

RUN DATE: 04/26/02  
 RUN TIME: 10:10:14

UNITED STATES DEPARTMENT OF TREASURY  
 BUREAU OF THE PUBLIC DEBT  
 OFFICE OF PUBLIC DEBT ACCOUNTING  
 DIVISION OF FEDERAL INVESTMENTS  
 FINAL TRIAL BALANCE  
 FOR PERIOD OF 02/28/2002 THRU 03/31/2002

**BLACK LUNG DISABILITY TRUST FUND**  
**ACCT: 208144**

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	58,067,568.82	52,097,008.34	43,655,907.54	66,508,669.62
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1335	OTHER RECEIVABLES	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
1611	DISCOUNT ON PURCHASE	0.00	0.00	0.00	0.00
1612	PREMIUM ON PURCHASE	0.00	0.00	0.00	0.00
1613	AMORTIZATION DISC/PREM	0.00	0.00	0.00	0.00
	<b>** TOTAL ASSETS</b>	<b>58,067,568.82</b>	<b>52,097,008.34</b>	<b>43,655,907.54</b>	<b>66,508,669.62</b>
<b>LIABILITIES</b>					
2150	OTHER PAYABLES	246,394,221.53	0.00	50,584,244.15	296,978,465.68
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	<b>** TOTAL LIABILITIES</b>	<b>7,499,951,120.64</b>	<b>0.00</b>	<b>50,584,244.15</b>	<b>7,550,535,364.79</b>
	<b>** TOTAL NET ASSETS</b>	<b>(7,441,883,551.82)</b>	<b>52,097,008.34</b>	<b>94,240,151.69</b>	<b>(7,484,026,695.17)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED GAIN	0.00	0.00	0.00	0.00
3310	DISTRIBUTED GAIN/LOSS	0.00	0.00	0.00	0.00
3310	PRIOR UNDISTRIBUTED INC	(7,215,821,319.40)	0.00	0.00	(7,215,821,319.40)
	<b>** TOTAL CAPITAL</b>	<b>(7,215,821,319.40)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,215,821,319.40)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND	49,897,000.00	0.00	12,333,000.00	62,230,000.00
5800	\$0.55 TAX ON SURFACE COAL	50,324,000.00	0.00	13,852,000.00	64,176,000.00
5800	4.4% TAX ON UNDERGROUND	62,725,000.00	4,172,000.00	14,177,000.00	72,730,000.00
5800	4.4% TAX ON SURFACE COAL	32,065,000.00	0.00	11,467,000.00	43,532,000.00
5900	COLLECT - RESPONSIBLE OWNERS	630,528.29	0.00	190,832.19	821,360.48
5320	FINES & PENALTIES	130,236.99	0.00	77,176.15	207,413.14
	<b>** TOTAL INCOME</b>	<b>195,771,765.28</b>	<b>4,172,000.00</b>	<b>52,097,008.34</b>	<b>243,696,773.62</b>
<b>EXPENSE</b>					
5760	SALARIES AND EXP - DM	7,185,000.00	2,259,000.00	0.00	9,444,000.00
5760	SALARIES AND EXP - ESA	8,864,433.00	3,216,080.00	0.00	12,080,513.00
5760	SALARIES AND EXP - OIG	178,000.00	8,000.00	0.00	186,000.00
5765	TRANSFER OUT - BENE PMT	159,200,000.00	34,000,000.00	0.00	193,200,000.00
6100	TREA ADMIN EXPENSE - GF	5,478.75	0.00	0.00	5,478.75
6100	TREA ADMIN EXPENSE-BPD	6,864.42	827.54	0.00	7,691.96
6330	INTEREST EXP REPAY ADV	246,394,221.53	50,584,244.15	0.00	296,978,465.68
	<b>** TOTAL EXPENSE</b>	<b>421,833,997.70</b>	<b>90,068,151.69</b>	<b>0.00</b>	<b>511,902,149.39</b>
<b>GAIN/LOSS</b>					
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	<b>** TOTAL GAIN/LOSS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>**TOTAL EQUITY</b>	<b>(7,441,883,551.82)</b>	<b>94,240,151.69</b>	<b>52,097,008.34</b>	<b>(7,484,026,695.17)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>146,337,160.03</b>	<b>146,337,160.03</b>	<b>0.00</b>

Black Lung Disability Trust Fund  
20X8144  
Final Income Statement  
For Period 10/01/01 through 03/31/02

