

**Black Lung Disability
Trust Fund
16X8144
Table of Contents**

| | Page(s) |
|---------------------------------|----------------|
| Footnotes | 2 |
| Trial Balance(s) | 3 |
| Balance Sheet(s) | 4 |
| Income Statement(s) | 5 |
| Budgetary Trial Balance | 6 |
| FACTS II Adjusted Trial Balance | 7 |

**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
Trial Balance (Unaudited)
August 1, 2011 through August 31, 2011

Period Name:AUG/11-11 **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 | 310,371,973.56 | 62,036,359.45 | 34,605,908.75 | 337,802,424.26 |
| 1310 | - | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 2141 | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | -133,426.85 | 0.00 | 13,606.03 | -147,032.88 |
| 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 | -5,864,821,361.95 | 0.00 | 0.00 | -5,864,821,361.95 |
| 2511 | - | CAPITALIZED LOAN INTEREST PAYABLE - NON CREDIT REFORM | -613,087,016.76 | 0.00 | 19,456,575.42 | -632,543,592.18 |
| 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 | 0.00 | 0.00 | 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 | 6,236,246,576.94 | 0.00 | 0.00 | 6,236,246,576.94 |
| 5310 | TFM5310090 | MISCELLANEOUS INTEREST | -1,111,687.26 | 0.00 | 84,499.89 | -1,196,187.15 |
| 5750 | TFM5750470 | APPROPRIATION TRANSFER FROM DOL | 0.00 | 0.00 | 0.00 | 0.00 |
| 5760 | TFM5760110 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* | 20,076,501.00 | 2,717,834.00 | 0.00 | 22,794,335.00 |
| | TFM5760120 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 27,562,500.00 | 2,756,250.00 | 0.00 | 30,318,750.00 |
| | TFM5760130 | SALARIES AND EXPENSES, OIG (16)* | 271,862.00 | 28,000.00 | 0.00 | 299,862.00 |
| | Sum | | 47,910,863.00 | 5,502,084.00 | 0.00 | 53,412,947.00 |
| 5765 | TFM5765410 | TRANSFERS OUT - BENEFIT PAYMENTS, DOI | 190,500,000.00 | 18,500,000.00 | 0.00 | 209,000,000.00 |
| 5800 | TFM5800250 | \$1.10 TAX ON UNDERGROUND COAL | -231,109,000.00 | 6,597,274.00 | 21,925,000.00 | -246,436,726.00 |
| | TFM5800260 | .55 TAX ON SURFACE COAL | -138,699,000.00 | 0.00 | 27,047,884.00 | -165,746,884.00 |
| | TFM5800270 | 4.4% TAX ON UNDERGROUND COAL | -10,377,000.00 | 810,480.00 | 1,211,000.00 | -10,777,520.00 |
| | TFM5800280 | 4.4% TAX ON SURFACE COAL | -106,031,000.00 | 3,154,384.00 | 10,658,000.00 | -113,534,616.00 |
| | TFM5800560 | BLACK LUNG BENEFIT TRUST TAX | 1,408.36 | 0.00 | 0.00 | 1,408.36 |
| | Sum | | -486,214,591.64 | 10,562,138.00 | 60,841,884.00 | -536,494,337.64 |
| 5900 | TFM5900070 | COLLECTIONS - RESPONSIBLE OPERATORS | -8,373,740.39 | 0.00 | 1,109,975.56 | -9,483,715.95 |
| 6100 | TFM6100010 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)* | 296,666.66 | 29,666.67 | 0.00 | 326,333.33 |
| | TFM6100020 | TREASURY ADMIN. EXPENSES - BPD (16)* | 120,200.84 | 12,020.08 | 0.00 | 132,220.92 |
| | Sum | | 416,867.50 | 41,686.75 | 0.00 | 458,554.25 |
| 6310 | - | INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK | 188,295,543.85 | 19,470,181.45 | 0.00 | 207,765,725.30 |
| 6330 | - | OTHER INTEREST EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 |
| 7212 | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | 0.00 | 0.00 |
| 7290 | - | OTHER LOSSES | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | | 0.00 | 116,112,449.65 | 116,112,449.65 | 0.00 |

