

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
FMS (Post Split) to FMSS Reconciliation
October 2002

Account	FMS (Post Split) As of 10/31/02 (RD 11-26-02)	FMSS As of 10/31/02 (RD 12-02-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
101001	(482,132,669.34)	1,030,670,906.03	(1,512,803,575.37)	-	Beginning Balance Difference
101004	(3,329.69)	-	(3,329.69)	-	Beginning Balance Difference
101012		(3,176,535.11)	-	3,176,535.11	See Difference Explanations & Source tab.
101013	-	-	-	-	No difference.
101052	(290,326,881.83)	(20,895,418.41)	(269,431,364.47)	(98.95)	See Difference Explanations & Source tab.
101053	1,508,841,687.79	91,187,726.44	1,431,166,577.47	(13,512,616.12)	See Difference Explanations & Source tab.
101073	443,424,562.17	55,671,095.79	387,753,466.38	-	Beginning Balance Difference
1010XX			-	\$ (10,336,179.96)	
111000		3,460.06	(3,460.06)	-	Beginning Balance Difference
111010	58,440,777.77	-	58,440,777.77	-	Beginning Balance Difference
111050		(98.95)	-	98.95	See Difference Explanations & Source tab.
1110XX			-	\$ -	
131000	25,837,406.66	18,923,475.10	6,913,931.56	-	Beginning Balance Difference
131005		-	-	-	No difference.
131010		106,373.12	(106,373.12)	-	Beginning Balance Difference
1310XX			-	\$ -	
131900	(22,411,633.40)	3,948,227.18	(26,359,860.58)	-	Beginning Balance Difference
1340XX			-		
134000	(455,798,130.40)	(455,800,357.93)	2,227.53	-	Beginning Balance Difference
134001	1,708,049,905.54	1,708,049,905.54	-	-	No difference.
134010		2,826.06	(2,826.06)	-	Beginning Balance Difference
1340XX			-	\$ -	
134900	(2,227.53)	(1,036.39)	(1,191.14)	-	Beginning Balance Difference
1350XX			-		
135000	(183,248.17)	(3,585,405,346.82)	3,585,222,098.65	-	Beginning Balance Difference
135001	7,419,530,060.29	6,587,940,344.70	818,077,099.47	13,512,616.12	See Difference Explanations & Source tab.
135005	5,450,760,602.48	9,867,568,536.38	(4,416,807,933.90)	-	Beginning Balance Difference
135095		-	-	-	No difference.
1350XX			-	\$ 13,512,616.12	
135900		-	-	-	No difference.
1360XX			-		
136000	125.70	-	125.70	-	Beginning Balance Difference
136010		3,286.72	(3,286.72)	-	Beginning Balance Difference
1360XX			-	\$ -	
136900	(125.70)	(893.75)	768.05	-	Beginning Balance Difference
139900	(12,750,346,312.36)	(13,099,307,221.70)	348,960,909.34	-	Beginning Balance Difference
141000	38,736,626.20	38,736,626.20	-	-	No difference.
199000	1,269,827.89	1,269,827.89	-	-	No difference.
211000	(4,424,150.32)	(5,403,845.47)	1,461,144.94	(481,449.79)	See Difference Explanations & Source tab.
211001		(20.00)	20.00	-	Beginning Balance Difference
2110XX			-	\$ (481,449.79)	
212000	595,497.52	595,497.53	(0.01)	-	Beginning Balance Difference
212010		(9,204,646.45)	9,204,646.45	-	Beginning Balance Difference
212050		(362,766.32)	362,766.32	-	Beginning Balance Difference
2120XX			-	\$ -	
214000		-	(3,930.06)	3,930.06	See Difference Explanations & Source tab.
218000	(1,807,992,816.72)	(218,045,920.82)	(1,587,251,810.58)	(2,695,085.32)	See Difference Explanations & Source tab.
240000	(18.41)	(18.41)	-	-	No difference.
259000	(1,506,429,372.40)	-	(1,506,429,372.40)	-	Beginning Balance Difference
297000	673,631,372.46	(2,007,080,299.74)	2,680,711,672.20	-	Beginning Balance Difference
298000	2,381.30	2,381.30	-	-	No difference.
299000	(10,206.37)	-	(10,206.37)	-	See Difference Explanations & Source tab.
299009		-	-	-	No difference.
310000	(9,059,711.00)	-	(9,059,711.00)	-	See Difference Explanations & Source tab.
310100		-	-	-	No difference.
310700		3,930.06	-	(3,930.06)	See Difference Explanations & Source tab.
404700		(637,845,740.00)	-	637,845,740.00	See Difference Explanations & Source tab.
406000	(132,916,138.95)	594,863,676.85	-	(727,779,815.80)	See Difference Explanations & Source tab.
411900		-	-	-	No difference.
412100		-	-	-	No difference.
414700		-	-	-	No difference.
415100		-	-	-	No difference.
415200		-	-	-	No difference.
420100		26,548,646,341.85	(26,548,646,341.85)	-	Beginning Balance Difference
420102		(25,517,975,435.82)	25,517,975,435.82	-	Beginning Balance Difference
4201XX			-	-	No difference.
426100	5,070,174.07	5,070,174.07	-	-	No difference.
426200	75,442,325.35	88,806,649.60	-	(13,364,324.25)	See Difference Explanations & Source tab.

