

RUN DATE: 04/21/03  
 RUN TIME: 11:58:59

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 02/28/03 THRU 03/31/03

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

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	55,774,042.69	47,055,667.68	44,237,735.93	58,591,974.44
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
	<b>TOTAL ASSETS</b>	<b>55,774,042.69</b>	<b>47,055,667.68</b>	<b>44,237,735.93</b>	<b>58,591,974.44</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	256,734,101.66	0.00	52,707,001.01	309,441,102.67
2510	ADVANCES FROM GEN FUND	7,718,556,899.11	0.00	0.00	7,718,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>7,975,291,000.77</b>	<b>0.00</b>	<b>52,707,001.01</b>	<b>8,027,998,001.78</b>
	<b>TOTAL NET ASSETS</b>	<b>(7,919,516,958.08)</b>	<b>47,055,667.68</b>	<b>96,944,736.94</b>	<b>(7,969,406,027.34)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(7,680,225,421.61)	0.00	0.00	(7,680,225,421.61)
	<b>TOTAL CAPITAL</b>	<b>(7,680,225,421.61)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,680,225,421.61)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	54,551,000.00	0.00	14,792,000.00	69,343,000.00
5800	\$0.55 TAX ON SURFACE COAL	47,975,000.00	0.00	10,615,000.00	58,590,000.00
5800	4.4% TAX ON UNDERGROUND COAL	49,117,000.00	4,046,000.00	11,665,000.00	56,736,000.00
5800	4.4% TAX ON SURFACE COAL	39,107,000.00	0.00	9,374,000.00	48,481,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,078,518.68	0.00	530,260.00	2,608,778.68
5320	FINES & PENALTIES	455,321.35	0.00	70,450.35	525,771.70
	<b>TOTAL INCOME</b>	<b>193,283,840.03</b>	<b>4,046,000.00</b>	<b>47,046,710.35</b>	<b>236,284,550.38</b>
<b>EXPENSE</b>					
5760	SALARIES & EXPENSES - DM	6,332,000.00	2,374,000.00	0.00	8,706,000.00
5760	SALARIES & EXPENSES - ESA	12,272,000.00	2,816,428.00	0.00	15,088,428.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	157,200,000.00	35,000,000.00	0.00	192,200,000.00
6100	TREASURY ADMIN EXPENSE - GF	30,809.33	0.00	8,957.33	21,852.00
6100	TREASURY ADMIN EXPENSE - BPD	6,465.51	1,307.93	0.00	7,773.44
6330	INTEREST EXPENSE - REPAYABLE ADVAN	256,734,101.66	52,707,001.01	0.00	309,441,102.67
	<b>TOTAL EXPENSE</b>	<b>432,575,376.50</b>	<b>92,898,736.94</b>	<b>8,957.33</b>	<b>525,465,156.11</b>
	<b>TOTAL EQUITY</b>	<b>(7,919,516,958.08)</b>	<b>96,944,736.94</b>	<b>47,055,667.68</b>	<b>(7,969,406,027.34)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>144,000,404.62</b>	<b>144,000,404.62</b>	<b>0.00</b>

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

<b>RECEIPTS</b>	<b>FY2003 Current Month</b>	<b>FY2003 Year-To-Date</b>
Revenue		
\$0.55 Tax on Surface Coal	10,615,000.00	58,590,000.00
\$1.10 Tax on Underground	14,792,000.00	69,343,000.00
4.4% Tax on Surface Coal	9,374,000.00	48,481,000.00
4.4% Tax on Underground	7,619,000.00	56,736,000.00
Collect - Responsible Owners	530,260.00	2,608,778.68
Fines & Penalties	70,450.35	525,771.70
<b>Gross Revenue</b>	<b>\$ 43,000,710.35</b>	<b>\$ 236,284,550.38</b>
<b>OUTLAYS</b>		
Interest Exp-Repayable Advance	52,707,001.01	309,441,102.67
Salaries & Expenses - DM	2,374,000.00	8,706,000.00
Salaries & Expenses - ESA	2,816,428.00	15,088,428.00
Treasury Admin Expense - BPD	1,307.93	7,773.44
Treasury Admin Expense - GF	(8,957.33)	21,852.00
<b>Total Outlays</b>	<b>\$ 57,889,779.61</b>	<b>\$ 333,265,156.11</b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfers Out - Benefit Payments	35,000,000.00	192,200,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 35,000,000.00</b>	<b>\$ 192,200,000.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (49,889,069.26)</b>	<b>\$ (289,180,605.73)</b>

