Black Lung Disability Trust Fund 16X8144 <u>Table of Contents</u>

	Page(s)
Footnotes	2
Trial Balance(s)	3
Balance Sheet(s)	4
Income Statement(s)	5

Black Lung Disability Trust Fund Footnotes

(1) Summary of Significant Accounting Policies

mmary on significant Accounting Fonces Reporting Entity The accompanying Balance Sheet of the Black Lung Disability Trust Fund (BLDTF) and related Income Statement pertain to the aspects of the BLDTF that is serviced by the Fund Management Branch (FMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The Black Lung Disability Trust Fund was created by legislation enacted by the U.S. Congress

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the Black Lung Disability Trust Fund based upon information received and recorded by FMB from Treasury's Office of Tax Analysis (OTA) and the Internat Revenue Service (Risc) and the program agency responsible for the trust fund activity. Treasury's Bureau of the Fiscal Service (Fiscal Service), and other Treasury bureaus. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB

The program agency is responsible for administering, regulating, and monitoring the program activities funded by the trust fund. The program agency makes all decisions regarding dispositions from the trust funds. As such, the Balance Sheet and Income Statement do not include information regarding the ultimate disposition of amounts transferred from the trust fund to the program agency.

(b)

Basis of Presentation The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the trust funds under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

Basis of Accounting The Investments on the Balance Sheet, and Interest Revenue on Investments reported on the Income Statement, are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet, and Income Statement, are reported on the cash basis.

(d) Fund Balance with Treasury

The Trust Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

(e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments and Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account

(f) Investments

Pursuant to authorizing legislation, the Secretary of the Treasury shall invest, at the direction of the program agencies, such portion of the trust fund balances as is not, in the judgment of the program agencies, necessary to meet current withdrawals. Such investments shall be in non-marketable par value or non-marketable market-based securities as authorized by legislation. Par value securities are special issue bonds or certificates of indebtedness that bear interest determined by legislation or the Treasury. Market-based securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Both par value and market-based securities are issued and redeemed by FIBB

FMB follows Treasury fiscal investment policy guidelines. FMB determines the term of the securities purchased based on direction provided by the program agency. The securities are acquired and held in the name of the Secretary of the Treasury for the trust fund. The interest on and proceeds from the sale or redemption of any security held for the trust fund is credited to the trust fund. Investments are selected for liquidation based on the following order: earliest maturity date, lowest prevailing interest rate, and first security in first security out

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIBB. The market value of investments is calculated and reported by FMB using the recorded investment cost and the market rates published in the October 31, 2013 Treasury Quote file (the last work day of the fiscal year) and une recorded investment cost and the inster lates purchased in the Condors 1, 2013 Freading Quine the time take work day of the first set and part and unrelized gains and losses are calculated and reported by FMB as the difference between the market value and the investments, net. The investments are exposed to various risks such as interest rate and market risks. Such risks, and the resulting investment market values, may be influenced by changes in economic conditions and market perceptions and expectations. Accordingly, it is at least reasonably possible that material changes to the market values of the investments will occur in the near term.

Limk to Fiscal Service's Federal Investments and Borrowings Branch Investment Statement of Account: FIBB Investment Account Statement FIBB In

(g) Equity

Equity is calculated and reported by FMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities

Interest Revenue (h)

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amount sector account and an account interest and accounts on investments is accounted and account on investment is accounted and reported by FMB. Amountation of accounts on investments is accounted and reported by FMB based on the investment terms reported to FMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

(i) Revenues

Pursuant to authorizing legislation, revenue activity recorded in the trust funds consists primarily of interest, penalties, fines, administrative fees transfers in from program agencies, tax revenues, tax adjustments, tax refunds, premiums, cost recoveries, and other income, which are transferred from the General Fund of the Treasury or from program agencies to the Trust Funds.

Penalties, fines, administrative fees, transfers in from program agencies, premiums, cost recoveries, and other income are reported based on the amounts received and recorded by FMB from FMS and the program agencies responsible for the respective trust fund activity.

