

Black Lung
20X8144
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Black Lung

20X8144

Noteworthy News

TFMB (Bureau of Public Debt) will be recording the reduction of budget authority in the Treasury Managed Trust Fund(s) resulting from rescission(s) in account #4124 (#4168 in cases where the rescission reduces an allocation payable account). The appropriate budgetary payable account in the trust fund(s) will also be reduced by the amount of rescinded authority. If you have not done so already, please notify us as soon as you become aware of the amount of any rescissions that should be reported as a payable reduction in the trust fund(s) during FY 2005. Also, as a reminder, it is the responsibility of the program agencies to report rescinded authority in the appropriate SGL Rescission account in FACTS II.

**Black Lung Disability Trust Fund
20X8144
Trial Balance (Final)
December 31, 2004 Through January 31, 2005**

RUN DATE: 02/16/2005

RUN TIME: 10:28:49

GENERAL LEDGER ACCOUNT	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS				
1010 CASH	61,699,913.52	47,359,195.50	32,951,735.96	76,107,373.06
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	61,699,913.52	47,359,195.50	32,951,735.96	76,107,373.06
LIABILITIES				
2140 ACCRUED INTEREST PAYABLE	170,110,188.13	0.00	57,319,737.31	227,429,925.44
2590 REPAYABLE ADVANCES - GENERAL FUND	8,740,556,899.11	0.00	0.00	8,740,556,899.11
TOTAL LIABILITIES	8,910,667,087.24	0.00	57,319,737.31	8,967,986,824.55
TOTAL NET ASSETS	(8,848,967,173.72)	47,359,195.50	90,271,473.27	(8,891,879,451.49)
CAPITAL				
3310 PRIOR UNDISTRIBUTED INC	(8,696,922,222.05)	0.00	0.00	(8,696,922,222.05)
TOTAL CAPITAL	(8,696,922,222.05)	0.00	0.00	(8,696,922,222.05)
INCOME				
5800 \$1.10 TAX ON UNDERGROUND COAL	40,428,000.00	0.00	15,679,000.00	56,107,000.00
5800 \$0.55 TAX ON SURFACE COAL	24,818,000.00	0.00	10,386,000.00	35,204,000.00
5800 4.4% TAX ON UNDERGROUND COAL	21,567,000.00	0.00	11,179,000.00	32,746,000.00
5800 4.4% TAX ON SURFACE COAL	23,703,000.00	0.00	9,758,000.00	33,461,000.00
5900 COLLECT - RESPONSIBLE OPERATOR	606,252.08	0.00	51,420.77	657,672.85
5320 FINES & PENALTIES	182,709.26	0.00	305,774.73	488,483.99
TOTAL INCOME	111,304,961.34	0.00	47,359,195.50	158,664,156.84
EXPENSES				
5760 SALARIES & EXPENSES - DM	4,519,355.00	2,132,000.00	0.00	6,651,355.00
5760 SALARIES & EXPENSES - ESA	6,504,766.00	2,904,580.00	0.00	9,409,346.00
5760 SALARIES & EXPENSES - OIG	0.00	110,000.00	0.00	110,000.00
5765 TRANSFERS OUT - BENEFIT PAYMENTS	82,200,000.00	27,800,000.00	0.00	110,000,000.00
6100 TREASURY ADMIN EXPENSE - GF	9,700.00	3,188.00	0.00	12,888.00
6100 TREASURY ADMIN EXPENSE - BPD	5,903.88	1,967.96	0.00	7,871.84
6330 INTEREST EXPENSE - REPAYABLE ADVAN	170,110,188.13	57,319,737.31	0.00	227,429,925.44
TOTAL EXPENSES	263,349,913.01	90,271,473.27	0.00	353,621,386.28
TOTAL EQUITY	(8,848,967,173.72)	90,271,473.27	47,359,195.50	(8,891,879,451.49)
BALANCE	0.00	137,630,668.77	137,630,668.77	0.00

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

ASSETS

Undisbursed Balances

Funds Available for Investment	\$	76,107,373.06	
TOTAL ASSETS	\$	76,107,373.06	\$

LIABILITIES & EQUITY

Liabilities

Interest Payable on Adv		227,429,925.44	
Advances from General Fund	\$	8,740,556,899.11	
Total Liabilities	\$	8,967,986,824.55	

Equity

Beginning Balance	\$	(8,696,922,222.05)	
Net Change	\$	(194,957,229.44)	
Total Equity	\$	(8,891,879,451.49)	
TOTAL LIABILITIES & EQUITY	\$	76,107,373.06	\$

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: February 16, 2005

**Black Lung Disability Trust Fund
20X8144
Income Statement (Final)
October 1, 2004 Through January 31, 2005**

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	10,386,000.00	35,204,000.00
\$1.10 Tax on Underground	15,679,000.00	56,107,000.00
4.4% Tax on Surface Coal	9,758,000.00	33,461,000.00
4.4% Tax on Underground	11,179,000.00	32,746,000.00
Collect - Responsible Owners	51,420.77	657,672.85
Fines & Penalties	305,774.73	488,483.99
Gross Revenue	\$ 47,359,195.50	\$ 158,664,156.84

