

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

**20X8144**

## **Noteworthy News**

1 There are no Noteworthy News items for December 2005.

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

RUN DATE: 1/17/06

RUN TIME: 14:10:40

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	45,606,949.71	70,613,185.43	48,697,991.35	67,522,143.79
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>45,606,949.71</b>	<b>70,613,185.43</b>	<b>48,697,991.35</b>	<b>67,522,143.79</b>
<b>LIABILITIES</b>					
2150	ACCRUED INTEREST PAYABLE	116,144,615.21	0.00	59,024,312.65	175,168,927.86
2510	ADVANCES FROM GEN FUND	9,186,556,899.11	0.00	0.00	9,186,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>9,302,701,514.32</b>	<b>0.00</b>	<b>59,024,312.65</b>	<b>9,361,725,826.97</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,257,094,564.61)</b>	<b>70,613,185.43</b>	<b>107,722,304.00</b>	<b>(9,294,203,683.18)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(9,145,754,328.09)	0.00	0.00	(9,145,754,328.09)
	<b>TOTAL CAPITAL</b>	<b>(9,145,754,328.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,145,754,328.09)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	24,329,000.00	0.00	35,952,000.00	60,281,000.00
5800	\$0.55 TAX ON SURFACE COAL	14,899,000.00	736,000.00	11,650,000.00	25,813,000.00
5800	4.4% TAX ON UNDERGROUND COAL	13,351,000.00	16,000,000.00	10,366,000.00	7,717,000.00
5800	4.4% TAX ON SURFACE COAL	14,972,000.00	0.00	12,267,000.00	27,239,000.00
5800	BLACK LUNG BENEFIT TRUST	0.00	0.00	0.00	0.00
5900	COLLECT - RESPONSIBLE OPERATOR	480,196.37	0.00	368,645.04	848,841.41
5320	FINES & PENALTIES	76,719.58	0.00	9,540.39	86,259.97
	<b>TOTAL INCOME</b>	<b>68,107,915.95</b>	<b>16,736,000.00</b>	<b>70,613,185.43</b>	<b>121,985,101.38</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	2,293,186.00	1,155,214.00	0.00	3,448,400.00
5760	SALARIES & EXPENSES - ESA	5,269,859.00	2,365,212.00	0.00	7,635,071.00
5760	SALARIES & EXPENSES - OIG	0.00	73,085.00	0.00	73,085.00
5765	TRANSFERS OUT - BENEFIT PAYMENT	55,716,000.00	28,337,038.00	0.00	84,053,038.00
6100	TREASURY ADMIN EXPENSE - GF	19,224.67	28,749.33	0.00	47,974.00
6100	TREASURY ADMIN EXPENSE - BPD	5,267.59	2,693.02	0.00	7,960.61
6330	INTEREST EXPENSE - REPAYABLE AD	116,144,615.21	59,024,312.65	0.00	175,168,927.86
	<b>TOTAL EXPENSE</b>	<b>179,448,152.47</b>	<b>90,986,304.00</b>	<b>0.00</b>	<b>270,434,456.47</b>
	<b>TOTAL EQUITY</b>	<b>(9,257,094,564.61)</b>	<b>107,722,304.00</b>	<b>70,613,185.43</b>	<b>(9,294,203,683.18)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>178,335,489.43</b>	<b>178,335,489.43</b>	<b>0.00</b>

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

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	67,522,143.79	
<b>TOTAL ASSETS</b>		<b>67,522,143.79</b>	<b>\$ 67,522,143.79</b>

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv	\$	175,168,927.86	
Advances from General Fund		9,186,556,899.11	
<b>Total Liabilities</b>		<b>9,361,725,826.97</b>	<b>\$ 9,361,725,826.97</b>

**Equity**

Beginning Balance	\$	(9,145,754,328.09)	
Net Change		(148,449,355.09)	
<b>Total Equity</b>		<b>(9,294,203,683.18)</b>	<b>\$ (9,294,203,683.18)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>67,522,143.79</b>	<b>\$ 67,522,143.79</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: January 17, 2006

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

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	10,914,000.00	25,813,000.00
\$1.10 Tax on Underground	35,952,000.00	60,281,000.00
4.4% Tax on Surface Coal	12,267,000.00	27,239,000.00
4.4% Tax on Underground	(5,634,000.00)	7,717,000.00
Collect - Responsible Owners	368,645.04	848,841.41
Fines & Penalties	9,540.39	86,259.97
Black Lung Benefit Trust	0.00	0.00
<b>Gross Revenue</b>	<b>\$ 53,877,185.43</b>	<b>\$ 121,985,101.38</b>