Tax revenues, tax adjustments, and tax refunds are reported based on the amounts received and recorded by FMB from the OTA, IRS, Fiscal Service, and/or U.S. Customs and Border Protection. OTA estimates the tax revenues each month based on projected tax receipts and provides the estimates to Fiscal Service. Fiscal Service transfers the amount of estimated taxes to the trust fund accounts. The IRS or program agencies generally certify the tax revenues within two quarters after the taxes are estimated (i.e., 1 ^a quarter estimate is certified in the 3 ^{ad} quarter) and provide this certification to Fiscal Service. Fiscal Service calculates the tax adjustment as the difference between the taxes estimated by OTA and provide intercentration of them borrect relation borrect and and the automatical and and applications as the dimensional contract accounting of the dimension of the material semination of the material semination of the dimension of the dimensio

(j) Transfers to Program Agencies

Dispositions from the Trus Fund are made in accordance with the authorizing legislation to the program agency, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law. Transfers to program agencies are calculated and neported based on the disbursement request amounts received and recorded by FMB from the program agencies responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity and the disbursement amounts returned and recorded by FMB from the program agencies responsible for the respective trust fund activity

Reimbursements to Treasury Bureaus and the General Fund (Operating Expenses/Program Costs) In the case of the Black Lung Disbaility Trust Fund, Fiscal Service is authorized by law to receive direct reimbursement from the trust funds for certain administrative expenses (operating expenses/program costs). Also, the Secretary of the Treasury is directed by law to charge trust funds to reimburse the General Fund for administrative expenses incurred by other Treasury bureaus in performing activities related to administering the trust funds. These reimbursement amounts are determined by Treasury based on its assessment of the estimated cost of the services provided. Reimbursements to Treasury bureaus and the General Fund are reported based on the disbursement request amounts received and recorded by FMB from various Treasury bureaus, including the Fiscal Service.

Related Parties FMB, on behalf of the Secretary of the Treasury, compiles amounts deposited into the trust fund, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the trust fund, and reports trust fund financial activity to the program agencies and other interested parties. The program agency, OTA, IRS, and/or Fiscal Service determine the amounts to be deposited in the trust fund. The program agency determines the disposition of the trust fund balances.

