

Black Lung
20X8144
Table of Contents

	Page(s)
Noteworthy News	2
Trial Balance	3
Balance Sheet	4
Income Statement	5
Budget Reconciliation	6
FACTS II Adjusted Trial Balance	7

Black Lung
20X8144
Noteworthy News

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

RUN DATE: 12/14/05

RUN TIME: 095504

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	20,773,314.49	57,634,764.38	32,801,129.16	45,606,949.71
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	20,773,314.49	57,634,764.38	32,801,129.16	45,606,949.71
LIABILITIES					
2150	ACCRUED INTEREST PAYABLE	59,024,312.65	0.00	57,120,302.56	116,144,615.21
2510	ADVANCES FROM GEN FUND	9,186,556,899.11	0.00	0.00	9,186,556,899.11
	TOTAL LIABILITIES	9,245,581,211.76	0.00	57,120,302.56	9,302,701,514.32
	TOTAL NET ASSETS	(9,224,807,897.27)	57,634,764.38	89,921,431.72	(9,257,094,564.61)
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	3,499,000.00	0.00	20,830,000.00	24,329,000.00
5800	\$0.55 TAX ON SURFACE COAL	2,296,000.00	0.00	12,603,000.00	14,899,000.00
5800	4.4% TAX ON UNDERGROUND COAL	2,137,000.00	0.00	11,214,000.00	13,351,000.00
5800	4.4% TAX ON SURFACE COAL	2,249,000.00	0.00	12,723,000.00	14,972,000.00
5800	BLACK LUNG BENEFIT TRUST	0.00	0.00	0.00	0.00
5900	COLLECT - RESPONSIBLE OPERATOR	233,970.76	0.00	246,225.61	480,196.37
5320	FINES & PENALTIES	58,180.81	0.00	18,538.77	76,719.58
	TOTAL INCOME	10,473,151.57	0.00	57,634,764.38	68,107,915.95
EXPENSES					
5760	SALARIES & EXPENSES - DM	1,475,340.00	817,846.00	0.00	2,293,186.00
5760	SALARIES & EXPENSES - ESA	2,711,003.00	2,558,856.00	0.00	5,269,859.00
5760	SALARIES & EXPENSES - OIG	0.00	0.00	0.00	0.00
5765	TRANSFERS OUT - BENEFIT PAYMENT	26,300,000.00	29,416,000.00	0.00	55,716,000.00
6100	TREASURY ADMIN EXPENSE - GF	15,991.34	3,233.33	0.00	19,224.67
6100	TREASURY ADMIN EXPENSE - BPD	73.76	5,193.83	0.00	5,267.59
6330	INTEREST EXPENSE - REPAYABLE AD	59,024,312.65	57,120,302.56	0.00	116,144,615.21
	TOTAL EXPENSE	89,526,720.75	89,921,431.72	0.00	179,448,152.47
	TOTAL EQUITY	(9,224,807,897.27)	89,921,431.72	57,634,764.38	(9,257,094,564.61)
	BALANCE	0.00	147,556,196.10	147,556,196.10	0.00

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	45,606,949.71	
TOTAL ASSETS			\$ 45,606,949.71

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv	\$	116,144,615.21	
Advances from General Fund		9,186,556,899.11	
Total Liabilities			\$ 9,302,701,514.32

Equity

Beginning Balance	\$	(9,145,754,328.09)	
Net Change		(111,340,236.52)	
Total Equity			\$ (9,257,094,564.61)
TOTAL LIABILITIES & EQUITY			\$ 45,606,949.71

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: December 14, 2005

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

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	12,603,000.00	14,899,000.00
\$1.10 Tax on Underground	20,830,000.00	24,329,000.00
4.4% Tax on Surface Coal	12,723,000.00	14,972,000.00
4.4% Tax on Underground	11,214,000.00	13,351,000.00
Collect - Responsible Owners	246,225.61	480,196.37
Fines & Penalties	18,538.77	76,719.58
Black Lung Benefit Trust	0.00	0.00
Gross Revenue	\$ 57,634,764.38	\$ 68,107,915.95

OUTLAYS

Interest Exp-Repayable Advance	57,120,302.56	116,144,615.21
Salaries & Expenses - DM	817,846.00	2,293,186.00
Salaries & Expenses - OIG	0.00	0.00
Salaries & Expenses - ESA	2,558,856.00	5,269,859.00
Treasury Admin Expense - BPD	5,193.83	5,267.59
Treasury Admin Expense - GF	3,233.33	19,224.67
Total Outlays	\$ 60,505,431.72	\$ 123,732,152.47

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	29,416,000.00	55,716,000.00
Subtotal NonExpenditures	\$ 29,416,000.00	\$ 55,716,000.00
Total Outlays/Transfers	\$ 89,921,431.72	\$ 179,448,152.47
NET INCREASE/(DECREASE)	\$ (32,286,667.34)	\$ (111,340,236.52)

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	76,719.58		
580010	\$1.10 Tax on Underground Coal	24,329,000.00		
580020	\$.55 Tax on Surface Coal	14,899,000.00		
580030	4.4% Tax on Underground Coal	13,351,000.00		
580040	4.4% Tax on Surface Coal	14,972,000.00		
580056	Black Lung Benefit Trust	0.00		
411400	Appropriated Trust Fund Receipts		M	<u>67,627,719.58</u>
576501	Benefit Pymts - Transfer to Labor	(55,716,000.00)		
417500	Allocation Transfers		M	<u>(55,716,000.00)</u>
251000	Advance from GF	0.00		
412800	Amounts Appropriated - Transfers in		M	<u>0.00</u>
576040	Salaries & Expenses - DM	(2,293,186.00)		
576050	Salaries & Expenses - ESA	(5,269,859.00)		
576060	Salaries & Expenses - OIG	0.00		
590010	Collections/Responsible Operators (03)	480,196.37		
610010	Treasury Admin Expense - GF	(19,224.67)		
610050	Treasury Admin Expense - BPD	(5,267.59)		
633000	Interest Expense - Repay.advan	0.00		
	Adjustment Treas. Admin prior year	0.00		
490200	Expended Authority - Paid		M	<u>(7,107,340.89)</u>
532010	Fines & Penalties	76,719.58		
580010	\$1.10 Tax on Underground Coal	24,329,000.00		
580030	4.4% Tax on Underground Coal	13,351,000.00		
580020	\$.55 Tax on Surface Coal	14,899,000.00		
580040	4.4% Tax on Surface Coal	14,972,000.00		
580056	Black Lung Benefit Trust	0.00		
590010	Collections/Responsible Operators (03)	480,196.37		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(55,716,000.00)		
576040	Salaries & Expenses - DM	(2,293,186.00)		
576050	Salaries & Expenses - ESA	(5,269,859.00)		
576060	Salaries & Expenses - OIG	0.00		
610010	Treasury Admin Expense - GF	(19,224.67)		
610050	Treasury Admin Expense - BPD	(5,267.59)		
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>(24,833,635.22)</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	45,606,949.71		
	Fund Balance with Treasury adjust	(0.30)		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	Total Assets			<u>45,606,949.41</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			<u>(45,606,949.41)</u>
				<u>0.00</u>

Black Lung Disability Trust Fund
20X8144
FACTS II Adjusted Trial Balance (Final)
November 30, 2005

<u>Account</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			45,606,949.71
4114	Appropriated Trust Fund Receipts	E	M		67,627,719.58
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		(55,716,000.00)
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		(24,833,635.22)
4902	Expended Authority - Paid	E	M		(7,107,340.89)
					0.00