

RUN DATE: 02/18/04  
 RUN TIME: 15:39:11

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 12/31/03 THRU 01/31/04

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

GENERAL LEDGER ACCOUNT		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
<b>ASSETS</b>					
1010	CASH	33,217,303.49	42,806,127.83	34,407,056.36	41,616,374.96
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>33,217,303.49</b>	<b>42,806,127.83</b>	<b>34,407,056.36</b>	<b>41,616,374.96</b>
<b>LIABILITIES</b>					
2150	LIABILITY FOR ALLOCATION	163,533,448.41	0.00	55,103,661.96	218,637,110.37
2510	ADVANCES FROM GEN FUND	8,243,556,899.11	0.00	0.00	8,243,556,899.11
	<b>TOTAL LIABILITIES</b>	<b>8,407,090,347.52</b>	<b>0.00</b>	<b>55,103,661.96</b>	<b>8,462,194,009.48</b>
	<b>TOTAL NET ASSETS</b>	<b>(8,373,873,044.03)</b>	<b>42,806,127.83</b>	<b>89,510,718.32</b>	<b>(8,420,577,634.52)</b>
<b>CAPITAL</b>					
3310	PRIOR UNDISTRIBUTED INC	(8,213,631,845.48)	0.00	0.00	(8,213,631,845.48)
	<b>TOTAL CAPITAL</b>	<b>(8,213,631,845.48)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,213,631,845.48)</b>
<b>INCOME</b>					
5800	\$1.10 TAX ON UNDERGROUND COAL	31,543,000.00	0.00	10,848,000.00	42,391,000.00
5800	\$0.55 TAX ON SURFACE COAL	22,845,000.00	0.00	11,222,000.00	34,067,000.00
5800	4.4% TAX ON UNDERGROUND COAL	22,356,000.00	0.00	11,506,000.00	33,862,000.00
5800	4.4% TAX ON SURFACE COAL	22,176,000.00	0.00	8,935,000.00	31,111,000.00
5900	COLLECT - RESPONSIBLE OPERATOR	418,472.44	0.00	284,518.03	702,990.47
5320	FINES & PENALTIES	164,066.87	0.00	10,609.79	174,676.66
	<b>TOTAL INCOME</b>	<b>99,502,539.31</b>	<b>0.00</b>	<b>42,806,127.82</b>	<b>142,308,667.13</b>
<b>EXPENSE</b>					
5760	SALARIES & EXPENSES - DM	2,417,000.00	3,432,530.00	0.00	5,849,530.00
5760	SALARIES & EXPENSES - ESA	6,281,295.00	4,469,536.00	0.00	10,750,831.00
5765	TRANSFERS OUT - BENEFIT PAYMENTS	87,500,000.00	26,500,000.00	0.00	114,000,000.00
6100	TREASURY ADMIN EXPENSE - GF	8,162.01	3,714.66	0.01	11,876.66
6100	TREASURY ADMIN EXPENSE - BPD	3,832.44	1,274.70	0.00	5,107.14
6330	INTEREST EXPENSE - REPAYABLE ADVAN	163,533,448.41	55,103,662.96	0.00	218,637,111.37
	<b>TOTAL EXPENSE</b>	<b>259,743,737.86</b>	<b>89,510,718.32</b>	<b>0.01</b>	<b>349,254,456.17</b>
	<b>TOTAL EQUITY</b>	<b>(8,373,873,044.03)</b>	<b>89,510,718.32</b>	<b>42,806,127.83</b>	<b>(8,420,577,634.52)</b>
	<b>BALANCE</b>	<b>0.00</b>	<b>132,316,846.15</b>	<b>132,316,846.15</b>	<b>0.00</b>

Black Lung Disability Trust Fund  
 20X8144  
 Income Statement  
 (FINAL)  
 For Period 10/01/03 through 01/31/04

<b>RECEIPTS</b>	<b>FY2004 Current Month</b>	<b>FY2004 Year-To-Date</b>
Revenue		
\$0.55 Tax on Surface Coal	11,222,000.00	34,067,000.00
\$1.10 Tax on Underground	10,848,000.00	42,391,000.00
4.4% Tax on Surface Coal	8,935,000.00	31,111,000.00
4.4% Tax on Underground	11,506,000.00	33,862,000.00
Collect - Responsible Owners	284,518.03	702,990.47
Fines & Penalties	10,609.79	174,676.66
<b>Gross Revenue</b>	<b>\$ 42,806,127.82</b>	<b>\$ 142,308,667.13</b>
<b>OUTLAYS</b>		
Interest Exp-Repayable Advance	55,103,662.96	218,637,111.37
Salaries & Expenses - DM	3,432,530.00	5,849,530.00
Salaries & Expenses - ESA	4,469,536.00	10,750,831.00
Treasury Admin Expense - BPD	1,274.70	5,107.14
Treasury Admin Expense - GF	3,714.65	11,876.66
<b>Total Outlays</b>	<b>\$ 63,010,718.31</b>	<b>\$ 235,254,456.17</b>
<b>NONEXPENDITURE TRANSFERS</b>		
Transfers Out - Benefit Payments	26,500,000.00	114,000,000.00
<b>Subtotal NonExpenditures</b>	<b>\$ 26,500,000.00</b>	<b>\$ 114,000,000.00</b>
<b>Total Outlays/Transfers</b>	<b>\$ 89,510,718.31</b>	<b>\$ 349,254,456.17</b>
<b>NET INCREASE/(DECREASE)</b>	<b>\$ (46,704,590.49)</b>	<b>\$ (206,945,789.04)</b>

