 | -168,437.00            | -168,437.00            |
|                |              |            | TFMA59000700 | COLLECTIONS - RESPONSIBLE OPERATORS                             | 0.00                 | 10,572,517.13          | 10,572,517.13          |
|                |              |            | TFMA61000100 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)*                     | 0.00                 | -207,666.66            | -207,666.66            |
|                |              |            | TFMA61000200 | TREASURY ADMIN. EXPENSES - BPD (16)*                            | 0.00                 | -116,507.40            | -116,507.40            |
| <b>Sum BEA</b> |              |            |              |   | <b>0.00</b>          | <b>-19,062,763.93</b>  | <b>-19,062,763.93</b>  |
| <b>Total</b>   |              |            |              |   | <b>0.00</b>          | <b>0.00</b>            | <b>0.00</b>            |

NOTE: Beginning with February, 2013 financial statement issuance, the 4394 section of the Budgetary Trial Balance will no longer be reported at the cost center detail level. Instead, please reference the 4394 summary balance as this is the reported figure in the FACTS II submissions.

**Black Lung Disability Trust Fund**  
**16X8144**  
**FACTS II Trial Balance (Unaudited)**  
**October 1, 2012 through April 30, 2013**

**und:TFM8144DEXXXXXX**

| <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         | -                   | -                 | 93,146,865.39               | 182,773,386.81        | 275,920,252.20           |
| 4114         | M                   | -                 | 0.00                        | 320,336,150.74        | 320,336,150.74           |
| 4175         | M                   | -                 | 0.00                        | -118,500,000.00       | -118,500,000.00          |
| 4201         | -                   | -                 | 93,147,490.39               | 0.00                  | 93,147,490.39            |
| 4397         | M                   | -                 | -93,147,490.39              | 0.00                  | -93,147,490.39           |
| 4620         | -                   | -                 | 0.00                        | -182,557,111.96       | -182,557,111.96          |
| 4901         | -                   | -                 | 0.00                        | -216,274.85           | -216,274.85              |
| 4902         | M                   | B                 | 0.00                        | -1,215,328.00         | -1,215,328.00            |
|              |                     | N                 | 0.00                        | -17,847,435.93        | -17,847,435.93           |
|              | <b>Sum BEA</b>      |                   | <b>0.00</b>                 | <b>-19,062,763.93</b> | <b>-19,062,763.93</b>    |
| <b>Sum</b>   |                     |                   | <b>0.00</b>                 | <b>-19,062,763.93</b> | <b>-19,062,763.93</b>    |
|              |                     |                   | 0.00                        | 0.00                  | 0.00                     |