

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Reconciliation
December 2001

Account	FMS (Post Split) As of 12/31/01 (RD 07-03-02)	FMSS As of 12/31/01 (RD 06-25-02)	DIFFERENCE	COMMENTS
101001	602,505,946.30	16,051,064,028.30	(15,448,558,082.00)	Entire difference clears in the 2nd quarter.
101012	0.05	(160,694,925.42)	160,694,925.47	\$144.8 million clears in the 2nd quarter. \$9.4 million is related to various other accounts. We are still researching the remainder of \$6.3 million.
101013		(1,574,564.52)	1,574,564.52	1.5 million cleared in the 2nd quarter. Immaterial difference of \$970.52 remains unidentified.
101022	(2,962,234,066.67)	(3,099,516,187.53)	137,282,120.86	We are still researching the differences.
101052	1,031,063.65	1,031,063.65	-	No difference.
101053	75,887,209.15	75,887,209.15	-	No difference.
101062	(1,031,063.65)	(1,031,063.65)	-	No difference.
101063	3,524,847,297.75	3,524,857,902.21	(10,604.46)	Immaterial difference. Appears to be related to various other accounts.
101072	(2,166,624,341.31)	(2,166,624,341.31)	-	No difference.
101073	108,126,721.05	108,126,721.05	-	No difference.
131000	2,124,720,694.93	2,124,720,694.93	-	No difference.
131900	(1,365.00)	(1,365.00)	-	No difference.
134000	2,608,472,895.62	2,337,621,104.62	270,851,791.00	Entire difference clears in the 2nd quarter.
134001	(126,801,007.09)	(126,801,007.09)	-	No difference.
134004	24,174,446.77	24,174,446.77	-	No difference.
135000	70,495,325,145.38	73,549,561,257.63	(3,054,236,112.25)	\$(8.1) million clears in the 2nd quarter. The remaining \$(3 billion) clears in the 3rd quarter.
135001	2,423,614,931.39	2,423,614,931.39	-	No difference.
135003	(3,155,815,699.81)	(3,155,815,699.81)	-	No difference.
135005	286,801,151.10	286,801,151.10	-	No difference.
135006	(73,660,105.32)	(73,670,709.78)	10,604.46	Immaterial difference. Appears to be related to various other accounts.
135900	(171,184,313.00)	(171,184,313.00)	-	No difference.
136000	866,863.07	866,863.07	-	No difference.
139900	1,744,858,760.27	1,767,357,304.43	(22,498,544.16)	\$600 thousand clears in the 2nd quarter. \$(3.2 million) relates to various other accounts. We are still researching the remaining \$(19.8 million).
211000	(226,624,631.48)	(70,961,096.35)	(155,663,535.13)	\$(144.6 million) clears in the 2nd quarter. \$4.2 million clears in the third quarter. \$(9.3 million) is related to another account. We are still researching the remaining \$(5.7 million).
212000	2,962,234,066.67	-	2,962,234,066.67	We are still researching the differences.
212010	16,711,212.02	16,711,212.02	-	No difference.
212020	(64,579,959.14)	(29,830,763.92)	(34,749,195.22)	We are still researching the differences.
212060	25,278.09	25,278.09	-	No difference.
219000	292,012.83	(291,322.17)	583,335.00	Entire difference clears in the 2nd quarter.
221000	(22,215.05)	(0.05)	(22,215.00)	Entire difference clears in the 2nd quarter.
251000	(77,189,105,053.37)	(92,637,663,135.37)	15,448,558,082.00	Entire difference clears in the 2nd quarter.
310000		571,815.76	(571,815.76)	Entire difference clears in the 2nd quarter.
331000	(0.06)	(0.06)	-	No difference.
404700	(4,062,130,391.00)	(4,062,130,391.00)	-	No difference.
406000	5,646,114,483.73	5,646,104,849.79	9,633.94	Immaterial difference. Appears to be related to various other accounts.
414200	19,554,896,552.00	19,554,896,552.00	-	No difference.
414500		(15,448,558,082.00)	15,448,558,082.00	Entire difference clears in the 2nd quarter.
414800		15,448,558,082.00	(15,448,558,082.00)	Entire difference clears in the 2nd quarter.
414900	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	We are still researching the differences. Differences are related to various other accounts.
420100	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)	We are still researching the differences. Differences are related to various other accounts.
420102		(98,348,909,330.56)	98,348,909,330.56	We are still researching the differences. Differences are related to various other accounts.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Reconciliation
December 2001

Account	FMS (Post Split) As of 12/31/01 (RD 07-03-02)	FMSS As of 12/31/01 (RD 06-25-02)	DIFFERENCE	COMMENTS
426100	66,540,470.28	66,540,470.28	-	No difference.
426200	3,063,177,659.11	3,061,625,309.59	1,552,349.52	1.5 million cleared in the 2nd quarter. Immaterial difference of \$970.52 remains unidentified.
426300	510,225,634.96	510,203,419.96	22,215.00	Entire difference clears in the 2nd quarter.
426600	19,674,795.92	19,685,400.38	(10,604.46)	Immaterial difference. Appears to be related to various other accounts.
431000		(7,817,085.72)	7,817,085.72	We are still researching the differences. Differences are related to various other accounts.
445000	(2,552,124.21)	(978,530.21)	(1,573,594.00)	Entire difference clears in the 2nd quarter.
451000	(16,280,929,440.27)	(13,613,474,980.93)	(2,667,454,459.34)	We are still researching the differences. Differences are related to various other accounts.
451004	-		-	No difference.
459000	(1,583,984,092.73)	(1,576,157,373.07)	(7,826,719.66)	We are still researching the differences. Differences are related to various other accounts.
461000	(2,302,893,299.69)	(3,030,162,242.94)	727,268,943.25	\$2.7 billion is related to another account. We are still researching the remainder of \$(1.9 billion).
480100	(6,427,505,339.72)	(5,270,744,546.60)	(1,156,760,793.12)	\$(373.9 Million) is related to various other accounts. We are still researching the remainder of \$(783.8 million).
480200	2,574,281,643.34	(610,217,199.61)	3,184,498,842.95	\$597 million clears in the 2nd quarter. \$369.7 million is related to another account. We are still researching the remainder of \$2.2 billion.
487100		7,817,085.72	(7,817,085.72)	We are still researching the differences. Differences are related to various other accounts.
490100	(225,121,636.44)	(214,327,305.31)	(10,794,331.13)	\$(6.1 Million) is related to various other accounts. We are still researching the remainder of \$(4.6 million).
490200	(5,322,004,001.65)	(5,253,072,518.70)	(68,931,482.95)	\$(103.4 million) clears in the 2nd quarter. \$9.4 million is related to another account. We are still researching the remainder of \$25 million.
531000	(862,811,875.13)	(597,332,489.13)	(265,479,386.00)	Entire difference clears in the 2nd quarter.
570000		(571,815.76)	571,815.76	Entire difference clears in the 2nd quarter.
610000		571,815.76	(571,815.76)	Entire difference clears in the 2nd quarter.
900002		(0.01)	0.01	No difference.
910000	(38,537,353,230.00)	(40,178,669,008.56)	1,641,315,778.56	FMS-ED TB numbers supplied by KPMG. Discoverer query found no data for FMS-ED. We are still researching the differences. Differences are related to various other accounts.
920000	53,317,958,399.00	56,915,561,388.76	(3,597,602,989.76)	FMS-ED TB numbers supplied by KPMG. Discoverer query found no data for FMS-ED. We are still researching the differences.
930000	(14,780,605,170.00)	(16,736,892,380.20)	1,956,287,210.20	FMS-ED TB numbers supplied by KPMG. Discoverer query found no data for FMS-ED. We are still researching the differences.
999001	(0.01)		(0.01)	No differences.
Totals	(1.00)	0.00	(1.00)	

Prepared By: _____ Date: _____
Chuck Jones

Reviewed By: _____ Date: _____
Richard Polhamus

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

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Reconciliation
December 2001

Account	FMS (Post Split) As of 12/31/01 (RD 07-03-02)	FMSS As of 12/31/01 (RD 06-25-02)	DIFFERENCE	COMMENTS
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***** This represents a post split FSA Trial Balance created to comply with credit reform requirements.

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount					
101001	Oct '01	000	0000	(4,258,304,493.00)	(15,448,558,082.00)	(4,258,304,493.00)		0.00	No difference.
	Nov '01	000	0000	(3,465,974,548.00)		(3,465,974,548.00)			
	Dec '01	000	0000	(7,724,279,041.00)		(7,724,279,041.00)			
					Sub-Total	(15,448,558,082.00)	0.00	0.00	
101012	Oct '01	A10	3302A	(1,798,235.00)	160,694,925.47			(1,798,235.00)	Still researching difference.
	Oct '01	A10	4301C	22,215.00		22,215.00		0.00	No difference.
	Oct '01	A10	65011	144,869,204.00		144,869,204.00		0.00	No difference.
	Oct '01	A16	4103C	9,333,777.78				9,333,777.78	Relates to G/L account 211000, LIM A16-Object Class 4103C.
	Oct '01	A25	2521A	6,199,376.20				6,199,376.20	Still researching difference.
	Nov '01	A10	3302A	(15,822,351.84)				(15,822,351.84)	Still researching difference.
	Nov '01	A25	2521A	5,314,093.22				5,314,093.22	Still researching difference.
	Dec '01	A10	3302A	(1,041,840.74)				(1,041,840.74)	Still researching difference.
	Dec '01	A16	4103C	8,680,793.31				8,680,793.31	Still researching difference.
	Dec '01	A25	2521A	4,839,586.39				4,839,586.39	Still researching difference.
	Dec '01	A25	2521B	98,307.15				98,307.15	Relates to G/L account 139900, LIM A25-Object Class 2521B. Still researching difference.
				Sub-Total	144,891,419.00	0.00	15,803,506.47		
101013	Oct '01	A10	44000	970.52	1,574,564.52			970.52	Immaterial difference - will research at a later date. Relates to G/L accounts 135000, 406000, 426600, 451000 & 459000, LIM A10-Object Class 44000.
	Oct '01	A10	74011	1,551,379.00		1,551,379.00		0.00	No difference.
	Oct '01	A10	65011	22,215.00		22,215.00		0.00	No difference.
					Sub-Total	1,573,594.00	0.00	970.52	
101022	Oct '01	A10	3302A	(49,251,099.05)	137,282,120.86			(49,251,099.05)	Still researching difference.
	Oct '01	A11	3302A	12,192,507.71				12,192,507.71	Still researching difference.
	Nov '01	A10	3302A	(4,954,160.85)				(4,954,160.85)	Still researching difference.
	Nov '01	A11	3302A	(21,270,828.06)				(21,270,828.06)	Still researching difference.
	Dec '01	A10	3302A	177,300,046.33				177,300,046.33	Still researching difference.
	Dec '01	A11	3302A	23,265,654.78				23,265,654.78	Still researching difference.
				Sub-Total	0.00	0.00	137,282,120.86		
101063	Oct '01	A10	69022	(10,604.46)	(10,604.46)			(10,604.46)	Immaterial difference - will research at a later date. Relates to G/L accounts 135006, 406000, 426600, 451000, & 459000 LIM A10-Object Class 69022.
					Sub-Total	0.00	0.00	(10,604.46)	
134000	Oct '01	A10	65011	270,851,791.00	270,851,791.00	270,851,791.00		0.00	No difference.
					Sub-Total	270,851,791.00	0.00	0.00	
	Oct '01	A10	3302A	(722,802,615.48)		(722,802,615.48)			

