

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

1 There are no Noteworthy News items for July 2007.

Black Lung Disability Trust Fund
20X8144
Trial Balance (Final)
June 30, 2007 Through July 31, 2007

Run Date: 08/08/07

Run Time: 10:07:38

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	212,281,122.45	53,966,966.14	29,428,839.57	236,819,249.02
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
	TOTAL ASSETS	212,281,122.45	53,966,966.14	29,428,839.57	236,819,249.02
LIABILITIES					
2150	LIABILITY FOR ALLOCATION	536,436,534.14	0.00	60,914,038.68	597,350,572.82
2510	ADVANCES FROM GEN FUND	9,631,556,899.11	0.00	0.00	9,631,556,899.11
	TOTAL LIABILITIES	10,167,993,433.25	0.00	60,914,038.68	10,228,907,471.93
	TOTAL NET ASSETS	(9,955,712,310.80)	53,966,966.14	90,342,878.25	(9,992,088,222.91)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(9,594,596,010.70)	0.00	0.00	(9,594,596,010.70)
	TOTAL CAPITAL	(9,594,596,010.70)	0.00	0.00	(9,594,596,010.70)
INCOME					
5310	MISCELLANEOUS INTEREST	250,153.32	0.00	28,441.98	278,595.30
5800	\$1.10 TAX ON UNDERGROUND COAL	200,108,000.00	0.00	23,915,000.00	224,023,000.00
5800	\$0.55 TAX ON SURFACE COAL	106,050,000.00	0.00	12,254,000.00	118,304,000.00
5800	4.4% TAX ON UNDERGROUND COAL	24,496,000.00	0.00	4,172,000.00	28,668,000.00
5800	4.4% TAX ON SURFACE COAL	105,091,000.00	0.00	13,226,000.00	118,317,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,799,496.46	0.00	371,524.16	3,171,020.62
	TOTAL INCOME	438,794,649.78	0.00	53,966,966.14	492,761,615.92
EXPENSES					
5760	SALARIES & EXPENSES - DM	17,760,000.00	2,465,000.00	0.00	20,225,000.00
5760	SALARIES & EXPENSES - ESA	24,455,998.00	3,064,666.00	0.00	27,520,664.00
5760	SALARIES & EXPENSES - OIG	256,000.00	30,000.00	0.00	286,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	220,617,800.00	23,800,000.00	0.00	244,417,800.00
6100	TREASURY ADMIN EXPENSE - GF	359,182.00	66,294.34	0.00	425,476.34
6100	TREASURY ADMIN EXPENSE - BPD	25,435.74	2,879.23	0.00	28,314.97
6330	INTEREST EXPENSE - REPAYABLE ADVAN	536,436,534.14	60,914,038.68	0.00	597,350,572.82
	TOTAL EXPENSES	799,910,949.88	90,342,878.25	0.00	890,253,828.13
	TOTAL EQUITY	(9,955,712,310.80)	90,342,878.25	53,966,966.14	(9,992,088,222.91)
	BALANCE	0.00	144,309,844.39	144,309,844.39	0.00

**Black Lung Disability Trust Fund
20X8144
Balance Sheet (Final)
July 31, 2007**

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	236,819,249.02	
Total Undisbursed Balance			\$ <u>236,819,249.02</u>
TOTAL ASSETS			\$ <u><u>236,819,249.02</u></u>

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv	\$	597,350,572.82	
Advances from General Fund		<u>9,631,556,899.11</u>	
Total Liabilities			\$ 10,228,907,471.93

Equity

Beginning Balance	\$	(9,594,596,010.70)	
Net Change		<u>(397,492,212.21)</u>	
Total Equity			\$ <u>(9,992,088,222.91)</u>
TOTAL LIABILITIES & EQUITY			\$ <u><u>236,819,249.02</u></u>

**Black Lung Disability Trust Fund
20X8144
Income Statement (Final)
October 1, 2006 Through July 31, 2007**

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	\$ 12,254,000.00	\$ 118,304,000.00
\$1.10 Tax on Underground	23,915,000.00	224,023,000.00
4.4% Tax on Surface Coal	13,226,000.00	118,317,000.00
4.4% Tax on Underground	4,172,000.00	28,668,000.00
Collect - Responsible Owners	371,524.16	3,171,020.62
Miscellaneous Interest	28,441.98	278,595.30
Gross Revenue	\$ <u>53,966,966.14</u>	\$ <u>492,761,615.92</u>

OUTLAYS

Interest Exp-Repayable Advance	60,914,038.68	597,350,572.82
Salaries & Expenses - DM	2,465,000.00	20,225,000.00
Salaries & Expenses - OIG	30,000.00	286,000.00
Salaries & Expenses - ESA	3,064,666.00	27,520,664.00
Treasury Admin Expense - BPD	2,879.23	28,314.97
Treasury Admin Expense - GF	66,294.34	425,476.34
Total Outlays	\$ <u>66,542,878.25</u>	\$ <u>645,836,028.13</u>

