

Black Lung
20X8144
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Black Lung
20X8144
Noteworthy News

1. Beginning in October (for September reporting), Preliminary Financial Statements will be available on the Web by the 3rd workday of the following month. They will no longer be sent via email. The link to view the financial statements is <http://www.publicdebt.treas.gov/dfi/dfitrustfundreport.htm>.

**Black Lung Disability Trust Fund
20X8144
Trial Balance (Final)
July 31, 2005 Through August 31, 2005**

RUN DATE: 09/12/2005

RUN TIME: 105737

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS				
1010 CASH	180,891,553.79	51,690,604.45	33,271,649.52	199,310,508.72
1340 ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610 PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
TOTAL ASSETS	180,891,553.79	51,690,604.45	33,271,649.52	199,310,508.72
LIABILITIES				
2150 ACCRUED INTEREST PAYABLE	562,103,230.65	0.00	57,319,737.30	619,422,967.95
2510 ADVANCES FROM GEN FUND	8,740,556,899.11	0.00	0.00	8,740,556,899.11
TOTAL LIABILITIES	9,302,660,129.76	0.00	57,319,737.30	9,359,979,867.06
TOTAL NET ASSETS	(9,121,768,575.97)	51,690,604.45	90,591,386.82	(9,160,669,358.34)
CAPITAL				
3310 PRIOR UNDISTRIBUTED INC	(8,696,922,222.05)	0.00	0.00	(8,696,922,222.05)
TOTAL CAPITAL	(8,696,922,222.05)	0.00	0.00	(8,696,922,222.05)
INCOME				
5800 \$1.10 TAX ON UNDERGROUND COAL	172,033,000.00	0.00	17,665,000.00	189,698,000.00
5800 \$0.55 TAX ON SURFACE COAL	104,958,000.00	0.00	11,591,000.00	116,549,000.00
5800 4.4% TAX ON UNDERGROUND COAL	85,742,000.00	0.00	10,792,000.00	96,534,000.00
5800 4.4% TAX ON SURFACE COAL	96,692,000.00	0.00	11,354,000.00	108,046,000.00
5900 COLLECT - RESPONSIBLE OPERATOR	1,931,017.38	0.00	213,669.39	2,144,686.77
5320 FINES & PENALTIES	727,603.54	0.00	74,935.06	802,538.60
TOTAL INCOME	462,083,620.92	0.00	51,690,604.45	513,774,225.37
EXPENSES				
5760 SALARIES & EXPENSES - DM	18,973,355.00	2,132,000.00	0.00	21,105,355.00
5760 SALARIES & EXPENSES - ESA	27,727,530.00	2,443,530.00	0.00	30,171,060.00
5760 SALARIES & EXPENSES - OIG	286,000.00	56,000.00	0.00	342,000.00
5765 TRANSFERS OUT - BENEFIT PAYMENTS	277,790,000.00	28,500,000.00	0.00	306,290,000.00
6100 TREASURY ADMIN EXPENSE - GF	30,235.00	138,179.25	0.00	168,414.25
6100 TREASURY ADMIN EXPENSE - BPD	19,624.19	1,940.27	0.00	21,564.46
6330 INTEREST EXPENSE - REPAYABLE ADVAN	562,103,230.65	57,319,737.30	0.00	619,422,967.95
TOTAL EXPENSES	886,929,974.84	90,591,386.82	0.00	977,521,361.66
TOTAL EQUITY	(9,121,768,575.97)	90,591,386.82	51,690,604.45	(9,160,669,358.34)
BALANCE	0.00	142,281,991.27	142,281,991.27	0.00

**Black Lung Disability Trust Fund
20X8144
Balance Sheet (Final)
August 31, 2005**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	199,310,508.72	
TOTAL ASSETS		199,310,508.72	\$ 199,310,508.72

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv	\$	619,422,967.95	
Advances from General Fund		8,740,556,899.11	
Total Liabilities		9,359,979,867.06	\$ 9,359,979,867.06

Equity

Beginning Balance	\$	(8,696,922,222.05)	
Net Change		(463,747,136.29)	
Total Equity		(9,160,669,358.34)	\$ (9,160,669,358.34)
TOTAL LIABILITIES & EQUITY		199,310,508.72	\$ 199,310,508.72

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: September 12, 2005

**Black Lung Disability Trust Fund
20X8144
Income Statement (Final)
October 1, 2004 Through August 31, 2005**

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	11,591,000.00	116,549,000.00
\$1.10 Tax on Underground	17,665,000.00	189,698,000.00
4.4% Tax on Surface Coal	11,354,000.00	108,046,000.00
4.4% Tax on Underground	10,792,000.00	96,534,000.00
Collect - Responsible Owners	213,669.39	2,144,686.77
Fines & Penalties	74,935.06	802,538.60
Gross Revenue	\$ 51,690,604.45	\$ 513,774,225.37