Period Name:2016-09 Fund:TFM8144DEXXXXXX Program:<All>

Integ ·<	USSGL	BEA Category	Year of BA	Cost Center USSGL / Cost Center Description	Beginning Balance	Poriod Not Dr	Pariod Not Cr	Ending Palanca
24100 M - 000000000000000000000000000000000000		BEA Category						
Shoot M. - PRRCPA ENABLE to THE DERELOF THE FORL SERVICE -4.66.002.15.15 O.00 0.00 -4.66.002.15.15 S1000 - - CIALANDER FERST 200 (FERST 200 (FERS		 M	-					
Sitiling M.M. - C.M.PT ALOPE LOAD NETWORK ENVADE. FLOUD CENTRETION -// ALOPE ALOD 0.00 778.0007 778.0007 Sitiling M.M. - - CARDING SITURE SIT			-					
31100 <								
of the operation Model Plantability of the operation Model								
Image: section of the sectio								
Image: state in the s	411400	101						
Image: Image:<								
Image: product of the function of the f								
Smu USG0 BA 300 Sma USG0 <								
Image: margine set in the set in			BA Sum					
Sem USS0. M - THARTSCHO MARTSCHO MARTSCH		Sum BEA	BA Outin					
41700 M - THMASTRAIQ THMASTRAIQ 112000000 0.000	Sum USSGI	Juin BEA						
40010 - - PROR YEAR DELIVERED ONEDRES - OBLIGATIONE PADIL 44.007 32.48.02 0.00 0.00 4.007 32.48.02 Sam BEA - FINDR YEAR DELIVERED ONEDRES - OBLIGATIONE PADIL 44.007 32.48.02 0.000 4.007 32.48.02 Sam USA -		M		TEMA57654100 TRANSFERS OUT - BENEFIT PAYMENTS, DOI				
Image: biology of the second secon		-	-					
Image: biology of the second	420100	-	-					
Sign BEA			DA Sum					
Simu USS0 Image: Control of the control of the proposition of the proproproproposition of the proproproproproper of the propo		Sum PEA	BA Suill					
G3970 M - RECEIPS A APROPMATIONS TEMPORATIONS TE	Sum USSCI							
45200 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
sem uses		-						
Nome No	402000	-	-					
sem uses FMARES AND EXPENSES, OG (16)* 178.000,00 50.000,00 0.00 220.000,00 THANSPORT 179.000,00 170.000,00 100.000,00 100.000,00 120.000,000 120.0								
sem USGL FMAAFGR61100 TRANSFERS OUT - BENEFT PAYMENTS DOL 123,000,000,000 16,000,000 10,000,000 129,000,000 10,000,000 129,000,000 10,000,000 129,000,000 10,200,000								
Primasoura price								
FMASB02800 So TAX ON SUFFACE COAL -109.288,300.00 0.00 13,708.000.00 -122,874.300.00 FMASB02800 ANT TAX ON SUFFACE COAL -48.69.98.30 0.00 5.209.00.00 -582.98.20 FMASB02800 ANT TAX ON SUFFACE COAL -48.69.98.30 0.00 5.209.00.00 -582.98.20 FMASB02800 ANT TAX ON SUFFACE COAL -48.69.98.30 0.00 5.209.00.00 -582.98.20 FMASB02800 ANT TAX ON SUFFACE COAL FORMATIONS -28.98.10.40 7.00.42.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.98.20 -0.00 -13.99.20 -13.99.20 -0.00 -13.99.20 -13.99.20 -0.00 -13.99.20 -0.00 -13.99.20 -13.99.20 -0.00 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20 -13.99.20								
FTMAG8042700 (4%) TAX ON UNDEGRG/UND COAL 1912.026.20 0.00 220.00.00 1582.082.00 FTMAG8042700 (4%) TAX ON UNDEGRG/UND COAL 48.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 52.00 0.00 12.42 0.00 12.42 0.00 12.42 0.00 12.42 0.00 12.42 0.00 12.42 0.00 12.42 0.00 14.42 12.00 12.42 0.00 14.42 12.00 12.00 14.42 12.00 14.42 12.00<								
Image: state in the s								
https://product.com/science/sci								
Nome Product Source Sourc								
Home Transformation (Fiscal SERVICE - REINBURSABLE BILLING) 1144/10/14 115.60.13 0.00 139.99.01.1 Sum USSG Sum BEA Control (Secal SERVICE) Contro (Secal SERVICE) Control (Secal SERVICE)								
Image: biolog Image:								
Image: book of the symmetry of the sym								
Sum BEA Image: Comparison of the state of t			DA 0					
Sum USSGL		0	DA Sum					
490100 · XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0							
490200 M TPMA79701100 SLARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* -18,702,04,00 0.00 2,386,936,00 -22,1099,000.0 1 TPMA37601300 SLARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* -178,000.00 0.00 3,50,008.0 -22,21,093,00.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -228,093.0 0.00 3,50,008.0 -248,844.0 0.00 1,55,601.3 -138,951.1 -39,72,013.02 2,944,009.01 6,034,43.47 -12,862,147.4 Stim USSGL BA Sum BA Sum -9,772,013.02 2,944,009.01 6,034,43.47 -12,862,147.4 Stim USSGL -9,872,013.02 2,944,009.01 6,034,43.47 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4 -12,862,147.4<								
