

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 705
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$63,257,695.68	\$6,083,070.54	\$69,340,766.22	\$20,016,112.11	-\$49,324,654.11	Opening balance difference* Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$49,049,287.31		
			-\$1,385,487.76		
			\$1,660,854.56		
T O T A L:			\$69,340,766.22	\$69,340,766.22	\$0.00

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$10,708,222.63	(\$162,094.88)	\$10,546,127.75	-\$104,175.04	-\$10,650,302.79	Opening balance difference* Sep 01 GA Forms 2000 activity posted in Oct 01 Interest accrual for Sep 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$11,042,575.21		
			\$178,845.19		
			-\$725,089.29		
			\$153,971.68		
T O T A L:			\$10,546,127.75	\$10,546,127.75	\$0.00

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 Etienne Faye

Level One Approval: _____ Date: _____
 KC Abadian

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 706
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$1,297,833,519.00	\$63,476,061.09	\$1,361,309,580.09	\$227,965,899.15	-\$1,133,343,680.94	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov & Dec 01 GA Forms 2000 activity posted in Jan 02
			\$1,126,230,710.62		
			-\$17,197,486.07		
			\$24,310,456.39		
T O T A L:			\$1,361,309,580.09	\$1,361,309,580.09	\$0.00

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$483,339,936.00	(\$11,031,701.37)	\$472,308,234.63	\$41,547,429.17	-\$430,760,805.46	Opening balance difference not distributed (JE to distribute is required) * Aug 01 GA Forms 2000 activity posted in Oct 01 Nov & Dec 01 GA Forms 2000 activity posted in Jan 02
			\$452,932,998.32		
			-\$19,185,569.55		
			-\$2,986,623.31		
T O T A L:			\$472,308,234.63	\$472,308,234.63	\$0.00

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 706
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$165,624,658.00	\$9,431,185.39	\$175,055,843.39	\$38,187,608.34	-\$136,868,235.05	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$137,608,933.30		
			-\$2,392,960.41		
			-\$3,473,327.20		
			\$5,125,589.36		
T O T A L:			\$175,055,843.39	\$175,055,843.39	\$0.00

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$40,615,009.00	(\$813,402.01)	\$39,801,606.99	-\$6,562,396.85	-\$46,364,003.84	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$45,770,320.40		
			\$451,658.13		
			\$538,937.46		
			-\$396,912.15		
T O T A L:			\$39,801,606.99	\$39,801,606.99	\$0.00

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 Form 2000 Reconciliation
 Guaranty Agency 706
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$112,652,202.00	\$5,537,724.63	\$118,189,926.63	\$13,193,538.23	-\$104,996,388.40	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02 Unidentified immaterial difference
			\$103,588,078.19		
			-\$1,075,904.05		
			\$1,008,298.54		
			\$1,475,915.64		
			\$0.08		
T O T A L:			\$118,189,926.63	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$48,025,680.00	(\$1,573,493.79)	\$46,452,186.21	\$1,966,506.63	-\$44,485,679.58	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$44,715,631.09		
			\$638,483.37		
			-\$438,467.43		
			-\$429,967.45		
T O T A L:			\$46,452,186.21	\$0.00	

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 Form 2000 Reconciliation
 Guaranty Agency 706
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$341,635,910.00	\$20,558,519.09	\$362,194,429.09	\$85,002,476.99	-\$277,191,952.10	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$279,587,356.38		
			-\$7,041,453.19		
			-\$8,382,741.37		
			\$6,454,828.13		
			\$6,573,962.15		
T O T A L:			\$362,194,429.09	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$70,424,367.00	\$25,661,396.15	\$96,085,763.15	\$47,745,888.85	-\$48,339,874.30	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$47,844,529.92		
			\$1,011,439.30		
			\$914,064.04		
			-\$776,976.57		
			-\$653,182.39		
T O T A L:			\$96,085,763.15	\$0.00	

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 Guaranty Agency 706
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G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$101,224,382.82	\$11,866,206.33	\$113,090,589.15	\$22,636,128.35	-\$90,454,460.80	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Oct, Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$85,556,079.47		
			\$152.46		
			-\$1,825,035.51		
			\$3,116,066.20		
			\$3,607,198.18		
T O T A L:			\$113,090,589.15	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$19,274,906.44	\$628,022.06	\$19,902,928.50	\$6,967,997.48	-\$12,934,931.02	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Oct, Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$19,067,934.20		
			-\$7,709,674.39		
			\$270,534.00		
			\$1,410,587.04		
			-\$104,449.83		
T O T A L:			\$19,902,928.50	\$0.00	

