

RUN DATE: 01/29/02
 RUN TIME: 09:53:07

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 11/30/2001 THRU 12/31/2001

BLACK LUNG
 ACCT: 8144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	25,095,787.26	51,424,658.72	36,843,564.04	39,676,881.94
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	25,095,787.26	51,424,658.72	36,843,564.04	39,676,881.94
LIABILITIES					
2150	OTHER PAYABLES	99,536,738.50	0.00	50,584,244.15	150,120,982.65
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,353,093,637.61	0.00	50,584,244.15	7,403,677,881.76
	** TOTAL NET ASSETS	(7,327,997,850.35)	51,424,658.72	87,427,808.19	(7,364,000,999.82)
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	13,329,000.00	0.00	14,448,000.00	27,777,000.00
5800	\$0.55 TAX ON SURFACE COAL	14,130,000.00	0.00	13,109,000.00	27,239,000.00
5800	4.4% TAX ON UNDERGROUND	19,729,000.00	3,637,000.00	14,937,000.00	31,029,000.00
5800	4.4% TAX ON SURFACE COAL	8,857,000.00	0.00	8,664,000.00	17,521,000.00
5900	COLLECT - RESPONSIBLE OWNERS	253,042.86	0.00	258,735.21	511,778.07
5320	FINES & PENALTIES	14,862.85	0.00	7,923.51	22,786.36
	** TOTAL INCOME	56,312,905.71	3,637,000.00	51,424,658.72	104,100,564.43
EXPENSE					
5760	SALARIES AND EXP - DM	1,793,000.00	0.00	0.00	1,793,000.00
5760	SALARIES AND EXP - ESA	2,659,000.00	700,000.00	0.00	3,359,000.00
5765	TRANSFER OUT - BENE PMT	64,500,000.00	32,500,000.00	0.00	97,000,000.00
6100	TREA ADMIN EXPENSE - GF	0.00	5,478.75	0.00	5,478.75
6100	TREA ADMIN EXPENSE-BPD	698.16	1,085.29	0.00	1,783.45
6330	INTEREST EXP REPAY ADV	99,536,738.50	50,584,244.15	0.00	150,120,982.65
	** TOTAL EXPENSE	168,489,436.66	83,790,808.19	0.00	252,280,244.85
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	(7,327,997,850.35)	87,427,808.19	51,424,658.72	(7,364,000,999.82)
	BALANCE	0.00	138,852,466.91	138,852,466.91	0.00

Black Lung Disability Trust Fund
20X8144
Final Income Statement
For Period 10/01/01 through 12/31/01

RECEIPTS

Revenue

	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	13,109,000.00	27,239,000.00
\$1.10 Tax on Underground	14,448,000.00	27,777,000.00
4.4% Tax on Surface Coal	8,664,000.00	17,521,000.00
4.4% Tax on Underground	11,300,000.00	31,029,000.00
Collect - Responsible Owners	258,735.21	511,778.07
Fines & Penalties	7,923.51	22,786.36
Gross Revenue	\$ 47,787,658.72	\$ 104,100,564.43

OUTLAYS

Interest Exp Repay Advance	50,584,244.15	150,120,982.65
Salaries and Exp - DM	0.00	1,793,000.00
Salaries and Exp - ESA	700,000.00	3,359,000.00
Trea Admin Expense - BPD	1,085.29	1,783.45
Trea Admin Expense - GF	5,478.75	5,478.75
Total Outlays	\$ 51,290,808.19	\$ 155,280,244.85

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	32,500,000.00	97,000,000.00
Subtotal NonExpenditures	\$ 32,500,000.00	\$ 97,000,000.00
NET INCREASE/(DECREASE)	\$ -36,003,149.47	\$ -148,179,680.42

Black Lung Disability Trust Fund
20X8144
Final Balance Sheet
As of 12/31/01

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	<u>39,676,881.94</u>	
TOTAL ASSETS			\$ <u><u>39,676,881.94</u></u>

LIABILITIES & EQUITY

Liabilities:			
Other Liabilities	\$	<u>7,403,677,881.76</u>	
			\$ 7,403,677,881.76
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	<u>-148,179,680.42</u>	
Total Equity			\$ <u><u>-7,364,000,999.82</u></u>
TOTAL LIABILITY/EQUITY			\$ <u><u>39,676,881.94</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: December 31, 2001

Black Lung Disability Trust Fund
20X8144
Final Balance Sheet
As of 12/31/01

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY RECONCILIATION
AS OF DECEMBER 31, 2001**

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	22,786.36	
580010	\$1.10 Tax on Underground Coal	27,777,000.00	
580030	4.4% Tax on Underground Coal	31,029,000.00	
580020	\$.55 Tax on Surface Coal	27,239,000.00	
580040	4.4% Tax on Surface Coal	17,521,000.00	
411400	Appropriated Trust Fund Receipts		103,588,786.36
576501	Benefit Pymts - Transfer to Labor	-97,000,000.00	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		-97,000,000.00
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
576040	Salaries & Expenses - DM	-1,793,000.00	
576050	Salaries & Expenses - ESA	-3,359,000.00	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	511,778.07	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-1,783.45	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		-4,647,484.13
532010	Fines & Penalties	22,786.36	
580010	\$1.10 Tax on Underground Coal	27,777,000.00	
580030	4.4% Tax on Underground Coal	31,029,000.00	
580020	\$.55 Tax on Surface Coal	27,239,000.00	
580040	4.4% Tax on Surface Coal	17,521,000.00	
590010	Collections/Responsible Operators (03)	511,778.07	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-97,000,000.00	
576040	Salaries & Expenses - DM	-1,793,000.00	
576050	Salaries & Expenses - ESA	-3,359,000.00	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-1,783.45	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	28,101,026.43	
462000	Other Funds Available for Commit/Oblig		-30,042,328.66
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		28,101,026.43
420100	Total Actual Resources - Collected		37,735,579.71
439700	Receipts and Approps Temp Precl from Oblig Less: New Budget Authority		-37,735,579.71 0.00
			-37,735,579.71
ASSETS			
1010	Fund Balance with Treasury	39,676,881.94	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		39,676,881.94
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			-39,676,881.94
			0.00

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
 20X8144
 BUDGETARY ACCOUNT BALANCES
 AS OF DECEMBER 31, 2001**

411400	Appropriated Trust Fund Receipts	103,588,786.36
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	28,101,026.43
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred	-97,000,000.00
417000	Transfers - Current Year Authority	0.00
490200	Expended Authority - Paid	-4,647,484.13
462000	Other Funds Available for Commit/Oblig	-30,042,328.66
420100	Total Actual Resources - Collected	37,735,579.71
439700	Receipts and Approps Temp Precl from Oblig	-37,735,579.71
		0.00

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY ACCOUNT BALANCES - POST CLOSING
AS OF DECEMBER 31, 2001**

420100	Total Actual Resources - Collected	39,676,881.94
439700	Receipts and Approps Temp Precl from Oblig	-39,676,881.94