Black Lung Disability Trust Fund
16X8144
Balance Sheet (Unaudited)
August 31, 2011

| Period Name:AUG/11-11 | | Fund:TFM8144TFXXXX | Project:<All> |
|-----------------------|---|-------------------------------|--------------------------|
| Account Type | Account Description | Ending Balance | |
| ASSETS | FUND BALANCE WITH TREASURY | 337,802,424.26 | |
| | ACCOUNTS RECEIVABLE | 0.00 | |
| | | 337,802,424.26 | |
| | | Total: 337,802,424.26 | |
| LIABILITIES | ACCRUED INTEREST PAYABLE - DEBT | -147,032.88 | |
| | PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES | 0.00 | |
| | EXPENDITURE TRANSFERS PAYABLE | 0.00 | |
| | PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT | -5,864,821,361.95 | |
| | CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM | -632,543,592.18 | |
| | 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 | |
| | | | -6,497,511,987.01 |
| EQUITY | CUMULATIVE RESULTS OF OPERATIONS | 6,236,246,576.94 | |
| | NET INCOME | -76,537,014.19 | |
| | | 6,159,709,562.75 | |
| | | Total: -337,802,424.26 | |

Black Lung Disability Trust Fund
16X8144
Income Statement (Unaudited)
For the Period October 1, 2010 through August 31, 2011

Period Name:AUG/11-11 Fund:TFM8144TFXXXX Project:<All>

| Revenue Type | USSGL | Ussgl Description | Cost Center | Cost Center Description | Activity | Ending Balance |
|-----------------|-------------------------------------|---|--|---|-----------------------|------------------------|
| INCOME | 5800 | TAX REVENUE COLLECTED | TFM5800560 | BLACK LUNG BENEFIT TRUST TAX | 0.00 | 1,408.36 |
| | | | TFM5800280 | 4.4% TAX ON SURFACE COAL | -7,503,616.00 | -113,534,616.00 |
| | | | TFM5800270 | 4.4% TAX ON UNDERGROUND COAL | -400,520.00 | -10,777,520.00 |
| | | | TFM5800260 | .55 TAX ON SURFACE COAL | -27,047,884.00 | -165,746,884.00 |
| | | | TFM5800250 | \$1.10 TAX ON UNDERGROUND COAL | -15,327,726.00 | -246,436,726.00 |
| | Sum | | | | -50,279,746.00 | -536,494,337.64 |
| | 5750 | EXPENDITURE FINANCING SOURCES - TRANSFERS IN | TFM5750470 | APPROPRIATION TRANSFER FROM DOL | 0.00 | 0.00 |
| | 5310 | INTEREST REVENUE - OTHER - NON EXCHANGE | TFM5310090 | MISCELLANEOUS INTEREST | -84,499.89 | -1,196,187.15 |
| | 5900 | OTHER REVENUE - NON-EXCHANGE | TFM5900070 | COLLECTIONS - RESPONSIBLE OPERATORS | -1,109,975.56 | -9,483,715.95 |
| Sum | | | | | -51,474,221.45 | -547,174,240.74 |
| EXPENSES | 5765 | NONEXPENDITURE FINANCING SOURCES - TRANSFERS OUT | TFM5765410 | TRANSFERS OUT - BENEFIT PAYMENTS, DOL | 18,500,000.00 | 209,000,000.00 |
| | 5760 | EXPENDITURE FINANCING SOURCES - TRANSFERS OUT | TFM5760130 | SALARIES AND EXPENSES, OIG (16)* | 28,000.00 | 299,862.00 |
| | | | TFM5760120 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 2,756,250.00 | 30,318,750.00 |
| | | | TFM5760110 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* | 2,717,834.00 | 22,794,335.00 |
| | Sum | | | | 5,502,084.00 | 53,412,947.00 |
| | 6310 | INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF T | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 19,470,181.45 | 207,765,725.30 |
| | 6100 | OPERATING EXPENSES/PROGRAM COSTS | TFM6100010 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)* | 29,666.67 | 326,333.33 |
| | | | TFM6100020 | TREASURY ADMIN. EXPENSES - BPD (16)* | 12,020.08 | 132,220.92 |
| | Sum | | | | 41,686.75 | 458,554.25 |
| | 6330 | OTHER INTEREST EXPENSES | TFM6330020 | INTEREST EXPENSE - REPAYABLE ADVANCES (17)* | 0.00 | 0.00 |
| | Sum | | | | 0.00 | 0.00 |
| 7212 | LOSSES ON DISPOSITION OF BORROWINGS | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | |
| 7290 | OTHER LOSSES | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | |
| Sum | | | | 43,513,952.20 | 470,637,226.55 | |
| TOTAL | | | | -7,960,269.25 | -76,537,014.19 | |

