

Black Lung
20X8144
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Black Lung

20X8144

Noteworthy News

1. Beginning with the October 2005 financial statements, the FACTS II Adjusted Trial Balance will replace the Budget Reconciliation Summary and the Post Closing Budget Reconciliation.

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

RUN DATE: 11/15/05

RUN TIME: 132847

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	40,802,571.02	10,473,151.57	30,502,408.10	20,773,314.49
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	40,802,571.02	10,473,151.57	30,502,408.10	20,773,314.49
LIABILITIES					
2150	ACCRUED INTEREST PAYABLE	0.00	0.00	59,024,312.65	59,024,312.65
2510	ADVANCES FROM GEN FUND	9,186,556,899.11	0.00	0.00	9,186,556,899.11
	TOTAL LIABILITIES	9,186,556,899.11	0.00	59,024,312.65	9,245,581,211.76
	TOTAL NET ASSETS	(9,145,754,328.09)	10,473,151.57	89,526,720.75	(9,224,807,897.27)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(9,145,754,328.09)	0.00	0.00	(9,145,754,328.09)
	TOTAL CAPITAL	(9,145,754,328.09)	0.00	0.00	(9,145,754,328.09)
INCOME					
5800	\$1.10 TAX ON UNDERGROUND COAL	0.00	0.00	3,499,000.00	3,499,000.00
5800	\$0.55 TAX ON SURFACE COAL	0.00	0.00	2,296,000.00	2,296,000.00
5800	4.4% TAX ON UNDERGROUND COAL	0.00	0.00	2,137,000.00	2,137,000.00
5800	4.4% TAX ON SURFACE COAL	0.00	0.00	2,249,000.00	2,249,000.00
5800	BLACK LUNG BENEFIT TRUST	0.00	0.00	0.00	0.00
5900	COLLECT - RESPONSIBLE OPERATOR	0.00	0.00	233,970.76	233,970.76
5320	FINES & PENALTIES	0.00	0.00	58,180.81	58,180.81
	TOTAL INCOME	0.00	0.00	10,473,151.57	10,473,151.57
EXPENSES					
5760	SALARIES & EXPENSES - DM	0.00	1,475,340.00	0.00	1,475,340.00
5760	SALARIES & EXPENSES - ESA	0.00	2,711,003.00	0.00	2,711,003.00
5760	SALARIES & EXPENSES - OIG	0.00	0.00	0.00	0.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	0.00	26,300,000.00	0.00	26,300,000.00
6100	TREASURY ADMIN EXPENSE - GF	0.00	15,991.34	0.00	15,991.34
6100	TREASURY ADMIN EXPENSE - BPD	0.00	73.76	0.00	73.76
6330	INTEREST EXPENSE - REPAYABLE ADVAN	0.00	59,024,312.65	0.00	59,024,312.65
	TOTAL EXPENSES	0.00	89,526,720.75	0.00	89,526,720.75
	TOTAL EQUITY	(9,145,754,328.09)	89,526,720.75	10,473,151.57	(9,224,807,897.27)
	BALANCE	0.00	99,999,872.32	99,999,872.32	0.00

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	20,773,314.49	
TOTAL ASSETS		20,773,314.49	\$ 20,773,314.49

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv	\$	59,024,312.65	
Advances from General Fund		9,186,556,899.11	
Total Liabilities		9,245,581,211.76	\$ 9,245,581,211.76

Equity

Beginning Balance	\$	(9,145,754,328.09)	
Net Change		(79,053,569.18)	
Total Equity		(9,224,807,897.27)	\$ (9,224,807,897.27)
TOTAL LIABILITIES & EQUITY		20,773,314.49	\$ 20,773,314.49

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: November 15, 2005

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

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	2,296,000.00	2,296,000.00
\$1.10 Tax on Underground	3,499,000.00	3,499,000.00
4.4% Tax on Surface Coal	2,249,000.00	2,249,000.00
4.4% Tax on Underground	2,137,000.00	2,137,000.00
Collect - Responsible Owners	233,970.76	233,970.76
Fines & Penalties	58,180.81	58,180.81
Black Lung Benefit Trust	0.00	0.00
Gross Revenue	\$ 10,473,151.57	\$ 10,473,151.57

OUTLAYS

Interest Exp-Repayable Advance	59,024,312.65	59,024,312.65
Salaries & Expenses - DM	1,475,340.00	1,475,340.00
Salaries & Expenses - OIG	0.00	0.00
Salaries & Expenses - ESA	2,711,003.00	2,711,003.00
Treasury Admin Expense - BPD	73.76	73.76
Treasury Admin Expense - GF	15,991.34	15,991.34
Total Outlays	\$ 63,226,720.75	\$ 63,226,720.75

