

**Black Lung**  
**20X8144**  
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**Black Lung**

**20X8144**

**Noteworthy News**

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
May 31, 2005 Through June 30, 2005**

RUN DATE: 07/06/2005

RUN TIME: 13:38:26

GENERAL LEDGER ACCOUNT		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	135,695,961.36	59,423,003.84	38,019,868.60	157,099,096.60
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	<b>135,695,961.36</b>	<b>59,423,003.84</b>	<b>38,019,868.60</b>	<b>157,099,096.60</b>
<b>LIABILITIES</b>					
2150	ACCRUED INTEREST PAYABLE	449,312,779.52	0.00	54,470,713.82	503,783,493.34
2510	REPAYABLE ADVANCES - GENERAL FUND	8,740,556,899.11	0.00	0.00	8,740,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>9,189,869,678.63</b>	<b>0.00</b>	<b>54,470,713.82</b>	<b>9,244,340,392.45</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,054,173,717.27)</b>	<b>59,423,003.84</b>	<b>92,490,582.42</b>	<b>(9,087,241,295.85)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(8,696,922,222.05)	0.00	0.00	(8,696,922,222.05)
	<b>TOTAL CAPITAL</b>	<b>(8,696,922,222.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,696,922,222.05)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	131,247,000.00	0.00	23,236,000.00	154,483,000.00
5800	\$0.55 TAX ON SURFACE COAL	81,608,000.00	0.00	11,634,000.00	93,242,000.00
5800	4.4% TAX ON UNDERGROUND COAL	68,883,000.00	5,569,000.00	11,057,000.00	74,371,000.00
5800	4.4% TAX ON SURFACE COAL	72,876,000.00	0.00	13,282,000.00	86,158,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	1,506,764.90	0.00	207,066.87	1,713,831.77
5320	FINES & PENALTIES	707,736.73	0.00	6,936.97	714,673.70
	<b>TOTAL INCOME</b>	<b>356,828,501.63</b>	<b>5,569,000.00</b>	<b>59,423,003.84</b>	<b>410,682,505.47</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	15,179,355.00	1,662,000.00	0.00	16,841,355.00
5760	SALARIES & EXPENSES - ESA	21,027,666.00	4,256,334.00	0.00	25,284,000.00
5760	SALARIES & EXPENSES - OIG	230,000.00	28,000.00	0.00	258,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	228,290,000.00	26,500,000.00	0.00	254,790,000.00
6100	TREASURY ADMIN EXPENSE - GF	24,452.67	2,594.33	0.00	27,047.00
6100	TREASURY ADMIN EXPENSE - BPD	15,743.66	1,940.27	0.00	17,683.93
6330	INTEREST EXPENSE - REPAYABLE ADVAN	449,312,779.52	54,470,713.82	0.00	503,783,493.34
	<b>TOTAL EXPENSE</b>	<b>714,079,996.85</b>	<b>86,921,582.42</b>	<b>0.00</b>	<b>801,001,579.27</b>
	<b>TOTAL EQUITY</b>	<b>(9,054,173,717.27)</b>	<b>92,490,582.42</b>	<b>59,423,003.84</b>	<b>(9,087,241,295.85)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>151,913,586.26</b>	<b>151,913,586.26</b>	<b>0.00</b>

**Black Lung Disability Trust Fund  
20X8144  
Balance Sheet (Final)  
June 30, 2005**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	157,099,096.60	
<b>TOTAL ASSETS</b>			\$ 157,099,096.60

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv		503,783,493.34	
Advances from General Fund	\$	8,740,556,899.11	
<b>Total Liabilities</b>			\$ 9,244,340,392.45

**Equity**

Beginning Balance	\$	(8,696,922,222.05)	
Net Change	\$	(390,319,073.80)	
<b>Total Equity</b>			\$ (9,087,241,295.85)
<b>TOTAL LIABILITIES &amp; EQUITY</b>			\$ 157,099,096.60

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: July 6, 2005

**Black Lung Disability Trust Fund  
20X8144  
Income Statement (Final)  
October 1, 2004 Through June 30, 2005**

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	11,634,000.00	93,242,000.00
\$1.10 Tax on Underground	23,236,000.00	154,483,000.00
4.4% Tax on Surface Coal	13,282,000.00	86,158,000.00
4.4% Tax on Underground	5,488,000.00	74,371,000.00
Collect - Responsible Owners	207,066.87	1,713,831.77
Fines & Penalties	6,936.97	714,673.70
<b>Gross Revenue</b>	<b>\$ 53,854,003.84</b>	<b>\$ 410,682,505.47</b>