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December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount					
135000	Oct '01	A10	3302A	(6,724,105.86)	(3,054,236,112.25)		(6,724,105.86)	0.00	No difference
	Oct '01	A10	44000	(970.52)			(970.52)		
	Oct '01	A10	65011	(8,096,215.00)			(8,096,215.00)		
	Oct '01	A10	74011	132.00			132.00		
	Oct '01	A10	74011	(34,494.00)			(34,494.00)		
	Oct '01	A11	3302A	(428,093,269.74)			(428,093,269.74)		
	Oct '01	A11	3302A	(6,375,758.28)			(6,375,758.28)		
	Nov '01	A10	3302A	(12,864,872.18)			(12,864,872.18)		
	Nov '01	A10	3302A	(371,614,977.74)			(371,614,977.74)		
	Nov '01	A11	3302A	(10,487,290.06)			(10,487,290.06)		
	Nov '01	A11	3302A	(607,862,301.49)			(607,862,301.49)		
	Dec '01	A10	3302A	(546,898,185.84)			(546,898,185.84)		
	Dec '01	A10	3302A	(4,941,632.94)			(4,941,632.94)		
	Dec '01	A11	3302A	(319,406,490.05)			(319,406,490.05)		
	Dec '01	A11	3302A	(8,033,065.07)			(8,033,065.07)		
				Sub-Total		(8,130,577.00)	(3,046,105,535.25)	0.00	
135006	Oct '01	A10	69022	10,604.46	(10,604.46)			10,604.46	Immaterial difference - will research at a later date. Relates to G/L accounts 135006, 406000,426600, 451000, & 459000 LIM A10-Object Class 69022.
				Sub-Total		0.00	0.00	10,604.46	
139900	Oct '01	A10	65011	27,225.00	(22,498,544.16)	27,225.00		0.00	No difference.
	Oct '01	A10	74011	574,018.00		574,018.00		0.00	No difference.
	Nov '01	A16	4103C	(3,168,682.41)				(3,168,682.41)	Relates to G/L account 211000, LIM A25-Object Class 2521A. Still researching difference.
	Dec '01	A16	4103C	(9,767,282.24)				(9,767,282.24)	Still researching difference.
	Dec '01	A25	2521A	(10,065,515.36)				(10,065,515.36)	Still researching difference.
	Dec '01	A25	2521B	(98,307.15)				(98,307.15)	Relates to G/L account 101012, LIM A25-Object Class 2521B. Still researching difference.
				Sub-Total		601,243.00	0.00	(23,099,787.16)	
211000	Oct '01	A10	65011	(144,869,204.00)	(155,663,535.13)	(144,869,204.00)		0.00	No difference
	Oct '01	A16	4103C	(9,333,777.78)				(9,333,777.78)	Relates to G/L account 101012, LIM A16-Object Class 4103C.
	Oct '01	A25	2521A	(1,667,508.66)				(1,667,508.66)	Still researching difference.
	Nov '01	A25	2521A	3,168,682.41			3,168,682.41	0.00	No difference
	Nov '01	A16	4103C	(3,663,642.84)				(3,663,642.84)	Still researching difference.
	Dec '01	A16	4103C	1,086,488.93			1,086,488.93	0.00	No difference
	Dec '01	A25	2521A	(384,573.19)				(384,573.19)	Still researching difference.
						Sub-Total		(144,869,204.00)	4,255,171.34
212000	Oct '01	A10	3302A	835,438,625.18	2,962,234,066.67			835,438,625.18	Still researching difference.
	Oct '01	A11	3302A	443,547,348.37				443,547,348.37	Still researching difference.
	Nov '01	A10	3302A	390,499,109.94				390,499,109.94	Still researching difference.
	Nov '01	A11	3302A	618,349,591.55				618,349,591.55	Still researching difference.

Federal Student Aid
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December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	Amount						
	Dec ' 01	A10	3302A	374,221,635.20				374,221,635.20	Still researching difference.	
	Dec ' 01	A11	3302A	300,177,756.43				300,177,756.43	Still researching difference.	
					Sub-Total	0.00	0.00	2,962,234,066.67		
212020	Oct ' 01	A10	3302A	(54,862,569.79)	(34,749,195.22)			(54,862,569.79)	Still researching difference.	
	Oct ' 01	A11	3302A	(21,270,828.06)		(21,270,828.06)		0.00	Relates to account number LIM A11-Object Class 3302A in November.	
	Nov ' 01	A10	3302A	14,757,252.67				14,757,252.67	Still researching difference.	
	Nov ' 01	A11	3302A	21,270,828.06		21,270,828.06		0.00	Relates to account number LIM A11-Object Class 3302A in October.	
	Dec ' 01	A10	3302A	1,359,977.99				1,359,977.99	Still researching difference.	
	Dec ' 01	A11	3302A	3,996,143.91				3,996,143.91	Still researching difference.	
				Sub-Total	0.00	0.00	(34,749,195.22)			
219000	Oct ' 01	A10	74011	583,335.00	583,335.00	583,335.00		0.00	No difference.	
				Sub-Total		583,335.00	0.00	0.00		
221000	Oct ' 01	A10	4301C	(22,215.00)	(22,215.00)	(22,215.00)		0.00	No difference.	
				Sub-Total		(22,215.00)	0.00	0.00		
251000	Oct ' 01	000	0000	4,258,304,493.00	15,448,558,082.00	4,258,304,493.00			0.00	No difference.
	Nov ' 01	000	0000	3,465,974,548.00		3,465,974,548.00				
	Dec ' 01	000	0000	7,724,279,041.00		7,724,279,041.00				
						Sub-Total	15,448,558,082.00	0.00		
310000	Oct ' 01	A25	2521A	(4,864,095.48)	(571,815.56)	(4,864,095.48)			0.00	No difference.
	Nov ' 01	A25	2521A	(1,318,222.24)		(1,318,222.24)				
	Dec ' 01	A25	2521A	5,610,502.16		5,610,502.16				
				Sub-Total		(571,815.56)	0.00	0.00		
406000	Oct ' 01	A10	44000	(970.52)	9,633.94			(970.52)	Immaterial difference - will research at a later date. Relates to G/L accounts 101013, 135000, 426600, 451000 & 459000, LIM A10-Object Class 44000.	
	Oct ' 01	A10	69022	10,604.46				10,604.46		Immaterial difference - will research at a later date. Relates to G/L accounts 101063, 135006, 426600, 451000, & 459000 LIM A10-Object Class 69022.
						Sub-Total	0.00	0.00		9,633.94
414500	Oct ' 01	000	0000	4,258,304,493.00	15,448,558,082.00	4,258,304,493.00			0.00	No difference.
	Nov ' 01	000	0000	3,465,974,548.00		3,465,974,548.00				
	Dec ' 01	000	0000	7,724,279,041.00		7,724,279,041.00				
						Sub-Total	15,448,558,082.00	0.00		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount					
414800	Oct ' 01	000	0000	(4,258,304,493.00)	(15,448,558,082.00)			0.00	No difference.
	Nov ' 01	000	0000	(3,465,974,548.00)					
	Dec ' 01	000	0000	(7,724,279,041.00)					
					Sub-Total	(15,448,558,082.00)	0.00	0.00	
419000	Oct ' 01			2,318,677,723.00			2,318,677,723.00		Related to account 420100. Still researching difference.
					Sub-Total	0.00	0.00	2,318,677,723.00	
420100	Oct ' 01			(2,318,677,723.00)	(100,667,587,053.56)				Related to account 419000. Still researching difference.
	Oct ' 01	000	00000	12,920,370,789.59					
	Oct ' 01	A10	00000	(79,378,843,607.48)					
	Oct ' 01	A10	3302A	(103,960,814.00)					
	Oct ' 01	A10	65011	60,542,557.11					
	Oct ' 01	A10	74011	(34,493.91)					
	Oct ' 01	A11	00000	(7,312,322,859.11)					
	Oct ' 01	A11	3302A	597,891.22					
	Oct ' 01	A16	00000	(126,565,983.89)					
	Oct ' 01	A19	00000	(18,272,144,809.44)					
	Oct ' 01	A22	00000	(2,466,956,564.00)					
	Oct ' 01	A25	00000	(61,675,761.50)					
	Oct ' 01	A28	00000	(3,752,784,879.00)					
	Oct ' 01	A28	41020	144,869,203.85					
				Sub-Total	0.00	0.00	(100,667,587,053.56)		
	Oct ' 01	000	00000	(12,920,370,789.59)			(12,920,370,789.59)		Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A10	00000	79,378,843,607.48			79,378,843,607.48		Related to account 420100, same LIM & Object Class. Still researching difference.