* Subaccounts were reclassified FMSS. Will clear FMS in July.

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Reconciliation
 October 2002

Account	FMS (Post Split) As of 10/31/02 (RD 11-26-02)	FMSS As of 10/31/02 (RD 12-02-02)	Beginning Balance Difference	DIFFERENCE	COMMENTS
426300	51,760,215.22	51,760,215.22	-	-	No difference.
426600	6,939.30	7,038.25	-	(98.95)	See Difference Explanations & Source tab.
445000	103,298,499.00	(1,032,381,506.22)	1,032,381,506.22	103,298,499.00	See Difference Explanations & Source tab.
451000	(132,916,138.95)	(182,628,529.40)	-	49,712,390.45	See Difference Explanations & Source tab.
459000	29,617,639.95	105,154,654.90	-	(75,537,014.95)	See Difference Explanations & Source tab.
461000	(17,958,078.23)	(43,778,772.67)	-	25,820,694.44	See Difference Explanations & Source tab.
470000		-	-	-	No difference.
480100	40,013,383.27	59,786,104.38	(17,077,635.79)	(2,695,085.32)	See Difference Explanations & Source tab.
490100	(1,159,787.68)	(16,049,303.55)	15,367,035.60	(477,519.73)	See Difference Explanations & Source tab.
490200	(20,895,517.36)	(24,072,052.47)	-	3,176,535.11	See Difference Explanations & Source tab.
497100		-	-	-	No difference.
497200	636,485.01	636,485.01	-	-	No difference.
531000		-	-	-	No difference.
570000		(3,930.06)	-	3,930.06	See Difference Explanations & Source tab.
610000		-	-	-	No difference.
633000		3,930.06	-	(3,930.06)	See Difference Explanations & Source tab.
900001	(0.17)	(27,559,410.51)	27,559,410.34	-	Beginning Balance Difference
900002		27,559,410.68	(27,559,410.68)	-	Beginning Balance Difference
942010		-	-	-	No difference.
943500		-	-	-	No difference.
999001		-	-	-	No difference.
999801		-	-	-	No difference.
999900		-	-	-	No difference.

Prepared By: _____ Date: _____
Kevin Headen

Reviewed By: _____ Date: _____
KC Abadian

Reviewed By: _____ Date: _____
Cynthia Heath,
 Accounting Division Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

* Subaccounts were reclassified FMSS. Will clear FMS in July.

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	Comments
	Month	LIM	Object Class	Source	Amount			
101001						0.00	0.00	
							0.00	
							0.00	
101012						Sub-Total 3,176,535.11	3,176,535.11	Expected difference. Payables entries are generated by OCFO Admin processing.
	Oct '02	B14	2521A	Payables	3,176,535.11			
							3,176,535.11	
101013						0.00	0.00	
							0.00	
							0.00	
101052	Beginning Balance Difference				(269,431,364.47)	(269,431,463.42)	(269,431,364.47)	Beginning Balance Difference
	Oct '02	B02	4101H	Spreadsheet	(98.95)		(98.95)	Reclass 1010 Cash to 1110
							Sub-Total (269,431,463.42)	
101053	Beginning Balance Difference				1,431,166,577.47	1,417,653,961.35	1,431,166,577.47	Beginning Balance Difference
	Oct '02	B08	77777	Spreadsheet	(13,512,616.12)		(13,512,616.12)	cash realignment 6653
							Sub-Total 1,417,653,961.35	
101073						0.00		
							Sub-Total 0.00	
111010						0.00		
							Sub-Total 0.00	
111050	Oct '02	B02	4101H	Spreadsheet	98.95	98.95	98.95	Reclass 1010 Cash to 1110
							Sub-Total 98.95	
131000						0.00		
							Sub-Total 0.00	
131005						0.00		
							Sub-Total 0.00	
							0.00	

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
131010						0.00	0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
131900						0.00	0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
134000						0.00	0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
134001						0.00	0.00	
							0.00	
							0.00	
							0.00	
134010						0.00	0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
134900						0.00	0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
							0.00	
135000						0.00	0.00	
							0.00	
							0.00	
							0.00	

Federal Student Aid
FFEL Program Liquidating Fund (0230X)
FMS (Post Split) to FMSS Differences
October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source	Amount			
135001						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
135005						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
135095						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
136000						0.00		
							Sub-Total	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
							Sub-Total	0.00
136010						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
136900						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
139900						0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00
211000	Beginning Balance Difference				1,461,144.94	979,695.15		
	Oct '02	B14	2521A	Payables	(481,449.79)		1,461,144.94 Beginning Balance Difference	
							(481,449.79) Expected difference. Payables entries are generated by OCFO Admin processing.	
							0.00	
							0.00	
							Sub-Total	979,695.15
211001					0.00	0.00		
							Sub-Total	0.00
							0.00	0.00
							0.00	0.00
							Sub-Total	0.00
							0.00	0.00