Black Lung Disability Trust Fund  
20X8144  
Balance Sheet  
(FINAL)  
As of 01/31/04

**ASSETS**

Undisbursed Balances			
Funds Available for Investment	\$	<u>41,616,374.96</u>	
<b>TOTAL ASSETS</b>			\$ <u><u>41,616,374.96</u></u>

**LIABILITIES & EQUITY**

Liabilities:			
Interest Payable on Adv		218,637,110.37	
Advances from General Fund	\$	<u>8,243,556,899.11</u>	
<b>Total Liabilities</b>			\$ 8,462,194,009.48
Equity:			
Beginning Balance	\$	(8,213,631,845.48)	
Net Change	\$	<u>(206,945,789.04)</u>	
<b>Total Equity</b>			\$ <u><u>(8,420,577,634.52)</u></u>
<b>TOTAL LIABILITY/EQUITY</b>			\$ <u><u>41,616,374.96</u></u>

Bureau of the Public Debt  
Office of Public Debt Accounting  
Trust Fund Management Branch  
Date: February 18, 2004

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
20X8144  
BUDGETARY RECONCILIATION (FINAL)  
AS OF JANUARY 31, 2004**

**PROPRIETARY ACCOUNTS**

<u>SEC #</u>	<u>TITLE</u>	<u>AMOUNT</u>	
532010	Fines & Penalties	174,676.66	
580010	\$1.10 Tax on Underground Coal	42,391,000.00	
580020	\$.55 Tax on Surface Coal	34,067,000.00	
580030	4.4% Tax on Underground Coal	33,862,000.00	
580040	4.4% Tax on Surface Coal	31,111,000.00	
<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>		<b>141,605,676.66</b>
576501	Benefit Pymts - Transfer to Labor	(114,000,000.00)	
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>		<b>(114,000,000.00)</b>
251000	Advance from GF	0.00	
<b>417000</b>	<b>Transfers - Current Year Authority</b>		<b>0.00</b>
576040	Salaries & Expenses - DM	(5,849,530.00)	
576050	Salaries & Expenses - ESA	(10,750,831.00)	
576060	Salaries & Expenses - OIG	0.00	
590010	Collections/Responsible Operators (03)	702,990.47	
610010	Treasury Admin Expense - GF	(11,876.66)	
610050	Treasury Admin Expense - BPD	(5,107.14)	
633000	Repayment of Advance from GF	(1.00)	
<b>490200</b>	<b>Expended Authority - Paid</b>		<b>(15,914,355.33)</b>
532010	Fines & Penalties	174,676.66	
580010	\$1.10 Tax on Underground Coal	42,391,000.00	
580030	4.4% Tax on Underground Coal	33,862,000.00	
580020	\$.55 Tax on Surface Coal	34,067,000.00	
580040	4.4% Tax on Surface Coal	31,111,000.00	
590010	Collections/Responsible Operators (03)	702,990.47	
251000	Advance from GF	0.00	
576501	Benefit Pymts - Transfer to Labor	(114,000,000.00)	
576040	Salaries & Expenses - DM	(5,849,530.00)	
576050	Salaries & Expenses - ESA	(10,750,831.00)	
576060	Salaries & Expenses - OIG	0.00	
610010	Treasury Admin Expense - GF	(11,876.66)	
610050	Treasury Admin Expense - BPD	(5,107.14)	
633000	Repayment of Advance from GF	(1.00)	
	<b>New Budget Authority</b>	<b>26,851,386.03</b>	
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>		<b>(38,542,707.36)</b>
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>		<b>26,851,386.03</b>
<b>420100</b>	<b>Total Actual Resources - Collected</b>		<b>29,925,053.63</b>
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig Less: New Budget Authority</b>		<b>(29,925,053.63)</b> 0.00
			<b>(29,925,053.63)</b>
<b>ASSETS</b>			
1010	Fund Balance with Treasury	41,616,374.96	
1610	Certificates of Indebtedness	0.00	
1610	Bonds	0.00	
	<b>Total Assets</b>		<b>41,616,374.96</b>
<b>EDIT CHECK(TOTAL ASSETS = 462000+415700+439700)</b>			<b>(41,616,374.96)</b>

**BLACK LUNG DISABILITY INSURANCE TRUST FUND  
 20X8144  
 BUDGETARY ACCOUNT BALANCES (FINAL)  
 AS OF JANUARY 31, 2004**

<b>411400</b>	<b>Appropriated Trust Fund Receipts</b>	141,605,676.66
<b>415700</b>	<b>Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig</b>	26,851,386.03
<b>416700</b>	<b>Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred</b>	(114,000,000.00)
<b>417000</b>	<b>Transfers - Current Year Authority</b>	0.00
<b>490200</b>	<b>Expended Authority - Paid</b>	(15,914,355.33)
<b>462000</b>	<b>Other Funds Available for Commit/Oblig</b>	(38,542,707.36)
<b>420100</b>	<b>Total Actual Resources - Collected</b>	29,925,053.63
<b>439700</b>	<b>Receipts and Approps Temp Precl from Oblig</b>	(29,925,053.63)
		0.00