

**Black Lung**  
**20X8144**  
**Table of Contents**

	<b>Page(s)</b>
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 February 2006.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
January 31, 2006 Through February 28, 2006**

RUN DATE: 3/14/06

RUN TIME: 101906

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	95,063,104.94	52,013,643.52	31,232,875.45	115,843,873.01
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>95,063,104.94</b>	<b>52,013,643.52</b>	<b>31,232,875.45</b>	<b>115,843,873.01</b>
<b>LIABILITIES</b>					
2150	ACCRUED INTEREST PAYABLE	234,193,240.51	0.00	53,312,282.39	287,505,522.90
2510	ADVANCES FROM GEN FUND	9,186,556,899.11	0.00	0.00	9,186,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>9,420,750,139.62</b>	<b>0.00</b>	<b>53,312,282.39</b>	<b>9,474,062,422.01</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,325,687,034.68)</b>	<b>52,013,643.52</b>	<b>84,545,157.84</b>	<b>(9,358,218,549.00)</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	78,551,000.00	0.00	22,722,000.00	101,273,000.00
5800	\$0.55 TAX ON SURFACE COAL	36,868,000.00	0.00	10,528,000.00	47,396,000.00
5800	4.4% TAX ON UNDERGROUND COAL	17,553,000.00	0.00	7,216,000.00	24,769,000.00
5800	4.4% TAX ON SURFACE COAL	38,399,000.00	0.00	11,363,000.00	49,762,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	1,114,257.46	0.00	147,266.00	1,261,523.46
5320	FINES & PENALTIES	102,986.83	0.00	37,377.52	140,364.35
	<b>TOTAL INCOME</b>	<b>172,588,244.29</b>	<b>0.00</b>	<b>52,013,643.52</b>	<b>224,601,887.81</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	5,758,400.00	2,310,000.00	0.00	8,068,400.00
5760	SALARIES & EXPENSES - ESA	10,458,952.00	2,823,881.00	0.00	13,282,833.00
5760	SALARIES & EXPENSES - OIG	73,085.00	68,915.00	0.00	142,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENT	101,953,038.00	26,000,000.00	0.00	127,953,038.00
6100	TREASURY ADMIN EXPENSE - GF	75,615.84	27,641.83	0.00	103,257.67
6100	TREASURY ADMIN EXPENSE - BPD	8,619.53	2,437.62	0.00	11,057.15
6330	INTEREST EXPENSE - REPAYABLE AC	234,193,240.51	53,312,282.39	0.00	287,505,522.90
	<b>TOTAL EXPENSE</b>	<b>352,520,950.88</b>	<b>84,545,157.84</b>	<b>0.00</b>	<b>437,066,108.72</b>
	<b>TOTAL EQUITY</b>	<b>(9,325,687,034.68)</b>	<b>84,545,157.84</b>	<b>52,013,643.52</b>	<b>(9,358,218,549.00)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>136,558,801.36</b>	<b>136,558,801.36</b>	<b>0.00</b>

**Black Lung Disability Trust Fund  
20X8144  
Balance Sheet (Final)  
February 28, 2006**

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	115,843,873.01	
<b>TOTAL ASSETS</b>		<b>115,843,873.01</b>	<b>\$</b>
			<b>115,843,873.01</b>

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv	\$	287,505,522.90	
Advances from General Fund		9,186,556,899.11	
<b>Total Liabilities</b>		<b>9,474,062,422.01</b>	<b>\$</b>

**Equity**

Beginning Balance	\$	(9,145,754,328.09)	
Net Change		(212,464,220.91)	
<b>Total Equity</b>		<b>(9,358,218,549.00)</b>	<b>\$</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>		<b>115,843,873.01</b>	<b>\$</b>
			<b>115,843,873.01</b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: March 14, 2006