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 717
Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$447,860,812.02	\$26,310,203.08	\$474,171,015.10	\$57,972,504.63	-\$416,198,510.47	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$407,540,687.80		
			-\$2,517,190.17		
			-\$6,067,709.51		
			\$10,486,379.30		
			\$6,756,343.05		
T O T A L:			\$474,171,015.10	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$111,171,016.63	\$9,075,141.89	\$120,246,158.52	\$13,709,873.29	-\$106,536,285.23	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$119,971,484.42		
			-\$19,433,464.18		
			\$1,790,796.16		
			\$2,087,741.38		
			\$2,119,727.45		
T O T A L:			\$120,246,158.52	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 719
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$5,502,737.58	\$4,594,018.39	\$10,096,755.97	\$30,972,605.39	\$20,875,849.42	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Oct, Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			-\$19,933,086.19		
			-\$2,395,242.97		
			-\$1,477,675.08		
			\$1,501,752.97		
			\$1,428,401.85		
T O T A L:			\$10,096,755.97	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$763,224.93	\$1,013,854.71	\$1,777,079.64	-\$720,076.09	-\$2,497,155.73	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Oct, Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$3,014,647.34		
			\$316,132.80		
			-\$1,429,783.09		
			\$109,500.77		
			\$486,657.91		
T O T A L:			\$1,777,079.64	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 721
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$124,353,697.00	\$12,365,847.67	\$136,719,544.67	\$18,788,695.99	-\$117,930,848.68	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$111,624,754.89		
			-\$2,455,777.70		
			\$1,749,584.80		
			\$7,012,286.69		
T O T A L:			\$136,719,544.67	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$18,627,643.00	\$5,013,023.61	\$23,640,666.61	\$26,718,489.22	\$3,077,822.61	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$13,800,746.75		
			-\$20,640,791.95		
			\$1,863,046.52		
			\$1,899,176.07		
T O T A L:			\$23,640,666.61	\$0.00	

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 722
Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$1,149,547.87	\$7,877,760.76	\$9,027,308.63	\$23,432,296.38	\$14,404,987.75	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02 Oct, Nov, Dec 01 differences reversed out in January 02
			-\$15,274,926.47		
			-\$1,264,610.90		
			-\$2,452,930.08		
			\$2,151,621.42		
			\$2,580,381.92		
			-\$144,523.64		
T O T A L:			\$9,027,308.63	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$146,552.87	(\$1,374,129.54)	(\$1,227,576.67)	-\$3,463,251.56	-\$2,235,674.89	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02 Oct, Nov, Dec 01 differences reversed out in January 02
			\$3,172,663.64		
			\$499,170.60		
			-\$350,439.46		
			-\$366,112.51		
			-\$557,559.50		
			-\$162,047.88		
T O T A L:			(\$1,227,576.67)	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 723
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$34,133,838.63	\$4,479,402.20	\$38,613,240.83	\$18,921,142.13	-\$19,692,098.70	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$18,952,433.47		
			-\$1,488,033.96		
			\$2,227,699.19		
T O T A L:			\$38,613,240.83	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$5,133,241.71	\$177,988.40	\$5,311,230.11	\$281,610.50	-\$5,029,619.61	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$4,882,757.38		
			\$68,931.88		
			\$77,930.35		
T O T A L:			\$5,311,230.11	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 726
 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$175,854,852.95	\$13,240,921.04	\$189,095,773.99	\$37,764,592.33	-\$151,331,181.66	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$149,399,546.36		
			-\$2,117,942.09		
			\$4,049,577.39		
T O T A L:			\$189,095,773.99	\$189,095,773.99	\$0.00

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$33,431,229.79	(\$1,710,029.72)	\$31,721,200.07	-\$6,299,982.25	-\$38,021,182.32	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$39,649,440.86		
			-\$1,109,972.30		
			-\$518,286.24		
T O T A L:			\$31,721,200.07	\$31,721,200.07	\$0.00

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 Quarter Ended December 31, 2001

G/L 135000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$183,110,486.00	\$6,988,710.40	\$190,099,196.40	\$33,331,565.52	-\$156,767,630.88	
			\$160,367,273.47		
			-\$1,548,388.56		
			-\$1,719,283.79		
			\$3,519,270.83		
			-\$3,851,241.07		
T O T A L:			\$190,099,196.40	\$0.00	

