

RUN DATE: 10/31/02
 RUN TIME: 15:43:38

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 08/31/2002 THRU 09/30/2002

BLACK LUNG DISABILITY TRUST FUND
 ACCT: 208144

ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	125,667,751.41	551,227,147.92	638,563,421.83	38,331,477.50
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	125,667,751.41	551,227,147.92	638,563,421.83	38,331,477.50
LIABILITIES					
2150	OTHER PAYABLES	546,636,186.82	546,636,186.82	0.00	0.00
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	465,000,000.00	7,718,556,899.11
	** TOTAL LIABILITIES	7,800,193,085.93	546,636,186.82	465,000,000.00	7,718,556,899.11
	** TOTAL NET ASSETS	(7,674,525,334.52)	1,097,863,334.74	1,103,563,421.83	(7,680,225,421.61)
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	125,958,000.00	0.00	23,529,000.00	149,487,000.00
5800	\$0.55 TAX ON SURFACE COAL	128,358,000.00	686,000.00	20,786,000.00	148,458,000.00
5800	4.4% TAX ON UNDERGROUND	145,159,000.00	7,726,000.00	24,877,000.00	162,310,000.00
5800	4.4% TAX ON SURFACE COAL	89,582,000.00	0.00	16,808,000.00	106,390,000.00
5900	COLLECT - RESPONSIBLE OWNERS	2,395,938.93	0.00	195,286.12	2,591,225.05
5320	FINES & PENALTIES	589,719.49	0.00	31,861.80	621,581.29
	** TOTAL INCOME	492,042,658.42	8,412,000.00	86,227,147.92	569,857,806.34
EXPENSE					
5760	SALARIES AND EXP - DM	20,399,000.00	2,191,000.00	0.00	22,590,000.00
5760	SALARIES AND EXP - ESA	28,160,913.00	3,160,087.00	0.00	31,321,000.00
5760	SALARIES AND EXP - OIG	319,000.00	9,000.00	0.00	328,000.00
5765	TRANSFER OUT - BENE PMT	355,200,000.00	29,200,000.00	0.00	384,400,000.00
6100	TREA ADMIN EXPENSE - GF	20,115.33	1,799.67	0.00	21,915.00
6100	TREA ADMIN EXPENSE-BPD	11,458.39	853.98	0.00	12,312.37
6330	INTEREST EXP REPAY ADV	546,636,186.82	48,952,494.36	0.00	595,588,681.18
	** TOTAL EXPENSE	950,746,673.54	83,515,235.01	0.00	1,034,261,908.55
GAIN/LOSS					
7110	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL EQUITY	(7,674,525,334.52)	91,927,235.01	86,227,147.92	(7,680,225,421.61)
	BALANCE	0.00	1,189,790,569.75	1,189,790,569.75	0.00

Black Lung Disability Trust Fund
20X8144
Income Statement
(FINAL)
For Period 10/01/01 through 09/30/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	20,100,000.00	148,458,000.00
\$1.10 Tax on Underground	23,529,000.00	149,487,000.00
4.4% Tax on Surface Coal	16,808,000.00	106,390,000.00
4.4% Tax on Underground	17,151,000.00	162,310,000.00
Collect - Responsible Owners	195,286.12	2,591,225.05
Fines & Penalties	31,861.80	621,581.29
Gross Revenue	\$ 77,815,147.92	\$ 569,857,806.34

OUTLAYS

Interest Exp Repay Advance	48,952,494.36	595,588,681.18
Salaries and Exp - DM	2,191,000.00	22,590,000.00
Salaries and Exp - OIG	9,000.00	328,000.00
Salaries and Exp - ESA	3,160,087.00	31,321,000.00
Trea Admin Expense - BPD	853.98	12,312.37
Trea Admin Expense - GF	1,799.67	21,915.00
Total Outlays	\$ 54,315,235.01	\$ 649,861,908.55

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	29,200,000.00	384,400,000.00
Subtotal NonExpenditures	\$ 29,200,000.00	\$ 384,400,000.00
NET INCREASE/(DECREASE)	\$ -5,700,087.09	\$ -464,404,102.21

Black Lung Disability Trust Fund
20X8144
Balance Sheet
(FINAL)
As of 09/30/02

ASSETS

Undisbursed Balances		
Funds Available for Investment	\$	38,331,477.50
TOTAL ASSETS	\$	<u>38,331,477.50</u>

LIABILITIES & EQUITY

Liabilities:		
Other Liabilities	\$	7,718,556,899.11
	\$	7,718,556,899.11
Equity:		
Beginning Balance	\$	-7,215,821,319.40
Net Change	\$	<u>-464,404,102.21</u>
Total Equity	\$	<u>-7,680,225,421.61</u>
TOTAL LIABILITY/EQUITY	\$	<u>38,331,477.50</u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: October 31, 2002

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY RECONCILIATION
AS OF SEPTEMBER 30, 2002**

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	621,581.29	
580010	\$1.10 Tax on Underground Coal	149,487,000.00	
580020	\$.55 Tax on Surface Coal	148,458,000.00	
580030	4.4% Tax on Underground Coal	162,310,000.00	
580040	4.4% Tax on Surface Coal	106,390,000.00	
411400	Appropriated Trust Fund Receipts		567,266,581.29
576501	Benefit Pymts - Transfer to Labor	-384,400,000.00	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		-384,400,000.00
251000	Advance from GF	465,000,000.00	
417000	Transfers - Current Year Authority		465,000,000.00
576040	Salaries & Expenses - DM	-22,590,000.00	
576050	Salaries & Expenses - ESA	-31,321,000.00	
576060	Salaries & Expenses - OIG	-328,000.00	
590010	Collections/Responsible Operators (03)	2,591,225.05	
610010	Treasury Admin Expense - GF	-21,915.00	
610050	Treasury Admin Expense - BPD	-12,312.37	
633000	Repayment of Advance from GF	-595,588,681.18	
490200	Expended Authority - Paid		-647,270,683.50
532010	Fines & Penalties	621,581.29	
580010	\$1.10 Tax on Underground Coal	149,487,000.00	
580030	4.4% Tax on Underground Coal	162,310,000.00	
580020	\$.55 Tax on Surface Coal	148,458,000.00	
580040	4.4% Tax on Surface Coal	106,390,000.00	
590010	Collections/Responsible Operators (03)	2,591,225.05	
251000	Advance from GF	465,000,000.00	
576501	Benefit Pymts - Transfer to Labor	-384,400,000.00	
576040	Salaries & Expenses - DM	-22,590,000.00	
576050	Salaries & Expenses - ESA	-31,321,000.00	
576060	Salaries & Expenses - OIG	-328,000.00	
610010	Treasury Admin Expense - GF	-21,915.00	
610050	Treasury Admin Expense - BPD	-12,312.37	
633000	Repayment of Advance from GF	-595,588,681.18	
	New Budget Authority	28,101,026.43	
462000	Other Funds Available for Commit/Oblig		-28,696,924.22
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	38,331,477.50	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		38,331,477.50
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			-38,331,477.50