

RUN DATE: 06/21/02
 RUN TIME: 11:20:14

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 04/30/2002 THRU 05/31/2002

BLACK LUNG DISABILITY TRUST FUND
ACCT: 208144

G/L ACCT #	DESCRIPTION	BEGINNING	DEBIT	CREDIT	ENDING BALANCE
ASSETS					
1010	CASH	71,003,290.20	53,772,863.97	38,420,559.18	86,355,594.99
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	71,003,290.20	53,772,863.97	38,420,559.18	86,355,594.99
LIABILITIES					
2150	OTHER PAYABLES	345,930,960.03	0.00	50,584,244.15	396,515,204.18
2510	ADVANCES FROM GEN FUND	7,253,556,899.11	0.00	0.00	7,253,556,899.11
	** TOTAL LIABILITIES	7,599,487,859.14	0.00	50,584,244.15	7,650,072,103.29
	** TOTAL NET ASSETS	(7,528,484,568.94)	53,772,863.97	89,004,803.33	(7,563,716,508.30)
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	73,062,000.00	0.00	13,478,000.00	86,540,000.00
5800	\$0.55 TAX ON SURFACE COAL	75,286,000.00	0.00	13,573,000.00	88,859,000.00
5800	4.4% TAX ON UNDERGROUND	87,807,000.00	0.00	17,523,000.00	105,330,000.00
5800	4.4% TAX ON SURFACE COAL	50,530,000.00	0.00	8,923,000.00	59,453,000.00
5900	COLLECT - RESPONSIBLE OWNERS	1,254,857.31	0.00	170,217.94	1,425,075.25
5320	FINES & PENALTIES	215,896.59	0.00	105,646.03	321,542.62
	** TOTAL INCOME	288,155,753.90	0.00	53,772,863.97	341,928,617.87
EXPENSE					
5760	SALARIES AND EXP - DM	11,635,000.00	2,191,000.00	0.00	13,826,000.00
5760	SALARIES AND EXP - ESA	15,296,593.00	3,216,080.00	0.00	18,512,673.00
5760	SALARIES AND EXP - OIG	239,000.00	9,000.00	0.00	248,000.00
5765	TRANSFER OUT - BENE PMT	227,700,000.00	33,000,000.00	0.00	260,700,000.00
6100	TREA ADMIN EXPENSE - GF	9,157.84	3,679.08	0.00	12,836.92
6100	TREA ADMIN EXPENSE-BPD	8,292.57	800.10	0.00	9,092.67
6330	INTEREST EXP REPAY ADV	345,930,960.03	50,584,244.15	0.00	396,515,204.18
	** TOTAL EXPENSE	600,819,003.44	89,004,803.33	0.00	689,823,806.77
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	(7,528,484,568.94)	89,004,803.33	53,772,863.97	(7,563,716,508.30)
	BALANCE	0.00	142,777,667.30	142,777,667.30	0.00

Black Lung Disability Trust Fund
20X8144
Income Statement
(Final)
For Period 10/01/01 through 05/31/02

RECEIPTS

Revenue	Current Month	Year-To-Date
\$0.55 Tax on Surface Coal	13,573,000.00	88,859,000.00
\$1.10 Tax on Underground	13,478,000.00	86,540,000.00
4.4% Tax on Surface Coal	8,923,000.00	59,453,000.00
4.4% Tax on Underground	17,523,000.00	105,330,000.00
Collect - Responsible Owners	170,217.94	1,425,075.25
Fines & Penalties	105,646.03	321,542.62
Gross Revenue	\$ 53,772,863.97	\$ 341,928,617.87

OUTLAYS

Interest Exp Repay Advance	50,584,244.15	396,515,204.18
Salaries and Exp - DM	2,191,000.00	13,826,000.00
Salaries and Exp - OIG	9,000.00	248,000.00
Salaries and Exp - ESA	3,216,080.00	18,512,673.00
Trea Admin Expense - BPD	800.10	9,092.67
Trea Admin Expense - GF	3,679.08	12,836.92
Total Outlays	\$ 56,004,803.33	\$ 429,123,806.77

NONEXPENDITURE TRANSFERS

Transfer Out - Bene Pmt	33,000,000.00	260,700,000.00
Subtotal NonExpenditures	\$ 33,000,000.00	\$ 260,700,000.00
NET INCREASE/(DECREASE)	\$ -35,231,939.36	\$ -347,895,188.90

Black Lung Disability Trust Fund
20X8144
Balance Sheet
(Final)
As of 05/31/02

ASSETS

Undisbursed Balances			
Funds Available for Investment	\$	<u>86,355,594.99</u>	
TOTAL ASSETS			\$ <u><u>86,355,594.99</u></u>

LIABILITIES & EQUITY

Liabilities:			
Other Liabilities	\$	<u>7,650,072,103.29</u>	
			\$ 7,650,072,103.29
Equity:			
Beginning Balance	\$	-7,215,821,319.40	
Net Change	\$	<u>-347,895,188.90</u>	
Total Equity			\$ <u><u>-7,563,716,508.30</u></u>
TOTAL LIABILITY/EQUITY			\$ <u><u>86,355,594.99</u></u>

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