Black Lung Disability Trust Fund  
20X8144  
Balance Sheet  
(FINAL)  
As of 03/31/03

**ASSETS**

Undisbursed Balances			
Funds Available for Investment	\$	58,591,974.44	
<b>TOTAL ASSETS</b>			\$ <u><u>58,591,974.44</u></u>

**LIABILITIES & EQUITY**

Liabilities:			
Interest Payable on Adv		309,441,102.67	
Advances from General Fund	\$	7,718,556,899.11	
<b>Total Liabilities</b>			\$ 8,027,998,001.78
Equity:			
Beginning Balance	\$	(7,680,225,421.61)	
Net Change	\$	(289,180,605.73)	
<b>Total Equity</b>			\$ <u><u>(7,969,406,027.34)</u></u>
<b>TOTAL LIABILITY/EQUITY</b>			\$ <u><u>58,591,974.44</u></u>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: April 21, 2003

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY RECONCILIATION (FINAL)  
AS OF MARCH 31, 2003**

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	525,771.70	
580010	\$1.10 Tax on Underground Coal	69,343,000.00	
580020	\$.55 Tax on Surface Coal	58,590,000.00	
580030	4.4% Tax on Underground Coal	56,736,000.00	
580040	4.4% Tax on Surface Coal	48,481,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>233,675,771.70</b>
576501	Benefit Pymts - Transfer to Labor	(192,200,000.00)	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>(192,200,000.00)</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	(8,706,000.00)	
576050	Salaries & Expenses - ESA	(15,088,428.00)	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	2,608,778.68	
610010	Treasury Admin Expense - GF	(21,852.00)	
610050	Treasury Admin Expense - BPD	(7,773.44)	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>(21,215,274.76)</b>
532010	Fines & Penalties	525,771.70	
580010	\$1.10 Tax on Underground Coal	69,343,000.00	
580030	4.4% Tax on Underground Coal	56,736,000.00	
580020	\$.55 Tax on Surface Coal	58,590,000.00	
580040	4.4% Tax on Surface Coal	48,481,000.00	
590010	Collections/Responsible Operators (03)	2,608,778.68	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(192,200,000.00)	
576040	Salaries & Expenses - DM	(8,706,000.00)	
576050	Salaries & Expenses - ESA	(15,088,428.00)	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	(21,852.00)	
610050	Treasury Admin Expense - BPD	(7,773.44)	
633000	Repayment of Advance from GF	0.00	
	<b>New Budget Authority</b>	<b>29,413,719.22</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>(49,674,216.16)</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<b>29,413,719.22</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b>38,331,477.50</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<b>(38,331,477.50)</b> 0.00
			<b>(38,331,477.50)</b>
<b>ASSETS</b>			
1010	Fund Balance with Treasury	58,591,974.44	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>58,591,974.44</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>(58,591,974.44)</b>

MARCH 2003

FACTS II ADJUSTED TRIAL BALANCE REPORT

<u>SGL Account</u>	<u>TAFS Beg/End Balance</u>	<u>20X8144 Amount</u>
1010	E	58,591,974.44
1610	E	0.00
4114	E	233,675,771.70
4119	E	0.00
4157	E	29,413,719.22
4170	E	0.00
4167	E	(192,200,000.00)
4201	B	38,331,477.50
4201	E	38,331,477.50
4397	B	(38,331,477.50)
4397	E	(38,331,477.50)
4620	B	0.00
4620	E	(49,674,216.16)
4902	E	(21,215,274.76)