**Black Lung Disability Trust Fund  
20X8144  
Income Statement (Final)  
October 1, 2005 Through February 28, 2006**

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	\$ 10,528,000.00	\$ 47,396,000.00
\$1.10 Tax on Underground	22,722,000.00	101,273,000.00
4.4% Tax on Surface Coal	11,363,000.00	49,762,000.00
4.4% Tax on Underground	7,216,000.00	24,769,000.00
Collect - Responsible Owners	147,266.00	1,261,523.46
Fines & Penalties	37,377.52	140,364.35
<b>Gross Revenue</b>	<b>\$ <u>52,013,643.52</u></b>	<b>\$ <u>224,601,887.81</u></b>

**OUTLAYS**

Interest Exp-Repayable Advance	53,312,282.39	287,505,522.90
Salaries & Expenses - DM	2,310,000.00	8,068,400.00
Salaries & Expenses - OIG	68,915.00	142,000.00
Salaries & Expenses - ESA	2,823,881.00	13,282,833.00
Treasury Admin Expense - BPD	2,437.62	11,057.15
Treasury Admin Expense - GF	27,641.83	103,257.67
<b>Total Outlays</b>	<b>\$ <u>58,545,157.84</u></b>	<b>\$ <u>309,113,070.72</u></b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	\$ 26,000,000.00	127,953,038.00
<b>Subtotal NonExpenditures</b>	<b>\$ <u>26,000,000.00</u></b>	<b>\$ <u>127,953,038.00</u></b>
<b>Total Outlays/Transfers</b>	<b>\$ <u>84,545,157.84</u></b>	<b>\$ <u>437,066,108.72</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u>(32,531,514.32)</u></b>	<b>\$ <u>(212,464,220.91)</u></b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**Budget Reconciliation (Final)**  
**February 28, 2006**

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	140,364.35		
580010	\$1.10 Tax on Underground Coal	101,273,000.00		
580020	\$.55 Tax on Surface Coal	47,396,000.00		
580030	4.4% Tax on Underground Coal	24,769,000.00		
580040	4.4% Tax on Surface Coal	49,762,000.00		
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>M</b>	<b><u>223,340,364.35</u></b>
576501	Benefit Pymts - Transfer to Labor	(127,953,038.00)		
<b>417500</b>	<b>Allocation Transfers</b>		<b>M</b>	<b><u>(127,953,038.00)</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	(8,068,400.00)		
576050	Salaries & Expenses - ESA	(13,282,833.00)		
576060	Salaries & Expenses - OIG	(142,000.00)		
590010	Collections/Responsible Operators (03)	1,261,523.46		
610010	Treasury Admin Expense - GF	(103,257.67)		
610050	Treasury Admin Expense - BPD	(11,057.15)		
	Adjustment -prior year int exp	0.30		
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>M</b>	<b><u>(20,346,024.06)</u></b>
532010	Fines & Penalties	140,364.35		
580010	\$1.10 Tax on Underground Coal	101,273,000.00		
580030	4.4% Tax on Underground Coal	24,769,000.00		
580020	\$.55 Tax on Surface Coal	47,396,000.00		
580040	4.4% Tax on Surface Coal	49,762,000.00		
590010	Collections/Responsible Operators (03)	1,261,523.46		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(127,953,038.00)		
576040	Salaries & Expenses - DM	(8,068,400.00)		
576050	Salaries & Expenses - ESA	(13,282,833.00)		
576060	Salaries & Expenses - OIG	(142,000.00)		
610010	Treasury Admin Expense - GF	(103,257.67)		
610050	Treasury Admin Expense - BPD	(11,057.15)		
	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>(107,346,041.87)</u></b>
	<b>Auth Made Avail from Receipt or</b>			
	<b>Approp Balances Previously</b>			
	<b>Precluded from Oblig</b>			
<b>415700</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	115,843,873.01		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	<b>Total Assets</b>			<b><u>115,843,873.01</u></b>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b><u>(115,843,873.01)</u></b>
				<b><u>0.00</u></b>

Black Lung Disability Trust Fund  
20X8144  
FACTS II Adjusted Trial Balance (Final)  
February 28, 2006

<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			115,843,873.01
4114	Appropriated Trust Fund Receipts	E	M		223,340,364.35
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		(127,953,038.00)
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		(107,346,041.87)
4902	Expended Authority - Paid	E	M		(20,346,024.06)
					0.00