

RUN DATE: 05/24/02
 RUN TIME: 08:39:14

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 TRIAL BALANCE
 (FINAL)
 FOR PERIOD OF 03/31/2002 THRU 04/30/2002

BLACK LUNG DISABILITY TRUST FUND
 ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	66,508,669.62	44,458,980.28	39,964,359.70	71,003,290.20
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
	** TOTAL ASSETS	66,508,669.62	44,458,980.28	39,964,359.70	71,003,290.20
LIABILITIES					
2150	OTHER PAYABLES	296,978,465.68	0.00	48,952,494.35	345,930,960.03
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,550,535,364.79	0.00	48,952,494.35	7,599,487,859.14
	** TOTAL NET ASSETS	(7,484,026,695.17)	44,017,000.00	88,916,854.05	(7,528,926,549.22)
CAPITAL					
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)
	** TOTAL CAPITAL	(7,215,821,319.40)	0.00	0.00	(7,215,821,319.40)
INCOME					
5800	\$1.10 TAX ON UNDERGROUND	62,230,000.00	0.00	10,832,000.00	73,062,000.00
5800	\$0.55 TAX ON SURFACE COAL	64,176,000.00	0.00	11,110,000.00	75,286,000.00
5800	4.4% TAX ON UNDERGROUND	72,730,000.00	0.00	15,077,000.00	87,807,000.00
5800	4.4% TAX ON SURFACE COAL	43,532,000.00	0.00	6,998,000.00	50,530,000.00
5900	COLLECT - RESPONSIBLE OWNERS	821,360.48	0.00	433,496.83	1,254,857.31
5320	FINES & PENALTIES	207,413.14	0.00	8,483.45	215,896.59
	** TOTAL INCOME	243,696,773.62	0.00	44,458,980.28	288,155,753.90
EXPENSE					
5760	SALARIES AND EXP - DM	9,444,000.00	2,191,000.00	0.00	11,635,000.00
5760	SALARIES AND EXP - ESA	12,080,513.00	3,216,080.00	0.00	15,296,593.00
5760	SALARIES AND EXP - OIG	186,000.00	53,000.00	0.00	239,000.00
5765	TRANSFER OUT - BENE PMT	193,200,000.00	34,500,000.00	0.00	227,700,000.00
6100	TREA ADMIN EXPENSE - GF	5,478.75	3,679.09	0.00	9,157.84
6100	TREA ADMIN EXPENSE-BPD	7,691.96	600.61	0.00	8,292.57
6330	INTEREST EXP REPAY ADV	296,978,465.68	48,952,494.35	0.00	345,930,960.03
	** TOTAL EXPENSE	511,902,149.39	88,916,854.05	0.00	600,819,003.44
GAIN/LOSS					
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	**TOTAL EQUITY	(7,484,026,695.17)	88,916,854.05	44,017,000.00	(7,528,926,549.22)
	BALANCE	0.00	132,933,854.05	132,933,854.05	0.00

Black Lung Disability Trust Fund
20X8144
Income Statement
(Final)
For Period 10/01/01 through 04/30/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	11,110,000.00	75,286,000.00
\$1.10 Tax on Underground	10,832,000.00	73,062,000.00
4.4% Tax on Surface Coal	6,998,000.00	50,530,000.00
4.4% Tax on Underground	15,077,000.00	87,807,000.00
Collect - Responsible Owners	433,496.83	1,254,857.31
Fines & Penalties	8,483.45	215,896.59
Gross Revenue	\$ 44,458,980.28	\$ 288,155,753.90

OUTLAYS

Interest Exp Repay Advance	48,952,494.35	345,930,960.03
Salaries and Exp - DM	2,191,000.00	11,635,000.00
Salaries and Exp - OIG	53,000.00	239,000.00
Salaries and Exp - ESA	3,216,080.00	15,296,593.00
Trea Admin Expense - BPD	600.61	8,292.57
Trea Admin Expense - GF	3,679.09	9,157.84
Total Outlays	\$ 54,416,854.05	\$ 373,119,003.44

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	34,500,000.00	227,700,000.00
Subtotal NonExpenditures	\$ 34,500,000.00	\$ 227,700,000.00
NET INCREASE/(DECREASE)	\$ -44,457,873.77	\$ -312,663,249.54

Black Lung Disability Trust Fund
20X8144
Balance Sheet
(Final)
As of 04/30/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	<u>71,003,290.20</u>	
TOTAL ASSETS			\$ <u><u>71,003,290.20</u></u>

LIABILITIES & EQUITY

Liabilities:			
Other Liabilities	\$	<u>7,599,487,859.14</u>	
			\$ <u>7,599,487,859.14</u>
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	<u>-312,663,249.54</u>	
Total Equity			\$ <u><u>-7,528,484,568.94</u></u>
TOTAL LIABILITY/EQUITY			\$ <u><u>71,003,290.20</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: May 24, 2002