Sum USS0 THMA57061200 SALARIES AND EXPENSES, CIP (O'YMENT SECURITY ADMINISTRATION (16)" -18.830,988.00 0.00 3.554.008.00 -22.184.976.0 THMA57061200 SALARIES AND EXPENSES, CIP (16)" -1770,000.00 0.00 3.554.008.00 -22.184.976.0 THMA57061200 TRASJERY ADMIN EXPENSES, CIP (16)" -22.1194.64 2.304.047.04 0.00 31.028.623.6 THMA57001200 TRASJERY ADMIN EXPENSES< COBERAL FUND (16)" -22.1194.64 0.00 17.04.39.03 1.238.91.1 Sum USS0		-	-					
sum USSGI	490200	IVI	N N					
Here TFMAS9000700 COLLECTIONS - RESPONSIBLE ÓPÉRATORS 28.084.614.68 2.94.009.01 0.00 31.028.623.0 TFMAS1000200 TREASURY ADMIN EXPENSES - GENERAL FUND (16)* -221.194.66 0.00 2.764.34 -248.84.0 Sum BEA -124.401.04 0.00 15.550.13 139.951.13 139.851.13 Sum USSOL -777.813.02 2.944.009.01 6.034.143.47 12.862.147.4 S31000 M - TFMAS100200 INTEREST -9772.013.02 2.944.009.01 6.034.143.47 12.862.147.4 S3100 M - TFMAS101000 INTEREST -9772.673.1 2.944.009.01 6.034.143.47 12.862.147.4 S676000 M - TFMAS10100 SALARES AND EXPENSES. DEPARTMENTAL MANAGEMENT (16)* 18.630.988.00 5.900.90.00 0.00 2.21.48.976.0 TFMAS10100 SALARES AND EXPENSES. DEPARTMENTAL MANAGEMENT (16)* 18.630.988.00 3.564.008 0.00 2.21.48.976.0 TFMAS10100 SALARES AND EXPENSES. DEPARTMENTAL MANAGEMENT (16)* 18.630.986.00 3.564.008 0.00 2.21.48.976.0 S00000 Sum BEA - TFMAS1070.00 S.000.01 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Here FMA6100100 TREASURY ADMINESPENSE - GENERAL FUND (16)" 221 (194.66 0.00 277.493.34 -248.944.01.04 BA Sum BA Sum								
Bit Introduction FitAdd fito00200 FitSAdL SERVICE - REIMBURSABLE BILLING								
Image: border of the stand stan								
Sum BEA Sum BEA Mathematical Control Contenter Control Control Contenter Control Contreconten			DA Cum	Trivia 1000200 riscal service - Reividursable billing				
Sum USSGL		Sum DEA	DA Sum					
531000 M - TFMA53100900 MISCELLANEOUS INTEREST -667.78.34 0.00 50.108.82 -707.87.1 576000 - - TFMA5701000 SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* 18.630.968.00 3.564.008.00 0.00 22.184.976.0 576000 - - TFMA5760100 SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* 18.630.968.00 3.564.008.00 0.00 22.184.976.0 - - - TFMA5760100 SALARIES AND EXPENSES, DIG (16)* 178.000.00 50.000.00 0.00 43.501.976.0 - - - - - 37.511.032.00 5.990.944.00 0.00 43.501.976.0 576500 - - - TFMA5764100 TRANSFERS OUT - BENEFIT PAYMENTS, DOL 123.000.000.0 16.500.000.00 19.890.944.00 0.00 19.350.000.00 170.02.951.60.00 170.02.951.60.00 170.02.951.60.00 170.02.951.60.00 170.02.956.00 170.02.956.00 0.00 19.350.000.00 170.02.951.60.00 170.02.951.60.00 170.02.951.60.00 170.02.951.60.00	Sum LICCOL	Sum BEA						
576000 TFMA57601100 SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)* 18,702,064.00 23,859.36.00 0.00 21,089,002.00 TFMA57601200 SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)* 18,803,968.00 3,554,008.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,936.00 0.00 22,88,030.00 0.00 42,88,936.00 0.00 22,88,030.00 0.00 43,591,976.00 0.00 43,591,976.00 0.00 43,591,976.00 0.00 43,591,976.00 0.00 43,591,976.00 0.00 43,591,976.00 0.00 13,080,00.00 16,500,000.00 0.00 143,600,000 16,500,000.00 0.00 13,080,000.00 17,020,516.00 0.00 13,768,000.00 17,020,516.00 17,03,00,00 17,020,516.00 0.00 13,768,000.00 14,21,777.00 0.00 13,768,000.00 14,21,777.00 0.00 38,498,000.00 35,217,770.0 0.00								
Image: book book book book book book book boo		1/1						
Image: browspace browspace Image: browspace browspace TFMA57601300 SALARIES AND EXPENSES, OIG (16)* 178,000,00 50,000,00 0.00 423,001,076.00 Sum USSGL Sum USSGL 37,511,032.00 5,990,944.00 0.00 43,501,976.00 576500 - TFMA57654100 TRANSFERS OUT - BENEFIT PAYMENTS, DOL 122,000,000.00 100.00 43,501,976.00 576500 - - TFMA5804200 1.10 TAX ON UNDERGROUND COAL 120,000,000.00 10.00 139,500,000.00 -122,974,300.00 580400 M - TFMA5804200 5,65 TAX ON UNDERGROUND COAL -190,266,300 0.00 139,500,000.00 -122,974,300.00 TFMA5804200 5,65 TAX ON UNDERGROUND COAL -191,2662,00 0.00 139,950,000.00 -122,974,300.00 TFMA5804200 4,4% TAX ON UNDERGROUND COAL -191,2662,00 0.00 138,498,000.00 -35,11,932.00 -122,974,300.00 -122,974,300.00 -122,974,300.00 -122,974,300.00 -122,974,300.00 -122,974,300.00 -122,974,300.00 -125,514,985.70 38,498,000.00 -35,119,552.03,314,955.03,314,955.03,300.00	576000	-	-					
Base Base Same Bas								
Sum USSG Sum USSG 5,99,944.00 0.00 43,501,976.00 Sum USSG			DA C	IFINASTOUTSUU SALARIES AND EAPENSES, UIG (10)				
Sum USSGL ··· ·		6u DE4	BA SUM					