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	Comments
	Month	LIM	Object Class	Source	Amount			
212000						0.00	0.00	
							0.00	
							0.00	
							0.00	
212010						0.00	0.00	
							0.00	
							0.00	
							0.00	
214000	Beginning Balance Difference				(3,930.06)	0.00	3,930.06	Expected difference. Payables entries are generated by OCFO Admin processing.
	Oct '02	B14	4301A	Payables	3,930.06			
							3,930.06	
218000	Beginning Balance Difference				(1,587,251,810.58)	(1,589,946,895.90)	(1,587,251,810.58)	Beginning Balance Difference
	Oct '02	B14	2521A	Purchasing	(2,695,085.32)		(2,695,085.32)	Expected difference. Purchasing entries are generated by OCFO Admin processing.
							(1,589,946,895.90)	
259000						0.00	0.00	
							0.00	
							0.00	
							0.00	
297000						0.00	0.00	
							0.00	
							0.00	
							0.00	
299000						0.00	0.00	
							0.00	
							0.00	
							0.00	
299009						0.00	0.00	
							0.00	
							0.00	
							0.00	
310000						0.00	0.00	
							0.00	
							0.00	
							0.00	
310100						0.00	0.00	
							0.00	
							0.00	
							0.00	
310700	Oct '02	B14	4301A	Payables	(3,930.06)	(3,930.06)	(3,930.06)	Expected difference. Payables entries are generated by OCFO Admin processing.
404700	Oct '02	000	00000	Budgetary Transact	637,845,740.00	637,845,740.00	637,845,740.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	Comments
	Month	LIM	Object Class	Source	Amount			
						Sub-Total	637,845,740.00	
406000	Oct '02	000	00000	Budgetary Transact	(741,144,239.00)	(727,779,914.75)	(741,144,239.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B08	77777	Spreadsheet	13,364,324.25		13,364,324.25	cash realignment 6653; sources and uses-2108
							(727,779,914.75)	
411900						0.00	0.00	
							0.00	
							0.00	
							0.00	
412100						0.00	0.00	
							0.00	
							0.00	
							0.00	
414700						0.00	0.00	
							0.00	
							0.00	
							0.00	
415100						0.00	0.00	
							0.00	
							0.00	
							0.00	
420100						0.00	0.00	
							0.00	
							0.00	
							0.00	
420102						0.00	0.00	
							0.00	
							0.00	
							0.00	
426200	Oct '02	B08	77777	Spreadsheet	(13,364,324.25)	(13,364,324.25)	(13,364,324.25)	cash realignment 6653; sources and uses-2108
							(13,364,324.25)	
426300						0.00	0.00	
							0.00	
							0.00	
							0.00	
426600	Oct '02	B02	4101H	Spreadsheet	(98.95)	(98.95)	(98.95)	Reclass 1010 Cash to 1110
							(98.95)	
445000	Beginning Balance Difference				1,032,381,506.22	1,135,680,005.22	1,032,381,506.22	Beginning Balance Difference
	Oct '02	000	00000	BD	103,298,499.00		103,298,499.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
							(1,135,680,005.22)	
451000						49,712,291.50	1,135,680,005.22	
							36,347,967.25	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
							13,364,324.25	cash realignment 6653; sources and uses-2108

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail					Total Difference As of 10-31-02	Remaining Difference	Comments
	Month	LIM	Object Class	Source	Amount			
						Sub-Total	49,712,291.50	
459000	Oct '02	000	00000	Budgetary Transaction	41,125,907.25	(62,172,690.70)	41,125,907.25	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	000	00000	BD	(103,298,499.00)		(103,298,499.00)	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B02	4101H	Spreadsheet	(98.95)		(98.95)	Reclass 1010 Cash to 1110
	Oct '02	B08	77777	Spreadsheet	(13,364,324.25)		(13,364,324.25)	cash realignment 6653; sources and uses-2108
							(62,172,690.70)	
461000	Oct '02	B04	00000	Budgetary Transaction	3,070,470.00	25,820,694.44	3,070,470.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B10	00000	Budgetary Transaction	3,446,201.25		3,446,201.25	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B12	00000	Budgetary Transaction	6,935,040.00		6,935,040.00	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B14	00000	Budgetary Transaction	12,372,913.25		12,372,913.25	Budget entry should have been entered in FMS & FMSS simultaneously. Budget to research.
	Oct '02	B14	4301A	Payables	(3,930.06)		(3,930.06)	Expected difference. Payables entries are generated by OCFO Admin processing.
							25,820,694.44	
480100	Oct '02	B14	2521A	Purchasing	(2,695,085.32)	(2,695,085.32)	(2,695,085.32)	Expected difference. Purchasing entries are generated by OCFO Admin processing.
							0.00	
							(2,695,085.32)	
490100	Beginning Balance Difference				15,367,035.60	14,889,515.87	15,367,035.60	
	Oct '02	B14	2521A	Payables	(3,176,535.11)		(3,176,535.11)	Expected difference. Payables entries are generated by OCFO Admin processing.
	Oct '02	B14	2521A	Purchasing	2,695,085.32		2,695,085.32	Expected difference. Purchasing entries are generated by OCFO Admin processing.
	Oct '02	B14	4301A	Payables	3,930.06		3,930.06	Expected difference. Payables entries are generated by OCFO Admin processing.
							14,889,515.87	
490200	Oct '02	B14	2521A	Payables	3,176,535.11	3,176,535.11	3,176,535.11	Expected difference. Payables entries are generated by OCFO Admin processing.
							3,176,535.11	
497100						0.00		
							0.00	
							0.00	
							0.00	
497200						0.00		
							0.00	
							0.00	
							0.00	
570000	Oct '02	B14	4301A	Payables	3,930.06	3,930.06	3,930.06	Expected difference. Payables entries are generated by OCFO Admin processing.
							3,930.06	
633000	Oct '02	B14	4301A	Payables	(3,930.06)	(3,930.06)	(3,930.06)	Expected difference. Payables entries are generated by OCFO Admin processing.
							0.00	
							(3,930.06)	
							(3,930.06)	

