

RUN DATE: 05/19/03  
 RUN TIME: 16:41:40

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 03/31/03 THRU 04/30/03

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

G/L ACCT #	DESCRIPTION	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	58,591,974.44	45,663,941.01	35,895,513.20	68,360,402.25
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>58,591,974.44</b>	<b>45,663,941.01</b>	<b>35,895,513.20</b>	<b>68,360,402.25</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	309,441,102.67	0.00	51,006,775.16	360,447,877.83
2510	ADVANCES FROM GEN FUND	7,718,556,899.11	0.00	0.00	7,718,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>8,027,998,001.78</b>	<b>0.00</b>	<b>51,006,775.16</b>	<b>8,079,004,776.94</b>
	<b>TOTAL NET ASSETS</b>	<b>(7,969,406,027.34)</b>	<b>45,663,941.01</b>	<b>86,902,288.36</b>	<b>(8,010,644,374.69)</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	69,343,000.00	0.00	12,245,000.00	81,588,000.00
5800	\$0.55 TAX ON SURFACE COAL	58,590,000.00	0.00	11,418,000.00	70,008,000.00
5800	4.4% TAX ON UNDERGROUND COAL	56,736,000.00	0.00	12,919,000.00	69,655,000.00
5800	4.4% TAX ON SURFACE COAL	48,481,000.00	0.00	8,550,000.00	57,031,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	2,608,778.68	0.00	308,043.15	2,916,821.83
5320	FINES & PENALTIES	525,771.70	0.00	223,897.86	749,669.56
	<b>TOTAL INCOME</b>	<b>236,284,550.38</b>	<b>0.00</b>	<b>45,663,941.01</b>	<b>281,948,491.39</b>
<b>EXPENSE</b>					
5760	SALARIES & EXPENSES - DM	8,706,000.00	2,375,000.00	0.00	11,081,000.00
5760	SALARIES & EXPENSES - ESA	15,088,428.00	2,816,428.00	0.00	17,904,856.00
5760	SALARIES & EXPENSES - OIG	0.00	195,000.00	0.00	195,000.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	192,200,000.00	30,500,000.00	0.00	222,700,000.00
6100	TREASURY ADMIN EXPENSE - GF	21,852.00	2,612.00	0.00	24,464.00
6100	TREASURY ADMIN EXPENSE - BPD	7,773.44	6,473.20	0.00	14,246.64
6330	INTEREST EXPENSE - REPAYABLE ADVAN	309,441,102.67	51,006,775.16	0.00	360,447,877.83
	<b>TOTAL EXPENSE</b>	<b>525,465,156.11</b>	<b>86,902,288.36</b>	<b>0.00</b>	<b>612,367,444.47</b>
	<b>TOTAL EQUITY</b>	<b>(7,969,406,027.34)</b>	<b>86,902,288.36</b>	<b>45,663,941.01</b>	<b>(8,010,644,374.69)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>132,566,229.37</b>	<b>132,566,229.37</b>	<b>0.00</b>

Black Lung Disability Trust Fund  
 20X8144  
 Income Statement  
 (FINAL)  
 For Period 10/01/02 through 04/30/03

<b>RECEIPTS</b>	<b>FY2003 Current Month</b>	<b>FY2003 Year-To-Date</b>
Revenue		
\$0.55 Tax on Surface Coal	11,418,000.00	70,008,000.00
\$1.10 Tax on Underground	12,245,000.00	81,588,000.00
4.4% Tax on Surface Coal	8,550,000.00	57,031,000.00
4.4% Tax on Underground	12,919,000.00	69,655,000.00
Collect - Responsible Owners	308,043.15	2,916,821.83
Fines & Penalties	223,897.86	749,669.56
<b>Gross Revenue</b>	<b>\$ 45,663,941.01</b>	<b>\$ 281,948,491.39</b>
<b>OUTLAYS</b>		
Interest Exp-Repayable Advance	51,006,775.16	360,447,877.83
Salaries & Expenses - DM	2,375,000.00	11,081,000.00
Salaries & Expenses - OIG	195,000.00	195,000.00
Salaries & Expenses - ESA	2,816,428.00	17,904,856.00
Treasury Admin Expense - BPD	6,473.20	14,246.64
Treasury Admin Expense - GF	2,612.00	24,464.00
<b>Total Outlays</b>	<b>\$ 56,402,288.36</b>	<b>\$ 389,667,444.47</b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfers Out - Benefit Payments	30,500,000.00	222,700,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 30,500,000.00</b>	<b>\$ 222,700,000.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (41,238,347.35)</b>	<b>\$ (330,418,953.08)</b>

Black Lung Disability Trust Fund  
 20X8144  
 Balance Sheet  
 (FINAL)  
 As of 04/30/03

**ASSETS**

Undisbursed Balances			
Funds Available for Investment	\$	68,360,402.25	
<b>TOTAL ASSETS</b>		<b>\$ 68,360,402.25</b>	

**LIABILITIES & EQUITY**

Liabilities:			
Interest Payable on Adv		360,447,877.83	
Advances from General Fund	\$	7,718,556,899.11	
<b>Total Liabilities</b>		<b>\$ 8,079,004,776.94</b>	
Equity:			
Beginning Balance	\$	(7,680,225,421.61)	
Net Change	\$	(330,418,953.08)	
<b>Total Equity</b>		<b>\$ (8,010,644,374.69)</b>	
<b>TOTAL LIABILITY/EQUITY</b>		<b>\$ 68,360,402.25</b>	

Bureau of the Public Debt  
 Office of Public Debt Accounting  
 Trust Fund Management Branch  
 Date: May 19, 2003

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY RECONCILIATION (FINAL)  
AS OF APRIL 30, 2003**

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	749,669.56	
580010	\$1.10 Tax on Underground Coal	81,588,000.00	
580020	\$.55 Tax on Surface Coal	70,008,000.00	
580030	4.4% Tax on Underground Coal	69,655,000.00	
580040	4.4% Tax on Surface Coal	57,031,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>279,031,669.56</b>
576501	Benefit Pymts - Transfer to Labor	(222,700,000.00)	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>(222,700,000.00)</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	(11,081,000.00)	
576050	Salaries & Expenses - ESA	(17,904,856.00)	
576060	Salaries & Expenses - OIG	(195,000.00)	
590010	Collections/Responsible Operators (03)	2,916,821.83	
610010	Treasury Admin Expense - GF	(24,464.00)	
610050	Treasury Admin Expense - BPD	(14,246.64)	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>(26,302,744.81)</b>
532010	Fines & Penalties	749,669.56	
580010	\$1.10 Tax on Underground Coal	81,588,000.00	
580030	4.4% Tax on Underground Coal	69,655,000.00	
580020	\$.55 Tax on Surface Coal	70,008,000.00	
580040	4.4% Tax on Surface Coal	57,031,000.00	
590010	Collections/Responsible Operators (03)	2,916,821.83	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(222,700,000.00)	
576040	Salaries & Expenses - DM	(11,081,000.00)	
576050	Salaries & Expenses - ESA	(17,904,856.00)	
576060	Salaries & Expenses - OIG	(195,000.00)	
610010	Treasury Admin Expense - GF	(24,464.00)	
610050	Treasury Admin Expense - BPD	(14,246.64)	
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>(59,442,643.97)</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	68,360,402.25	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>68,360,402.25</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>(68,360,402.25)</b>