576500 - TFMA57654100 TRANSFERS OUT - BENEFIT PAYMENTS, DOL 123,000,000.00 16,600,000.00 0.00 139,500,000.00 580400 M TFMA5804200 \$1.50 TAX ON UNDERGROUND COAL -150,669,516.00 0.00 13,700,000.00 -170,020,516.00 0.00 137,020,016.00 -170,020,516.00 0.00 137,020,016.00 -170,020,516.00 0.00 137,020,016.00 -170,020,516.00 0.00 137,020,016.00 -170,020,516.00 0.00 137,020,016.00 -170,020,516.00 0.00 14,029,03.00 0.00 14,029,03.00 0.00 16,92,062.00 -169,623,070.00 0.00 38,080,000 -545,121,707.00 -509,050.00 -529,090.00 -529,090.00 -545,121,707.00 -509,050.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -509,050.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -509,050.00 -345,121,707.00 -509,050.00 -345,121,707.00 -509,050.00 -345,121,707.00 -509,050.00 -345,121,707.00 -509,050.00 -345,121,707.00 -509,050.00 -509,050.00 <	Sum LICCOL							
580400 M - TFMA58042500 \$1.10 TAX ON UNDERGROUND COAL -150,659,516.00 0.00 19,361,000.00 -170,020,516.00 TFMA58042500 \$.5 TAX ON SURFACE COAL -109,266,300.00 0.00 13,708,000.00 -122,974,300.20 TFMA58042500 \$.5 TAX ON SURFACE COAL -109,266,300.00 0.00 122,974,300.20 -122,974,300.20				TEMAE7664100 TRANSFERS OUT, RENEET DAVMENTS, DOI				
Sum USSGL TFMA58042600 \$.55 TAX ON SURFACE COAL -109,266,300.00 0.00 13,708,000.00 -122,974,300.00 TFMA58042600 \$.55 TAX ON SURFACE COAL 1,912,062.00 0.00 220,000.00 1,622,062.00 0.00 220,000.00 1,622,062.00 0.00 520900.00 528,099,533.00 0.00 520900.00 -536,623,707.00 0.00 38,498,000.00 -345,121,707.0 345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,121,707.00 -306,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,925,70 -30,623,707.00 0.00 38,498,000.00 -345,121,707.00 -345,925,70 -31,02,623,623,623,703,623,623,623,703,70 -31,028,23,6		-						
Image: brow brow brow brow brow brow brow brow	580400	IVI	-					
Her TFMA58042800 4.4% TAX ON SURFACE COAL -48.609.953.00 -0.00 5.209.00.00 -5.38.18.953.00 BA Sun - TFMA58042800 4.4% TAX ON SURFACE COAL -306.623,707.00 0.00 38.498.00.00 -345.12,707.00 Sum USS6L -								
Image: block								
Sum BEA Sum BEA Image: Constraint of the state of th				IFMAD8U428UU (4.4% TAX ON SURFACE COAL				
Sum USSG image: style styl			BA Sum					
590000 - TFMA59000700 COLLECTIONS - RESPONSIBLE OPERATORS -28,084,614.68 0.00 2,944,009.01 -31,028,623.63 610000 - TFMA61000100 TREASURY ADMIN EXPENSE - GENERAL FUND (16)* 221,194.66 27,649.34 0.00 248,844.01 349,845.01 340.00 248,844.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1349,847.01 1348,795.1 1349,847.01 1349,847.01 1348,795.1 1345,955.70 43,199.47 0.00 388,795.1 Sum USSG Sum BEA C Image: Construct and the construct and th	0	Sum BEA						
610000 TFMA61000100 TREASURY ADMIN EXPENSE - GENERAL FUND (16)* 221,194.66 27,649.34 0.00 248,844.0 TFMA61000200 FISCAL SERVICE - REIMBURSABLE BILLING 124,401.04 15,550.13 0.00 139,951.1 BA Sum BA Sum 345,595.70 43,199.47 0.00 388,795.1 Sum USSGL Sum BEA Interest EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE 345,595.70 43,199.47 0.00 388,795.1 631000 M - Interest EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE 141,560,552.01 17,671,307.47 0.00 159,231,859.44								
Image: here the system of the syste		-	-					
BA Sum BA Sum 345,595.70 43,199.47 0.00 388,795.1 Sum BEA Sum BEA 345,595.70 43,199.47 0.00 388,795.1 Sum USSGL 345,595.70 43,199.47 0.00 388,795.1 631000 M 345,595.70 43,199.47 0.00 388,795.1 631000 M 345,595.70 43,199.47 0.00 388,795.1	610000	-	-					
Sum BEA Sum BEA M 343,595.70 43,199.47 0.00 388,795.1 Sum USSG Image: Comparison of the state of the				TFMA61000200 FISCAL SERVICE - REIMBURSABLE BILLING				
Sum USSGL M INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE 345,595.70 43,199.47 0.00 388,795.1 631000 M - - INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE AND/OR THE FEDERAL FINANCING BANK 141,560,552.01 17,671,307.47 0.00 159,231,859.4			BA Sum					
631000 M INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE AND/OR THE FEDERAL FINANCING BANK 141,560,552.01 17,671,307.47 0.00 159,231,859.4		Sum BEA						,
631000 M AND/OR THE FEDERAL FINANCING BANK 141,560,552.01 17,671,307.47 0.00 159,231,859.4	Sum USSGL				345,595.70	43,199.47	0.00	388,795.17
AND/OR THE FEDERAL FINANCING BANK	631000	м	- 1		141,560,552.01	17.671.307.47	0.00	159.231.859.48
<u>IOTAL</u> <u>0.00</u> 145.882.063.77 145.882.063.77 0.0				AND/OR THE FEDERAL FINANCING BANK				
	<u>TOTAL</u>				<u>0.00</u>	145,882,063.77	145,882,063.77	<u>0.00</u>