Federal Student Aid
 FFEL Program Liquidating Fund (0230X)
 FMS (Post Split) to FMSS Differences
 October 2002

Account	Detail				Total Difference As of 10-31-02	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Source			

Prepared By: _____ Date: _____
 Kevin Headen

Reviewed By: _____ Date: _____
 KC Abadian

Reviewed By: _____ Date: _____
 Cynthia Heath,
 Accounting Division Director

***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 101012
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE
			B Bal 10-01 (T/B)	Amount	Amount	
<i>October</i>						
B14	2521A	Payables			(3,176,535.11)	3,176,535.11
			E Bal	0.00	(3,176,535.11)	3,176,535.11

E Bal 10-31 (T/B)	0.00	<u>(3,176,535.11)</u>
Monthly Activity	0.00	<u>(3,176,535.11)</u>
E Bal to MA	0.00	0.00
Total Difference	3,176,535.11	

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 101052
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source		FMS-ED	FMSS	Difference
			Period Date	Amount	Amount	
		B Bal 10-01 (T/B)		(269,431,364.47)	0.00	(269,431,364.47)
<i>October</i>						
B02	4101H	22		(2,745,118.26)	(2,745,118.26)	0.00
B02	4101H	Spreadsheet			98.95	(98.95)
B04	4101G	22		(4,962,314.21)	(4,962,314.21)	0.00
B10	3302C	22		(9,994,019.48)	(9,994,019.48)	0.00
B12	4201B	22		(2,111,636.11)	(2,111,636.11)	0.00
B12	4201C	22		(1,053,770.25)	(1,053,770.25)	0.00
B12	4201D	22		(28,659.05)	(28,659.05)	0.00
		E Bal		(290,326,881.83)	(20,895,418.41)	(269,431,463.42)

E Bal 10-31 (T/B)	(290,326,881.83)	(20,895,418.41)
Monthly Activity	<u>(290,326,881.83)</u>	<u>(20,895,418.41)</u>
E Bal to MA	0.00	0.00
Total Difference		<u>(269,431,463.42)</u>

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 101053
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS
			B Bal 10-01 (T/B)	Amount	Amount
			B Bal 10-01 (T/B)	1,431,166,577.47	0.00
October					
B02	4101H	22		296.03	296.03
B06	74013	22		548,888.99	548,888.99
B08	65011	22		24,170,579.91	24,170,579.91
B08	65023	22		8,054,972.79	8,054,972.79
B08	65024	22		337,898.49	337,898.49
B08	65031	22		17,189.95	17,189.95
B08	65051	22		77,113.87	77,113.87
B08	69011	22		4,579,737.49	4,579,737.49
B08	69031	22		396,132.76	396,132.76
B08	77777	Spreadsheet			13,512,616.12
B10	3302C	22		42,441.71	42,441.71
B10	69036	22		12,068.34	12,068.34
B10	74011	22		7,251,284.12	7,251,284.12
B10	74017	22		6,883,328.68	6,883,328.68
B10	74018	22		3,282,038.73	3,282,038.73
B12	4201B	22		2,718.58	2,718.58
B12	4201C	22		590,841.57	590,841.57
B12	4201D	22		187.12	187.12
B14	74013	22		21,427,391.19	21,427,391.19
			E Bal	1,508,841,687.79	91,187,726.44

E Bal 10-31 (T/B)	1,508,841,687.79	91,187,726.44
Monthly Activity	1,508,841,687.79	91,187,726.44
E Bal to MA	0.00	0.00
Total Difference		1,417,653,961.35

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 101053
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
1,431,166,577.47
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
(13,512,616.12)
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
1,417,653,961.35

