

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

**20X8144**

## **Noteworthy News**

1 There are no Noteworthy News items for May 2006.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
April 30, 2006 Through May 31, 2006**

RUN DATE: 06/07/06

RUN TIME: 145032

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	167,573,520.07	51,087,832.02	32,685,517.20	185,975,834.89
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>167,573,520.07</b>	<b>51,087,832.02</b>	<b>32,685,517.20</b>	<b>185,975,834.89</b>
<b>LIABILITIES</b>					
2150	ACCRUED INTEREST PAYABLE	403,650,138.11	0.00	59,024,312.65	462,674,450.76
2510	ADVANCES FROM GEN FUND	9,186,556,899.11	0.00	0.00	9,186,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>9,590,207,037.22</b>	<b>0.00</b>	<b>59,024,312.65</b>	<b>9,649,231,349.87</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,422,633,517.15)</b>	<b>51,087,832.02</b>	<b>91,709,829.85</b>	<b>(9,463,255,514.98)</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	165,577,000.00	0.00	23,192,000.00	188,769,000.00
5800	\$0.55 TAX ON SURFACE COAL	69,892,000.00	0.00	10,810,000.00	80,702,000.00
5800	4.4% TAX ON UNDERGROUND COAL	26,105,000.00	0.00	5,731,000.00	31,836,000.00
5800	4.4% TAX ON SURFACE COAL	74,994,000.00	0.00	10,659,000.00	85,653,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,925,791.72	0.00	642,763.54	3,568,555.26
5320	FINES & PENALTIES	215,978.93	0.00	53,068.48	269,047.41
	<b>TOTAL INCOME</b>	<b>339,709,770.65</b>	<b>0.00</b>	<b>51,087,832.02</b>	<b>390,797,602.67</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	12,690,000.00	2,310,000.00	0.00	15,000,000.00
5760	SALARIES & EXPENSES - ESA	18,930,595.00	2,823,881.00	0.00	21,754,476.00
5760	SALARIES & EXPENSES - OIG	201,000.00	29,000.00	0.00	230,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	180,953,038.00	27,500,000.00	0.00	208,453,038.00
6100	TREASURY ADMIN EXPENSE - GF	148,594.16	17,694.67	0.00	166,288.83
6100	TREASURY ADMIN EXPENSE - BPD	15,594.44	4,941.53	0.00	20,535.97
6330	INTEREST EXPENSE - REPAYABLE ADVAN	403,650,138.11	59,024,312.65	0.00	462,674,450.76
	<b>TOTAL EXPENSE</b>	<b>616,588,959.71</b>	<b>91,709,829.85</b>	<b>0.00</b>	<b>708,298,789.56</b>
	<b>TOTAL EQUITY</b>	<b>(9,422,633,517.15)</b>	<b>91,709,829.85</b>	<b>51,087,832.02</b>	<b>(9,463,255,514.98)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>142,797,661.87</b>	<b>142,797,661.87</b>	<b>0.00</b>

**Black Lung Disability Trust Fund  
20X8144  
Balance Sheet (Final)  
May 31, 2006**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	185,975,834.89	
<b>TOTAL ASSETS</b>		<b>185,975,834.89</b>	<b>\$ 185,975,834.89</b>

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv	\$	462,674,450.76	
Advances from General Fund		9,186,556,899.11	
<b>Total Liabilities</b>		<b>9,649,231,349.87</b>	<b>\$ 9,649,231,349.87</b>

**Equity**

Beginning Balance	\$	(9,145,754,328.09)	
Net Change		(317,501,186.89)	
<b>Total Equity</b>		<b>(9,463,255,514.98)</b>	<b>\$ (9,463,255,514.98)</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>185,975,834.89</b>	<b>\$ 185,975,834.89</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: June 7, 2006

**Black Lung Disability Trust Fund  
20X8144  
Income Statement (Final)  
October 1, 2005 Through May 31, 2006**

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	\$ 10,810,000.00	\$ 80,702,000.00
\$1.10 Tax on Underground	23,192,000.00	188,769,000.00
4.4% Tax on Surface Coal	10,659,000.00	85,653,000.00
4.4% Tax on Underground	5,731,000.00	31,836,000.00
Collect - Responsible Owners	642,763.54	3,568,555.26
Fines & Penalties	53,068.48	269,047.41
<b>Gross Revenue</b>	<b>\$ <u>51,087,832.02</u></b>	<b>\$ <u>390,797,602.67</u></b>