Black Lung Disability Trust Fund
16X8144
Budgetary Trial Balance (Unaudited)
October 1, 2010 through August 31, 2011

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 | 53,499,684.77 | 284,302,739.49 | 337,802,424.26 |
| | | | | | 53,499,684.77 | 284,302,739.49 | 337,802,424.26 |
| 4114 | M | - | TFM5310090 | MISCELLANEOUS INTEREST | 0.00 | 1,196,187.15 | 1,196,187.15 |
| | | | TFM5750470 | APPROPRIATION TRANSFER FROM DOL | 0.00 | 0.00 | 0.00 |
| | | | TFM5800250 | \$1.10 TAX ON UNDERGROUND COAL | 0.00 | 246,436,726.00 | 246,436,726.00 |
| | | | TFM5800260 | .55 TAX ON SURFACE COAL | 0.00 | 165,746,884.00 | 165,746,884.00 |
| | | | TFM5800270 | 4.4% TAX ON UNDERGROUND COAL | 0.00 | 10,777,520.00 | 10,777,520.00 |
| | | | TFM5800280 | 4.4% TAX ON SURFACE COAL | 0.00 | 113,534,616.00 | 113,534,616.00 |
| | | | TFM5800560 | BLACK LUNG BENEFIT TRUST TAX | 0.00 | -1,408.36 | -1,408.36 |
| | Sum BEA | | | | 0.00 | 537,690,524.79 | 537,690,524.79 |
| Sum | | | | | 0.00 | 537,690,524.79 | 537,690,524.79 |
| 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 | 0.00 | 0.00 |
| 4141 | M | - | - | CURRENT-YEAR BORROWING AUTHORITY REALIZED | 0.00 | 0.00 | 0.00 |
| 4145 | M | - | - | BORROWING AUTHORITY CONVERTED TO CASH | 0.00 | 0.00 | 0.00 |
| 4146 | M | - | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | 0.00 |
| 4148 | M | - | - | RESOURCES REALIZED FROM BORROWING AUTHORITY | 0.00 | 0.00 | 0.00 |
| 4149 | M | - | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | 0.00 |
| 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 | -209,000,000.00 | -209,000,000.00 |
| 4201 | - | - | - | PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID | -4,191,307,463.83 | 0.00 | -4,191,307,463.83 |
| | | | | TOTAL ACTUAL RESOURCES COLLECTED | 4,244,807,148.60 | 0.00 | 4,244,807,148.60 |
| | Sum BEA | | | | 53,499,684.77 | 0.00 | 53,499,684.77 |
| Sum | | | | | 53,499,684.77 | 0.00 | 53,499,684.77 |
| 4397 | M | - | - | RECEIPTS & APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION | -53,499,684.77 | 0.00 | -53,499,684.77 |
| 4620 | - | - | TFM5310090 | MISCELLANEOUS INTEREST | 0.00 | -1,196,187.15 | -1,196,187.15 |
| | | | TFM5750470 | APPROPRIATION TRANSFER FROM DOL | 0.00 | 0.00 | 0.00 |
| | | | TFM5760110 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* | 0.00 | 22,794,335.00 | 22,794,335.00 |
| | | | TFM5760120 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 0.00 | 30,318,750.00 | 30,318,750.00 |
| | | | TFM5760130 | SALARIES AND EXPENSES, OIG (16)* | 0.00 | 299,862.00 | 299,862.00 |
| | | | TFM5765410 | TRANSFERS OUT - BENEFIT PAYMENTS, DOL | 0.00 | 209,000,000.00 | 209,000,000.00 |
| | | | TFM5800250 | \$1.10 TAX ON UNDERGROUND COAL | 0.00 | -246,436,726.00 | -246,436,726.00 |
| | | | TFM5800260 | .55 TAX ON SURFACE COAL | 0.00 | -165,746,884.00 | -165,746,884.00 |
| | | | TFM5800270 | 4.4% TAX ON UNDERGROUND COAL | 0.00 | -10,777,520.00 | -10,777,520.00 |
| | | | TFM5800280 | 4.4% TAX ON SURFACE COAL | 0.00 | -113,534,616.00 | -113,534,616.00 |
| | | | TFM5800560 | BLACK LUNG BENEFIT TRUST TAX | 0.00 | 1,408.36 | 1,408.36 |
| | | | TFM5900070 | COLLECTIONS - RESPONSIBLE OPERATORS | 0.00 | -9,483,715.95 | -9,483,715.95 |
| | | | TFM6100010 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)* | 0.00 | 326,333.33 | 326,333.33 |
| | | | TFM6100020 | TREASURY ADMIN. EXPENSES - BPD (16)* | 0.00 | 132,220.92 | 132,220.92 |
| | | | TFM6330020 | INTEREST EXPENSE - REPAYABLE ADVANCES (17)* | 0.00 | 0.00 | 0.00 |
| | | | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 147,032.88 | 147,032.88 |
| | Sum BEA | | | | 0.00 | -284,155,706.61 | -284,155,706.61 |
| Sum | | | | | 0.00 | -284,155,706.61 | -284,155,706.61 |
| 4901 | - | - | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | -147,032.88 | -147,032.88 |
| 4902 | M | B | TFM6100020 | TREASURY ADMIN. EXPENSES - BPD (16)* | 0.00 | 0.00 | 0.00 |
| | | N | TFM5760110 | SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* | 0.00 | -22,794,335.00 | -22,794,335.00 |
| | | | TFM5760120 | SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* | 0.00 | -30,318,750.00 | -30,318,750.00 |
| | | | TFM5760130 | SALARIES AND EXPENSES, OIG (16)* | 0.00 | -299,862.00 | -299,862.00 |
| | | | TFM5900070 | COLLECTIONS - RESPONSIBLE OPERATORS | 0.00 | 9,483,715.95 | 9,483,715.95 |
| | | | TFM6100010 | TREASURY ADMIN EXPENSE - GENERAL FUND (16)* | 0.00 | -326,333.33 | -326,333.33 |
| | | | TFM6100020 | TREASURY ADMIN. EXPENSES - BPD (16)* | 0.00 | -132,220.92 | -132,220.92 |
| | | | TFM6330020 | INTEREST EXPENSE - REPAYABLE ADVANCES (17)* | 0.00 | 0.00 | 0.00 |
| | | | TFMXXXXXXX | DEFAULT COST CENTER FOR TFM OPERATING UNIT | 0.00 | 0.00 | 0.00 |
| | Sum BEA | | | | 0.00 | -44,387,785.30 | -44,387,785.30 |
| Sum | | | | | 0.00 | -44,387,785.30 | -44,387,785.30 |
| | | | | | 0.00 | 0.00 | 0.00 |