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 111050
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

			FMS-ED	FMSS	DIFFERENCE
Lim	Object Class	Source	Period Date	Amount	Amount
			B Bal 10-01 (T/B)	0.00	0.00
<i>October</i>					
B02	4101H	Spreadsheet			(98.95)
					98.95
			E Bal	0.00	(98.95)
					98.95

E Bal 10-31 (T/B)	0.00	<u>(98.95)</u>
Monthly Activity	0.00	<u>(98.95)</u>
E Bal to MA	0.00	0.00
Total Difference	98.95	

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 211000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	Difference
			B Bal 10-01 (T/B)	Amount	Amount	
			(3,200,792.39)	(4,661,937.33)	1,461,144.94	
<i>October</i>						
B02	4101H	22		(1,040,483.13)	(1,040,483.13)	0.00
B04	4101G	22		(219,496.62)	(219,496.62)	0.00
B10	3302C	22		14,603.29	14,603.29	0.00
	74011	22		710.07	710.07	0.00
B12	4201B	22		19,388.98	19,388.98	0.00
	4201C	22		1,865.26	1,865.26	0.00
	4201D	22		54.22	54.22	0.00
B14	2521A	Payables			481,449.79	(481,449.79)
			E Bal	(4,424,150.32)	(5,403,845.47)	979,695.15

E Bal 10-31 (T/B)	<u>(4,424,150.32)</u>	<u>(5,403,845.47)</u>
Monthly Activity	<u>(4,424,150.32)</u>	<u>(5,403,845.47)</u>
E Bal to MA	0.00	0.00
Total Difference	979,695.15	

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 214000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE
				Amount	Amount	
			B Bal 10-01 (T/B)	0.00	3,930.06	(3,930.06)
<i>October</i>						
B14	4301A	Payables			(3,930.06)	3,930.06
			E Bal	0.00	0.00	0.00

E Bal 10-31 (T/B)	0.00	0.00
Monthly Activity	<u>0.00</u>	<u>0.00</u>
E Bal to MA	0.00	0.00
Total Difference	0.00	

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 218000

FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object C	Source	Period Date	FMS-ED	FMSS
			B Bal 10-01 (T/B)	Amount	Amount
			(1,696,146,535.24)	(108,894,724.66)	
October					
B02	4101H	22		2,774,750.40	2,774,750.40
B04	4101G	22		5,006,514.52	5,006,514.52
B06	74013	22		(542,369.91)	(542,369.91)
B08	65011	22		(24,150,840.13)	(24,150,840.13)
B08	65023	22		(8,054,972.79)	(8,054,972.79)
B08	65024	22		(337,698.76)	(337,698.76)
B08	65025	22		(19,191,634.99)	(19,191,634.99)
B08	65031	22		(17,189.95)	(17,189.95)
B08	65051	22		(77,113.87)	(77,113.87)
B08	69011	22		(4,579,737.49)	(4,579,737.49)
B08	69031	22		(396,132.76)	(396,132.76)
B10	3302C	22		9,937,203.93	9,937,203.93
B10	69036	22		(11,680.32)	(11,680.32)
B10	74011	22		(7,238,363.82)	(7,238,363.82)
B10	74016	22		(36,479,460.80)	(36,479,460.80)
B10	74017	22		(6,782,782.98)	(6,782,782.98)
B10	74018	22		(3,280,193.92)	(3,280,193.92)
B12	4201B	22		2,089,528.56	2,089,528.56
B12	4201C	22		461,318.99	461,318.99
B12	4201D	22		28,417.72	28,417.72
B14	2521A	Purchasing			2,695,085.32
B14	74013	22		(21,003,843.11)	(21,003,843.11)
			E Bal	(1,807,992,816.72)	(218,045,920.82)

E Bal 10-31 (T/B)	<u>(1,807,992,816.72)</u>	<u>(218,045,920.82)</u>
Monthly Activity	<u>(1,807,992,816.72)</u>	<u>(218,045,920.82)</u>
E Bal to MA	0.00	0.00

Total Difference		
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Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 218000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
(1,587,251,810.58)
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
(2,695,085.32)
0.00
(1,589,946,895.90)

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 310700
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE
			B Bal 10-01 (T/B)	Amount	Amount	
				0.00	0.00	0.00
<i>October</i>						
B14	4301A	Payables			3,930.06	(3,930.06)
			E Bal	0.00	3,930.06	(3,930.06)

E Bal 10-31 (T/B)	3,930.06
Monthly Activity	<u>0.00</u>
	<u>3,930.06</u>
E Bal to MA	0.00
	0.00
Total Difference	<u><u>(3,930.06)</u></u>

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 404700
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS
			B Bal 10-01 (T/B)	Amount	Amount
				0.00	0.00
<i>October</i>					
000	00000	Budgetary Transaction			(637,845,740.00)
		E Bal		0.00	(637,845,740.00)

