

RUN DATE: 12/16/02
 RUN TIME: 13:02:31

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 09/30/2002 THRU 10/31/2002

BLACK LUNG DISABILITY TRUST FUND
ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	38,331,477.50	8,222,376.42	37,636,095.64	8,917,758.28
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	38,331,477.50	8,222,376.42	37,636,095.64	8,917,758.28
LIABILITIES					
2140	INTEREST PAYABLE ON ADV	0.00	0.00	52,707,001.00	52,707,001.00
2510	ADVANCES FROM GEN FUND	7,718,556,899.11	0.00	0.00	7,718,556,899.11
	** TOTAL LIABILITIES	7,718,556,899.11	0.00	52,707,001.00	7,771,263,900.11
	** TOTAL NET ASSETS	(7,680,225,421.61)	8,222,376.42	90,343,096.64	(7,762,346,141.83)
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	(7,680,225,421.61)	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	0.00	0.00	1,931,000.00	1,931,000.00
5800	\$0.55 TAX ON SURFACE COAL	0.00	0.00	1,996,000.00	1,996,000.00
5800	4.4% TAX ON UNDERGROUND	0.00	0.00	2,389,000.00	2,389,000.00
5800	4.4% TAX ON SURFACE COAL	0.00	0.00	1,358,000.00	1,358,000.00
5900	COLLECT - RESPONSIBLE OWNERS	0.00	0.00	504,008.43	504,008.43
5320	FINES & PENALTIES	0.00	0.00	44,367.99	44,367.99
	** TOTAL INCOME	0.00	0.00	8,222,376.42	8,222,376.42
EXPENSE					
5760	SALARIES AND EXP - DM	0.00	1,279,000.00	0.00	1,279,000.00
5760	SALARIES AND EXP - ESA	0.00	1,354,000.00	0.00	1,354,000.00
5765	TRANSFER OUT - BENE PMT	0.00	35,000,000.00	0.00	35,000,000.00
6100	TREA ADMIN EXPENSE - GF	0.00	1,824.66	0.00	1,824.66
6100	TREA ADMIN EXPENSE-BPD	0.00	1,270.98	0.00	1,270.98
6330	INTEREST EXP REPAY ADV	0.00	52,707,001.00	0.00	52,707,001.00
	** TOTAL EXPENSE	0.00	90,343,096.64	0.00	90,343,096.64
GAIN/LOSS					
	REALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	UNREALIZED GAIN/LOSS	0.00	0.00	0.00	0.00
	** TOTAL GAIN/LOSS	0.00	0.00	0.00	0.00
	**TOTAL EQUITY	(7,680,225,421.61)	90,343,096.64	8,222,376.42	(7,762,346,141.83)
	BALANCE	0.00	98,565,473.06	98,565,473.06	0.00

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

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	1,996,000.00	1,996,000.00
\$1.10 Tax on Underground	1,931,000.00	1,931,000.00
4.4% Tax on Surface Coal	1,358,000.00	1,358,000.00
4.4% Tax on Underground	2,389,000.00	2,389,000.00
Collect - Responsible Owners	504,008.43	504,008.43
Fines & Penalties	44,367.99	44,367.99
Gross Revenue	\$ 8,222,376.42	\$ 8,222,376.42

OUTLAYS

Interest Exp Repay Advance	52,707,001.00	52,707,001.00
Salaries and Exp - DM	1,279,000.00	1,279,000.00
Salaries and Exp - ESA	1,354,000.00	1,354,000.00
Trea Admin Expense - BPD	1,270.98	1,270.98
Trea Admin Expense - GF	1,824.66	1,824.66
Total Outlays	\$ 55,343,096.64	\$ 55,343,096.64

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	35,000,000.00	35,000,000.00
Subtotal NonExpenditures	\$ 35,000,000.00	\$ 35,000,000.00
NET INCREASE/(DECREASE)	\$ -82,120,720.22	\$ -82,120,720.22

Black Lung Disability Trust Fund
20X8144
Balance Sheet
(FINAL)
As of 10/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	<u>8,917,758.28</u>	
TOTAL ASSETS			\$ <u><u>8,917,758.28</u></u>

LIABILITIES & EQUITY

Liabilities:			
Interest Payable on Adv		52,707,001.00	
Advances from General Fund	\$	<u>7,718,556,899.11</u>	
Total Liabilities			\$ 7,771,263,900.11
Equity:			
Beginning Balance	\$	-7,680,225,421.61	
Net Change	\$	<u>-82,120,720.22</u>	
Total Equity			\$ <u><u>-7,762,346,141.83</u></u>
TOTAL LIABILITY/EQUITY			\$ <u><u>8,917,758.28</u></u>

Bureau of the Public Debt
Office of Public Debt Accounting
Trust Fund Management Branch
Date: December 17, 2002

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

PROPRIETARY ACCOUNTS

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	44,367.99	
580010	\$1.10 Tax on Underground Coal	1,931,000.00	
580020	\$.55 Tax on Surface Coal	1,996,000.00	
580030	4.4% Tax on Underground Coal	2,389,000.00	
580040	4.4% Tax on Surface Coal	1,358,000.00	
411400	Appropriated Trust Fund Receipts		7,718,367.99
576501	Benefit Pymts - Transfer to Labor	(35,000,000.00)	
416700	Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred		(35,000,000.00)
251000	Advance from GF	0.00	
417000	Transfers - Current Year Authority		0.00
576040	Salaries & Expenses - DM	(1,279,000.00)	
576050	Salaries & Expenses - ESA	(1,354,000.00)	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	504,008.43	
610010	Treasury Admin Expense - GF	(1,824.66)	
610050	Treasury Admin Expense - BPD	(1,270.98)	
633000	Repayment of Advance from GF	0.00	
490200	Expended Authority - Paid		(2,132,087.21)
532010	Fines & Penalties	44,367.99	
580010	\$1.10 Tax on Underground Coal	1,931,000.00	
580030	4.4% Tax on Underground Coal	2,389,000.00	
580020	\$.55 Tax on Surface Coal	1,996,000.00	
580040	4.4% Tax on Surface Coal	1,358,000.00	
590010	Collections/Responsible Operators (03)	504,008.43	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(35,000,000.00)	
576040	Salaries & Expenses - DM	(1,279,000.00)	
576050	Salaries & Expenses - ESA	(1,354,000.00)	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	(1,824.66)	
610050	Treasury Admin Expense - BPD	(1,270.98)	
633000	Repayment of Advance from GF	0.00	
	New Budget Authority	29,413,719.22	
462000	Other Funds Available for Commit/Oblig		0.00
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	8,917,758.28	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	Total Assets		8,917,758.28
EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)			(8,917,758.28)