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December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount					
420102	Oct ' 01	A10	3302A	103,960,814.00	98,348,909,330.56			103,960,814.00	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A10	65011	(60,542,557.11)				(60,542,557.11)	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A10	74011	34,493.91				34,493.91	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A11	00000	7,312,322,859.11				7,312,322,859.11	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A11	3302A	(597,891.22)				(597,891.22)	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A16	00000	126,565,983.89				126,565,983.89	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A19	00000	18,272,144,809.44				18,272,144,809.44	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A22	00000	2,466,956,564.00				2,466,956,564.00	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A25	00000	61,675,761.50				61,675,761.50	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A28	00000	3,752,784,879.00				3,752,784,879.00	Related to account 420100, same LIM & Object Class. Still researching difference.
	Oct ' 01	A28	41020	(144,869,203.85)				(144,869,203.85)	(See footnote 2.) Related to account 420100, same LIM & Object Class
				Sub-Total	0.00	0.00	98,348,909,330.56		
426200	Oct ' 01	A10	44000	970.52	1,552,349.52			970.52	Immaterial difference - will research at a later date. Relates to G/L accounts 101013, 135000, 406000, 451000 & 459000, LIM A10-Object Class 44000.
	Oct ' 01	A10	74011	1,551,379.00				0.00	No difference
						Sub-Total	1,551,379.00	0.00	970.52
426300	Oct ' 01	A10	65011	22,215.00	22,215.00	22,215.00		0.00	No difference.
				Sub-Total		22,215.00	0.00	0.00	
426600	Oct ' 01	A10	69022	(10,604.46)	(10,604.46)			(10,604.46)	Immaterial difference - will research at a later date. Relates to G/L accounts 101063, 135006, 406000, 451000 & 459000, LIM A10-Object Class 69022.
				Sub-Total		0.00	0.00	(10,604.46)	
431000	Oct ' 01	A11	3302A	7,466,917.20	7,817,085.72			7,466,917.20	Related to G/L accounts 451000, 459000, & 487100, LIM A11- Object Class 3302A. Still researching difference.
	Nov ' 01	A11	3302A	350,168.52				350,168.52	Related to G/L accounts 451000, 459000, & 487100, LIM A11- Object Class 3302A. Still researching difference.
						Sub-Total	0.00	0.00	7,817,085.72

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	Amount						
445000	Oct ' 01	A10	65011	(22,215.00)	(1,573,594.00)			0.00	No difference.	
	Oct ' 01	A10	74011	(1,551,379.00)				(1,551,379.00)	0.00	No difference.
	Sub-Total								(1,573,594.00)	0.00
451000	Oct ' 01	A10	44000	(970.62)	(2,667,454,459.44)			(970.62)	Immaterial difference - will research at a later date. Relates to G/L accounts 101013, 135000, 406000, 426200 & 459000, LIM A10-Object Class 44000.	
	Oct ' 01	A10	69022	10,604.46				10,604.46	Immaterial difference - will research at a later date. Relates to G/L accounts 101063, 135006, 406000, 426600 & 459000, LIM A10-Object Class 69022.	
	Oct ' 01	A11	3302A	7,466,917.20				7,466,917.20	Related to G/L accounts 431000, 459000, & 487100, LIM A11- Object Class 3302A. Still researching difference.	
	Nov ' 01	A11	3302A	350,168.52				350,168.52	Related to G/L accounts 431000, 459000, & 487100, LIM A11- Object Class 3302A. Still researching difference.	
	Dec ' 01	000	0000	(2,675,281,179.00)				(2,675,281,179.00)	Related to G/L account 461000, LIM 000- Object Class 0000. Still researching difference.	
	Sub-Total								0.00	0.00
459000	Oct ' 01	A10	44000	970.62	(7,826,719.56)			970.62	Immaterial difference - will research at a later date. Relates to G/L accounts 101013, 135000, 406000, 426200 & 451000, LIM A10-Object Class 44000.	
	Oct ' 01	A10	69022	(10,604.46)				(10,604.46)	Immaterial difference - will research at a later date. Relates to G/L accounts 101063, 135006, 406000, 426600 & 451000, LIM A10-Object Class 69022.	
	Oct ' 01	A11	3302A	(7,466,917.20)				(7,466,917.20)	Related to G/L accounts 431000, 451000, & 487100, LIM A11- Object Class 3302A. Still researching difference.	
	Nov ' 01	A11	3302A	(350,168.52)				(350,168.52)	Related to G/L accounts 431000, 451000, & 487100, LIM A11- Object Class 3302A. Still researching difference.	
	Sub-Total								0.00	0.00
461000	Oct ' 01	A11	3302A	(522,055,708.54)	727,268,943.25			(522,055,708.54)	Still researching difference.	
	Nov ' 01	A11	3302A	(1,066,503,674.34)				(1,066,503,674.34)	Still researching difference.	
	Dec ' 01	A11	0000	2,675,281,179.00				2,675,281,179.00	Related to G/L account 451000, LIM 000- Object Class 0000. Still researching difference.	
	Dec ' 01	A11	3302A	(318,999,477.12)				(318,999,477.12)	Still researching difference.	
	Dec ' 01	A16	4103C	(7,745,572.00)				(7,745,572.00)	Still researching difference.	
	Dec ' 01	A25	2521A	(32,707,803.75)				(32,707,803.75)	Still researching difference.	
Sub-Total					0.00	0.00	727,268,943.25			

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS	
	Month	LIM	Object Class	Amount						
480100	Oct ' 01	A10	3302A	(784,612,752.13)	(1,156,760,793.12)			(784,612,752.13)	Still researching difference.	
	Oct ' 01	A11	3302A	66,315,852.46				66,315,852.46	Still researching difference.	
	Oct ' 01	A25	2521A	(4,864,095.48)				(4,864,095.48)	Still researching difference.	
	Nov ' 01	A10	3302A	(369,726,680.25)				(369,726,680.25)	Relates to G/L account 480200, LIM A10-Object Code 3302A. Still researching difference.	
	Nov ' 01	A11	3302A	469,424,910.85				469,424,910.85	Still researching difference.	
	Nov ' 01	A16	4103C	(3,168,682.41)				(3,168,682.41)	Relates to G/L account 480200, LIM A16-Object Code 4103C. Still researching difference.	
	Nov ' 01	A25	2521A	(1,318,222.44)				(1,318,222.44)	Still researching difference.	
	Dec ' 01	A10	3302A	(550,499,962.79)				(550,499,962.79)	Still researching difference.	
	Dec ' 01	A11	3302A	(4,443,934.09)				(4,443,934.09)	Still researching difference.	
	Dec ' 01	A16	4103C	(2,021,710.24)				(2,021,710.24)	Still researching difference.	
	Dec ' 01	A25	2521A	28,252,790.55				28,252,790.55	Still researching difference.	
	Dec ' 01	A25	2521B	(98,307.15)				(98,307.15)	Relates to G/L account 490200, LIM A25-Object Class 2521B. Still researching difference.	
				Sub-Total	0.00	0.00	(1,156,760,793.12)			
480200	Oct ' 01	A10	3302A	888,573,566.13	3,184,498,842.95			888,573,566.13	Still researching difference.	
	Oct ' 01	A10	74011	34,494.00				34,494.00	0.00	No difference
	Oct ' 01	A11	3302A	455,141,965.08				455,141,965.08	Still researching difference.	
	Nov ' 01	A10	3302A	369,726,680.25				369,726,680.25	Relates to G/L account 480100, LIM A10-Object Code 3302A. Still researching difference.	
	Nov ' 01	A11	3302A	597,078,763.49				597,078,763.49	0.00	No difference
	Dec ' 01	A10	3302A	550,499,962.79				550,499,962.79	Still researching difference.	
	Dec ' 01	A11	3302A	323,443,411.21				323,443,411.21	Still researching difference.	
				Sub-Total	597,113,257.49	0.00	2,587,385,585.46			
487100	Oct ' 01	A11	3302A	(7,466,917.20)	(7,817,085.72)			(7,466,917.20)	Related to G/L accounts 431000, 451000, & 459000, LIM A11- Object Class 3302A. Still researching difference.	
	Nov ' 01	A11	3302A	(350,168.52)				(350,168.52)	Related to G/L accounts 431000, 451000, & 459000, LIM A11- Object Class 3302A. Still researching difference.	
				Sub-Total	0.00	0.00	(7,817,085.72)			
490100	Oct ' 01	A25	2521A	(1,335,280.72)	(10,794,331.13)			(1,335,280.72)	Still researching difference.	
	Oct ' 01	A16	4103C	(9,333,777.78)				(9,333,777.78)	Relates to G/L account 490200, LIM A16-Object Class 4103C. Still researching difference.	
	Nov ' 01	A25	2521A	(3,995,870.78)				(3,995,870.78)	Still researching difference.	
	Nov ' 01	A16	4103C	3,168,682.41				3,168,682.41	Relates to G/L account 480100, LIM A16-Object Code 4103C. Still researching difference.	
	Dec ' 01	A25	2521A	(384,573.19)				(384,573.19)	Still researching difference.	
	Dec ' 01	A16	4103C	1,086,488.93				1,086,488.93	Still researching difference.	
				Sub-Total	0.00	0.00	(10,794,331.13)	(4,629,235.76)		
	Oct ' 01	A10	3302A	(103,960,814.00)		(103,960,814.00)	0.00	No difference.		
	Oct ' 01	A10	74013	(34,494.00)		(34,494.00)	0.00	No difference.		

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
FMS (Post Split) to FMSS Differences
December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
	Month	LIM	Object Class	Amount					
490200	Oct '01	A11	3302A	597,891.00	(68,931,482.95)	597,891.00		0.00	No difference.
	Oct '01	A16	4103C	9,333,777.78				9,333,777.78	Relates to G/L account 490100, LIM A16-Object Class 4103C. Still researching difference.
	Oct '01	A25	2521A	6,199,376.20				6,199,376.20	Still researching difference.
	Nov '01	A25	2521A	5,314,093.22				5,314,093.22	Still researching difference.
	Dec '01	A16	4103C	8,680,793.31				8,680,793.31	Still researching difference.
	Dec '01	A25	2521A	4,839,586.39				4,839,586.39	Still researching difference.
	Dec '01	A25	2521B	98,307.15				98,307.15	Relates to G/L account 480100, LIM A25-Object Class 2521B. Still researching difference.
				Sub-Total		(103,397,417.00)	0.00	34,465,934.05	
531000	Oct '01	A10	65011	(265,479,386.00)	(265,479,386.00)	(265,479,386.00)		0.00	No difference
				Sub-Total		(265,479,386.00)	0.00	0.00	
570000	Oct '01	A25	2521A	4,864,095.48	571,815.76	4,864,095.48		0.00	No difference.
	Nov '01	A25	2521A	1,318,222.44			1,318,222.44		
	Dec '01	A25	2521A	(5,610,502.16)			(5,610,502.16)		
				Sub-Total			571,815.76		
610000	Oct '01	A25	2521A	(4,864,095.48)	(571,815.76)	(4,864,095.48)		0.00	No difference.
	Nov '01	A25	2521A	(1,318,222.44)			(1,318,222.44)		
	Dec '01	A25	2521A	5,610,502.16			5,610,502.16		
				Sub-Total			(571,815.76)		
910000	Oct '01	A10	2521A	722,802,615.48	1,641,315,779.06			722,802,615.48	Relates to G/L account 135000, LIM A10-Object Class 3302A. Still researching difference.
	Nov '01	A10	2521A	371,614,977.74				371,614,977.74	Relates to G/L account 135000, LIM A10-Object Class 3302A. Still researching difference.
	Dec '01	A10	2521A	546,898,185.84				546,898,185.84	Relates to G/L account 135000, LIM A10-Object Class 3302A. Still researching difference.
				Sub-Total			0.00	0.00	1,641,315,779.06
920000	Oct '01	A10	3302A	(3,298,740,371.44)	(3,597,602,990.19)			(3,298,740,371.44)	Still researching difference.
	Nov '01	A10	3302A	(99,982,747.75)				(99,982,747.75)	Still researching difference.
	Dec '01	A10	3302A	(198,879,871.00)				(198,879,871.00)	Still researching difference.
				Sub-Total			0.00	0.00	(3,597,602,990.19)
930000	Oct '01	A10	3302A	2,575,937,755.96	1,956,287,211.13			2,575,937,755.96	Still researching difference.
	Nov '01	A10	3302A	(271,632,229.99)				(271,632,229.99)	Still researching difference.
	Dec '01	A10	3302A	(348,018,314.84)				(348,018,314.84)	Still researching difference.
				Sub-Total			0.00	0.00	1,956,287,211.13

