

RUN DATE: 03/21/02
 RUN TIME: 08:54:14

UNITED STATES DEPARTMENT OF TREASURY
 BUREAU OF THE PUBLIC DEBT
 OFFICE OF PUBLIC DEBT ACCOUNTING
 DIVISION OF FEDERAL INVESTMENTS
 FINAL TRIAL BALANCE
 FOR PERIOD OF 01/31/2002 THRU 02/28/2002

BLACK LUNG DISABILITY TRUST FUND
ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	46,008,432.44	48,916,401.37	36,857,264.99	58,067,568.82
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	46,008,432.44	48,916,401.37	36,857,264.99	58,067,568.82
LIABILITIES					
2150	OTHER PAYABLES	200,705,226.81	0.00	45,688,994.72	246,394,221.53
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,454,262,125.92	0.00	45,688,994.72	7,499,951,120.64
	** TOTAL NET ASSETS	(7,408,253,693.48)	48,916,401.37	82,546,259.71	(7,441,883,551.82)
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	37,880,000.00	0.00	12,017,000.00	49,897,000.00
5800	\$0.55 TAX ON SURFACE COAL	37,998,000.00	0.00	12,326,000.00	50,324,000.00
5800	4.4% TAX ON UNDERGROUND	45,998,000.00	0.00	16,727,000.00	62,725,000.00
5800	4.4% TAX ON SURFACE COAL	24,301,000.00	0.00	7,764,000.00	32,065,000.00
5900	COLLECT - RESPONSIBLE OWNERS	589,825.55	0.00	40,702.74	630,528.29
5320	FINES & PENALTIES	88,538.36	0.00	41,698.63	130,236.99
	** TOTAL INCOME	146,855,363.91	0.00	48,916,401.37	195,771,765.28
EXPENSE					
5760	SALARIES AND EXP - DM	4,926,000.00	2,259,000.00	0.00	7,185,000.00
5760	SALARIES AND EXP - ESA	5,648,353.00	3,216,080.00	0.00	8,864,433.00
5760	SALARIES AND EXP - OIG	0.00	178,000.00	0.00	178,000.00
5765	TRANSFER OUT - BENE PMT	128,000,000.00	31,200,000.00	0.00	159,200,000.00
6100	TREA ADMIN EXPENSE - GF	5,478.75	0.00	0.00	5,478.75
6100	TREA ADMIN EXPENSE-BPD	2,679.43	4,184.99	0.00	6,864.42
6330	INTEREST EXP REPAY ADV	200,705,226.81	45,688,994.72	0.00	246,394,221.53
	** TOTAL EXPENSE	339,287,737.99	82,546,259.71	0.00	421,833,997.70
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	(7,408,253,693.48)	82,546,259.71	48,916,401.37	(7,441,883,551.82)
	BALANCE	0.00	131,462,661.08	131,462,661.08	0.00

Black Lung Disability Trust Fund
20X8144
Final Income Statement
For Period 10/01/01 through 02/28/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	12,326,000.00	50,324,000.00
\$1.10 Tax on Underground	12,017,000.00	49,897,000.00
4.4% Tax on Surface Coal	7,764,000.00	32,065,000.00
4.4% Tax on Underground	16,727,000.00	62,725,000.00
Collect - Responsible Owners	40,702.74	630,528.29
Fines & Penalties	41,698.63	130,236.99
Gross Revenue	\$ 48,916,401.37	\$ 195,771,765.28

OUTLAYS

Interest Exp Repay Advance	45,688,994.72	246,394,221.53
Salaries and Exp - DM	2,259,000.00	7,185,000.00
Salaries and Exp - ESA	3,216,080.00	8,864,433.00
Trea Admin Expense - BPD	4,184.99	6,864.42
Trea Admin Expense - GF	0.00	5,478.75
Total Outlays	\$ 51,346,259.71	\$ 262,633,997.70

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	31,200,000.00	159,200,000.00
Subtotal NonExpenditures	\$ 31,200,000.00	\$ 159,200,000.00
NET INCREASE/(DECREASE)	\$ -33,629,858.34	\$ -226,062,232.42

Black Lung Disability Trust Fund
20X8144
Final Balance Sheet
As of 02/28/02

ASSETS

Undisbursed Balances		
Funds Available for Investment	\$	<u>58,067,568.82</u>
TOTAL ASSETS	\$	<u>58,067,568.82</u>

LIABILITIES & EQUITY

Liabilities:			
Other Liabilities	\$	<u>7,499,951,120.64</u>	\$ 7,499,951,120.64
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	<u>-226,062,232.42</u>	
Total Equity	\$	<u>-7,441,883,551.82</u>	
TOTAL LIABILITY/EQUITY	\$	<u>58,067,568.82</u>	

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: March 21, 2002

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY RECONCILIATION
AS OF FEBRUARY 28, 2002**

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	130,236.99	
580010	\$1.10 Tax on Underground Coal	49,897,000.00	
580020	\$.55 Tax on Surface Coal	50,324,000.00	
580030	4.4% Tax on Underground Coal	62,725,000.00	
580040	4.4% Tax on Surface Coal	32,065,000.00	
411400	Appropriated Trust Fund Receipts		195,141,236.99
576501	Benefit Pymts - Transfer to Labor	-159,200,000.00	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		-159,200,000.00
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
576040	Salaries & Expenses - DM	-7,185,000.00	
576050	Salaries & Expenses - ESA	-8,864,433.00	
576060	Salaries & Expenses - OIG	-178,000.00	
590010	Collections/Responsible Operators (03)	630,528.29	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-6,864.42	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		-15,609,247.88
532010	Fines & Penalties	130,236.99	
580010	\$1.10 Tax on Underground Coal	49,897,000.00	
580030	4.4% Tax on Underground Coal	62,725,000.00	
580020	\$.55 Tax on Surface Coal	50,324,000.00	
580040	4.4% Tax on Surface Coal	32,065,000.00	
590010	Collections/Responsible Operators (03)	630,528.29	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-159,200,000.00	
576040	Salaries & Expenses - DM	-7,185,000.00	
576050	Salaries & Expenses - ESA	-8,864,433.00	
576060	Salaries & Expenses - OIG	-178,000.00	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-6,864.42	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	28,101,026.43	
462000	Other Funds Available for Commit/Oblig		-48,433,015.54
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	58,067,568.82	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		58,067,568.82
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			-58,067,568.82
			0.00

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
 20X8144
 BUDGETARY ACCOUNT BALANCES
 AS OF FEBRUARY 28, 2002**

411400	Appropriated Trust Fund Receipts	195,141,236.99
415700	Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig	28,101,026.43
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred	-159,200,000.00
417000	Transfers - Current Year Authority	0.00
490200	Expended Authority - Paid	-15,609,247.88
462000	Other Funds Available for Commit/Oblig	-48,433,015.54
420100	Total Actual Resources - Collected	37,735,579.71
439700	Receipts and Approps Temp Precl from Oblig	-37,735,579.71
		0.00

**BLACK LUNG DISABILITY INSURANCE TRUST FUND
20X8144
BUDGETARY ACCOUNT BALANCES - POST CLOSING
AS OF FEBRUARY 28, 2002**

420100	Total Actual Resources - Collected	58,067,568.82
439700	Receipts and Approps Temp Precl from Oblig	-58,067,568.82