

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

**20X8144**

## **Noteworthy News**

1 There is no noteworthy news for September.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
August 31, 2004 Through September 30, 2004**

RUN DATE: 10/05/2004

RUN TIME: 16:07:21

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	133,533,706.36	601,456,860.71	691,355,890.01	43,634,677.06
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>133,533,706.36</b>	<b>601,456,860.71</b>	<b>691,355,890.01</b>	<b>43,634,677.06</b>
<b>LIABILITIES</b>					
2140	ACCRUED INTEREST PAYABLE	597,252,594.18	597,252,594.18	0.00	0.00
2590	REPAYABLE ADVANCES - GENERAL FUND	8,243,556,899.11	0.00	497,000,000.00	8,740,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>8,840,809,493.29</b>	<b>597,252,594.18</b>	<b>497,000,000.00</b>	<b>8,740,556,899.11</b>
	<b>TOTAL NET ASSETS</b>	<b>(8,707,275,786.93)</b>	<b>1,198,709,454.89</b>	<b>1,188,355,890.01</b>	<b>(8,696,922,222.05)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(8,213,631,845.48)	0.00	0.00	(8,213,631,845.48)
	<b>TOTAL CAPITAL</b>	<b>(8,213,631,845.48)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,213,631,845.48)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	159,105,000.00	0.00	42,938,000.00	202,043,000.00
5800	\$0.55 TAX ON SURFACE COAL	101,213,000.00	3,509,000.00	19,794,000.00	117,498,000.00
5800	4.4% TAX ON UNDERGROUND COAL	111,585,000.00	4,151,000.00	21,828,000.00	129,262,000.00
5800	4.4% TAX ON SURFACE COAL	97,886,000.00	0.00	19,290,000.00	117,176,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,573,111.79	0.00	603,294.67	3,176,406.46
5320	FINES & PENALTIES	432,687.34	0.00	3,566.04	436,253.38
	<b>TOTAL INCOME</b>	<b>472,794,799.13</b>	<b>7,660,000.00</b>	<b>104,456,860.71</b>	<b>569,591,659.84</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	21,207,084.00	2,193,916.00	0.00	23,401,000.00
5760	SALARIES & EXPENSES - ESA	29,086,336.00	2,917,664.00	0.00	32,004,000.00
5760	SALARIES & EXPENSES - OIG	338,000.00	0.00	0.00	338,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	318,500,000.00	28,000,000.00	0.00	346,500,000.00
6100	TREASURY ADMIN EXPENSE - GF	33,725.32	3,154.68	0.00	36,880.00
6100	TREASURY ADMIN EXPENSE - BPD	21,002.08	2,436.67	0.00	23,438.75
6330	INTEREST EXPENSE - REPAYABLE ADVAN	597,252,593.18	53,326,124.48	0.00	650,578,717.66
	<b>TOTAL EXPENSES</b>	<b>966,438,740.58</b>	<b>86,443,295.83</b>	<b>0.00</b>	<b>1,052,882,036.41</b>
	<b>TOTAL EQUITY</b>	<b>(8,707,275,786.93)</b>	<b>94,103,295.83</b>	<b>104,456,860.71</b>	<b>(8,696,922,222.05)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>1,292,812,750.72</b>	<b>1,292,812,750.72</b>	<b>0.00</b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**Balance Sheet (Final)**  
**September 30, 2004**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	43,634,677.06	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>43,634,677.06</b>	<b>\$</b>

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv		0.00	
Advances from General Fund	\$	8,740,556,899.11	
<b>Total Liabilities</b>	<b>\$</b>	<b>8,740,556,899.11</b>	

**Equity**

Beginning Balance	\$	(8,213,631,845.48)	
Net Change	\$	(483,290,376.57)	
<b>Total Equity</b>	<b>\$</b>	<b>(8,696,922,222.05)</b>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b>43,634,677.06</b>	<b>\$</b>

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: October 5, 2004

**Black Lung Disability Trust Fund  
20X8144  
Income Statement (Final)  
October 1, 2003 Through September 30, 2004**

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	16,285,000.00	117,498,000.00
\$1.10 Tax on Underground	42,938,000.00	202,043,000.00
4.4% Tax on Surface Coal	19,290,000.00	117,176,000.00
4.4% Tax on Underground	17,677,000.00	129,262,000.00
Collect - Responsible Owners	603,294.67	3,176,406.46
Fines & Penalties	3,566.04	436,253.38
<b>Gross Revenue</b>	<b>\$ <u>96,796,860.71</u></b>	<b>\$ <u>569,591,659.84</u></b>

