

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

**20X8144**

## **Noteworthy News**

1 There are no Noteworthy News items for May 2007.

**Black Lung Disability Trust Fund  
20X8144  
Trial Balance (Final)  
April 30, 2007 Through May 31, 2007**

RUN DATE: 06/19/07

RUN TIME: 16:07:48

G/L ACCT#	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	145,352,346.85	73,181,287.48	34,562,731.87	183,970,902.46
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>145,352,346.85</b>	<b>73,181,287.48</b>	<b>34,562,731.87</b>	<b>183,970,902.46</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	416,573,425.78	0.00	60,914,038.67	477,487,464.45
2510	ADVANCES FROM GEN FUND	9,631,556,899.11	0.00	0.00	9,631,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>10,048,130,324.89</b>	<b>0.00</b>	<b>60,914,038.67</b>	<b>10,109,044,363.56</b>
	<b>TOTAL NET ASSETS</b>	<b>(9,902,777,978.04)</b>	<b>73,181,287.48</b>	<b>95,476,770.54</b>	<b>(9,925,073,461.10)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(9,594,596,010.70)	0.00	0.00	(9,594,596,010.70)
	<b>TOTAL CAPITAL</b>	<b>(9,594,596,010.70)</b>	<b>0.00</b>	<b>0.00</b>	<b>(9,594,596,010.70)</b>
<b>INCOME</b>					
5310	MISCELLANEOUS INTEREST	152,726.15	0.00	60,791.47	213,517.62
5800	\$1.10 TAX ON UNDERGROUND COAL	142,277,000.00	0.00	33,066,000.00	175,343,000.00
5800	\$0.55 TAX ON SURFACE COAL	77,528,000.00	0.00	15,833,000.00	93,361,000.00
5800	4.4% TAX ON UNDERGROUND COAL	20,198,000.00	4,078,000.00	4,056,000.00	20,176,000.00
5800	4.4% TAX ON SURFACE COAL	71,707,000.00	0.00	19,689,000.00	91,396,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	1,933,673.04	0.00	476,496.01	2,410,169.05
	<b>TOTAL INCOME</b>	<b>313,796,399.19</b>	<b>4,078,000.00</b>	<b>73,181,287.48</b>	<b>382,899,686.67</b>
<b>EXPENSES</b>					
5760	SALARIES & EXPENSES - DM	12,100,189.00	2,879,906.00	0.00	14,980,095.00
5760	SALARIES & EXPENSES - ESA	18,326,666.00	3,064,666.00	0.00	21,391,332.00
5760	SALARIES & EXPENSES - OIG	196,000.00	30,000.00	0.00	226,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS,	174,417,800.00	24,500,000.00	0.00	198,917,800.00
6100	TREASURY ADMIN EXPENSE - GF	343,955.34	7,613.33	0.00	351,568.67
6100	TREASURY ADMIN EXPENSE - BPD	20,330.41	2,546.54	0.00	22,876.95
6330	INTEREST EXPENSE - REPAYABLE ADVAN	416,573,425.78	60,914,038.67	0.00	477,487,464.45
	<b>TOTAL EXPENSE</b>	<b>621,978,366.53</b>	<b>91,398,770.54</b>	<b>0.00</b>	<b>713,377,137.07</b>
	<b>TOTAL EQUITY</b>	<b>(9,902,777,978.04)</b>	<b>95,476,770.54</b>	<b>73,181,287.48</b>	<b>(9,925,073,461.10)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>168,658,058.02</b>	<b>168,658,058.02</b>	<b>0.00</b>

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

**ASSETS**

**Undisbursed Balances**

Funds Available for Investment	\$	183,970,902.46	
Total Undisbursed Balance	\$	183,970,902.46	
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>183,970,902.46</b>	

**LIABILITIES & EQUITY**

**Liabilities**

Interest Payable on Adv	\$	477,487,464.45	
Advances from General Fund		9,631,556,899.11	
<b>Total Liabilities</b>	<b>\$</b>	<b>10,109,044,363.56</b>	

**Equity**

Beginning Balance	\$	(9,594,596,010.70)	
Net Change		(330,477,450.40)	
<b>Total Equity</b>	<b>\$</b>	<b>(9,925,073,461.10)</b>	
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$</b>	<b>183,970,902.46</b>	

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

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	\$ 15,833,000.00	\$ 93,361,000.00
\$1.10 Tax on Underground	33,066,000.00	175,343,000.00
4.4% Tax on Surface Coal	19,689,000.00	91,396,000.00
4.4% Tax on Underground	(22,000.00)	20,176,000.00
Collect - Responsible Owners	476,496.01	2,410,169.05
Miscellaneous Interest	60,791.47	213,517.62
<b>Gross Revenue</b>	<b>\$ <u>69,103,287.48</u></b>	<b>\$ <u>382,899,686.67</u></b>