**OUTLAYS**

Interest Exp-Repayable Advance	59,024,312.65	462,674,450.76
Salaries & Expenses - DM	2,310,000.00	15,000,000.00
Salaries & Expenses - OIG	29,000.00	230,000.00
Salaries & Expenses - ESA	2,823,881.00	21,754,476.00
Treasury Admin Expense - BPD	4,941.53	20,535.97
Treasury Admin Expense - GF	17,694.67	166,288.83
<b>Total Outlays</b>	<b>\$ <u>64,209,829.85</u></b>	<b>\$ <u>499,845,751.56</u></b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	\$ 27,500,000.00	208,453,038.00
<b>Subtotal NonExpenditures</b>	<b>\$ <u>27,500,000.00</u></b>	<b>\$ <u>208,453,038.00</u></b>
<b>Total Outlays/Transfers</b>	<b>\$ <u>91,709,829.85</u></b>	<b>\$ <u>708,298,789.56</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u>(40,621,997.83)</u></b>	<b>\$ <u>(317,501,186.89)</u></b>

**Black Lung Disability Trust Fund  
20X8144  
Budget Reconciliation (Final)  
May 31, 2006**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	269,047.41		
580010	\$1.10 Tax on Underground Coal	188,769,000.00		
580020	\$.55 Tax on Surface Coal	80,702,000.00		
580030	4.4% Tax on Underground Coal	31,836,000.00		
580040	4.4% Tax on Surface Coal	85,653,000.00		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>M</b>	<b><u>387,229,047.41</u></b>
576501	Benefit Pymts - Transfer to Labor	(208,453,038.00)		
<b>417500</b>	<b>Allocation Transfers</b>		<b>M</b>	<b><u>(208,453,038.00)</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	(15,000,000.00)		
576050	Salaries & Expenses - ESA	(21,754,476.00)		
576060	Salaries & Expenses - OIG	(230,000.00)		
590010	Collections/Responsible Operators (03)	3,568,555.26		
610010	Treasury Admin Expense - GF	(166,288.83)		
610050	Treasury Admin Expense - BPD	(20,535.97)		
	Adjustment -prior year int exp	0.30		
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>M</b>	<b><u>(33,602,745.24)</u></b>
532010	Fines & Penalties	269,047.41		
580010	\$1.10 Tax on Underground Coal	188,769,000.00		
580030	4.4% Tax on Underground Coal	31,836,000.00		
580020	\$.55 Tax on Surface Coal	80,702,000.00		
580040	4.4% Tax on Surface Coal	85,653,000.00		
590010	Collections/Responsible Operators (03)	3,568,555.26		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(208,453,038.00)		
576040	Salaries & Expenses - DM	(15,000,000.00)		
576050	Salaries & Expenses - ESA	(21,754,476.00)		
576060	Salaries & Expenses - OIG	(230,000.00)		
610010	Treasury Admin Expense - GF	(166,288.83)		
610050	Treasury Admin Expense - BPD	(20,535.97)		
	Adjustment -prior year int exp	0.30		
	<b>New Budget Authority</b>	<b>32,304,739.58</b>		
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>M</b>	<b><u>(177,478,003.75)</u></b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously 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 Less: New Budget Authority</b>		<b>M</b>	<b><u>(40,802,570.72)</u></b>
				<b><u>(40,802,570.72)</u></b>
101000	Fund Balance with Treasury	185,975,834.89		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	<b>Total Assets</b>			<b><u>185,975,834.89</u></b>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b><u>(185,975,834.89)</u></b>
				<b><u>0.00</u></b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**FACTS II Adjusted Trial Balance (Final)**  
**May 31, 2006**

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/E</u>	<u>M/D</u>	<u>Amount</u>
1010	Fund Balance with treasury	E		185,975,834.89
4114	Appropriated Trust Fund Receipts	E	M	387,229,047.41
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	(208,453,038.00)
4128	Amounts Appropriated - Transfers in	E	M	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	(177,478,003.75)
4902	Expended Authority - Paid	E	M	(33,602,745.24)
				0.00

\* Authority Type : B