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	13,852,000.00	64,176,000.00
\$1.10 Tax on Underground	12,333,000.00	62,230,000.00
4.4% Tax on Surface Coal	11,467,000.00	43,532,000.00
4.4% Tax on Underground	10,005,000.00	72,730,000.00
Collect - Responsible Owners	190,832.19	821,360.48
Fines & Penalties	77,176.15	207,413.14
<b>Gross Revenue</b>	<b>\$ 47,925,008.34</b>	<b>\$ 243,696,773.62</b>

**OUTLAYS**

Interest Exp Repay Advance	50,584,244.15	296,978,465.68
Salaries and Exp - DM	2,259,000.00	9,444,000.00
Salaries and Exp - ESA	3,216,080.00	12,080,513.00
Trea Admin Expense - BPD	827.54	7,691.96
Trea Admin Expense - GF	0.00	5,478.75
<b>Total Outlays</b>	<b>\$ 56,068,151.69</b>	<b>\$ 318,702,149.39</b>

**NONEXPENDITURE TRANSFERS**

Transfer Out - Bene Pmt	34,000,000.00	193,200,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 34,000,000.00</b>	<b>\$ 193,200,000.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ -42,143,143.35</b>	<b>\$ -268,205,375.77</b>

Black Lung Disability Trust Fund  
20X8144  
Final Balance Sheet  
As of 03/31/02

**ASSETS**

Undisbursed Balances		
Funds Available for Investment	\$	<u>66,508,669.62</u>
<b>TOTAL ASSETS</b>		<b>\$ <u><u>66,508,669.62</u></u></b>

**LIABILITIES & EQUITY**

Liabilities:		
Other Liabilities	\$	<u>7,550,535,364.79</u>
		<b>\$ 7,550,535,364.79</b>
Equity:		
Beginning Balance	\$	-7,215,821,319.40
Net Change	\$	<u>-268,205,375.77</u>
<b>Total Equity</b>		<b>\$ <u><u>-7,484,026,695.17</u></u></b>
<b>TOTAL LIABILITY/EQUITY</b>		<b>\$ <u><u>66,508,669.62</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: April 26, 2002

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY RECONCILIATION  
AS OF MARCH 31, 2002**

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	207,413.14	
580010	\$1.10 Tax on Underground Coal	62,230,000.00	
580020	\$.55 Tax on Surface Coal	64,176,000.00	
580030	4.4% Tax on Underground Coal	72,730,000.00	
580040	4.4% Tax on Surface Coal	43,532,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>242,875,413.14</b>
576501	Benefit Pymts - Transfer to Labor	-193,200,000.00	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>-193,200,000.00</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	-9,444,000.00	
576050	Salaries & Expenses - ESA	-12,080,513.00	
576060	Salaries & Expenses - OIG	-186,000.00	
590010	Collections/Responsible Operators (03)	821,360.48	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-7,691.96	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>-20,902,323.23</b>
532010	Fines & Penalties	207,413.14	
580010	\$1.10 Tax on Underground Coal	62,230,000.00	
580030	4.4% Tax on Underground Coal	72,730,000.00	
580020	\$.55 Tax on Surface Coal	64,176,000.00	
580040	4.4% Tax on Surface Coal	43,532,000.00	
590010	Collections/Responsible Operators (03)	821,360.48	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-193,200,000.00	
576040	Salaries & Expenses - DM	-9,444,000.00	
576050	Salaries & Expenses - ESA	-12,080,513.00	
576060	Salaries & Expenses - OIG	-186,000.00	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-7,691.96	
633000	Repayment of Advance from GF	0.00	
	<b>New Budget Authority</b>	<b>28,101,026.43</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>-56,874,116.34</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<b>28,101,026.43</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b>37,735,579.71</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<b>-37,735,579.71</b> <b>0.00</b>
			<b>-37,735,579.71</b>
<b>ASSETS</b>			
1010	Fund Balance with Treasury	66,508,669.62	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>66,508,669.62</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>-66,508,669.62</b>
			<b>0.00</b>

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
 20X8144  
 BUDGETARY ACCOUNT BALANCES  
 AS OF MARCH 31, 2002**

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>242,875,413.14</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>	<b>28,101,026.43</b>
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>	<b>-193,200,000.00</b>
<b>417000</b>	<b>Transfers - Current Year Authority</b>	<b>0.00</b>
<b>490200</b>	<b>Expended Authority - Paid</b>	<b>-20,902,323.23</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>-56,874,116.34</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>37,735,579.71</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>	<b>-37,735,579.71</b>
		<b>0.00</b>

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY ACCOUNT BALANCES - POST CLOSING  
AS OF MARCH 31, 2002**

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>66,508,669.62</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>	<b>-66,508,669.62</b>