

RUN DATE: 09/27/02
 RUN TIME: 09:26:07

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 07/31/2002 THRU 08/31/2002

BLACK LUNG DISABILITY TRUST FUND
ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	110,441,797.68	51,644,588.54	36,418,634.81	125,667,751.41
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	110,441,797.68	51,644,588.54	36,418,634.81	125,667,751.41
LIABILITIES					
2150	OTHER PAYABLES	496,051,942.67	0.00	50,584,244.15	546,636,186.82
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,749,608,841.78	0.00	50,584,244.15	7,800,193,085.93
	** TOTAL NET ASSETS	(7,639,167,044.10)	51,644,588.54	87,002,878.96	(7,674,525,334.52)
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	113,036,000.00	0.00	12,922,000.00	125,958,000.00
5800	\$0.55 TAX ON SURFACE COAL	115,003,000.00	0.00	13,355,000.00	128,358,000.00
5800	4.4% TAX ON UNDERGROUND	129,176,000.00	0.00	15,983,000.00	145,159,000.00
5800	4.4% TAX ON SURFACE COAL	80,498,000.00	0.00	9,084,000.00	89,582,000.00
5900	COLLECT - RESPONSIBLE OWNERS	2,161,375.96	0.00	234,562.97	2,395,938.93
5320	FINES & PENALTIES	523,693.92	0.00	66,025.57	589,719.49
	** TOTAL INCOME	440,398,069.88	0.00	51,644,588.54	492,042,658.42
EXPENSE					
5760	SALARIES AND EXP - DM	18,208,000.00	2,191,000.00	0.00	20,399,000.00
5760	SALARIES AND EXP - ESA	24,944,833.00	3,216,080.00	0.00	28,160,913.00
5760	SALARIES AND EXP - OIG	310,000.00	9,000.00	0.00	319,000.00
5765	TRANSFER OUT - BENE PMT	324,200,000.00	31,000,000.00	0.00	355,200,000.00
6100	TREA ADMIN EXPENSE - GF	18,315.66	1,799.67	0.00	20,115.33
6100	TREA ADMIN EXPENSE-BPD	10,703.25	755.14	0.00	11,458.39
6330	INTEREST EXP REPAY ADV	496,051,942.67	50,584,244.15	0.00	546,636,186.82
	** TOTAL EXPENSE	863,743,794.58	87,002,878.96	0.00	950,746,673.54
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	(7,639,167,044.10)	87,002,878.96	51,644,588.54	(7,674,525,334.52)
	BALANCE	0.00	138,647,467.50	138,647,467.50	0.00

Black Lung Disability Trust Fund
20X8144
Income Statement
(Final)
For Period 10/01/01 through 08/31/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	13,355,000.00	128,358,000.00
\$1.10 Tax on Underground	12,922,000.00	125,958,000.00
4.4% Tax on Surface Coal	9,084,000.00	89,582,000.00
4.4% Tax on Underground	15,983,000.00	145,159,000.00
Collect - Responsible Owners	234,562.97	2,395,938.93
Fines & Penalties	66,025.57	589,719.49
Gross Revenue	\$ 51,644,588.54	\$ 492,042,658.42

OUTLAYS

Interest Exp Repay Advance	50,584,244.15	546,636,186.82
Salaries and Exp - DM	2,191,000.00	20,399,000.00
Salaries and Exp - OIG	9,000.00	319,000.00
Salaries and Exp - ESA	3,216,080.00	28,160,913.00
Trea Admin Expense - BPD	755.14	11,458.39
Trea Admin Expense - GF	1,799.67	20,115.33
Total Outlays	\$ 56,002,878.96	\$ 595,546,673.54

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	31,000,000.00	355,200,000.00
Subtotal NonExpenditures	\$ 31,000,000.00	\$ 355,200,000.00
NET INCREASE/(DECREASE)	\$ -35,358,290.42	\$ -458,704,015.12

Black Lung Disability Trust Fund
20X8144
Balance Sheet
(Final)
As of 08/31/02

ASSETS

Undisbursed Balances		
Funds Available for Investment	\$	<u>125,667,751.41</u>
TOTAL ASSETS	\$	<u><u>125,667,751.41</u></u>

LIABILITIES & EQUITY

Liabilities:		
Other Liabilities	\$	<u>7,800,193,085.93</u>
		\$ 7,800,193,085.93
Equity:		
Beginning Balance	\$	-7,215,821,319.40
Net Change	\$	<u>-458,704,015.12</u>
Total Equity	\$	<u>-7,674,525,334.52</u>
TOTAL LIABILITY/EQUITY	\$	<u><u>125,667,751.41</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: September 27, 2002

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

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	589,719.49	
580010	\$1.10 Tax on Underground Coal	125,958,000.00	
580020	\$.55 Tax on Surface Coal	128,358,000.00	
580030	4.4% Tax on Underground Coal	145,159,000.00	
580040	4.4% Tax on Surface Coal	89,582,000.00	
411400	Appropriated Trust Fund Receipts		489,646,719.49
			=====
576501	Benefit Pymts - Transfer to Labor	-355,200,000.00	

416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		-355,200,000.00
			=====
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
			=====
576040	Salaries & Expenses - DM	-20,399,000.00	
576050	Salaries & Expenses - ESA	-28,160,913.00	
576060	Salaries & Expenses - OIG	-319,000.00	
590010	Collections/Responsible Operators (03)	2,395,938.93	
610010	Treasury Admin Expense - GF	-20,115.33	
610050	Treasury Admin Expense - BPD	-11,458.39	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		-46,514,547.79
			=====
532010	Fines & Penalties	589,719.49	
580010	\$1.10 Tax on Underground Coal	125,958,000.00	
580030	4.4% Tax on Underground Coal	145,159,000.00	
580020	\$.55 Tax on Surface Coal	128,358,000.00	
580040	4.4% Tax on Surface Coal	89,582,000.00	
590010	Collections/Responsible Operators (03)	2,395,938.93	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-355,200,000.00	
576040	Salaries & Expenses - DM	-20,399,000.00	
576050	Salaries & Expenses - ESA	-28,160,913.00	
576060	Salaries & Expenses - OIG	-319,000.00	
610010	Treasury Admin Expense - GF	-20,115.33	
610050	Treasury Admin Expense - BPD	-11,458.39	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	28,101,026.43	
462000	Other Funds Available for Commit/Oblig		-116,033,198.13
			=====
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	125,667,751.41	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		125,667,751.41
			=====
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			-125,667,751.41
			=====