

RUN DATE: 02/20/02  
 RUN TIME: 14:14:14

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 12/31/2001 THRU 01/31/2002

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

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	39,676,881.94	42,754,799.48	36,423,248.98	46,008,432.44
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>39,676,881.94</b>	<b>42,754,799.48</b>	<b>36,423,248.98</b>	<b>46,008,432.44</b>
<b>LIABILITIES</b>					
2150	OTHER PAYABLES	150,120,982.65	0.00	50,584,244.16	200,705,226.81
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	<b>** TOTAL LIABILITIES</b>	<b>7,403,677,881.76</b>	<b>0.00</b>	<b>50,584,244.16</b>	<b>7,454,262,125.92</b>
	<b>** TOTAL NET ASSETS</b>	<b>(7,364,000,999.82)</b>	<b>42,754,799.48</b>	<b>87,007,493.14</b>	<b>(7,408,253,693.48)</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	(7,215,821,319.40)	0.00	0.00	(7,215,821,319.40)
	<b>** TOTAL CAPITAL</b>	<b>(7,215,821,319.40)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,215,821,319.40)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND	27,777,000.00	0.00	10,103,000.00	37,880,000.00
5800	\$0.55 TAX ON SURFACE COAL	27,239,000.00	0.00	10,759,000.00	37,998,000.00
5800	4.4% TAX ON UNDERGROUND	31,029,000.00	0.00	14,969,000.00	45,998,000.00
5800	4.4% TAX ON SURFACE COAL	17,521,000.00	0.00	6,780,000.00	24,301,000.00
5900	COLLECT - RESPONSIBLE OWNERS	511,778.07	0.00	78,047.48	589,825.55
5320	FINES & PENALTIES	22,786.36	0.00	65,752.00	88,538.36
	<b>** TOTAL INCOME</b>	<b>104,100,564.43</b>	<b>0.00</b>	<b>42,754,799.48</b>	<b>146,855,363.91</b>
<b>EXPENSE</b>					
5760	SALARIES AND EXP - DM	1,793,000.00	3,133,000.00	0.00	4,926,000.00
5760	SALARIES AND EXP - ESA	3,359,000.00	2,289,353.00	0.00	5,648,353.00
5765	TRANSFER OUT - BENE PMT	97,000,000.00	31,000,000.00	0.00	128,000,000.00
6100	TREA ADMIN EXPENSE - GF	5,478.75	0.00	0.00	5,478.75
6100	TREA ADMIN EXPENSE-BPD	1,783.45	895.98	0.00	2,679.43
6330	INTEREST EXP REPAY ADV	150,120,982.65	50,584,244.16	0.00	200,705,226.81
	<b>** TOTAL EXPENSE</b>	<b>252,280,244.85</b>	<b>87,007,493.14</b>	<b>0.00</b>	<b>339,287,737.99</b>
<b>GAIN/LOSS</b>					
	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>(7,364,000,999.82)</b>	<b>87,007,493.14</b>	<b>42,754,799.48</b>	<b>(7,408,253,693.48)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>129,762,292.62</b>	<b>129,762,292.62</b>	<b>0.00</b>

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

<b>RECEIPTS</b>	Current Month	Year-To-Date
Revenue		
\$0.55 Tax on Surface Coal	10,759,000.00	37,998,000.00
\$1.10 Tax on Underground	10,103,000.00	37,880,000.00
4.4% Tax on Surface Coal	6,780,000.00	24,301,000.00
4.4% Tax on Underground	14,969,000.00	45,998,000.00
Collect - Responsible Owners	78,047.48	589,825.55
Fines & Penalties	65,752.00	88,538.36
<b>Gross Revenue</b>	<b>\$ 42,754,799.48</b>	<b>\$ 146,855,363.91</b>
<b>OUTLAYS</b>		
Interest Exp Repay Advance	50,584,244.16	200,705,226.81
Salaries and Exp - DM	3,133,000.00	4,926,000.00
Salaries and Exp - ESA	2,289,353.00	5,648,353.00
Trea Admin Expense - BPD	895.98	2,679.43
Trea Admin Expense - GF	0.00	5,478.75
<b>Total Outlays</b>	<b>\$ 56,007,493.14</b>	<b>\$ 211,287,737.99</b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfer Out - Bene Pmt	31,000,000.00	128,000,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 31,000,000.00</b>	<b>\$ 128,000,000.00</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ -44,252,693.66</b>	<b>\$ -192,432,374.08</b>