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	\$ 23,800,000.00	244,417,800.00
Subtotal NonExpenditures	\$ <u>23,800,000.00</u>	\$ <u>244,417,800.00</u>
Total Outlays/Transfers	\$ <u>90,342,878.25</u>	\$ <u>890,253,828.13</u>
NET INCREASE/(DECREASE)	\$ <u>(36,375,912.11)</u>	\$ <u>(397,492,212.21)</u>

**Black Lung Disability Trust Fund
20X8144
Budget Reconciliation (Final)
July 31, 2007**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
531009	Miscellaneous Interest	278,595.30		
580010	\$1.10 Tax on Underground Coal	224,023,000.00		
580020	\$.55 Tax on Surface Coal	118,304,000.00		
580030	4.4% Tax on Underground Coal	28,668,000.00		
580040	4.4% Tax on Surface Coal	118,317,000.00		
411400	Appropriated Trust Fund Receipts		M	<u>489,590,595.30</u>
576501	Benefit Pymts - Transfer to Labor	(244,417,800.00)		
417500	Allocation Transfers		M	<u>(244,417,800.00)</u>
251000	Advance from GF	0.00		
412800	Amounts Appropriated - Transfers in		M	<u>0.00</u>
576040	Salaries & Expenses - DM	(20,225,000.00)		
576050	Salaries & Expenses - ESA	(27,520,664.00)		
576060	Salaries & Expenses - OIG	(286,000.00)		
590010	Collections/Responsible Operators (03)	3,171,020.62		
610010	Treasury Admin Expense - GF	(425,476.34)		
610050	Treasury Admin Expense - BPD	(28,314.97)		
633000	Interest Expense - Repay.advan	0.00		
490200	Expended Authority - Paid		M	<u>(45,314,434.69)</u>
531009	Miscellaneous Interest	278,595.30		
580010	\$1.10 Tax on Underground Coal	224,023,000.00		
580030	4.4% Tax on Underground Coal	28,668,000.00		
580020	\$.55 Tax on Surface Coal	118,304,000.00		
580040	4.4% Tax on Surface Coal	118,317,000.00		
590010	Collections/Responsible Operators (03)	3,171,020.62		
576501	Benefit Pymts - Transfer to Labor	(244,417,800.00)		
576040	Salaries & Expenses - DM	(20,225,000.00)		
576050	Salaries & Expenses - ESA	(27,520,664.00)		
576060	Salaries & Expenses - OIG	(286,000.00)		
610010	Treasury Admin Expense - GF	(425,476.34)		
610050	Treasury Admin Expense - BPD	(28,314.97)		
633000	Repayment of Advance from GF	0.00		
	New Budget Authority	19,373,052.16		
462000	Other Funds Available for Commit/Oblig		M	<u>(219,231,412.77)</u>
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		M	<u>19,373,052.16</u>
420100	Total Actual Resources - Collected			<u>36,960,888.41</u>
439700	Receipts and Approps Temp Precl from Oblig Less: New Budget Authority		M	<u>(36,960,888.41)</u>
				<u>(36,960,888.41)</u>
101000	Fund Balance with Treasury	236,819,249.02		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	Total Assets			<u>236,819,249.02</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			<u>(236,819,249.02)</u>
				<u>0.00</u>

Black Lung Disability Trust Fund
20X8144
FACTS II Adjusted Trial Balance (Final)
July 31, 2007

<u>SGL Account</u>	<u>SGL Account Name</u>	<u>B/N</u>	<u>B/E</u>	<u>M/D</u>	<u>Balance</u>
1010	Fund Balance with treasury		E		236,819,249.02
4114	Appropriated Trust Fund Receipts		E	M	489,590,595.30
4157	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		E	M	19,373,052.16
4175	Allocation Transfers of CY Authority-Non Invested Accounts		E	M	(244,417,800.00)
4128	Amounts Appropriated - Transfers in		E	M	0.00 *
4201	Total Actual Resources - Collected		B		36,960,888.41
4201	Total Actual Resources - Collected		E		36,960,888.41
4397	Receipts and Approps Temp Precl from Oblig		B	M	(36,960,888.41)
4397	Receipts and Approps Temp Precl from Oblig		E	M	(36,960,888.41)
4620	Other Funds Available for Commit/Oblig		B	M	0.00
4620	Other Funds Available for Commit/Oblig		E	M	(219,231,412.77)
4902	Expended Authority - Paid	B	E	M	(1,143.94)
4902	Expended Authority - Paid	N	E	M	(45,313,290.75)
					0.00

* Authority Type : B
 B/N Balance/New
 B/E Beginning/Ending Balance
 M/D Mandatory/Discretionary