

RUN DATE: 01/21/03
 RUN TIME: 16:37:24

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 11/30/2002 THRU 12/31/2002

BLACK LUNG DISABILITY TRUST FUND
ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
ASSETS					
1010	CASH	35,277,084.73	50,045,745.18	49,891,121.55	35,431,708.36
1340	ACCRUED INCOME RECEIVABLE	0.00	0.00	0.00	0.00
1610	PRINCIPAL ON INVESTMENTS	0.00	0.00	0.00	0.00
	TOTAL ASSETS	35,277,084.73	50,045,745.18	49,891,121.55	35,431,708.36
LIABILITIES					
2150	INTEREST PAYABLE ON ADV	103,713,776.17	0.00	52,707,001.00	156,420,777.17
2510	ADVANCES FROM GENERAL FUND	7,718,556,899.11	0.00	0.00	7,718,556,899.11
	TOTAL LIABILITIES	7,822,270,675.28	0.00	52,707,001.00	7,874,977,676.28
	TOTAL NET ASSETS	(7,786,993,590.55)	50,045,745.18	102,598,122.55	(7,839,545,967.92)
CAPITAL					
3310	PRIOR UNDISTRIBUTED INC	(7,680,225,421.61)	0.00	0.00	(7,680,225,421.61)
	TOTAL CAPITAL	(7,680,225,421.61)	0.00	0.00	(7,680,225,421.61)
INCOME					
5800	\$1.10 TAX ON UNDERGROUND COAL	16,476,000.00	0.00	14,215,000.00	30,691,000.00
5800	\$0.55 TAX ON SURFACE COAL	16,611,000.00	3,468,000.00	11,721,000.00	24,864,000.00
5800	4.4% TAX ON UNDERGROUND COAL	19,151,000.00	9,812,000.00	13,443,000.00	22,782,000.00
5800	4.4% TAX ON SURFACE COAL	11,806,000.00	0.00	10,402,000.00	22,208,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	1,168,411.15	0.00	185,170.69	1,353,581.84
5320	FINES & PENALTIES	114,387.32	0.00	79,574.49	193,961.81
	TOTAL INCOME	65,326,798.47	13,280,000.00	50,045,745.18	102,092,543.65
EXPENSE					
5760	SALARIES & EXPENSES - DM	2,187,000.00	2,374,000.00	0.00	4,561,000.00
5760	SALARIES & EXPENSES - ESA	3,988,000.00	3,234,000.00	0.00	7,222,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	62,200,000.00	31,000,000.00	0.00	93,200,000.00
6100	TREASURY ADMIN EXPENSE - GF	3,649.33	1,824.67	0.00	5,474.00
6100	TREASURY ADMIN EXPENSE - BPD	2,541.91	1,296.88	0.00	3,838.79
6330	INTEREST EXPENSE-REPAYABLE ADVANCE	103,713,776.17	52,707,001.00	0.00	156,420,777.17
	TOTAL EXPENSE	172,094,967.41	89,318,122.55	0.00	261,413,089.96
	TOTAL EQUITY	(7,786,993,590.55)	102,598,122.55	50,045,745.18	(7,839,545,967.92)
	BALANCE	0.00	152,643,867.73	152,643,867.73	0.00

Black Lung Disability Trust Fund
 20X8144
 Income Statement
 (FINAL)
 For Period 10/01/02 through 12/31/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	8,253,000.00	24,864,000.00
\$1.10 Tax on Underground	14,215,000.00	30,691,000.00
4.4% Tax on Surface Coal	10,402,000.00	22,208,000.00
4.4% Tax on Underground	3,631,000.00	22,782,000.00
Collect - Responsible Owners	185,170.69	1,353,581.84
Fines & Penalties	79,574.49	193,961.81
Gross Revenue	\$ <u>36,765,745.18</u>	\$ <u>102,092,543.65</u>