G/L 134000					
GA Forms 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$34,682,182.00	\$101,591,800.64	\$136,273,982.64	\$168,859,136.97	\$32,585,154.33	
			-\$30,928,867.33		
			\$748,315.33		
			-\$35,865,429.30		
			\$33,111,658.90		
			\$352,168.07		
			-\$3,000.00		
T O T A L:			\$136,273,982.64	\$0.00	

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 Etienne Faye

Level One Approval: _____ Date: _____
 KC Abadian

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 730
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$1,489,957.20	\$1,816,991.08	\$3,306,948.28	\$13,372,309.99	\$10,065,361.71	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov & Dec 01 GA Forms 2000 activity posted in March 02
			-\$11,376,373.83		
			-\$612,401.60		
			\$1,923,413.72		
T O T A L:			\$3,306,948.28	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$234,029.06	(\$196,154.81)	\$37,874.25	\$198,624.08	\$160,749.83	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov & Dec 01 GA Forms 2000 activity posted in March 02
			\$348,487.19		
			-\$366,089.21		
			-\$143,147.81		
T O T A L:			\$37,874.25	\$0.00	

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 731
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$153,123,914.00	\$8,333,012.66	\$161,456,926.66	\$22,612,087.20	-\$138,844,839.46	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$137,294,329.04		
			-\$1,988,504.31		
			\$3,539,014.73		
T O T A L:			\$161,456,926.66	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$28,941,037.00	\$82,370,449.46	\$111,311,486.46	\$108,906,059.10	-\$2,405,427.36	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			-\$24,607,314.98		
			\$560,181.18		
			\$26,452,561.16		
T O T A L:			\$111,311,486.46	\$0.00	

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 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 733
Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$24,964,124.00	\$752,903.95	\$25,717,027.95	\$5,533,839.07	-\$20,183,188.88	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$20,803,127.93		
			-\$500,421.25		
			-\$567,675.85		
			\$322,700.33		
			\$125,457.72		
T O T A L:			\$25,717,027.95	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$5,309,784.00	\$223,576.34	\$5,533,360.34	\$502,396.12	-\$5,030,964.22	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$4,888,612.87		
			\$160,432.01		
			-\$312,641.05		
			-\$74,526.29		
			\$369,086.68		
T O T A L:			\$5,533,360.34	\$0.00	

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Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 734
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$330,917,524.00	\$8,637,798.89	\$339,555,322.89	\$22,477,288.42	-\$317,078,034.47	Opening balance difference* Jul 01 GA Forms 2000 activity posted in Oct 01 Aug, Sep 01 GA Forms 2000 activity posted in Nov 01 Oct 01 GA Forms 2000 activity posted in Jan 02 Nov 01 GA Forms 2000 activity posted in Feb 02
			\$314,746,193.79		
			-\$6,308,076.21		
			\$2,118.00		
			\$3,435,877.23		
			\$5,201,921.66		
T O T A L:			\$339,555,322.89	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$117,657,514.00	\$1,114,893.91	\$118,772,407.91	-\$11,434,380.04	-\$130,206,787.95	Opening balance difference* Jul 01 GA Forms 2000 activity posted in Oct 01 Aug, Sep 01 GA Forms 2000 activity posted in Nov 01 Oct 01 GA Forms 2000 activity posted in Jan 02 Nov 01 GA Forms 2000 activity posted in Feb 02
			\$131,433,618.02		
			\$4,600,070.02		
			-\$6,941,794.00		
			-\$3,337,610.54		
			\$4,452,504.45		
T O T A L:			\$118,772,407.91	\$0.00	

* The opening balance difference represents the difference between the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) and the 9/30/01 FMS Trial balance by GA for Form 2000 activity. In October 2000, FMS posted a conversion opening balance amount, which was a cumulative total of all GA balances versus posting individual opening balance by GA. This amount redistributes the majority of the aggregate conversion balance to individual GA balances. As a result, from October 2001 forward FMS has the capability to reconcile all Form 2000 activity, at the individual GA level.