Black Lung Disability Trust Fund 16X8144 Balance Sheet (Unaudited) June 30, 2016

Period Name:2016-09 Fund:TFM8144DEXXXXXX

Program:<All>

Account Type	Account Description	Ending Balance
ASSETS	FUND BALANCE WITH TREASURY	207,735,443.92
		207,735,443.92
		Total: 207,735,443.92
LIABILITIES	ACCRUED INTEREST PAYABLE - LOANS	-1,445,237.70
	PRINCIPAL PAYABLE TO THE BUREAU OF THE FISCAL SERVICE	-4,426,692,915.12
	CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM	-1,418,214,882.79
		-5,846,353,035.61
EQUITY	CUMULATIVE RESULTS OF OPERATIONS	5,672,853,166.89
	NET INCOME	-34,235,575.20
		5,638,617,591.69
		Total: -207,735,443.92

Black Lung Disability Trust Fund 16X8144 Income Statement (Unaudited) October 1, 2015 Through June 30, 2016

Revenue Type	USSGL	Ussgl Description	Cost Center	Cost Center Description	Activity	Ending Balance
INCOME	580400	TAX REVENUE COLLECTED - EXCISE		\$.55 TAX ON SURFACE COAL		-122,974,300.00
			TFMA58042500	\$1.10 TAX ON UNDERGROUND COAL	-19,361,000.00	-170,020,516.00
				4.4% TAX ON SURFACE COAL	-5,209,000.00	
			TFMA58042700	4.4% TAX ON UNDERGROUND COAL	-220,000.00	1,692,062.00
	Sum	n USSGL			-38,498,000.00	-345,121,707.00
	531000	INTEREST REVENUE - OTHER - EXCHANGE		MISCELLANEOUS INTEREST	-50,106.82	-707,875.16
	590000	OTHER REVENUE - EXCHANGE	TFMA59000700	COLLECTIONS - RESPONSIBLE OPERATORS	-2,944,009.01	-31,028,623.69
Sum					-41,492,115.83	-376,858,205.85
EXPENSES	576500	NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT - OTHER		TRANSFERS OUT - BENEFIT PAYMENTS, DOL	16,500,000.00	
	576000			SALARIES AND EXPENSES, DEPARTMENTAL MANAGEMENT (16)*	2,386,936.00	
				SALARIES AND EXPENSES, EMPLOYMENT SECURITY ADMINISTRATION (16)*	3,554,008.00	7 . 7
			TFMA57601300	SALARIES AND EXPENSES, OIG (16)*	50,000.00	
		n USSGL			5,990,944.00	
	610000	OPERATING EXPENSES/PROGRAM COSTS		FISCAL SERVICE - REIMBURSABLE BILLING	15,550.13	
			TFMA61000100	TREASURY ADMIN EXPENSE - GENERAL FUND (16)*	27,649.34	
		n USSGL			43,199.47	388,795.17
	631000	INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE AND/OR THE FEDERAL FINANCING BANK	****	DEFAULT CAM1	17,671,307.47	
5	Sum				40,205,450.94	342,622,630.65
TO	TAL				-1,286,664.89	-34,235,575.20