E Bal 10-31 (T/B)		(637,845,740.00)
Monthly Activity	0.00	(637,845,740.00)
E Bal to MA	0.00	0.00
Total Difference		<u>637,845,740.00</u>

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 404700
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
0.00
637,845,740.00
637,845,740.00

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 406000

FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Clas	Sourc	Period Date	FMS-ED	FMSS	DIFFERENCE
			B Bal 10-01 (T/B)	Amount	Amount	
				0.00	0.00	0.00
<i>October</i>						
000	00000	Budgetary Transaction			741,144,239.00	(741,144,239.00)
B02	4101H	22		(296.03)	(296.03)	0.00
B02	4101H	Spreadsheet			(98.95)	98.95
B06	74013	22		(542,369.91)	(542,369.91)	0.00
B08	65011	22		(24,170,579.91)	(24,170,579.91)	0.00
B08	65023	22		(8,054,972.79)	(8,054,972.79)	0.00
B08	65024	22		(337,898.49)	(337,898.49)	0.00
B08	65025	22		(19,191,634.99)	(19,191,634.99)	0.00
B08	65031	22		(17,189.95)	(17,189.95)	0.00
B08	65051	22		(77,113.87)	(77,113.87)	0.00
B08	69011	22		(4,579,737.49)	(4,579,737.49)	0.00
B08	69031	22		(396,132.76)	(396,132.76)	0.00
B08	77777	Spreadsheet			(13,364,324.25)	13,364,324.25
B10	3302C	22		(42,441.71)	(42,441.71)	0.00
B10	69036	22		(12,068.34)	(12,068.34)	0.00
B10	74011	22		(7,251,284.12)	(7,251,284.12)	0.00
B10	74016	22		(36,479,460.80)	(36,479,460.80)	0.00
B10	74017	22		(6,883,328.68)	(6,883,328.68)	0.00
B10	74018	22		(3,282,038.73)	(3,282,038.73)	0.00
B12	4201B	22		(2,718.58)	(2,718.58)	0.00
B12	4201C	22		(590,841.57)	(590,841.57)	0.00
B12	4201D	22		(187.12)	(187.12)	0.00
B14	74013	22		(21,003,843.11)	(21,003,843.11)	0.00
		E Bal		(132,916,138.95)	594,863,676.85	(727,779,815.80)

E Bal 10-31 (T/B)	(132,916,138.95)	594,863,676.85
Monthly Activity	(132,916,138.95)	594,863,676.85
<u>E Bal to MA</u>	<u>0.00</u>	<u>0.00</u>
Total Difference		(727,779,815.80)

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 426200
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE
			B Bal 10-01 (T/B)	Amount	Amount	
				0.00	0.00	0.00
October						0.00
B06	74013	22		542,369.91	542,369.91	
B08	77777	Spreadsheet			13,364,324.25	(13,364,324.25)
B10	74011	22		7,251,284.12	7,251,284.12	0.00
	74016	22		36,479,460.80	36,479,460.80	0.00
	74017	22		6,883,328.68	6,883,328.68	0.00
	74018	22		3,282,038.73	3,282,038.73	0.00
B14	74013	22		21,003,843.11	21,003,843.11	0.00
			E Bal	75,442,325.35	88,806,649.60	(13,364,324.25)

E Bal 10-31 (T/B)	75,442,325.35	88,806,649.60
Monthly Activity	<u>75,442,325.35</u>	<u>88,806,649.60</u>
E Bal to MA	0.00	0.00
Total Difference		<u>(13,364,324.25)</u>

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 426600
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE	
			B Bal 10-01 (T/B)	Amount	Amount		
				0.00	0.00	0.00	
<i>October</i>							
B02	4101H	Spreadsheet			98.95	(98.95)	
B10	69036	22		6,939.30	6,939.30	0.00	
			E Bal	6,939.30	7,038.25	(98.95)	

E Bal 10-31 (T/B)	6,939.30	7,038.25
Monthly Activity	6,939.30	7,038.25
E Bal to MA	0.00	0.00
Total Difference		(98.95)

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 445000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	DIFFERENCE
			B Bal 10-01 (T/B)	Amount	Amount	
			B Bal 10-01 (T/B)	0.00	(1,032,381,506.22)	1,032,381,506.22
<i>October</i>						
000	00000	BD		103,298,499.00		103,298,499.00
						0.00
			E Bal	103,298,499.00	(1,032,381,506.22)	1,135,680,005.22

E Bal 10-31 (T/B)	103,298,499.00	(1,032,381,506.22)
Monthly Activity	<u>103,298,499.00</u>	<u>(1,032,381,506.22)</u>
E Bal to MA	0.00	0.00
Total Difference		<u>1,135,680,005.22</u>