Black Lung Disability Trust Fund  
20X8144  
Final Balance Sheet  
As of 01/31/02

**ASSETS**

Undisbursed Balances			
Funds Available for Investment	\$	<u>46,008,432.44</u>	
<b>TOTAL ASSETS</b>			<b>\$ <u><u>46,008,432.44</u></u></b>

**LIABILITIES & EQUITY**

Liabilities:			
Other Liabilities	\$	<u>7,454,262,125.92</u>	
			<b>\$ 7,454,262,125.92</b>
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	<u>-192,432,374.08</u>	
<b>Total Equity</b>			<b>\$ <u><u>-7,408,253,693.48</u></u></b>
<b>TOTAL LIABILITY/EQUITY</b>			<b>\$ <u><u>46,008,432.44</u></u></b>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: February 20, 2002

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

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	88,538.36	
580010	\$1.10 Tax on Underground Coal	37,880,000.00	
580030	4.4% Tax on Underground Coal	45,998,000.00	
580020	\$.55 Tax on Surface Coal	37,998,000.00	
580040	4.4% Tax on Surface Coal	24,301,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>146,265,538.36</b>
576501	Benefit Pymts - Transfer to Labor	-128,000,000.00	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>-128,000,000.00</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	-4,926,000.00	
576050	Salaries & Expenses - ESA	-5,648,353.00	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	589,825.55	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-2,679.43	
633000	Repayment of Advance from GF	0.00	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>-9,992,685.63</b>
532010	Fines & Penalties	88,538.36	
580010	\$1.10 Tax on Underground Coal	37,880,000.00	
580030	4.4% Tax on Underground Coal	45,998,000.00	
580020	\$.55 Tax on Surface Coal	37,998,000.00	
580040	4.4% Tax on Surface Coal	24,301,000.00	
590010	Collections/Responsible Operators (03)	589,825.55	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	-128,000,000.00	
576040	Salaries & Expenses - DM	-4,926,000.00	
576050	Salaries & Expenses - ESA	-5,648,353.00	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	-5,478.75	
610050	Treasury Admin Expense - BPD	-2,679.43	
633000	Repayment of Advance from GF	0.00	
	<b>New Budget Authority</b>	<b>28,101,026.43</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>-36,373,879.16</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<b>28,101,026.43</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b>37,735,579.71</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<b>-37,735,579.71</b> <b>0.00</b>
			<b>-37,735,579.71</b>
<b>ASSETS</b>			
1010	Fund Balance with Treasury	46,008,432.44	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>46,008,432.44</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>-46,008,432.44</b>
			0.00

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
 20X8144  
 BUDGETARY ACCOUNT BALANCES  
 AS OF JANUARY 31, 2002**

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	<b>146,265,538.36</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>	<b>28,101,026.43</b>
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>	<b>-128,000,000.00</b>
<b>417000</b>	<b>Transfers - Current Year Authority</b>	<b>0.00</b>
<b>490200</b>	<b>Expended Authority - Paid</b>	<b>-9,992,685.63</b>
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	<b>-36,373,879.16</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>37,735,579.71</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>	<b>-37,735,579.71</b>
		<b>0.00</b>

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY ACCOUNT BALANCES - POST CLOSING  
AS OF JANUARY 31, 2002**

<b>420100</b>	<b>Total Actual Resources - Collected</b>	<b>46,008,432.44</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>	<b>-46,008,432.44</b>