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 735
Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$70,047,161.44	\$5,405,839.34	\$75,453,000.78	\$18,061,749.47	-\$57,391,251.31	
			\$58,488,758.38		
			-\$2,927,850.61		
			\$1,699,305.26		
			\$131,038.28		
T O T A L:		\$75,453,000.78	\$75,453,000.78	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$14,372,856.52	\$546,879.59	\$14,919,736.11	-\$508,578.30	-\$15,428,314.41	
			\$14,883,517.32		
			\$435,728.70		
			\$213,544.02		
			-\$104,475.63		
T O T A L:		\$14,919,736.11	\$14,919,736.11	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 736
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$1,503,069,393.46	\$30,483,366.91	\$1,533,552,760.37	\$114,898,076.49	-\$1,418,654,683.88	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$1,419,461,719.52		
			-\$16,983,667.88		
			\$16,176,632.24		
T O T A L:		\$1,533,552,760.37	\$1,533,552,760.37	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$622,871,935.03	\$6,433,615.74	\$629,305,550.77	\$29,822,372.55	-\$599,483,178.22	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$597,375,279.54		
			\$5,936,288.79		
			-\$3,828,390.11		
T O T A L:		\$629,305,550.77	\$629,305,550.77	\$0.00	

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 737
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$77,833,214.94	\$2,529,787.46	\$80,363,002.40	\$28,090,730.80	-\$52,272,271.60	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$53,231,186.86		
			-\$1,261,108.44		
			-\$1,329,496.76		
			\$390,799.26		
			\$1,240,890.68		
T O T A L:			\$80,363,002.40	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$14,295,035.28	\$1,472,637.01	\$15,767,672.29	\$1,602,746.26	-\$14,164,926.03	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$13,413,804.08		
			-\$130,615.80		
			\$220,039.82		
			\$319,946.22		
			\$341,751.71		
T O T A L:			\$15,767,672.29	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 738
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$23,792,638.01	\$1,877,717.39	\$25,670,355.40	\$2,827,355.63	-\$22,842,999.77	
			\$22,627,282.06		
			-\$260,563.39		
			\$476,281.10		
T O T A L:			\$25,670,355.40	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$2,984,848.02	\$17,301,210.75	\$20,286,058.77	\$33,484,696.92	\$13,198,638.15	
			-\$13,257,663.59		
			\$148,442.41		
			-\$89,416.97		
T O T A L:			\$20,286,058.77	\$0.00	

* The opening balance difference represents the difference between the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) and the 9/30/01 FMS Trial balance by GA for Form 2000 activity. In October 2000, FMS posted a conversion opening balance amount, which was a cumulative total of all GA balances versus posting individual opening balance by GA. This amount redistributes the majority of the aggregate conversion balance to individual GA balances. As a result, from October 2001 forward FMS has the capability to reconcile all Form 2000 activity, at the individual GA level.

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 740
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$183,866,357.98	\$12,709,404.19	\$196,575,762.17	\$40,451,033.02	-\$156,124,729.15	
			\$154,817,664.90		
			-\$2,027,612.65		
			\$3,334,676.90		
T O T A L:			\$196,575,762.17	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$28,320,878.19	\$26,680.75	\$28,347,558.94	-\$3,783,146.75	-\$32,130,705.69	
			\$32,994,440.38		
			-\$986,172.72		
			\$122,438.03		
T O T A L:			\$28,347,558.94	\$0.00	

* The opening balance difference represents the difference between the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) and the 9/30/01 FMS Trial balance by GA for Form 2000 activity. In October 2000, FMS posted a conversion opening balance amount, which was a cumulative total of all GA balances versus posting individual opening balance by GA. This amount redistributes the majority of the aggregate conversion balance to individual GA balances. As a result, from October 2001 forward FMS has the capability to reconcile all Form 2000 activity, at the individual GA level.

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 741
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$71,144,777.70	\$2,191,982.45	\$73,336,760.15	\$6,946,869.09	-\$66,389,891.06	Opening balance difference* Jul, Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$67,290,649.53		
			-\$832,866.75		
			-\$497,997.90		
			\$346,584.41		
			\$83,521.77		
T O T A L:			\$73,336,760.15	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$14,152,569.80	\$3,941,905.96	\$18,094,475.76	\$2,858,843.92	-\$15,235,631.84	Opening balance difference* Jul, Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$13,316,496.95		
			-\$140,196.55		
			\$408,696.87		
			\$896,990.55		
			\$753,644.02		
T O T A L:			\$18,094,475.76	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 742
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$794,933,328.49	\$65,372,785.73	\$860,306,114.22	\$185,684,225.96	-\$674,621,888.26	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$660,983,341.63		
			-\$12,760,055.32		
			\$18,294,607.80		
			\$8,103,994.15		
T O T A L:			\$860,306,114.22	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$118,017,027.48	\$9,703,446.62	\$127,720,474.10	-\$35,467,738.41	-\$163,188,212.51	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$154,630,742.76		
			\$3,042,362.99		
			\$2,881,693.18		
			\$2,633,413.58		
T O T A L:			\$127,720,474.10	\$0.00	

* The opening balance difference represents the difference between the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) and the 9/30/01 FMS Trial balance by GA for Form 2000 activity. In October 2000, FMS posted a conversion opening balance amount, which was a cumulative total of all GA balances versus posting individual opening balance by GA. This amount redistributes the majority of the aggregate conversion balance to individual GA balances. As a result, from October 2001 forward FMS has the capability to reconcile all Form 2000 activity, at the individual GA level.