OUTLAYS

Interest Exp-Repayable Advance	57,319,737.31	227,429,925.44
Salaries & Expenses - DM	2,132,000.00	6,651,355.00
Salaries & Expenses - OIG	110,000.00	110,000.00
Salaries & Expenses - ESA	2,904,580.00	9,409,346.00
Treasury Admin Expense - BPD	1,967.96	7,871.84
Treasury Admin Expense - GF	3,188.00	12,888.00
Total Outlays	\$ 62,471,473.27	\$ 243,621,386.28

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	27,800,000.00	110,000,000.00
Subtotal NonExpenditures	\$ 27,800,000.00	\$ 110,000,000.00
Total Outlays/Transfers	\$ 90,271,473.27	\$ 353,621,386.28
NET INCREASE/(DECREASE)	\$ (42,912,277.77)	\$ (194,957,229.44)

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>		<u>M/D</u>	<u>AMOUNT</u>
532010	Fines & Penalties	488,483.99		
580010	\$1.10 Tax on Underground Coal	56,107,000.00		
580020	\$.55 Tax on Surface Coal	35,204,000.00		
580030	4.4% Tax on Underground Coal	32,746,000.00		
580040	4.4% Tax on Surface Coal	33,461,000.00		
411400	Appropriated Trust Fund Receipts		M	<u>158,006,483.99</u>
576501	Benefit Pymts - Transfer to Labor	(110,000,000.00)		
417500	Allocation Transfers		M	<u>(110,000,000.00)</u>
251000	Advance from GF	0.00		
417000	Transfers - Current Year Authority		M	<u>0.00</u>
576040	Salaries & Expenses - DM	(6,651,355.00)		
576050	Salaries & Expenses - ESA	(9,409,346.00)		
576060	Salaries & Expenses - OIG	(110,000.00)		
590010	Collections/Responsible Operators (03)	657,672.85		
610010	Treasury Admin Expense - GF	(12,888.00)		
610050	Treasury Admin Expense - BPD	(7,871.84)		
633000	Repayment of Advance from GF	0.00		
	Adjustment Treas. Admin prior year	(0.01)		
490200	Expended Authority - Paid		M	<u>(15,533,788.00)</u>
532010	Fines & Penalties	488,483.99		
580010	\$1.10 Tax on Underground Coal	56,107,000.00		
580030	4.4% Tax on Underground Coal	32,746,000.00		
580020	\$.55 Tax on Surface Coal	35,204,000.00		
580040	4.4% Tax on Surface Coal	33,461,000.00		
590010	Collections/Responsible Operators (03)	657,672.85		
251000	Advance from GF	0.00		
576501	Benefit Pymts - Transfer to Labor	(110,000,000.00)		
576040	Salaries & Expenses - DM	(6,651,355.00)		
576050	Salaries & Expenses - ESA	(9,409,346.00)		
576060	Salaries & Expenses - OIG	(110,000.00)		
610010	Treasury Admin Expense - GF	(12,888.00)		
610050	Treasury Admin Expense - BPD	(7,871.84)		
633000	Repayment of Advance from GF	0.00		
	New Budget Authority	21,754,689.96		
	Adjustment Treas. Admin prior year	(0.01)		
462000	Other Funds Available for Commit/Oblig		M	<u>(54,227,385.95)</u>
	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig			
415700			M	<u>21,754,689.96</u>
420100	Total Actual Resources - Collected			<u>43,634,677.07</u>
439700	Receipts and Approps Temp Precl from Oblig		M	<u>(43,634,677.07)</u>
	Less: New Budget Authority			0.00
				<u>(43,634,677.07)</u>
101000	Fund Balance with Treasury	76,107,373.06		
161000	Certificates of Indebtedness	0.00		
161000	Bonds	0.00		
	Total Assets			<u>76,107,373.06</u>
	EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			<u>(76,107,373.06)</u>
				<u>0.00</u>

Black Lung Disability Trust Fund
20X8144
Budget Reconciliation Summary (Final)
January 31, 2005

<u>Account Number</u>		<u>M/D</u>	<u>Amount</u>
411400	Appropriated Trust Fund Receipts	M	158,006,483.99
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	M	21,754,689.96
417500	Allocation Transfers of CY Authority-Non Invested Accounts	M	(110,000,000.00)
417000	Transfers - Current Year Authority	M	0.00
490200	Expended Authority - Paid	M	(15,533,788.00)
462000	Other Funds Available for Commit/Oblig	M	(54,227,385.95)
420100	Total Actual Resources - Collected		43,634,677.07
439700	Receipts and Approps Temp Precl from Oblig	M	(43,634,677.07)
			<u>0.00</u>