**OUTLAYS**

Interest Exp-Repayable Advance	60,914,038.67	477,487,464.45
Salaries & Expenses - DM	2,879,906.00	14,980,095.00
Salaries & Expenses - OIG	30,000.00	226,000.00
Salaries & Expenses - ESA	3,064,666.00	21,391,332.00
Treasury Admin Expense - BPD	2,546.54	22,876.95
Treasury Admin Expense - GF	7,613.33	351,568.67
<b>Total Outlays</b>	<b>\$ <u>66,898,770.54</u></b>	<b>\$ <u>514,459,337.07</u></b>

**NONEXPENDITURE TRANSFERS**

Transfers Out - Benefit Payments	\$ 24,500,000.00	198,917,800.00
<b>Subtotal NonExpenditures</b>	<b>\$ <u>24,500,000.00</u></b>	<b>\$ <u>198,917,800.00</u></b>
<b>Total Outlays/Transfers</b>	<b>\$ <u>91,398,770.54</u></b>	<b>\$ <u>713,377,137.07</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u>(22,295,483.06)</u></b>	<b>\$ <u>(330,477,450.40)</u></b>

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

<u>Security Number</u> <u>Account Number</u>	<u>TITLE</u>	<u>M/D</u>	<u>AMOUNT</u>
531009	Miscellaneous Interest		213,517.62
580010	\$1.10 Tax on Underground Coal		175,343,000.00
580020	\$.55 Tax on Surface Coal		93,361,000.00
580030	4.4% Tax on Underground Coal		20,176,000.00
580040	4.4% Tax on Surface Coal		91,396,000.00
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>M</b>	<b><u>380,489,517.62</u></b>
576501	Benefit Pymts - Transfer to Labor		(198,917,800.00)
<b>417500</b>	<b>Allocation Transfers</b>	<b>M</b>	<b><u>(198,917,800.00)</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		(14,980,095.00)
576050	Salaries & Expenses - ESA		(21,391,332.00)
576060	Salaries & Expenses - OIG		(226,000.00)
590010	Collections/Responsible Operators (03)		2,410,169.05
610010	Treasury Admin Expense - GF		(351,568.67)
610050	Treasury Admin Expense - BPD		(22,876.95)
633000	Interest Expense - Repay.advan		0.00
<b>490200</b>	<b>Expended Authority - Paid</b>	<b>M</b>	<b><u>(34,561,703.57)</u></b>
531009	Miscellaneous Interest		213,517.62
580010	\$1.10 Tax on Underground Coal		175,343,000.00
580030	4.4% Tax on Underground Coal		20,176,000.00
580020	\$.55 Tax on Surface Coal		93,361,000.00
580040	4.4% Tax on Surface Coal		91,396,000.00
590010	Collections/Responsible Operators (03)		2,410,169.05
576501	Benefit Pymts - Transfer to Labor		(198,917,800.00)
576040	Salaries & Expenses - DM		(14,980,095.00)
576050	Salaries & Expenses - ESA		(21,391,332.00)
576060	Salaries & Expenses - OIG		(226,000.00)
610010	Treasury Admin Expense - GF		(351,568.67)
610050	Treasury Admin Expense - BPD		(22,876.95)
633000	Repayment of Advance from GF		0.00
	<b>New Budget Authority</b>		<b>19,373,052.16</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>M</b>	<b><u>(166,383,066.21)</u></b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>	<b>M</b>	<b><u>19,373,052.16</u></b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b><u>36,960,888.41</u></b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>	<b>M</b>	<b><u>(36,960,888.41)</u></b>
			<b><u>(36,960,888.41)</u></b>
101000	Fund Balance with Treasury		183,970,902.46
161000	Certificates of Indebtedness		0.00
161000	Bonds		0.00
	<b>Total Assets</b>		<b><u>183,970,902.46</u></b>
	<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>		<b><u>(183,970,902.46)</u></b>
			<b><u>0.00</u></b>

**Black Lung Disability Trust Fund**  
**20X8144**  
**FACTS II Adjusted Trial Balance (Final)**  
**May 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		183,970,902.46
4114	Appropriated Trust Fund Receipts		E	M	380,489,517.62
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	(198,917,800.00)
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	(166,383,066.21)
4902	Expended Authority - Paid	B	E	M	(1,143.94)
4902	Expended Authority - Paid	N	E	M	(34,560,559.63)
					0.00

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