- 1 These are VBS entry reversals
- 2 Keith Ingram cash realignment entries

Prepared By: _____ Date: _____
Chuck Jones

Reviewed By: _____ Date: _____
Richard Polhamus

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
 FMS (Post Split) to FMSS Differences
 December 2001

Account	Detail				Total Difference As of 12-31-01	Cleared on 03-31-02 TB	Cleared on 06-30-02 TB	Remaining Difference	COMMENTS
Month	LIM	Object Class	Amount						

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

FMS-ED Trial Balance

Run Date: 07-03-02

Account	Beginning Total	Debits Total	Credits Total	Ending Total
101001 FUND BALANCE WITH TREASURY	602,505,946.30	0.00	0.00	602,505,946.30
101012 CASH DISBURSEMENTS - ALC 001	0.05	0.00	0.00	0.05
101022 CASH DISBURSEMENTS - ALC 002	(2,287,834,675.04)	1,348,818,905.26	2,023,218,296.89	(2,962,234,066.67)
101052 CASH DISBURSEMENTS - ALC 005	0.00	5,444,900.29	4,413,836.64	1,031,063.65
101053 CASH COLLECTIONS - ALC 005	53,822,524.12	127,316,974.04	105,252,289.01	75,887,209.15
101062 CASH DISBURSEMENTS - ALC 006	0.00	1,316,000,415.14	1,317,031,478.79	(1,031,063.65)
101063 CASH COLLECTIONS - ALC 006	2,599,936,906.26	9,493,984,017.62	8,569,073,626.13	3,524,847,297.75
101072 CASH DISBURSEMENTS - ALC 007	(1,704,932,160.71)	1,114,513,343.22	1,576,205,523.82	(2,166,624,341.31)
101073 CASH COLLECTIONS - ALC 007	85,200,636.75	82,817,135.41	59,891,051.11	108,126,721.05
131000 ACCOUNTS RECEIVABLE	2,124,720,694.93	0.00	0.00	2,124,720,694.93
131900 ALLOWANCE FOR LOSS ON ACCOUNTS	(1,365.00)	0.00	0.00	(1,365.00)
134000 INTEREST RECEIVABLE	2,610,400,135.26	26,720,123.30	28,647,362.94	2,608,472,895.62
134001 INTEREST RECEIVABLE - DIRECT LO	(133,715,230.41)	1,170,566,865.01	1,163,652,641.69	(126,801,007.09)
134004 INTEREST RECEIVABLE - DCMS	15,211,479.50	45,331,318.03	36,368,350.76	24,174,446.77
135000 LOANS RECEIVABLE	70,509,936,193.16	68,296,579.77	82,907,627.55	70,495,325,145.38
135001 LOANS RECEIVABLE - DIRECT LOANS	2,040,756,492.02	9,116,078,846.74	8,733,220,407.37	2,423,614,931.39
135003 LOANS RECEIVABLE - ADVANCE	(2,461,603,139.43)	7,305,420,324.97	7,999,632,885.35	(3,155,815,699.81)
135005 LOANS RECEIVABLE - OTHER	177,711,540.71	605,736,723.95	496,647,113.56	286,801,151.10
135006 UNAPPLIED RECEIVABLE	(66,977,547.10)	5,706,168,539.69	5,712,851,097.91	(73,660,105.32)
135900 ALLOWANCE FOR LOSS ON LOANS REC	(171,184,313.00)	0.00	0.00	(171,184,313.00)
136000 PENALTIES, FINES AND ADMINISTRA	602,720.70	12,791,269.64	12,527,127.27	866,863.07
139900 ALLOWANCE FOR SUBSIDY	1,737,956,475.14	126,372,208.15	119,469,923.02	1,744,858,760.27
211000 ACCOUNTS PAYABLE	(225,145,526.88)	5,798,902.71	7,278,007.31	(226,624,631.48)
212000 DISBURSEMENTS IN TRANSIT	2,287,834,675.04	2,026,647,131.85	1,352,247,740.22	2,962,234,066.67
212010 DISBURSEMENT IN TRANSIT - ALC 9	16,711,212.02	0.00	0.00	16,711,212.02
212020 DISBURSEMENT IN TRANSIT - ALC 9	(64,579,959.14)	0.00	0.00	(64,579,959.14)
212060 DISBURSEMENT IN TRANSIT - ALC 9	25,278.09	0.00	0.00	25,278.09
219000 OTHER ACCRUED LIABILITIES	2,215,950.68	26,017,173.48	27,941,111.33	292,012.83
221000 ACCRUED FUNDED PAYROLL AND LEAV	(22,215.05)	0.00	0.00	(22,215.05)
251000 PRINCIPAL PAYABLE TO TREASURY	(77,189,105,053.37)	0.00	0.00	(77,189,105,053.37)
331000 CUMULATIVE RESULTS OF OPERATION	(0.06)	0.00	0.00	(0.06)
404700 ANTICIPATED TRANSFERS TO TREASU	(4,062,130,391.00)	0.00	0.00	(4,062,130,391.00)
406000 ANTICIPATED COLLECTIONS FROM NO	6,603,795,211.13	8,697,691,585.41	9,655,372,312.81	5,646,114,483.73
414200 CURRENT-YEAR BORROWING AUTHORIT	19,554,896,552.00	0.00	0.00	19,554,896,552.00
414900 BORROWING AUTHORITY CARRIED FOR	5,861,504,051.31	0.00	0.00	5,861,504,051.31
420100 TOTAL ACTUAL RESOURCES - COLLEC	(1,089,294,964.94)	0.00	0.00	(1,089,294,964.94)
426100 ACTUAL COLLECTION OF FEES	54,350,639.23	56,790,097.93	44,600,266.88	66,540,470.28
426200 ACTUAL COLLECTION OF LOAN PRINC	2,271,919,023.83	4,158,821,082.03	3,367,562,446.75	3,063,177,659.11
426300 ACTUAL COLLECTION OF LOAN INTER	349,510,004.40	832,470,022.87	671,754,392.31	510,225,634.96
426600 OTHER ACTUAL COLLECTIONS - NON-	26,158,165.41	5,636,786,777.36	5,643,270,146.85	19,674,795.92
445000 UNAPPORTIONED AUTHORITY	(2,552,124.21)	0.00	0.00	(2,552,124.21)
451000 APPORTIONMENTS	(15,323,248,712.87)	8,662,536,053.54	9,620,216,780.94	(16,280,929,440.27)
451004 UNALLOTTED-CURRENT B	0.00	34,816,970.44	34,816,970.44	0.00
459000 APPORTIONMENTS UNAVAILABLE - AN	(2,541,664,820.13)	9,655,033,751.38	8,697,353,023.98	(1,583,984,092.73)
461000 ALLOTMENTS - REALIZED RESOURCES	(2,308,104,526.99)	4,657,753,364.76	4,652,542,137.46	(2,302,893,299.69)
480100 UNEXPENDED OBLIGATIONS - UNPAID	(6,870,761,766.72)	2,763,555,082.31	2,320,298,655.31	(6,427,505,339.72)
480200 UNEXPENDED OBLIGATIONS - PREPAI	1,867,030,121.80	8,028,987,826.07	7,321,736,304.53	2,574,281,643.34
490100 UNEXPENDED AUTHORITY - UNPAID	(225,121,636.44)	1,285,396.38	1,285,396.38	(225,121,636.44)
490200 EXPENDED AUTHORITY - PAID	(4,166,284,825.81)	4,642,341,780.42	5,798,060,956.26	(5,322,004,001.65)
531000 INTEREST REVENUE	(560,447,675.53)	1,281,744,655.52	1,584,108,855.12	(862,811,875.13)
999001 Other Suspense	(0.01)	0.00	0.00	(0.01)
	(0.00)	98,841,456,144.69	98,841,456,144.69	0.00

