

RUN DATE: 08/26/02  
 RUN TIME: 10:46:13

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 06/30/2002 THRU 07/31/2002

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

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	98,382,457.07	47,523,020.37	35,463,679.76	110,441,797.68
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>98,382,457.07</b>	<b>47,523,020.37</b>	<b>35,463,679.76</b>	<b>110,441,797.68</b>
<b>LIABILITIES</b>					
2150	OTHER PAYABLES	445,467,698.52	0.00	50,584,244.15	496,051,942.67
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	<b>** TOTAL LIABILITIES</b>	<b>7,699,024,597.63</b>	<b>0.00</b>	<b>50,584,244.15</b>	<b>7,749,608,841.78</b>
	<b>** TOTAL NET ASSETS</b>	<b>(7,600,642,140.56)</b>	<b>47,523,020.37</b>	<b>86,047,923.91</b>	<b>(7,639,167,044.10)</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	101,224,000.00	0.00	11,812,000.00	113,036,000.00
5800	\$0.55 TAX ON SURFACE COAL	103,108,000.00	0.00	11,895,000.00	115,003,000.00
5800	4.4% TAX ON UNDERGROUND	113,819,000.00	0.00	15,357,000.00	129,176,000.00
5800	4.4% TAX ON SURFACE COAL	72,678,000.00	0.00	7,820,000.00	80,498,000.00
5900	COLLECT - RESPONSIBLE OWNERS	1,645,048.33	0.00	516,327.63	2,161,375.96
5320	FINES & PENALTIES	401,001.18	0.00	122,692.74	523,693.92
	<b>** TOTAL INCOME</b>	<b>392,875,049.51</b>	<b>0.00</b>	<b>47,523,020.37</b>	<b>440,398,069.88</b>
<b>EXPENSE</b>					
5760	SALARIES AND EXP - DM	16,017,000.00	2,191,000.00	0.00	18,208,000.00
5760	SALARIES AND EXP - ESA	21,728,753.00	3,216,080.00	0.00	24,944,833.00
5760	SALARIES AND EXP - OIG	256,000.00	54,000.00	0.00	310,000.00
5765	TRANSFER OUT - BENE PMT	294,200,000.00	30,000,000.00	0.00	324,200,000.00
6100	TREA ADMIN EXPENSE - GF	16,516.00	1,799.66	0.00	18,315.66
6100	TREA ADMIN EXPENSE-BPD	9,903.15	800.10	0.00	10,703.25
6330	INTEREST EXP REPAY ADV	445,467,698.52	50,584,244.15	0.00	496,051,942.67
	<b>** TOTAL EXPENSE</b>	<b>777,695,870.67</b>	<b>86,047,923.91</b>	<b>0.00</b>	<b>863,743,794.58</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>(7,600,642,140.56)</b>	<b>86,047,923.91</b>	<b>47,523,020.37</b>	<b>(7,639,167,044.10)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>133,570,944.28</b>	<b>133,570,944.28</b>	<b>0.00</b>

Black Lung Disability Trust Fund  
20X8144  
Income Statement  
(Final)  
For Period 10/01/01 through 07/31/02

**RECEIPTS**

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	11,895,000.00	115,003,000.00
\$1.10 Tax on Underground	11,812,000.00	113,036,000.00
4.4% Tax on Surface Coal	7,820,000.00	80,498,000.00
4.4% Tax on Underground	15,357,000.00	129,176,000.00
Collect - Responsible Owners	516,327.63	2,161,375.96
Fines & Penalties	122,692.74	523,693.92
<b>Gross Revenue</b>	<b>\$ 47,523,020.37</b>	<b>\$ 440,398,069.88</b>

**OUTLAYS**

Interest Exp Repay Advance	50,584,244.15	496,051,942.67
Salaries and Exp - DM	2,191,000.00	18,208,000.00
Salaries and Exp - OIG	54,000.00	310,000.00
Salaries and Exp - ESA	3,216,080.00	24,944,833.00
Trea Admin Expense - BPD	800.10	10,703.25
Trea Admin Expense - GF	1,799.66	18,315.66
<b>Total Outlays</b>	<b>\$ 56,047,923.91</b>	<b>\$ 539,543,794.58</b>

**NONEXPENDITURE TRANSFERS**

Transfer Out - Bene Pmt	30,000,000.00	324,200,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 30,000,000.00</b>	<b>\$ 324,200,000.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ -38,524,903.54</b>	<b>\$ -423,345,724.70</b>

Black Lung Disability Trust Fund  
20X8144  
Balance Sheet  
(Final)  
As of 07/31/02

**ASSETS**

Undisbursed Balances		
Funds Available for Investment	\$	110,441,797.68
<b>TOTAL ASSETS</b>	\$	<b><u>110,441,797.68</u></b>

**LIABILITIES & EQUITY**

Liabilities:		
Other Liabilities	\$	7,749,608,841.78
	\$	<b>7,749,608,841.78</b>
Equity:		
Beginning Balance	\$	-7,215,821,319.40
Net Change	\$	<u>-423,345,724.70</u>
<b>Total Equity</b>	\$	<b><u>-7,639,167,044.10</u></b>
<b>TOTAL LIABILITY/EQUITY</b>	\$	<b><u>110,441,797.68</u></b>

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

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

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	523,693.92	
580010	\$1.10 Tax on Underground Coal	113,036,000.00	
580020	\$.55 Tax on Surface Coal	115,003,000.00	
580030	4.4% Tax on Underground Coal	129,176,000.00	
580040	4.4% Tax on Surface Coal	80,498,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>438,236,693.92</b>
			=====
576501	Benefit Pymts - Transfer to Labor	-324,200,000.00	
			-----
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>-324,200,000.00</b>
			=====
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
			=====
576040	Salaries & Expenses - DM	-18,208,000.00	
576050	Salaries & Expenses - ESA	-24,944,833.00	
576060	Salaries & Expenses - OIG	-310,000.00	
590010	Collections/Responsible Operators (03)	2,161,375.96	
610010	Treasury Admin Expense - GF	-18,315.66	
610050	Treasury Admin Expense - BPD	-10,703.25	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>-41,330,475.95</b>
			=====
532010	Fines & Penalties	523,693.92	
580010	\$1.10 Tax on Underground Coal	113,036,000.00	
580030	4.4% Tax on Underground Coal	129,176,000.00	
580020	\$.55 Tax on Surface Coal	115,003,000.00	
580040	4.4% Tax on Surface Coal	80,498,000.00	
590010	Collections/Responsible Operators (03)	2,161,375.96	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-324,200,000.00	
576040	Salaries & Expenses - DM	-18,208,000.00	
576050	Salaries & Expenses - ESA	-24,944,833.00	
576060	Salaries & Expenses - OIG	-310,000.00	
610010	Treasury Admin Expense - GF	-18,315.66	
610050	Treasury Admin Expense - BPD	-10,703.25	
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>-100,807,244.40</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	110,441,797.68	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>110,441,797.68</b>
			=====
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>-110,441,797.68</b>
			=====