

RUN DATE: 12/23/02  
 RUN TIME: 10:34:46

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 10/31/2002 THRU 11/30/2002

**BLACK LUNG DISABILITY TRUST FUND**

ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	8,917,758.28	57,104,422.05	30,745,095.60	35,277,084.73
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>8,917,758.28</b>	<b>57,104,422.05</b>	<b>30,745,095.60</b>	<b>35,277,084.73</b>
<b>LIABILITIES</b>					
2140	INTEREST PAYABLE ON ADV	52,707,001.00	0.00	51,006,775.17	103,713,776.17
2510	ADVANCES FROM GEN FUND	7,718,556,899.11	0.00	0.00	7,718,556,899.11
	<b>** TOTAL LIABILITIES</b>	<b>7,771,263,900.11</b>	<b>0.00</b>	<b>51,006,775.17</b>	<b>7,822,270,675.28</b>
	<b>** TOTAL NET ASSETS</b>	<b>(7,762,346,141.83)</b>	<b>57,104,422.05</b>	<b>81,751,870.77</b>	<b>(7,786,993,590.55)</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	(7,680,225,421.61)	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 UNDERGROUN	1,931,000.00	0.00	14,545,000.00	16,476,000.00
5800	\$0.55 TAX ON SURFACE CO	1,996,000.00	0.00	14,615,000.00	16,611,000.00
5800	4.4% TAX ON UNDERGROUND	2,389,000.00	0.00	16,762,000.00	19,151,000.00
5800	4.4% TAX ON SURFACE COA	1,358,000.00	0.00	10,448,000.00	11,806,000.00
5900	COLLECT - RESPONSIBLE O	504,008.43	0.00	664,402.72	1,168,411.15
5320	FINES & PENALTIES	44,367.99	0.00	70,019.33	114,387.32
	<b>** TOTAL INCOME</b>	<b>8,222,376.42</b>	<b>0.00</b>	<b>57,104,422.05</b>	<b>65,326,798.47</b>
<b>EXPENSE</b>					
5760	SALARIES AND EXP - DM	1,279,000.00	908,000.00	0.00	2,187,000.00
5760	SALARIES AND EXP - ESA	1,354,000.00	2,634,000.00	0.00	3,988,000.00
5765	TRANSFER OUT - BENE PMT	35,000,000.00	27,200,000.00	0.00	62,200,000.00
6100	TREA ADMIN EXPENSE - GF	1,824.66	1,824.67	0.00	3,649.33
6100	TREA ADMIN EXPENSE-BPD	1,270.98	1,270.93	0.00	2,541.91
6330	INTEREST EXP REPAY ADV	52,707,001.00	51,006,775.17	0.00	103,713,776.17
	<b>** TOTAL EXPENSE</b>	<b>90,343,096.64</b>	<b>81,751,870.77</b>	<b>0.00</b>	<b>172,094,967.41</b>
<b>GAIN/LOSS</b>					
	REALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	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>(7,762,346,141.83)</b>	<b>81,751,870.77</b>	<b>57,104,422.05</b>	<b>(7,786,993,590.55)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>138,856,292.82</b>	<b>138,856,292.82</b>	<b>0.00</b>

Black Lung Disability Trust Fund  
 20X8144  
 Income Statement (FINAL)  
 For Period 10/01/02 through 11/30/02

<b>RECEIPTS</b>	Current Month	Year-To-Date
Revenue		
\$0.55 Tax on Surface Coal	14,615,000.00	16,611,000.00
\$1.10 Tax on Underground	14,545,000.00	16,476,000.00
4.4% Tax on Surface Coal	10,448,000.00	11,806,000.00
4.4% Tax on Underground	16,762,000.00	19,151,000.00
Collect - Responsible Owners	664,402.72	1,168,411.15
Fines & Penalties	70,019.33	114,387.32
<b>Gross Revenue</b>	<b>\$ <u>57,104,422.05</u> \$</b>	<b><u>65,326,798.47</u></b>
<b>OUTLAYS</b>		
Interest Exp Repay Advance	51,006,775.17	103,713,776.17
Salaries and Exp - DM	908,000.00	2,187,000.00
Salaries and Exp - ESA	2,634,000.00	3,988,000.00
Trea Admin Expense - BPD	1,270.93	2,541.91
Trea Admin Expense - GF	1,824.67	3,649.33
<b>Total Outlays</b>	<b>\$ <u>54,551,870.77</u> \$</b>	<b><u>109,894,967.41</u></b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfer Out - Bene Pmt	27,200,000.00	62,200,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ <u>27,200,000.00</u> \$</b>	<b><u>62,200,000.00</u></b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ <u><u>-24,647,448.72</u></u> \$</b>	<b><u><u>-106,768,168.94</u></u></b>

Black Lung Disability Trust Fund  
 20X8144  
 Balance Sheet (FINAL)  
 As of 11/30/02

**ASSETS**

Undisbursed Balances			
Funds Available for Investment	\$	35,277,084.73	
<b>TOTAL ASSETS</b>			<b>\$ 35,277,084.73</b>

**LIABILITIES & EQUITY**

Liabilities:			
Interest Payable on Adv		103,713,776.17	
Advances from General Fund	\$	7,718,556,899.11	
<b>Total Liabilities</b>			<b>\$ 7,822,270,675.28</b>
Equity:			
Beginning Balance	\$	-7,680,225,421.61	
Net Change	\$	-106,768,168.94	
<b>Total Equity</b>			<b>\$ -7,786,993,590.55</b>
<b>TOTAL LIABILITY/EQUITY</b>			<b>\$ 35,277,084.73</b>

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: December 23, 2002

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

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	114,387.32	
580010	\$1.10 Tax on Underground Coal	16,476,000.00	
580020	\$.55 Tax on Surface Coal	16,611,000.00	
580030	4.4% Tax on Underground Coal	19,151,000.00	
580040	4.4% Tax on Surface Coal	11,806,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>64,158,387.32</b>
576501	Benefit Pymts - Transfer to Labor	(62,200,000.00)	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>(62,200,000.00)</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	(2,187,000.00)	
576050	Salaries & Expenses - ESA	(3,988,000.00)	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	1,168,411.15	
610010	Treasury Admin Expense - GF	(3,649.33)	
610050	Treasury Admin Expense - BPD	(2,541.91)	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>(5,012,780.09)</b>
532010	Fines & Penalties	114,387.32	
580010	\$1.10 Tax on Underground Coal	16,476,000.00	
580030	4.4% Tax on Underground Coal	19,151,000.00	
580020	\$.55 Tax on Surface Coal	16,611,000.00	
580040	4.4% Tax on Surface Coal	11,806,000.00	
590010	Collections/Responsible Operators (03)	1,168,411.15	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(62,200,000.00)	
576040	Salaries & Expenses - DM	(2,187,000.00)	
576050	Salaries & Expenses - ESA	(3,988,000.00)	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	(3,649.33)	
610050	Treasury Admin Expense - BPD	(2,541.91)	
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>(26,359,326.45)</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	35,277,084.73	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>35,277,084.73</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>(35,277,084.73)</b>