Family	GL Account	Description	Beginning Balance	Current Debits	Current Credits	Ending Balance
4253	101001	FUND BALANCE WITH TREASURY	8,326,784,987.30	7,724,279,041.00	0.00	16,051,064,028.30
4253	101012	CASH DISBURSEMENTS - ALC 001	(148,118,079.31)	1,041,840.74	13,618,686.85	(160,694,925.42)
4253	101013	CASH COLLECTIONS - ALC 001	(1,574,564.52)	0.00	0.00	(1,574,564.52)
4253	101022	CASH DISBURSEMENTS - ALC 002	(2,224,551,094.79)	41,259,872,674.66	42,134,837,767.40	(3,099,516,187.53)
4253	101052	CASH DISBURSEMENTS - ALC 005	0.00	5,155,317.05	4,124,253.40	1,031,063.65
4253	101053	CASH COLLECTIONS - ALC 005	53,822,524.12	23,062,081.82	997,396.79	75,887,209.15
4253	101062	CASH DISBURSEMENTS - ALC 006	0.00	6,242,290.95	7,273,354.60	(1,031,063.65)
4253	101063	CASH COLLECTIONS - ALC 006	2,599,947,510.72	2,285,986,600.93	1,361,076,209.44	3,524,857,902.21
4253	101072	CASH DISBURSEMENTS - ALC 007	(1,704,932,160.71)	180,477,867.32	642,170,047.92	(2,166,624,341.31)
4253	101073	CASH COLLECTIONS - ALC 007	85,200,636.75	36,139,420.80	13,213,336.50	108,126,721.05
4253	131000	ACCOUNTS RECEIVABLE	2,124,720,694.93	0.00	0.00	2,124,720,694.93
4253	131900	ALLOWANCE FOR LOSS ON ACCOUNTS	(1,365.00)	0.00	0.00	(1,365.00)
4253	134000	INTEREST RECEIVABLE	2,339,548,344.26	3,974,471.06	5,901,710.70	2,337,621,104.62
4253	134001	RESERVED	(133,715,230.41)	299,038,579.84	292,124,356.52	(126,801,007.09)
4253	134004	INTEREST RECEIVABLE - DCS	15,211,479.50	8,962,967.27	0.00	24,174,446.77
4253	135000	LOANS RECEIVABLE	72,684,892,931.51	44,133,837,722.21	43,269,169,396.09	73,549,561,257.63
4253	135001	LOANS RECEIVABLE - DIRECT LOAN	2,040,756,492.02	1,297,599,400.01	914,740,960.64	2,423,614,931.39
4253	135003	LOANS RECEIVABLE - ADVANCE	(2,461,603,139.43)	890,593,061.25	1,584,805,621.63	(3,155,815,699.81)
4253	135005	LOANS RECEIVABLE - OTHER	177,711,540.71	114,957,402.41	5,867,792.02	286,801,151.10
4253	135006	LOANS RECEIVABLE-UNAPPLIED	(66,988,151.56)	1,915,013,273.01	1,921,695,831.23	(73,670,709.78)
4253	135900	ALLOWANCE FOR LOSS ON LOANS REC	(171,184,313.00)	0.00	0.00	(171,184,313.00)
4253	136000	PENALTIES, FINES AND ADMINISTRA	602,720.70	2,918,517.95	2,654,375.58	866,863.07
4253	139900	ALLOWANCE FOR SUBSIDY	1,740,523,914.55	40,035,734.12	13,202,344.24	1,767,357,304.43
4253	211000	ACCOUNTS PAYABLE	(68,780,076.01)	5,234,301.75	7,415,322.09	(70,961,096.35)
4253	212000	DISBURSEMENTS IN TRANSIT	0.00	3,093,189.75	3,093,189.75	0.00
4253	212010	DISB IN TRANSIT ALC 91020001	16,711,212.02	0.00	0.00	16,711,212.02
4253	212020	DISB IN TRANSIT ALC 91020002	(24,474,642.02)	77,387,325,298.79	77,392,681,420.69	(29,830,763.92)
4253	212060	DISB IN TRANSIT ALC 91020006	25,278.09	0.00	0.00	25,278.09
4253	219000	OTHER ACCRUED LIABILITIES	1,632,615.68	10,639,004.29	12,562,942.14	(291,322.17)
4253	221000	ACCRUED FUNDED PAYROLL AND LEAV	(0.05)	0.00	0.00	(0.05)
4253	251000	PRINCIPAL PAYABLE TO TREASURY	(84,913,384,094.37)	0.00	7,724,279,041.00	(92,637,663,135.37)
4253	310000	UNEXPENDED APPROPRIATIONS - CUM	6,182,317.92	0.00	5,610,502.16	571,815.76
4253	331000	CUMULATIVE RESULTS OF OPERATION	(0.06)	0.00	0.00	(0.06)
4253	404700	ANTICIPATED TRANSFERS TO TREASU	(4,062,130,391.00)	0.00	0.00	(4,062,130,391.00)
4253	406000	ANTICIPATED COLLECTIONS FROM NO	6,603,785,577.19	2,098,745,083.60	3,056,425,811.00	5,646,104,849.79
4253	414200	CURRENT-YEAR BORROWING AUTHORIT	19,554,896,552.00	0.00	0.00	19,554,896,552.00
4253	414500	BORROWING AUTHORITY CONVERTED T	(7,724,279,041.00)	0.00	7,724,279,041.00	(15,448,558,082.00)
4253	414800	RESOURCES REALIZED FROM BORROWI	7,724,279,041.00	7,724,279,041.00	0.00	15,448,558,082.00
4253	414900	BORROWING AUTHORITY CARRIED FOR	3,542,826,328.31	2,318,677,723.00	2,318,677,723.00	3,542,826,328.31
4253	420100	TOTAL ACTUAL RESOURCES - COLLEC	99,578,292,088.62	2,318,677,723.00	2,318,677,723.00	99,578,292,088.62
4253	420102	TOTAL ACTUAL RESOURCES -COLLECT	(98,348,909,330.56)	0.00	0.00	(98,348,909,330.56)
4253	426100	ACTUAL COLLECTION OF FEES	54,350,639.23	12,328,415.58	138,584.53	66,540,470.28
4253	426200	ACTUAL COLLECTION OF LOAN PRINC	2,270,366,674.31	794,423,774.71	3,165,139.43	3,061,625,309.59
4253	426300	ACTUAL COLLECTION OF LOAN INTER	349,487,789.40	157,892,716.24	(2,822,914.32)	510,203,419.96
4253	426600	OTHER ACTUAL COLLECTIONS - NON-	26,168,769.87	1,899,346,718.30	1,905,830,087.79	19,685,400.38
4253	431000	ANTICIPATED RECOVERIES OF PRIOR	(7,817,085.72)	0.00	0.00	(7,817,085.72)
4253	445000	UNAPPORTIONED AUTHORITY	(978,530.21)	0.00	0.00	(978,530.21)

Family	GL Account	Description	Beginning Balance	Current Debits	Current Credits	Ending Balance
4253	451000	APPORTIONMENTS	(15,331,075,432.53)	4,774,026,262.60	3,056,425,811.00	(13,613,474,980.93)
4253	459000	APPORTIONMENTS UNAVAILABLE - AN	(2,533,838,100.47)	3,056,425,811.00	2,098,745,083.60	(1,576,157,373.07)
4253	461000	ALLOTMENTS - REALIZED RESOURCES	(719,545,144.11)	1,933,492,786.99	4,244,109,885.82	(3,030,162,242.94)
4253	480100	UNEXPENDED OBLIGATIONS - UNPAID	(6,242,812,097.32)	78,251,497,872.91	77,279,430,322.19	(5,270,744,546.60)
4253	480200	UNEXPENDED OBLIGATIONS - PREPAID	(443,525,347.15)	78,334,155,760.27	78,500,847,612.73	(610,217,199.61)
4253	487100	DOWNWARD ADJUSTMENTS OF PY UNPAID	7,817,085.72	0.00	0.00	7,817,085.72
4253	490100	EXPENDED AUTHORITY - UNPAID	(213,625,389.57)	384,573.19	1,086,488.93	(214,327,305.31)
4253	490200	EXPENDED AUTHORITY - PAID	(4,083,734,656.01)	12,361,912.52	1,181,699,775.21	(5,253,072,518.70)
4253	531000	INTEREST REVENUE	(294,968,289.53)	0.00	302,364,199.60	(597,332,489.13)
4253	570000	EXPENDED APPROPRIATIONS	(6,182,317.92)	5,610,502.16	0.00	(571,815.76)
4253	610000	OPERATING EXPENSES/PROGRAM COST	6,182,317.92	0.00	5,610,502.16	571,815.76
4253	900002	PHASE II/III CONVERSION CONTROL	(0.01)	4,688,704,521.91	4,688,704,521.91	(0.01)
4253	910000	PROGRAM CONTROL AUTHORITY	(39,631,770,822.72)	42,836,607,514.76	43,383,505,700.60	(40,178,669,008.56)
4253	920000	PROGRAM CONTROL AUTHORITY AVAIL	56,716,681,517.76	77,196,173,795.77	76,997,293,924.77	56,915,561,388.76
4253	930000	CASH CONTROL AUTHORITY	(17,084,910,695.04)	120,181,919,754.37	119,833,901,439.53	(16,736,892,380.20)
			0.00	606,231,212,322.86	606,231,212,322.86	0.00

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101001
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	602,505,946.30	8,326,784,987.30	(7,724,279,041.00)		
000	0000			7,724,279,041.00	(7,724,279,041.00)		
		E Bal	602,505,946.30	16,051,064,028.30	(15,448,558,082.00)	0.00	0.00

E Bal 12-31 (T/B)	602,505,946.30	16,051,064,028.30
Monthly Activity	602,505,946.30	16,051,064,028.30
E Bal to MA	0.00	0.00
Total Difference		<u>(15,448,558,082.00)</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101012
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
		Period Date	Amount	Amount			
Lim	Object Class	B Bal 12-01 (T/B)	0.05	(148,118,079.31)	148,118,079.36		
A10	3302A			1,041,840.74	(1,041,840.74)		
A16	4103C			(8,680,793.31)	8,680,793.31		
A25	2521A			(4,839,586.39)	4,839,586.39		
A25	2521B			(98,307.15)	98,307.15		
		E Bal	0.05	(160,694,925.42)	160,694,925.47	0.00	0.00

E Bal 12-31 (T/B)	0.05	(160,694,925.42)
Monthly Activity	0.05	(160,694,925.42)
E Bal to MA	0.00	0.00
Total Difference		<u>160,694,925.47</u>

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 101013
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	B Bal 12-01 (T/B)	0.00	(1,574,564.52)	1,574,564.52	Timing	Non-Timing
A10	44000				0.00		
	74011				0.00		
	65011				0.00		
		E Bal	0.00	(1,574,564.52)	1,574,564.52	0.00	0.00

-	E Bal 12-31 (T/B)	0.00	(1,574,564.52)		
	Monthly Activity	0.00	(1,574,564.52)		
	E Bal to MA	0.00	0.00		
	Total Difference		<u>1,574,564.52</u>		

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 101022
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(2,287,834,675.04)	(2,224,551,094.79)	(63,283,580.25)		
A10	3302A		(374,221,635.20)	(551,521,681.53)	177,300,046.33		
A11	3302A		(300,177,756.43)	(323,443,411.21)	23,265,654.78		
		E Bal	(2,962,234,066.67)	(3,099,516,187.53)	137,282,120.86	0.00	0.00

E Bal 12-31(T/B)	(2,962,234,066.67)	(3,099,516,187.53)	
Monthly Activity	(2,962,234,066.67)	(3,099,516,187.53)	
E Bal to MA	0.00	0.00	
Total Difference		137,282,120.86	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 101063
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	2,599,936,906.26	2,599,947,510.72	(10,604.46)		
A10	3302A		66,519,363.40	66,519,363.40	0.00		
	65011		91,099,933.56	91,099,933.56	0.00		
	69022		80,876,574.97	80,876,574.97	0.00		
	74011		619,153,234.16	619,153,234.16	0.00		
A11	3302A		0.00		0.00		
	65011		64,630,210.80	64,630,210.80	0.00		
	69022		(154,863,278.74)	(154,863,278.74)	0.00		
	74011		157,494,353.34	157,494,353.34	0.00		
		E Bal	3,524,847,297.75	3,524,857,902.21	(10,604.46)	0.00	0.00

E Bal 12-31 (T/B)	3,524,847,297.75	3,524,857,902.21	
Monthly Activity	3,524,847,297.75	3,524,857,902.21	
E Bal to MA	0.00	0.00	
 Total Difference		(10,604.46)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 134000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	2,610,400,135.26	2,339,548,344.26	270,851,791.00		
A10	65011		(1,927,239.64)	(1,927,239.64)	0.00		
		E Bal	2,608,472,895.62	2,337,621,104.62	270,851,791.00	0.00	0.00

E Bal 12-31 (T/B)	2,608,472,895.62	2,337,621,104.62	
Monthly Activity	2,608,472,895.62	2,337,621,104.62	
E Bal to MA	0.00	0.00	
 Total Difference		270,851,791.00	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	70,509,936,193.16	72,684,892,931.51	(2,174,956,738.35)		
A10	3302A			551,839,818.78	(551,839,818.78)		
	74013		(14,611,047.78)	(14,611,047.78)	0.00		
A11	3302A			327,439,555.12	(327,439,555.12)		
		E Bal	70,495,325,145.38	73,549,561,257.63	(3,054,236,112.25)	0.00	0.00