**OUTLAYS**

Interest Exp-Repayable Advance	54,470,713.82	503,783,493.34
Salaries & Expenses - DM	1,662,000.00	16,841,355.00
Salaries & Expenses - OIG	28,000.00	258,000.00
Salaries & Expenses - ESA	4,256,334.00	25,284,000.00
Treasury Admin Expense - BPD	1,940.27	17,683.93
Treasury Admin Expense - GF	2,594.33	27,047.00
<b>Total Outlays</b>	<b>\$ 60,421,582.42</b>	<b>\$ 546,211,579.27</b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	26,500,000.00	254,790,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 26,500,000.00</b>	<b>\$ 254,790,000.00</b>
<b>Total Outlays/Transfers</b>	<b>\$ 86,921,582.42</b>	<b>\$ 801,001,579.27</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (33,067,578.58)</b>	<b>\$ (390,319,073.80)</b>

**Black Lung Disability Trust Fund  
20X8144  
Budget Reconciliation (Final)  
June 30, 2005**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	714,673.70		
580010	\$1.10 Tax on Underground Coal	154,483,000.00		
580020	\$.55 Tax on Surface Coal	93,242,000.00		
580030	4.4% Tax on Underground Coal	74,371,000.00		
580040	4.4% Tax on Surface Coal	86,158,000.00		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>M</b>	<b><u>408,968,673.70</u></b>
576501	Benefit Pymts - Transfer to Labor	(254,790,000.00)		
<b>417500</b>	<b>Allocation Transfers</b>		<b>M</b>	<b><u>(254,790,000.00)</u></b>
251000	Advance from GF	0.00		
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>M</b>	<b><u>0.00</u></b>
576040	Salaries & Expenses - DM	(16,841,355.00)		
576050	Salaries & Expenses - ESA	(25,284,000.00)		
576060	Salaries & Expenses - OIG	(258,000.00)		
590010	Collections/Responsible Operators (03)	1,713,831.77		
610010	Treasury Admin Expense - GF	(27,047.00)		
610050	Treasury Admin Expense - BPD	(17,683.93)		
633000	Repayment of Advance from GF	0.00		
	Adjustment Treas. Admin prior year	(0.01)		
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>M</b>	<b><u>(40,714,254.17)</u></b>
532010	Fines & Penalties	714,673.70		
580010	\$1.10 Tax on Underground Coal	154,483,000.00		
580030	4.4% Tax on Underground Coal	74,371,000.00		
580020	\$.55 Tax on Surface Coal	93,242,000.00		
580040	4.4% Tax on Surface Coal	86,158,000.00		
590010	Collections/Responsible Operators (03)	1,713,831.77		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(254,790,000.00)		
576040	Salaries & Expenses - DM	(16,841,355.00)		
576050	Salaries & Expenses - ESA	(25,284,000.00)		
576060	Salaries & Expenses - OIG	(258,000.00)		
610010	Treasury Admin Expense - GF	(27,047.00)		
610050	Treasury Admin Expense - BPD	(17,683.93)		
633000	Repayment of Advance from GF	0.00		
	<b>New Budget Authority</b>	<b>21,754,689.96</b>		
	Adjustment Treas. Admin prior year	(0.01)		
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>M</b>	<b><u>(135,219,109.49)</u></b>
	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>			
<b>415700</b>			<b>M</b>	<b><u>21,754,689.96</u></b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>			<b><u>43,634,677.07</u></b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<b>M</b>	<b><u>(43,634,677.07)</u></b> <b>0.00</b> <b><u>(43,634,677.07)</u></b>
101000	Fund Balance with Treasury	157,099,096.60		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	<b>Total Assets</b>			<b><u>157,099,096.60</u></b>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b><u>(157,099,096.60)</u></b>
				<b><u>0.00</u></b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**Budget Reconciliation Summary (Final)**  
**June 30, 2005**

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
411400	Appropriated Trust Fund Receipts	M	408,968,673.70
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	(254,790,000.00)
417000	Transfers - Current Year Authority	M	0.00
490200	Expended Authority - Paid	M	(40,714,254.17)
462000	Other Funds Available for Commit/Oblig	M	(135,219,109.49)
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)**  
**June 30, 2005**

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>M/D</u>	<u>Amount</u>
1010	E		157,099,096.60
4114	E	M	408,968,673.70
4157	E	M	21,754,689.96
4175	E	M	(254,790,000.00)
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	(135,219,109.49)
4902	E	M	(40,714,254.17)
			0.00