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 451000

FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS
			B Bal 10-01 (T/B)	Amount	Amount
				0.00	0.00
October					
000	00000	Budgetary Transaction			(36,347,967.25)
B02	4101H	22		(296.03)	(296.03)
B02	4101H	Spreadsheet			(98.95)
B06	74013	22		(542,369.91)	(542,369.91)
B08	65011	22		(24,170,579.91)	(24,170,579.91)
B08	65023	22		(8,054,972.79)	(8,054,972.79)
B08	65024	22		(337,898.49)	(337,898.49)
B08	65025	22		(19,191,634.99)	(19,191,634.99)
B08	65031	22		(17,189.95)	(17,189.95)
B08	65051	22		(77,113.87)	(77,113.87)
B08	69011	22		(4,579,737.49)	(4,579,737.49)
B08	69031	22		(396,132.76)	(396,132.76)
B08	77777	Spreadsheet			(13,364,324.25)
B10	3302C	22		(42,441.71)	(42,441.71)
B10	69036	22		(12,068.34)	(12,068.34)
B10	74011	22		(7,251,284.12)	(7,251,284.12)
B10	74016	22		(36,479,460.80)	(36,479,460.80)
B10	74017	22		(6,883,328.68)	(6,883,328.68)
B10	74018	22		(3,282,038.73)	(3,282,038.73)
B12	4201B	22		(2,718.58)	(2,718.58)
B12	4201C	22		(590,841.57)	(590,841.57)
B12	4201D	22		(187.12)	(187.12)
B14	74013	22		(21,003,843.11)	(21,003,843.11)
			E Bal	(132,916,138.95)	(182,628,529.40)

E Bal 10-31 (T/B)	(132,916,138.95)	(182,628,529.40)
Monthly Activity	(132,916,138.95)	(182,628,529.40)
E Bal to MA	0.00	0.00
Total Difference		49,712,390.45

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 451000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
0.00
36,347,967.25
0.00
98.95
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
0.00
13,364,324.25
0.00
0.00
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0.00
0.00
0.00
0.00
0.00
49,712,390.45

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 459000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS	Difference
			B Bal 10-01 (T/B)	Amount	Amount	
				0.00	0.00	0.00
<i>October</i>						0.00
000	00000	Budgetary Transaction			(41,125,907.25)	41,125,907.25
000	00000	BD		(103,298,499.00)		(103,298,499.00)
B02	4101H	22		296.03	296.03	0.00
B02	4101H	Spreadsheet			98.95	(98.95)
B06	74013	22		542,369.91	542,369.91	0.00
B08	65011	22		24,170,579.91	24,170,579.91	0.00
B08	65023	22		8,054,972.79	8,054,972.79	0.00
B08	65024	22		337,898.49	337,898.49	0.00
B08	65025	22		19,191,634.99	19,191,634.99	0.00
B08	65031	22		17,189.95	17,189.95	0.00
B08	65051	22		77,113.87	77,113.87	0.00
B08	69011	22		4,579,737.49	4,579,737.49	0.00
B08	69031	22		396,132.76	396,132.76	0.00
B08	77777	Spreadsheet			13,364,324.25	(13,364,324.25)
B10	3302C	22		42,441.71	42,441.71	0.00
	69036	22		12,068.34	12,068.34	0.00
	74011	22		7,251,284.12	7,251,284.12	0.00
	74016	22		36,479,460.80	36,479,460.80	0.00
	74017	22		6,883,328.68	6,883,328.68	0.00
	74018	22		3,282,038.73	3,282,038.73	0.00
B12	4201B	22		2,718.58	2,718.58	0.00
	4201C	22		590,841.57	590,841.57	0.00
	4201D	22		187.12	187.12	0.00
B14	74013	22		21,003,843.11	21,003,843.11	0.00
			E Bal	29,617,639.95	105,154,654.90	(75,537,014.95)

E Bal 10-31 (T/B)	29,617,639.95	105,154,654.90
Monthly Activity	29,617,639.95	105,154,654.90
E Bal to MA	0.00	0.00
Total Difference		(75,537,014.95)

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 461000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

			Period Date	FMS-ED Amount	FMSS Amount	Difference
Lim	Object Class	Source	B Bal 10-01 (T/B)	0.00	0.00	0.00
October						
B02	00000	Spreadsheet		(9,564,631.67)	(9,564,631.67)	0.00
B02	4101H	22		3,756,831.03	3,756,831.03	0.00
B04	00000	Budgetary Transaction			(3,070,470.00)	3,070,470.00
B04	00000	Spreadsheet		(8,136,343.84)	(8,136,343.84)	0.00
B04	4101G	22		5,146,300.87	5,146,300.87	0.00
B10	00000	Budgetary Transaction			(3,446,201.25)	3,446,201.25
B10	00000	Spreadsheet		(18,443,814.49)	(18,443,814.49)	0.00
B10	3302C	22		9,979,416.19	9,979,416.19	0.00
B12	00000	Budgetary Transaction			(6,935,040.00)	6,935,040.00
B12	00000	Spreadsheet		(3,868,593.27)	(3,868,593.27)	0.00
B12	4201B	22		2,092,247.12	2,092,247.12	0.00
B12	4201C	22		1,051,904.99	1,051,904.99	0.00
B12	4201D	22		28,604.84	28,604.84	
B14	00000	Budgetary Transaction			(12,372,913.25)	12,372,913.25
B14	4301A	Payables			3,930.06	(3,930.06)
		E Bal		(17,958,078.23)	(43,778,772.67)	25,820,694.44