E Bal 12-31 (T/B)	70,495,325,145.38	73,549,561,257.63
Monthly Activity	70,495,325,145.38	73,549,561,257.63
E Bal to MA	0.00	0.00
Total Difference		<u><u>(3,054,236,112.25)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 135006
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(66,977,547.10)	(66,988,151.56)	10,604.46		
A10	3302A		(72,619,635.58)	(72,619,635.58)	0.00		
	69022		(80,876,574.97)	(80,876,574.97)	0.00		
A11	3302A		(8,049,626.41)	(8,049,626.41)	0.00		
	69022		154,863,278.74	154,863,278.74	0.00		
		E Bal	(73,660,105.32)	(73,670,709.78)	10,604.46	0.00	0.00

E Bal 12-31 (T/B)	(73,660,105.32)	(73,670,709.78)	
Monthly Activity	(73,660,105.32)	(73,670,709.78)	
E Bal to MA	0.00	0.00	
 Total Difference		10,604.46	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 139900
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	1,737,956,475.14	1,740,523,914.55	(2,567,439.41)		
A10	3302A		0.00		0.00		
	4103P		4,490,749.30	4,490,749.30	0.00		
	63011		(9,721,680.00)	(9,721,680.00)	0.00		
	65011		490,030.37	490,030.37	0.00		
	69011		(2,732,293.42)	(2,732,293.42)	0.00		
	74011		3,898,620.84	3,898,620.84	0.00		
	74013		5,747,247.56	5,747,247.56	0.00		
A11	3302A		0.00		0.00		
	4103P		720,478.00	720,478.00	0.00		
	65011		225,520.48	225,520.48	0.00		
	74011		3,783,612.00	3,783,612.00	0.00		
A16	4103C			9,767,282.24	(9,767,282.24)		
A25	2521A			10,065,515.36	(10,065,515.36)		
	2521B			98,307.15	(98,307.15)		
		E Bal	1,744,858,760.27	1,767,357,304.43	(22,498,544.16)	0.00	0.00

E Bal 12-31 (T/B)	1,744,858,760.27	1,767,357,304.43
Monthly Activity	1,744,858,760.27	1,767,357,304.43
E Bal to MA	0.00	0.00
 Total Difference		<u><u>(22,498,544.16)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 211000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	B Bal 12-01 (T/B)	(225,145,526.88)	(68,780,076.01)	(156,365,450.87)	Timing	Non-Timing
A10	3302A		(1,479,104.60)	(1,479,104.60)	0.00		
	74013				0.00		
A16	4103C			(1,086,488.93)	1,086,488.93		
A25	2521A			384,573.19	(384,573.19)		
		E Bal	(226,624,631.48)	(70,961,096.35)	(155,663,535.13)	0.00	0.00

E Bal 12-31 (T/B)	(226,624,631.48)	(70,961,096.35)		
Monthly Activity	(226,624,631.48)	(70,961,096.35)		
E Bal to MA	0.00	0.00		
 Total Difference		<u>(155,663,535.13)</u>		

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 212000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	2,287,834,675.04	0.00	2,287,834,675.04		
A10	3302A		374,221,635.20		374,221,635.20		
	74013				0.00		
A11	3302A		300,177,756.43		300,177,756.43		
		E Bal	2,962,234,066.67	0.00	2,962,234,066.67	0.00	0.00

E Bal 12-31 (T/B)	2,962,234,066.67	0.00
Monthly Activity	2,962,234,066.67	0.00
E Bal to MA	0.00	0.00
 Total Difference	 <u>2,962,234,066.67</u>	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 212010
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
Period Date		Amount	Amount		Timing	Non-Timing	
Lim	Object Class	B Bal 11-01 (T/B)	16,711,212.02	16,378,984.08	332,227.94		
A25	2521A		332,227.94	(332,227.94)			
		E Bal	16,711,212.02	16,711,212.02	0.00	0.00	0.00

E Bal 11-30 (T/B)	16,711,212.02	16,711,212.02
Monthly Activity	16,711,212.02	16,711,212.02
E Bal to MA	0.00	0.00
Total Difference		<u>0.00</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 212020
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
		Period Date	Amount	Amount			
Lim	Object Class	B Bal 12-01 (T/B)	(64,579,959.14)	(24,474,642.02)	(40,105,317.12)		
A10	3302A			(1,359,977.99)	1,359,977.99		
A11	3302A			(3,996,143.91)	3,996,143.91		
		E Bal	(64,579,959.14)	(29,830,763.92)	(34,749,195.22)	0.00	0.00

E Bal 12-31 (T/B)	(64,579,959.14)	(29,830,763.92)	
Monthly Activity	(64,579,959.14)	(29,830,763.92)	
E Bal to MA	0.00	0.00	
 Total Difference		(34,749,195.22)	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 219000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	2,215,950.68	1,632,615.68	583,335.00		
A10	3302A		2,610,164.03	2,610,164.03	0.00		
A10	69022				0.00		
A10	74011		(4,236,778.84)	(4,236,778.84)	0.00		
A11	3302A		0.00		0.00		
A11	74011		(297,323.04)	(297,323.04)	0.00		
		E Bal	292,012.83	(291,322.17)	583,335.00	0.00	0.00

E Bal 12-31 (T/B)	292,012.83	(291,322.17)	
Monthly Activity	292,012.83	(291,322.17)	
E Bal to MA	0.00	0.00	
 Total Difference			583,335.00

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 221000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class					Timing	Non-Timing
		B Bal 12-01 (T/B)	(22,215.05)	(0.05)	(22,215.00)		
			0.00		0.00		
		E Bal	(22,215.05)	(0.05)	(22,215.00)		

E Bal 12-31 (T/B)	(22,215.05)	(0.05)
Monthly Activity	(22,215.05)	(0.05)
E Bal to MA	0.00	0.00
 Total Difference	(22,215.00)	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 251000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(77,189,105,053.37)	(84,913,384,094.37)	7,724,279,041.00	
000	00000		(7,724,279,041.00)	7,724,279,041.00		
		E Bal	(77,189,105,053.37)	(92,637,663,135.37)	15,448,558,082.00	

E Bal 12-31 (T/B)	<u>(77,189,105,053.37)</u>	<u>(92,637,663,135.37)</u>
Monthly Activity	<u>(77,189,105,053.37)</u>	<u>(92,637,663,135.37)</u>
E Bal to MA	0.00	0.00
Total Difference		<u>15,448,558,082.00</u>

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 310000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
		Period Date	Amount	Amount			
Lim	Object Class	B Bal 12-01 (T/B)	0.00	6,182,317.92	(6,182,317.92)		
A25	2521A			(5,610,502.16)	5,610,502.16		
		E Bal	0.00	571,815.76	(571,815.76)		

E Bal 12-31 (T/B)	0.00	571,815.76	
Monthly Activity	0.00	571,815.76	
E Bal to MA	0.00	0.00	
 Total Difference		 <u>(571,815.76)</u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 406000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Period Date	Amount	Amount		Timing	Non-Timing	
Lim	Object Class	B Bal 12-01 (T/B)	6,603,795,211.13	6,603,785,577.19	9,633.94	
A10	3302A	(67,503,334.28)	(67,503,334.28)	0.00		
A10	63011	(9,721,680.00)	(9,721,680.00)	0.00		
A10	65011	(96,085,419.76)	(96,085,419.76)	0.00		
A10	69011	(2,468,151.05)	(2,468,151.05)	0.00		
A10	69022	(80,876,574.97)	(80,876,574.97)	0.00		
A10	74011	(619,153,234.16)	(619,153,234.16)	0.00		
A10	74013	(14,611,047.78)	(14,611,047.78)	0.00		
A11	3302A	0.00	0.00	0.00		
A11	63011	0.00	0.00	0.00		
A11	65011	(64,630,210.80)	(64,630,210.80)	0.00		
A11	69022	154,863,278.74	154,863,278.74	0.00		
A11	74011	(157,494,353.34)	(157,494,353.34)	0.00		
	E Bal	5,646,114,483.73	5,646,104,849.79	9,633.94		

E Bal 12-31 (T/B)	5,646,114,483.73	5,646,104,849.79
Monthly Activity	5,646,114,483.73	5,646,104,849.79
E Bal to MA	0.00	0.00
 Total Difference		9,633.94

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 414500
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
		Period Date	Amount	Amount	Timing	Non-Timing	
Lim	Object Class	B Bal 12-01 (T/B)	0.00	(7,724,279,041.00)	7,724,279,041.00		
000	00000			(7,724,279,041.00)	7,724,279,041.00		
		E Bal	0.00	(15,448,558,082.00)	15,448,558,082.00		

E Bal 12-31 (T/B)	0.00	(15,448,558,082.00)	
Monthly Activity	0.00	(15,448,558,082.00)	
E Bal to MA	0.00		0.00
 Total Difference		<u>15,448,558,082.00</u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 414800
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		
Lim	Object Class	B Bal 12-01 (T/B)	0.00	7,724,279,041.00	(7,724,279,041.00)	
000	00000		0.00	7,724,279,041.00	(7,724,279,041.00)	
		E Bal	0.00	15,448,558,082.00	(15,448,558,082.00)	

E Bal 12-31 (T/B)	0.00	15,448,558,082.00	
Monthly Activity	0.00	15,448,558,082.00	
E Bal to MA	0.00	0.00	
 Total Difference		 <u style="color: red;">(15,448,558,082.00)</u>	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 414900
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount	Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	
000	00000			2,318,677,723.00	(2,318,677,723.00)	
000	00000			(2,318,677,723.00)	2,318,677,723.00	
		E Bal	5,861,504,051.31	3,542,826,328.31	2,318,677,723.00	

E Bal 12-31 (T/B)	5,861,504,051.31	3,542,826,328.31
Monthly Activity	5,861,504,051.31	3,542,826,328.31
E Bal to MA	0.00	0.00
 Total Difference		2,318,677,723.00

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 420100
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class					Timing	Non-Timing
		B Bal 12-01 (T/B)	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)		
					0.00		
E Bal	0.00	E Bal	(1,089,294,964.94)	99,578,292,088.62	(100,667,587,053.56)		

E Bal 12-31 (T/B)	(1,089,294,964.94)	99,578,292,088.62	
Monthly Activity	(1,089,294,964.94)	99,578,292,088.62	
E Bal to MA	0.00	0.00	
 Total Difference	(100,667,587,053.56)		

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 420102
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class					Timing	Non-Timing
		B Bal 12-01 (T/B)	0.00	(98,348,909,330.56)	98,348,909,330.56		
					0.00		
E Bal	0.00	E Bal	0.00	(98,348,909,330.56)	98,348,909,330.56		