OUTLAYS

Interest Exp-Repayable Advance	57,319,737.30	619,422,967.95
Salaries & Expenses - DM	2,132,000.00	21,105,355.00
Salaries & Expenses - OIG	56,000.00	342,000.00
Salaries & Expenses - ESA	2,443,530.00	30,171,060.00
Treasury Admin Expense - BPD	1,940.27	21,564.46
Treasury Admin Expense - GF	138,179.25	168,414.25
Total Outlays	\$ 62,091,386.82	\$ 671,231,361.66

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	28,500,000.00	306,290,000.00
Subtotal NonExpenditures	\$ 28,500,000.00	\$ 306,290,000.00
Total Outlays/Transfers	\$ 90,591,386.82	\$ 977,521,361.66
NET INCREASE/(DECREASE)	\$ (38,900,782.37)	\$ (463,747,136.29)

**Black Lung Disability Trust Fund
20X8144
Budget Reconciliation (Final)
August 31, 2005**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	802,538.60		
580010	\$1.10 Tax on Underground Coal	189,698,000.00		
580020	\$.55 Tax on Surface Coal	116,549,000.00		
580030	4.4% Tax on Underground Coal	96,534,000.00		
580040	4.4% Tax on Surface Coal	108,046,000.00		
411400	Appropriated Trust Fund Receipts		M	<u>511,629,538.60</u>
576501	Benefit Pymts - Transfer to Labor	(306,290,000.00)		
417500	Allocation Transfers		M	<u>(306,290,000.00)</u>
251000	Advance from GF	0.00		
417000	Transfers - Current Year Authority		M	<u>0.00</u>
576040	Salaries & Expenses - DM	(21,105,355.00)		
576050	Salaries & Expenses - ESA	(30,171,060.00)		
576060	Salaries & Expenses - OIG	(342,000.00)		
590010	Collections/Responsible Operators (03)	2,144,686.77		
610010	Treasury Admin Expense - GF	(168,414.25)		
610050	Treasury Admin Expense - BPD	(21,564.46)		
633000	Repayment of Advance from GF	0.00		
	Adjustment Treas. Admin prior year	(0.01)		
490200	Expended Authority - Paid		M	<u>(49,663,706.95)</u>
532010	Fines & Penalties	802,538.60		
580010	\$1.10 Tax on Underground Coal	189,698,000.00		
580030	4.4% Tax on Underground Coal	96,534,000.00		
580020	\$.55 Tax on Surface Coal	116,549,000.00		
580040	4.4% Tax on Surface Coal	108,046,000.00		
590010	Collections/Responsible Operators (03)	2,144,686.77		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(306,290,000.00)		
576040	Salaries & Expenses - DM	(21,105,355.00)		
576050	Salaries & Expenses - ESA	(30,171,060.00)		
576060	Salaries & Expenses - OIG	(342,000.00)		
610010	Treasury Admin Expense - GF	(168,414.25)		
610050	Treasury Admin Expense - BPD	(21,564.46)		
633000	Repayment of Advance from GF	0.00		
	New Budget Authority	21,754,689.96		
	Adjustment Treas. Admin prior year	(0.01)		
462000	Other Funds Available for Commit/Oblig		M	<u>(177,430,521.61)</u>
	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig			
415700			M	<u>21,754,689.96</u>
420100	Total Actual Resources - Collected			<u>43,634,677.07</u>
439700	Receipts and Approps Temp Precl from Oblig		M	<u>(43,634,677.07)</u>
	Less: New Budget Authority			0.00
				<u>(43,634,677.07)</u>
101000	Fund Balance with Treasury	199,310,508.72		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	Total Assets			<u>199,310,508.72</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			<u>(199,310,508.72)</u>
				<u>0.00</u>

Black Lung Disability Trust Fund
20X8144
Budget Reconciliation Summary (Final)
August 31, 2005

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
411400	Appropriated Trust Fund Receipts	M	511,629,538.60
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	M	21,754,689.96
417500	Allocation Transfers of CY Authority-Non Invested Accounts	M	(306,290,000.00)
417000	Transfers - Current Year Authority	M	0.00
490200	Expended Authority - Paid	M	(49,663,706.95)
462000	Other Funds Available for Commit/Oblig	M	(177,430,521.61)
420100	Total Actual Resources - Collected		43,634,677.07
439700	Receipts and Approps Temp Precl from Oblig	M	(43,634,677.07)
			<u>0.00</u>

Black Lung Disability Trust Fund
20X8144
FACTS II Adjusted Trial Balance (Final)
August 31, 2005

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>M/D</u>	<u>Amount</u>
1010	E		199,310,508.72
4114	E	M	511,629,538.60
4157	E	M	21,754,689.96
4175	E	M	(306,290,000.00)
4170	E	M	0.00
4201	B		43,634,677.07
4201	E		43,634,677.07
4397	B	M	(43,634,677.07)
4397	E	M	(43,634,677.07)
4620	B	M	0.00
4620	E	M	(177,430,521.61)
4902	E	M	(49,663,706.95)
			0.00