

Black Lung
20X8144
Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance	3
Balance Sheet	4
Income Statement	5
Budget Reconciliation	6
Budget Reconciliation Summary	7
FACTS II Information	8
Post Closing Budget Rec	9

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)
August 31, 2005 Through September 30, 2005**

RUN DATE: 10/06/05

RUN TIME: 123300

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	199,310,508.72	554,610,123.03	713,118,060.73	40,802,571.02
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	199,310,508.72	554,610,123.03	713,118,060.73	40,802,571.02
LIABILITIES					
2150	ACCRUED INTEREST PAYABLE	619,422,967.95	619,422,967.95	0.00	0.00
2510	ADVANCES FROM GEN FUND	8,740,556,899.11	0.00	446,000,000.00	9,186,556,899.11
	TOTAL LIABILITIES	9,359,979,867.06	619,422,967.95	446,000,000.00	9,186,556,899.11
	TOTAL NET ASSETS	(9,160,669,358.34)	1,174,033,090.98	1,159,118,060.73	(9,145,754,328.09)
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	189,698,000.00	0.00	45,566,000.00	235,264,000.00
5800	\$0.55 TAX ON SURFACE COAL	116,549,000.00	0.00	21,021,000.00	137,570,000.00
5800	4.4% TAX ON UNDERGROUND COAL	96,534,000.00	9,157,000.00	18,710,000.00	106,087,000.00
5800	4.4% TAX ON SURFACE COAL	108,046,000.00	0.00	22,909,000.00	130,955,000.00
5800	BLACK LUNG BENEFIT TRUST	0.00	0.00	10,000.00	10,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,144,686.77	0.00	373,056.67	2,517,743.44
5320	FINES & PENALTIES	802,538.60	0.00	19,534.51	822,073.11
	TOTAL INCOME	513,774,225.37	9,157,000.00	108,608,591.18	613,225,816.55
EXPENSES					
5760	SALARIES & EXPENSES - DM	21,105,355.00	2,599,645.00	0.00	23,705,000.00
5760	SALARIES & EXPENSES - ESA	30,171,060.00	2,443,534.00	0.00	32,614,594.00
5760	SALARIES & EXPENSES - OIG	342,000.00	0.00	0.00	342,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	306,290,000.00	24,000,000.00	0.00	330,290,000.00
6100	TREASURY ADMIN EXPENSE - GF	168,414.25	24,200.25	0.00	192,614.50
6100	TREASURY ADMIN EXPENSE - BPD	21,564.46	0.00	1,531.55	20,032.91
6330	INTEREST EXPENSE - REPAYABLE ADVAN	619,422,967.95	55,470,713.53	0.30	674,893,681.18
	TOTAL EXPENSES	977,521,361.66	84,538,092.78	1,531.85	1,062,057,922.59
	TOTAL EQUITY	(9,160,669,358.34)	93,695,092.78	108,610,123.03	(9,145,754,328.09)
	BALANCE	(0.00)	1,267,728,183.76	1,267,728,183.76	(0.00)

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	40,802,571.02	
TOTAL ASSETS		40,802,571.02	\$ 40,802,571.02

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv	\$	0.00	
Advances from General Fund		9,186,556,899.11	
Total Liabilities		9,186,556,899.11	\$ 9,186,556,899.11

Equity

Beginning Balance	\$	(8,696,922,222.05)	
Net Change		(448,832,106.04)	
Total Equity		(9,145,754,328.09)	\$ (9,145,754,328.09)
TOTAL LIABILITIES & EQUITY		40,802,571.02	\$ 40,802,571.02

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 06, 2005

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

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	21,021,000.00	137,570,000.00
\$1.10 Tax on Underground	45,566,000.00	235,264,000.00
4.4% Tax on Surface Coal	22,909,000.00	130,955,000.00
4.4% Tax on Underground	9,553,000.00	106,087,000.00
Collect - Responsible Owners	373,056.67	2,517,743.44
Fines & Penalties	19,534.51	822,073.11
Black Lung Benefit Trust	10,000.00	10,000.00
Gross Revenue	\$ 99,451,591.18	\$ 613,225,816.55

OUTLAYS

Interest Exp-Repayable Advance	55,470,713.23	674,893,681.18
Salaries & Expenses - DM	2,599,645.00	23,705,000.00
Salaries & Expenses - OIG	0.00	342,000.00
Salaries & Expenses - ESA	2,443,534.00	32,614,594.00
Treasury Admin Expense - BPD	(1,531.55)	20,032.91
Treasury Admin Expense - GF	24,200.25	192,614.50
Total Outlays	\$ 60,536,560.93	\$ 731,767,922.59