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	26,300,000.00	26,300,000.00
Subtotal NonExpenditures	\$ 26,300,000.00	\$ 26,300,000.00
Total Outlays/Transfers	\$ 89,526,720.75	\$ 89,526,720.75
NET INCREASE/(DECREASE)	\$ (79,053,569.18)	\$ (79,053,569.18)

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>	<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties		58,180.81
580010	\$1.10 Tax on Underground Coal		3,499,000.00
580020	\$.55 Tax on Surface Coal		2,296,000.00
580030	4.4% Tax on Underground Coal		2,137,000.00
580040	4.4% Tax on Surface Coal		2,249,000.00
580056	Black Lung Benefit Trust		0.00
411400	Appropriated Trust Fund Receipts	M	<u>10,239,180.81</u>
576501	Benefit Pymts - Transfer to Labor		(26,300,000.00)
417500	Allocation Transfers	M	<u>(26,300,000.00)</u>
251000	Advance from GF		0.00
412800	Amounts Appropriated - Transfers in	M	<u>0.00</u>
576040	Salaries & Expenses - DM		(1,475,340.00)
576050	Salaries & Expenses - ESA		(2,711,003.00)
576060	Salaries & Expenses - OIG		0.00
590010	Collections/Responsible Operators (03)		233,970.76
610010	Treasury Admin Expense - GF		(15,991.34)
610050	Treasury Admin Expense - BPD		(73.76)
633000	Interest Expense - Repay.advan		0.00
	Adjustment Treas. Admin prior year		0.00
490200	Expended Authority - Paid	M	<u>(3,968,437.34)</u>
532010	Fines & Penalties		58,180.81
580010	\$1.10 Tax on Underground Coal		3,499,000.00
580030	4.4% Tax on Underground Coal		2,137,000.00
580020	\$.55 Tax on Surface Coal		2,296,000.00
580040	4.4% Tax on Surface Coal		2,249,000.00
580056	Black Lung Benefit Trust		0.00
590010	Collections/Responsible Operators (03)		233,970.76
251000	Advance from GF		0.00
576501	Benefit Pymts - Transfer to Labor		(26,300,000.00)
576040	Salaries & Expenses - DM		(1,475,340.00)
576050	Salaries & Expenses - ESA		(2,711,003.00)
576060	Salaries & Expenses - OIG		0.00
610010	Treasury Admin Expense - GF		(15,991.34)
610050	Treasury Admin Expense - BPD		(73.76)
633000	Repayment of Advance from GF		0.00
	New Budget Authority		20,029,256.53
	Adjustment Treas. Admin prior year		0.00
462000	Other Funds Available for Commit/Oblig	M	<u>0.00</u>
	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		
415700		M	<u>20,029,256.53</u>
420100	Total Actual Resources - Collected		<u>40,802,570.72</u>
439700	Receipts and Approps Temp Precl from Oblig Less: New Budget Authority	M	<u>(40,802,570.72)</u>
			<u>(40,802,570.72)</u>
101000	Fund Balance with Treasury		20,773,314.49
	Fund Balance with Treasury adjust		(0.30)
161000	Certificates of Indebtedness		0.00
161000	Bonds		0.00
	Total Assets		<u>20,773,314.19</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)		<u>(20,773,314.19)</u>
			<u>0.00</u>

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

<u>Account</u>	<u>SGL</u> <u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>B/N</u>	<u>Amount</u>
1010	Fund Balance with treasury	E			20,773,314.49
	Fund Balance with Treasury adjust				(0.30)
4114	Appropriated Trust Fund Receipts	E	M		10,239,180.81
4157	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	E	M		20,029,256.53
4175	Allocation Transfers of CY Authority-Non Invested Accounts	E	M		(26,300,000.00)
4128	Amounts Appropriated - Transfers in	E	M	B	0.00
4201	Total Actual Resources - Collected	B			40,802,570.72
4201	Total Actual Resources - Collected	E			40,802,570.72
4397	Receipts and Approps Temp Precl from Oblig	B	M		(40,802,570.72)
4397	Receipts and Approps Temp Precl from Oblig	E	M		(40,802,570.72)
4620	Other Funds Available for Commit/Oblig	B	M		0.00
4620	Other Funds Available for Commit/Oblig	E	M		0.00
4902	Expended Authority - Paid	E	M		(3,968,437.34)
					0.00