Black Lung Disability Trust Fund
16X8144
FACTS II Trial Balance (Unaudited)
October 1, 2010 through August 31, 2011

Fund:TFM8144TFXXXX

| USSGL | BEA Category | Year of BA | FY Beginning Balance | FY Activity | FY Ending Balance |
|--------------|---------------------|-------------------|-----------------------------|-----------------------|--------------------------|
| 1010 | - | - | 53,499,684.77 | 284,302,739.49 | 337,802,424.26 |
| 4114 | M | - | 0.00 | 537,690,524.79 | 537,690,524.79 |
| 4128 | M | - | 0.00 | 0.00 | 0.00 |
| 4129 | M | - | 0.00 | 0.00 | 0.00 |
| 4141 | M | - | 0.00 | 0.00 | 0.00 |
| 4145 | M | - | 0.00 | 0.00 | 0.00 |
| 4146 | M | - | 0.00 | 0.00 | 0.00 |
| 4148 | M | - | 0.00 | 0.00 | 0.00 |
| 4149 | M | - | 0.00 | 0.00 | 0.00 |
| 4157 | M | - | 0.00 | 0.00 | 0.00 |
| 4175 | M | - | 0.00 | -209,000,000.00 | -209,000,000.00 |
| 4201 | - | - | 53,499,684.77 | 0.00 | 53,499,684.77 |
| 4397 | M | - | -53,499,684.77 | 0.00 | -53,499,684.77 |
| 4620 | - | - | 0.00 | -284,155,706.61 | -284,155,706.61 |
| 4901 | - | - | 0.00 | -147,032.88 | -147,032.88 |
| 4902 | M | B | 0.00 | 0.00 | 0.00 |
| | | N | 0.00 | -44,387,785.30 | -44,387,785.30 |
| | Sum BEA | | 0.00 | -44,387,785.30 | -44,387,785.30 |
| Sum | | | 0.00 | -44,387,785.30 | -44,387,785.30 |
| | | | 0.00 | 0.00 | 0.00 |