**OUTLAYS**

Interest Exp-Repayable Advance	59,024,312.65	175,168,927.86
Salaries & Expenses - DM	1,155,214.00	3,448,400.00
Salaries & Expenses - OIG	73,085.00	73,085.00
Salaries & Expenses - ESA	2,365,212.00	7,635,071.00
Treasury Admin Expense - BPD	2,693.02	7,960.61
Treasury Admin Expense - GF	28,749.33	47,974.00
<b>Total Outlays</b>	<b>\$ 62,649,266.00</b>	<b>\$ 186,381,418.47</b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	28,337,038.00	84,053,038.00
<b>Subtotal NonExpenditures</b>	<b>\$ 28,337,038.00</b>	<b>\$ 84,053,038.00</b>
<b>Total Outlays/Transfers</b>	<b>\$ 90,986,304.00</b>	<b>\$ 270,434,456.47</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (37,109,118.57)</b>	<b>\$ (148,449,355.09)</b>

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	86,259.97		
580010	\$1.10 Tax on Underground Coal	60,281,000.00		
580020	\$.55 Tax on Surface Coal	25,813,000.00		
580030	4.4% Tax on Underground Coal	7,717,000.00		
580040	4.4% Tax on Surface Coal	27,239,000.00		
580056	Black Lung Benefit Trust	0.00		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>M</b>	<b><u>121,136,259.97</u></b>
576501	Benefit Pymts - Transfer to Labor	(84,053,038.00)		
<b>417500</b>	<b>Allocation Transfers</b>		<b>M</b>	<b><u>(84,053,038.00)</u></b>
251000	Advance from GF	0.00		
<b>412800</b>	<b>Amounts Appropriated - Transfers in</b>		<b>M</b>	<b><u>0.00</u></b>
576040	Salaries & Expenses - DM	(3,448,400.00)		
576050	Salaries & Expenses - ESA	(7,635,071.00)		
576060	Salaries & Expenses - OIG	(73,085.00)		
590010	Collections/Responsible Operators (03)	848,841.41		
610010	Treasury Admin Expense - GF	(47,974.00)		
610050	Treasury Admin Expense - BPD	(7,960.61)		
633000	Interest Expense - Repay.advan	0.00		
	Adjustment -prior year int exp	0.30		
	erroneous 224 entry reverse in Jan	(59,024,312.65)		
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>M</b>	<b><u>(69,387,961.55)</u></b>
532010	Fines & Penalties	86,259.97		
580010	\$1.10 Tax on Underground Coal	60,281,000.00		
580030	4.4% Tax on Underground Coal	7,717,000.00		
580020	\$.55 Tax on Surface Coal	25,813,000.00		
580040	4.4% Tax on Surface Coal	27,239,000.00		
580056	Black Lung Benefit Trust	0.00		
590010	Collections/Responsible Operators (03)	848,841.41		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(84,053,038.00)		
576040	Salaries & Expenses - DM	(3,448,400.00)		
576050	Salaries & Expenses - ESA	(7,635,071.00)		
576060	Salaries & Expenses - OIG	(73,085.00)		
610010	Treasury Admin Expense - GF	(47,974.00)		
610050	Treasury Admin Expense - BPD	(7,960.61)		
633000	Repayment of Advance from GF	0.00		
	Adjustment -prior year int exp	0.30		
	erroneous 224 entry reverse in Jan	(59,024,312.65)		
	<b>New Budget Authority</b>	32,304,739.58		
	Adjustment Treas. Admin prior year	0.00		
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>M</b>	<b><u>(0.00)</u></b>
	<b>Auth Made Avail from Receipt or</b>			
	<b>Approp Balances Previously</b>			
<b>415700</b>	<b>Precluded from Oblig</b>		<b>M</b>	<b><u>32,304,739.58</u></b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>			<b><u>40,802,570.72</u></b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>		<b>M</b>	<b><u>(40,802,570.72)</u></b>
	<b>Less: New Budget Authority</b>			<b><u>(40,802,570.72)</u></b>
101000	Fund Balance with Treasury	8,497,831.14		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	<b>Total Assets</b>			<b><u>8,497,831.14</u></b>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b><u>(8,497,831.14)</u></b>
				<b><u>0.00</u></b>

Black Lung Disability Trust Fund  
20X8144  
FACTS II Adjusted Trial Balance (Final)  
December 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			8,497,831.14
4114	Appropriated Trust Fund Receipts	E	M		121,136,259.97
4157	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	E	M		32,304,739.58
4175	Allocation Transfers of CY Authority-Non Invested Accounts	E	M		(84,053,038.00)
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		(69,387,961.55)
					0.00