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	24,000,000.00	330,290,000.00
Subtotal NonExpenditures	\$ 24,000,000.00	\$ 330,290,000.00
Total Outlays/Transfers	\$ 84,536,560.93	\$ 1,062,057,922.59
NET INCREASE/(DECREASE)	\$ 14,915,030.25	\$ (448,832,106.04)

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	822,073.11		
580010	\$1.10 Tax on Underground Coal	235,264,000.00		
580020	\$.55 Tax on Surface Coal	137,570,000.00		
580030	4.4% Tax on Underground Coal	106,087,000.00		
580040	4.4% Tax on Surface Coal	130,955,000.00		
580056	Black Lung Benefit Trust	10,000.00		
411400	Appropriated Trust Fund Receipts		M	<u>610,708,073.11</u>
576501	Benefit Pymts - Transfer to Labor	(330,290,000.00)		
417500	Allocation Transfers		M	<u>(330,290,000.00)</u>
251000	Advance from GF	446,000,000.00		
412800	Transfers - Current Year Authority		M	<u>446,000,000.00</u>
576040	Salaries & Expenses - DM	(23,705,000.00)		
576050	Salaries & Expenses - ESA	(32,614,594.00)		
576060	Salaries & Expenses - OIG	(342,000.00)		
590010	Collections/Responsible Operators (03)	2,517,743.44		
610010	Treasury Admin Expense - GF	(192,614.50)		
610050	Treasury Admin Expense - BPD	(20,032.91)		
633000	Interest Expense - Repay.advan	(674,893,681.18)		
	Adjustment Treas. Admin prior year	(0.01)		
490200	Expended Authority - Paid		M	<u>(729,250,179.16)</u>
532010	Fines & Penalties	822,073.11		
580010	\$1.10 Tax on Underground Coal	235,264,000.00		
580030	4.4% Tax on Underground Coal	106,087,000.00		
580020	\$.55 Tax on Surface Coal	137,570,000.00		
580040	4.4% Tax on Surface Coal	130,955,000.00		
580056	Black Lung Benefit Trust	10,000.00		
590010	Collections/Responsible Operators (03)	2,517,743.44		
251000	Advance from GF	446,000,000.00		
576501	Benefit Pymts - Transfer to Labor	(330,290,000.00)		
576040	Salaries & Expenses - DM	(23,705,000.00)		
576050	Salaries & Expenses - ESA	(32,614,594.00)		
576060	Salaries & Expenses - OIG	(342,000.00)		
610010	Treasury Admin Expense - GF	(192,614.50)		
610050	Treasury Admin Expense - BPD	(20,032.91)		
633000	Repayment of Advance from GF	(674,893,681.18)		
	New Budget Authority	21,754,689.96		
	Adjustment Treas. Admin prior year	(0.01)		
462000	Other Funds Available for Commit/Oblig		M	<u>(18,922,583.91)</u>
	Auth Made Avail from Receipt or			
	Approp Balances Previously			
415700	Precluded from Oblig		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	40,802,571.02		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	Total Assets			<u>40,802,571.02</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			<u>(40,802,571.02)</u>
				<u>0.00</u>

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

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
411400	Appropriated Trust Fund Receipts	M	610,708,073.11
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	(330,290,000.00)
417000	Transfers - Current Year Authority	M	446,000,000.00
490200	Expended Authority - Paid	M	(729,250,179.16)
462000	Other Funds Available for Commit/Oblig	M	(18,922,583.91)
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)
September 30, 2005

<u>Account</u>	<u>Beginning / Ending Balance</u>	<u>M/D</u>	<u>Amount</u>
1010	E		0.00
4114	E	M	610,708,073.11
4157	E	M	21,754,689.96
4175	E	M	(330,290,000.00)
4170	E	M	446,000,000.00
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	(18,922,583.91)
4902	E	M	(729,250,179.16)
			0.00

BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
POST CLOSING BUDGETARY RECONCILIATION (FINAL)
September 30, 2005

420100 Total Actual Resources - Collected	40,802,571.02
439700 Receipts and Appropriation Temporarily Precluded from Obligation	<u>(40,802,571.02)</u>
	<u>0.00</u>