E Bal 12-31 (T/B)	0.00	(98,348,909,330.56)	
Monthly Activity	0.00	(98,348,909,330.56)	
E Bal to MA	0.00	0.00	
 Total Difference		98,348,909,330.56	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 426200
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	2,271,919,023.83	2,270,366,674.31	1,552,349.52		
A10	3302A		0.00	0.00	0.00		
	74011		619,153,234.16	619,153,234.16	0.00		
	74013		14,611,047.78	14,611,047.78	0.00		
A11	3302A		0.00	0.00	0.00		
	74011		157,494,353.34	157,494,353.34	0.00		
		E Bal	3,063,177,659.11	3,061,625,309.59	1,552,349.52	0.00	0.00

E Bal 12-31 (T/B)	<u>3,063,177,659.11</u>	<u>3,061,625,309.59</u>	
Monthly Activity	<u>3,063,177,659.11</u>	<u>3,061,625,309.59</u>	
E Bal to MA	0.00	0.00	
 Total Difference		 <u><u>1,552,349.52</u></u>	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 426300
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL		
Period Date	Amount	Amount		Timing	Non-Timing		
Lim	Object Class	B Bal 12-01 (T/B)	349,510,004.40	349,487,789.40	22,215.00		
A10	3302A		0.00		0.00		
	65011		96,085,419.76	96,085,419.76	0.00		
	69022				0.00		
A11	3302A				0.00		
	65011		64,630,210.80	64,630,210.80	0.00		
	E Bal		510,225,634.96	510,203,419.96	22,215.00	0.00	0.00

E Bal 12-31 (T/B)	510,225,634.96	510,203,419.96	
Monthly Activity	510,225,634.96	510,203,419.96	
E Bal to MA	0.00	0.00	
 Total Difference		 <u>22,215.00</u>	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 426600
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	26,158,165.41	26,168,769.87	(10,604.46)		
A10	3302A		67,503,334.28	67,503,334.28	0.00		
	69022		80,876,574.97	80,876,574.97	0.00		
A11	69022		(154,863,278.74)	(154,863,278.74)	0.00		
		E Bal	19,674,795.92	19,685,400.38	(10,604.46)	0.00	0.00

E Bal 12-31 (T/B)	19,674,795.92	19,685,400.38
Monthly Activity	19,674,795.92	19,685,400.38
E Bal to MA	0.00	0.00
Total Difference		<u><u>(10,604.46)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 431000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	0.00	(7,817,085.72)	7,817,085.72		
A11	3302A				0.00		
		E Bal	0.00	(7,817,085.72)	7,817,085.72		

E Bal 12-31 (T/B)	0.00	(7,817,085.72)
Monthly Activity	0.00	(7,817,085.72)
E Bal to MA	0.00	0.00
 Total Difference		<u>7,817,085.72</u>

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 445000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(2,552,124.21)	(978,530.21)	(1,573,594.00)		
000	00000				0.00		
A10	65011				0.00		
A10	74011				0.00		
		E Bal	(2,552,124.21)	(978,530.21)	(1,573,594.00)		

E Bal 12-31 (T/B)	<u>(2,552,124.21)</u>	<u>(978,530.21)</u>
Monthly Activity	<u>(2,552,124.21)</u>	<u>(978,530.21)</u>
E Bal to MA	0.00	0.00
Total Difference		<u><u>(1,573,594.00)</u></u>

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 451000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(15,323,248,712.87)	(15,331,075,432.53)	7,826,719.66		
000	00000			2,675,281,179.00	(2,675,281,179.00)		
A10	3302A		(67,503,334.28)	(67,503,334.28)	0.00		
A10	63011		(9,721,680.00)	(9,721,680.00)	0.00		
A10	65011		(96,085,419.76)	(96,085,419.76)	0.00		
A10	69011		(2,468,151.05)	(2,468,151.05)	0.00		
A10	69022		(80,876,574.97)	(80,876,574.97)	0.00		
A10	74011		(619,153,234.16)	(619,153,234.16)	0.00		
A10	74013		(14,611,047.78)	(14,611,047.78)	0.00		
A11	65011		(64,630,210.80)	(64,630,210.80)	0.00		
A11	69022		154,863,278.74	154,863,278.74	0.00		
A11	74011		(157,494,353.34)	(157,494,353.34)	0.00		
		E Bal	(16,280,929,440.27)	(13,613,474,980.93)	(2,667,454,459.34)		

E Bal 12-31 (T/B)	(16,280,929,440.27)	(13,613,474,980.93)
Monthly Activity	(16,280,929,440.27)	(13,613,474,980.93)
E Bal to MA	0.00	0.00
Total Difference	<u><u>(2,667,454,459.34)</u></u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 459000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	Period Date	Amount	Amount		Timing	Non-Timing
		B Bal 12-01 (T/B)	(2,541,664,820.13)	(2,533,838,100.47)	(7,826,719.66)		
A10	3302A		67,503,334.28	67,503,334.28	0.00		
A10	63011		9,721,680.00	9,721,680.00	0.00		
A10	65011		96,085,419.76	96,085,419.76	0.00		
A10	69011		2,468,151.05	2,468,151.05	0.00		
A10	69022		80,876,574.97	80,876,574.97	0.00		
A10	74011		619,153,234.16	619,153,234.16	0.00		
A10	74013		14,611,047.78	14,611,047.78	0.00		
A11	3302A		0.00		0.00		
A11	63011		0.00		0.00		
A11	65011		64,630,210.80	64,630,210.80	0.00		
A11	69022		(154,863,278.74)	(154,863,278.74)	0.00		
A11	74011		157,494,353.34	157,494,353.34	0.00		
		E Bal	(1,583,984,092.73)	(1,576,157,373.07)	(7,826,719.66)		

E Bal 12-31 (T/B)	(1,583,984,092.73)	(1,576,157,373.07)
Monthly Activity	(1,583,984,092.73)	(1,576,157,373.07)
E Bal to MA	0.00	0.00
Total Difference		<u>(7,826,719.66)</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 461000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(2,308,104,526.99)	(719,545,144.11)	(1,588,559,382.88)		
A10	3302A		0.00		0.00		
A10	4103P		4,490,749.30	4,490,749.30	0.00		
A11	00000			(2,675,281,179.00)	2,675,281,179.00		
A11	3302A		0.00	318,999,477.12	(318,999,477.12)		
A11	4103P		720,478.00	720,478.00	0.00		
A16	4103C			7,745,572.00	(7,745,572.00)		
A25	2521A			32,707,803.75	(32,707,803.75)		
		E Bal	(2,302,893,299.69)	(3,030,162,242.94)	727,268,943.25		

E Bal 12-31 (T/B)	(2,302,893,299.69)	(3,030,162,242.94)
Monthly Activity	(2,302,893,299.69)	(3,030,162,242.94)
E Bal to MA	0.00	0.00
Total Difference	<u>727,268,943.25</u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 480100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(6,870,761,766.72)	(6,242,812,097.32)	(627,949,669.40)		
A10	3302A		241,595.95	550,741,558.74	(550,499,962.79)		
A11	3302A		443,014,831.05	447,458,765.14	(4,443,934.09)		
A16	4103C			2,021,710.24	(2,021,710.24)		
A25	2521A			(28,252,790.55)	28,252,790.55		
A25	2521B			98,307.15	(98,307.15)		
		E Bal	(6,427,505,339.72)	(5,270,744,546.60)	(1,156,760,793.12)		

E Bal 12-31 (T/B)	<u>(6,427,505,339.72)</u>	<u>(5,270,744,546.60)</u>
Monthly Activity	<u>(6,427,505,339.72)</u>	<u>(5,270,744,546.60)</u>
E Bal to MA	0.00	0.00
 Total Difference		 <u><u>(1,156,760,793.12)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 480200
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	1,867,030,121.80	(443,525,347.15)	2,310,555,468.95		
A10	3302A		312,276,347.82	(238,223,614.97)	550,499,962.79		
A11	3302A		394,975,173.72	71,531,762.51	323,443,411.21		
		E Bal	2,574,281,643.34	(610,217,199.61)	3,184,498,842.95		

E Bal 12-31 (T/B)	2,574,281,643.34	(610,217,199.61)
Monthly Activity	2,574,281,643.34	(610,217,199.61)
E Bal to MA	0.00	0.00
 Total Difference		3,184,498,842.95

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 487100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	0.00	7,817,085.72	(7,817,085.72)	
A11	3302A			0.00		
		E Bal	0.00	7,817,085.72	(7,817,085.72)	

E Bal 12-31 (T/B)	0.00	7,817,085.72
Monthly Activity	0.00	7,817,085.72
E Bal to MA	0.00	0.00
 Total Difference		<u><u>(7,817,085.72)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 490100
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Amount	Amount		Timing	Non-Timing
Lim	Object Class	Period Date				
		B Bal 12-01 (T/B)	(225,121,636.44)	(213,625,389.57)	(11,496,246.87)	
A25	2521A		0.00	384,573.19	(384,573.19)	
A16	4103C		0.00	(1,086,488.93)	1,086,488.93	
		E Bal	(225,121,636.44)	(214,327,305.31)	(10,794,331.13)	

E Bal 12-31 (T/B)	<u>(225,121,636.44)</u>	<u>(214,327,305.31)</u>
Monthly Activity	<u>(225,121,636.44)</u>	<u>(214,327,305.31)</u>
E Bal to MA	0.00	0.00
 Total Difference	 <u><u>(10,794,331.13)</u></u>	

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 490200
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(4,166,284,825.81)	(4,083,734,656.01)	(82,550,169.80)		
A10	3302A		(312,517,943.77)	(312,517,943.77)	0.00		
A10	4103P		(4,490,749.30)	(4,490,749.30)	0.00		
A11	3302A		(837,990,004.77)	(837,990,004.77)	0.00		
A11	4103P		(720,478.00)	(720,478.00)	0.00		
A16	4103C			(8,680,793.31)	8,680,793.31		
A25	2521A			(4,839,586.39)	4,839,586.39		
A25	2521B			(98,307.15)	98,307.15		
		E Bal	(5,322,004,001.65)	(5,253,072,518.70)	(68,931,482.95)		

E Bal 12-31 (T/B)	(5,322,004,001.65)	(5,253,072,518.70)
Monthly Activity	(5,322,004,001.65)	(5,253,072,518.70)
E Bal to MA	0.00	0.00
 Total Difference	(68,931,482.95)	

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 531000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

		Period Date	FMS (Post Split) Amount	FMSS Amount	DIFFERENCE	DIFFERENCE DETAIL	
Lim	Object Class	B Bal 12-01 (T/B)	Amount	Amount	Amount	Timing	Non-Timing
A10	3302A				0.00		
	65011		(175,335,847.59)	(175,335,847.59)	0.00		
	69022				0.00		
A11	3302A				0.00		
	65011		(127,028,352.01)	(127,028,352.01)	0.00		
		E Bal	(862,811,875.13)	(597,332,489.13)	(265,479,386.00)		