OUTLAYS

Interest Exp-Repayable Advance	52,707,001.00	156,420,777.17
Salaries & Expenses - DM	2,374,000.00	4,561,000.00
Salaries & Expenses - ESA	3,234,000.00	7,222,000.00
Treasury Admin Expense - BPD	1,296.88	3,838.79
Treasury Admin Expense - GF	1,824.67	5,474.00
Total Outlays	\$ <u>58,318,122.55</u>	\$ <u>168,213,089.96</u>

NONEXPENDITURE TRANSFERS

Transfers Out - Benefit Payments	31,000,000.00	93,200,000.00
Subtotal NonExpenditures	\$ <u>31,000,000.00</u>	\$ <u>93,200,000.00</u>
NET INCREASE/(DECREASE)	\$ <u>(52,552,377.37)</u>	\$ <u>(159,320,546.31)</u>

Black Lung Disability Trust Fund
 20X8144
 Balance Sheet
 (FINAL)
 As of 12/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	35,431,708.36	
TOTAL ASSETS			\$ 35,431,708.36

LIABILITIES & EQUITY

Liabilities:			
Interest Payable on Adv		156,420,777.17	
Advances from General Fund	\$	7,718,556,899.11	
Total Liabilities			\$ 7,874,977,676.28
Equity:			
Beginning Balance	\$	(7,680,225,421.61)	
Net Change	\$	(159,320,546.31)	
Total Equity			\$ (7,839,545,967.92)
TOTAL LIABILITY/EQUITY			\$ 35,431,708.36

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

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

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	193,961.81	
580010	\$1.10 Tax on Underground Coal	30,691,000.00	
580020	\$.55 Tax on Surface Coal	24,864,000.00	
580030	4.4% Tax on Underground Coal	22,782,000.00	
580040	4.4% Tax on Surface Coal	22,208,000.00	
411400	Appropriated Trust Fund Receipts		100,738,961.81
576501	Benefit Pymts - Transfer to Labor	(93,200,000.00)	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		(93,200,000.00)
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
576040	Salaries & Expenses - DM	(4,561,000.00)	
576050	Salaries & Expenses - ESA	(7,222,000.00)	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	1,353,581.84	
610010	Treasury Admin Expense - GF	(5,474.00)	
610050	Treasury Admin Expense - BPD	(3,838.79)	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		(10,438,730.95)
532010	Fines & Penalties	193,961.81	
580010	\$1.10 Tax on Underground Coal	30,691,000.00	
580030	4.4% Tax on Underground Coal	22,782,000.00	
580020	\$.55 Tax on Surface Coal	24,864,000.00	
580040	4.4% Tax on Surface Coal	22,208,000.00	
590010	Collections/Responsible Operators (03)	1,353,581.84	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(93,200,000.00)	
576040	Salaries & Expenses - DM	(4,561,000.00)	
576050	Salaries & Expenses - ESA	(7,222,000.00)	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	(5,474.00)	
610050	Treasury Admin Expense - BPD	(3,838.79)	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	29,413,719.22	
462000	Other Funds Available for Commit/Oblig		(26,513,950.08)
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig		29,413,719.22
420100	Total Actual Resources - Collected		38,331,477.50
439700	Receipts and Approps Temp Precl from Oblig Less: New Budget Authority		(38,331,477.50) 0.00
			(38,331,477.50)
ASSETS			
1010	Fund Balance with Treasury	35,431,708.36	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		35,431,708.36
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			(35,431,708.36)

DECEMBER 2002

FACTS II ADJUSTED TRIAL BALANCE REPORT

<u>SGL Account</u>	<u>TAFS Beg/End Balance</u>	<u>20X8144 Amount</u>
1010	E	35,431,708.36
1610	E	0.00
4114	E	100,738,961.81
4119	E	0.00
4157	E	29,413,719.22
4170	E	0.00
4167	E	(93,200,000.00)
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	(26,513,950.08)
4902	E	(10,438,730.95)