**OUTLAYS**

Interest Exp-Repayable Advance	53,326,124.48	650,578,717.66
Salaries & Expenses - DM	2,193,916.00	23,401,000.00
Salaries & Expenses - OIG	0.00	338,000.00
Salaries & Expenses - ESA	2,917,664.00	32,004,000.00
Treasury Admin Expense - BPD	2,436.67	23,438.75
Treasury Admin Expense - GF	3,154.68	36,880.00
<b>Total Outlays</b>	<b>\$ <u>58,443,295.83</u></b>	<b>\$ <u>706,382,036.41</u></b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	28,000,000.00	346,500,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ <u>28,000,000.00</u></b>	<b>\$ <u>346,500,000.00</u></b>
<b>Total Outlays/Transfers</b>	<b>\$ <u>86,443,295.83</u></b>	<b>\$ <u>1,052,882,036.41</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u>10,353,564.88</u></b>	<b>\$ <u>(483,290,376.57)</u></b>

**Black Lung Disability Trust Fund  
20X8144  
Budget Reconciliation (Final)  
September 30, 2004**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	436,253.38	
580010	\$1.10 Tax on Underground Coal	202,043,000.00	
580020	\$.55 Tax on Surface Coal	117,498,000.00	
580030	4.4% Tax on Underground Coal	129,262,000.00	
580040	4.4% Tax on Surface Coal	117,176,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<u><u>566,415,253.38</u></u>
576501	Benefit Pymts - Transfer to Labor	(346,500,000.00)	
<b>417500</b>	<b>Allocation Transfers</b>		<u><u>(346,500,000.00)</u></u>
251000	Advance from GF	497,000,000.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<u><u>497,000,000.00</u></u>
576040	Salaries & Expenses - DM	(23,401,000.00)	
576050	Salaries & Expenses - ESA	(32,004,000.00)	
576060	Salaries & Expenses - OIG	(338,000.00)	
590010	Collections/Responsible Operators (03)	3,176,406.46	
610010	Treasury Admin Expense - GF	(36,880.00)	
610050	Treasury Admin Expense - BPD	(23,438.75)	
633000	Repayment of Advance from GF	(650,578,717.66)	
<b>490200</b>	<b>Expended Authority - Paid</b>		<u><u>(703,205,629.95)</u></u>
532010	Fines & Penalties	436,253.38	
580010	\$1.10 Tax on Underground Coal	202,043,000.00	
580030	4.4% Tax on Underground Coal	129,262,000.00	
580020	\$.55 Tax on Surface Coal	117,498,000.00	
580040	4.4% Tax on Surface Coal	117,176,000.00	
590010	Collections/Responsible Operators (03)	3,176,406.46	
251000	Advance from GF	497,000,000.00	
576501	Benefit Pymts - Transfer to Labor	(346,500,000.00)	
576040	Salaries & Expenses - DM	(23,401,000.00)	
576050	Salaries & Expenses - ESA	(32,004,000.00)	
576060	Salaries & Expenses - OIG	(338,000.00)	
610010	Treasury Admin Expense - GF	(36,880.00)	
610050	Treasury Admin Expense - BPD	(23,438.75)	
633000	Repayment of Advance from GF	(650,578,717.66)	
	<b>New Budget Authority</b>	<b>26,851,386.03</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<u><u>(40,561,009.46)</u></u>
	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<u><u>26,851,386.03</u></u>
<b>415700</b>			
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<u><u>29,925,053.63</u></u>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>		<u><u>(29,925,053.63)</u></u>
	<b>Less: New Budget Authority</b>		<u><u>0.00</u></u>
			<u><u>(29,925,053.63)</u></u>
1010	Fund Balance with Treasury	43,634,677.06	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<u><u>43,634,677.06</u></u>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>		<u><u>(43,634,677.06)</u></u>
			<u><u>0.00</u></u>

**Black Lung Disability Trust Fund**  
**20X8144**  
**Budget Reconciliation Summary (Final)**  
**September 30, 2004**

<u>Account Number</u>		
411400	Appropriated Trust Fund Receipts	566,415,253.38
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	26,851,386.03
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred	<b>(346,500,000.00)</b>
417000	Transfers - Current Year Authority	497,000,000.00
490200	Expended Authority - Paid	<b>(703,205,629.95)</b>
462000	Other Funds Available for Commit/Oblig	<b>(40,561,009.46)</b>
420100	Total Actual Resources - Collected	29,925,053.63
439700	Receipts and Approps Temp Precl from Oblig	<b>(29,925,053.63)</b>
		0.00

**Black Lung Disability Trust Fund**  
**20X8144**  
**FACTS II Adjusted Trial Balance (Final)**  
**September 30, 2004**

	<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>Amount</u>		
R	1010	E	43,634,677.06	0.01	43,634,677.07
	4114	E	566,415,253.38		566,415,253.38
	4157	E	26,851,386.03	(26,851,386.03)	0.00
	4175	E	(346,500,000.00)		(346,500,000.00)
	4170	E	497,000,000.00		497,000,000.00
	4201	B	29,925,053.63		29,925,053.63
	4201	E	29,925,053.63		29,925,053.63
	4397	B	(29,925,053.63)		(29,925,053.63)
	4397	E	(29,925,053.63)	(13,709,623.44)	(43,634,677.07)
	4620	B	0.00		
R	4620	E	(40,561,009.46)	40,561,009.46	0.00
R	4902	E	(703,205,629.95)	0.01	(703,205,629.94)
			0.00	0.00	0.00