E Bal 10-31 (T/B)	(17,958,078.23)	(43,778,772.67)
Monthly Activity	(17,958,078.23)	(43,778,772.67)
E Bal to MA	0.00	0.00
Total Difference		25,820,694.44

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 480100
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Cls	Source	B Bal 10-01 (T/B)	0.00	17,077,635.79	(17,077,635.79)
October						
B02	4101H	Spreadsheet		9,564,631.67	9,564,631.67	0.00
B04	4101G	Spreadsheet		8,136,343.84	8,136,343.84	0.00
B10	3302C	Spreadsheet		18,443,814.49	18,443,814.49	0.00
B12	4201B	Spreadsheet		2,551,767.43	2,551,767.43	0.00
B12	4201C	Spreadsheet		1,316,825.84	1,316,825.84	0.00
B14	2521A	Purchasing			2,695,085.32	(2,695,085.32)
			E Bal	40,013,383.27	59,786,104.38	(19,772,721.11)

E Bal 10-31 (T/B)	40,013,383.27	59,786,104.38
Monthly Activity	40,013,383.27	59,786,104.38
E Bal to MA	0.00	0.00
Total Difference		(19,772,721.11)

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 490100
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Cla	Sour	B Bal 10-01 (T/B)	FMS-ED	FMSS	DIFFERENCE
				Period Date	Amount	
				0.00	(15,367,035.60)	15,367,035.60
October						
B02	4101H	22		(1,011,712.77)	(1,011,712.77)	0.00
B04	4101G	22		(183,986.66)	(183,986.66)	0.00
B10	3302C	22		14,603.29	14,603.29	0.00
B12	4201B	22		19,388.99	19,388.99	0.00
B12	4201C	22		1,865.26	1,865.26	0.00
B12	4201D	22		54.21	54.21	0.00
B14	2521A	Payables			3,176,535.11	(3,176,535.11)
B14	2521A	Purchasing			(2,695,085.32)	2,695,085.32
B14	4301A	Payables			(3,930.06)	3,930.06
			E Bal	(1,159,787.68)	(16,049,303.55)	14,889,515.87

E Bal 10-31 (T/B)	<u>(1,159,787.68)</u>	<u>(16,049,303.55)</u>
Monthly Activity	<u>(1,159,787.68)</u>	<u>(16,049,303.55)</u>
E Bal to MA	<u>0.00</u>	<u>0.00</u>
Total Difference	<u><u>14,889,515.87</u></u>	

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 490200
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

			Period Date	FMS-ED Amount	FMSS Amount	DIFFERENCE
Lim	Object Class	Source	B Bal 10-01 (T/B)	0.00	0.00	0.00
October						
B02	4101H	22		(2,745,118.26)	(2,745,118.26)	0.00
B04	4101G	22		(4,962,314.21)	(4,962,314.21)	0.00
B10	3302C	22		(9,994,019.48)	(9,994,019.48)	0.00
B12	4201B	22		(2,111,636.11)	(2,111,636.11)	0.00
	4201C	22		(1,053,770.25)	(1,053,770.25)	0.00
	4201D	22		(28,659.05)	(28,659.05)	0.00
B14	2521A	Payables			(3,176,535.11)	3,176,535.11
			E Bal	(20,895,517.36)	(24,072,052.47)	3,176,535.11

E Bal 10-31 (T/B)	(20,895,517.36)	(24,072,052.47)
Monthly Activity	<u>(20,895,517.36)</u>	<u>(24,072,052.47)</u>
E Bal to MA	0.00	0.00
Total Difference		<u>3,176,535.11</u>

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 570000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS
				Amount	Amount
			B Bal 10-01 (T/B)	0.00	0.00
<i>October</i>					
B14	4301A	Payables		0.00	(3,930.06)
			E Bal	0.00	(3,930.06)

E Bal 10-31 (T/B)	(3,930.06)
Monthly Activity	<u>0.00</u>
E Bal to MA	0.00
Total Difference	3,930.06

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 570000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
0.00
3,930.06
3,930.06

Federal Student Aid
 FFEL Program
 Liquidating Fund (0230X)
G/L 633000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 October 2002

Lim	Object Class	Source	Period Date	FMS-ED	FMSS
				Amount	Amount
			B Bal 10-01 (T/B)	0.00	0.00
<i>October</i>					
B14	4301A	Payables		0.00	3,930.06
			E Bal	0.00	3,930.06

E Bal 10-31 (T/B)	3,930.06
Monthly Activity	<u>0.00</u>
E Bal to MA	0.00
Total Difference	(3,930.06)

Federal Student Aid
FFEL Program
Liquidating Fund (0230X)
G/L 633000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
October 2002

DIFFERENCE
0.00
(3,930.06)
(3,930.06)