E Bal 12-31 (T/B)	<u>(862,811,875.13)</u>	<u>(597,332,489.13)</u>
Monthly Activity	<u>(862,811,875.13)</u>	<u>(597,332,489.13)</u>
E Bal to MA	0.00	0.00
 Total Difference		<u><u>(265,479,386.00)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 570000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	0.00	(6,182,317.92)	6,182,317.92	
A25	2521A		5,610,502.16	(5,610,502.16)		
		E Bal	0.00	(571,815.76)	571,815.76	

E Bal 12-31 (T/B)	0.00	(571,815.76)
Monthly Activity	0.00	(571,815.76)
E Bal to MA	0.00	0.00
 Total Difference		<u>571,815.76</u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 610000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

		FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	0.00	6,182,317.92	(6,182,317.92)	
A25	2521A		(5,610,502.16)	5,610,502.16		
		E Bal	0.00	571,815.76	(571,815.76)	

E Bal 12-31 (T/B)	0.00	571,815.76
Monthly Activity	0.00	571,815.76
E Bal to MA	0.00	0.00
 Total Difference		<u><u>(571,815.76)</u></u>

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 910000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(38,537,353,230.00)	(39,631,770,822.72)	1,094,417,592.72		
A10	3302A			(546,898,185.84)	546,898,185.84		
		E Bal	(38,537,353,230.00)	(40,178,669,008.56)	1,641,315,778.56		

E Bal 12-31 (T/B)	<u>(38,537,353,230.00)</u>	<u>(40,178,669,008.56)</u>
Monthly Activity	<u>(38,537,353,230.00)</u>	<u>(40,178,669,008.56)</u>
E Bal to MA	0.00	0.00
 Total Difference		 <u><u>1,641,315,778.56</u></u>

Federal Student Aid
 Direct Student Loan Financing Fund (4253X)
G/L 920000
 FMS (Post Split) to FMSS Detail Transaction Reconciliation
 December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	53,317,958,399.00	56,716,681,517.76	(3,398,723,118.76)		
A10	3302A			198,879,871.00	(198,879,871.00)		
		E Bal	53,317,958,399.00	56,915,561,388.76	(3,597,602,989.76)		

E Bal 12-31 (T/B)	53,317,958,399.00	56,915,561,388.76
Monthly Activity	53,317,958,399.00	56,915,561,388.76
E Bal to MA	0.00	0.00
 Total Difference		(3,597,602,989.76)

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 930000
FMS (Post Split) to FMSS Detail Transaction Reconciliation
December 2001

			FMS (Post Split)	FMSS	DIFFERENCE	DIFFERENCE DETAIL	
		Period Date	Amount	Amount		Timing	Non-Timing
Lim	Object Class	B Bal 12-01 (T/B)	(14,780,605,170.00)	(17,084,910,695.04)	2,304,305,525.04		
A10	3302A			348,018,314.84	(348,018,314.84)		
		E Bal	(14,780,605,170.00)	(16,736,892,380.20)	1,956,287,210.20		

E Bal 12-31 (T/B)	(14,780,605,170.00)	(16,736,892,380.20)
Monthly Activity	(14,780,605,170.00)	(16,736,892,380.20)
E Bal to MA	0.00	0.00
 Total Difference		1,956,287,210.20

Federal Student Aid
Direct Student Loan Financing Fund (4253X)
G/L 101001
FMS-ED to FMSS Detail Transaction Reconciliation
December 20001

F M S			F M S S					Diff between FMS & FMSS	Comparison of FMSS TB to Detail			
4253XNY	Beginning Balance	Ending Balance	GL Acct.	Beginning	Current Debits	Current Credits	Ending Balance		GL Acct.	Net Debits & Credits from TB	Net Debits & Credits from Detail	Diff between FMSS TB & DETAIL
101001	8,326,784,987.30	8,326,784,987.30	101001	8,326,784,987.30	7,724,279,041.00	0.00	16,051,064,028.30	101001	7,724,279,041.00	7,724,279,041.00	\$0.00	
101012	(144,891,418.95)	(144,891,418.95)	101012	(148,118,079.31)	1,041,840.74	13,618,686.85	(160,694,925.42)	101012	(12,576,846.11)	(12,576,846.11)	\$0.00	
101013	(1,573,594.00)	(1,573,594.00)	101013	(1,574,564.52)	0.00	0.00	(1,574,564.52)	101013	0.00	0.00	\$0.00	
101022	(2,287,834,675.04)	(2,962,234,066.67)	101022	(2,224,551,094.79)	41,259,872,674.66	42,134,837,767.40	(3,099,516,187.53)	101022	(874,965,092.74)	(874,965,092.74)	\$0.00	
101052	0.00	1,031,063.65	101052	0.00	5,155,317.05	4,124,253.40	1,031,063.65	101052	1,031,063.65	1,031,063.65	\$0.00	
101053	53,822,524.12	75,887,209.15	101053	53,822,524.12	23,062,081.82	997,396.79	75,887,209.15	101053	22,064,685.03	22,064,685.03	\$0.00	
101062	0.00	(1,031,063.65)	101062	0.00	6,242,290.95	7,273,354.60	(1,031,063.65)	101062	(1,031,063.65)	(1,031,063.65)	\$0.00	
101063	2,599,936,906.26	3,524,847,297.75	101063	2,599,947,510.72	2,285,986,600.93	1,361,076,209.44	3,524,857,902.21	101063	924,910,391.49	924,910,391.49	\$0.00	
101072	(1,667,894,145.91)	(2,116,381,922.21)	101072	(1,704,932,160.71)	180,477,867.32	642,170,047.92	(2,166,624,341.31)	101072	(461,692,180.60)	(461,692,180.60)	\$0.00	
101073	48,162,621.95	57,884,301.95	101073	85,200,636.75	36,139,420.80	13,213,336.50	108,126,721.05	101073	22,926,084.30	22,926,084.30	\$0.00	
131000	2,124,720,694.93	2,124,720,694.93	131000	2,124,720,694.93	0.00	0.00	2,124,720,694.93	131000	0.00	0.00	\$0.00	
131900	(1,365.00)	(1,365.00)	131900	(1,365.00)	0.00	0.00	(1,365.00)	131900	0.00	0.00	\$0.00	
134000	2,339,548,344.26	2,337,621,104.62	134000	2,339,548,344.26	3,974,471.06	5,901,710.70	2,337,621,104.62	134000	(1,927,239.64)	(1,927,239.64)	\$0.00	
134001	(133,715,230.41)	(126,801,007.09)	134001	(133,715,230.41)	299,038,579.84	292,124,356.52	(126,801,007.09)	134001	6,914,223.32	6,914,223.32	(\$0.00)	
134004	15,211,479.50	24,174,446.77	134004	15,211,479.50	8,962,967.27	0.00	24,174,446.77	134004	8,962,967.27	8,962,967.27	\$0.00	
135000	70,518,066,770.16	70,503,455,722.38	135000	72,684,892,931.51	44,133,837,722.21	43,269,169,396.09	73,549,561,257.63	135000	864,668,326.12	864,668,326.12	\$0.00	
135001	2,040,765,886.35	2,423,624,325.72	135001	2,040,756,492.02	1,297,599,400.01	914,740,960.64	2,423,614,931.39	135001	382,858,439.37	382,858,439.37	\$0.00	
135003	(2,461,612,533.76)	(3,155,825,094.14)	135003	(2,461,603,139.43)	890,593,061.25	1,584,805,621.63	(3,155,815,699.81)	135003	(694,212,560.38)	(694,212,560.38)	\$0.00	
135005	177,711,540.71	286,801,151.10	135005	177,711,540.71	114,957,402.41	5,867,792.02	286,801,151.10	135005	109,089,610.39	109,089,610.39	\$0.00	
135006	(66,977,547.10)	(73,660,105.32)	135006	(66,988,151.56)	1,915,013,273.01	1,921,695,831.23	(73,670,709.78)	135006	(6,682,558.22)	(6,682,558.22)	\$0.00	
135900	(171,184,313.00)	(171,184,313.00)	135900	(171,184,313.00)	0.00	0.00	(171,184,313.00)	135900	0.00	0.00	\$0.00	
136000	602,720.70	866,863.07	136000	602,720.70	2,918,517.95	2,654,375.58	866,863.07	136000	264,142.37	264,142.37	\$0.00	
139900	1,737,355,232.14	1,744,257,517.27	139900	1,740,523,914.55	40,035,734.12	13,202,344.24	1,767,357,304.43	139900	26,833,389.88	26,833,389.88	\$0.00	
211000	(80,276,322.88)	(81,755,427.48)	211000	(68,780,076.01)	5,234,301.75	7,415,322.09	(70,961,096.35)	211000	(2,181,020.34)	(2,181,020.34)	\$0.00	
212000	2,287,834,675.04	2,962,234,066.67	212000	0.00	3,093,189.75	3,093,189.75	0.00	212000	0.00	0.00	\$0.00	
212010	16,711,212.02	16,711,212.02	212010	16,711,212.02	0.00	0.00	16,711,212.02	212010	0.00	0.00	\$0.00	
212020	(64,579,959.14)	(64,579,959.14)	212020	(24,474,642.02)	77,387,325,298.79	77,392,681,420.69	(29,830,763.92)	212020	(5,356,121.90)	(5,356,121.90)	(\$0.00)	
212060	25,278.09	25,278.09	212060	25,278.09	0.00	0.00	25,278.09	212060	0.00	0.00	\$0.00	
219000	1,632,615.68	(291,322.17)	219000	1,632,615.68	10,639,004.29	12,562,942.14	(291,322.17)	219000	(1,923,937.85)	(1,923,937.85)	\$0.00	
221000	(0.05)	(0.05)	221000	(0.05)	0.00	0.00	(0.05)	221000	0.00	0.00	\$0.00	
251000	(84,913,384,094.37)	(84,913,384,094.37)	251000	(84,913,384,094.37)	0.00	7,724,279,041.00	(92,637,663,135.37)	251000	(7,724,279,041.00)	(7,724,279,041.00)	\$0.00	
310000			310000	6,182,317.92	0.00	5,610,502.16	571,815.76	310000	(5,610,502.16)	(5,610,502.16)	\$0.00	
331000	(0.06)	(0.06)	331000	(0.06)	0.00	0.00	(0.06)	331000	0.00	0.00	\$0.00	
404700	(4,062,130,391.00)	(4,062,130,391.00)	404700	(4,062,130,391.00)	0.00	0.00	(4,062,130,391.00)	404700	0.00	0.00	\$0.00	
406000	6,603,795,211.13	5,646,114,483.73	406000	6,603,785,577.19	2,098,745,083.60	3,056,425,811.00	5,646,104,849.79	406000	(957,680,727.40)	(957,680,727.40)	\$0.00	