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 744
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$77,151,984.91	\$2,805,242.32	\$79,957,227.23	\$15,406,238.79	-\$64,550,988.44	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$65,042,825.95		
			-\$1,542,901.17		
			-\$838,723.59		
			\$1,889,787.25		
T O T A L:			\$79,957,227.23	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$13,071,615.81	\$236,138.09	\$13,307,753.90	-\$1,394,624.26	-\$14,702,378.16	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$14,628,963.94		
			-\$232,422.98		
			\$162,887.74		
			\$142,949.46		
T O T A L:			\$13,307,753.90	\$0.00	

* The opening balance difference represents the difference between the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) and the 9/30/01 FMS Trial balance by GA for Form 2000 activity. In October 2000, FMS posted a conversion opening balance amount, which was a cumulative total of all GA balances versus posting individual opening balance by GA. This amount redistributes the majority of the aggregate conversion balance to individual GA balances. As a result, from October 2001 forward FMS has the capability to reconcile all Form 2000 activity, at the individual GA level.

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 745
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$36,235,237.44	\$5,222,374.29	\$41,457,611.73	\$13,342,235.65	-\$28,115,376.08	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$25,561,205.96		
			-\$898,304.99		
			-\$416,778.22		
			\$2,215,243.39		
			\$1,654,009.94		
T O T A L:			\$41,457,611.73	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$3,531,239.46	\$1,223,087.32	\$4,754,326.78	\$1,343,164.39	-\$3,411,162.39	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$2,576,012.13		
			\$128,265.94		
			\$115,408.97		
			-\$83,697.98		
			\$675,173.33		
T O T A L:			\$4,754,326.78	\$0.00	

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 746
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$21,273,987.00	\$2,179,970.59	\$23,453,957.59	\$8,762,869.33	-\$14,691,088.26	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$14,987,766.48		
			-\$630,048.16		
			-\$818,944.09		
			\$1,152,314.03		
T O T A L:			\$23,453,957.59	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$2,166,664.00	\$688,641.86	\$2,855,305.86	\$375,281.61	-\$2,480,024.25	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov, Dec 01 GA Forms 2000 activity posted in Jan 02
			\$1,970,086.82		
			\$74,569.41		
			\$74,476.00		
			\$360,892.02		
T O T A L:			\$2,855,305.86	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 747
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$194,999,421.00	\$8,039,716.67	\$203,039,137.67	\$34,499,844.10	-\$168,539,293.57	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$168,283,393.15		
			-\$3,570,392.69		
			-\$1,758,033.20		
			\$2,455,390.36		
			\$3,128,935.95		
T O T A L:			\$203,039,137.67	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$35,837,725.00	\$103,528,787.96	\$139,366,512.96	\$132,743,323.11	-\$6,623,189.85	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$7,712,792.84		
			-\$34,539,535.24		
			\$731,251.42		
			-\$548,900.87		
			\$33,267,581.70		
T O T A L:			\$139,366,512.96	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 749
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$63,265,240.26	\$1,773,608.19	\$65,038,848.45	\$6,867,263.85	-\$58,171,584.60	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$58,030,109.59		
			-\$485,677.40		
			-\$822,665.78		
			\$851,776.93		
			\$598,041.26		
T O T A L:			\$65,038,848.45	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$13,531,859.01	\$1,151,069.31	\$14,682,928.32	-\$2,167,106.57	-\$16,850,034.89	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Nov 01 GA Forms 2000 activity posted in Jan 02 Dec 01 GA Forms 2000 activity posted in Feb 02
			\$16,248,084.21		
			\$314,704.24		
			-\$232,995.17		
			\$273,294.55		
			\$246,947.06		
T O T A L:			\$14,682,928.32	\$0.00	

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 750
Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$30,147,139.25	\$1,680,996.39	\$31,828,135.64	\$7,779,987.62	-\$24,048,148.02	
			\$23,330,233.83		
			-\$960,276.68		
			-\$4,975.06		
			\$1,363,453.57		
			\$319,712.36		
T O T A L:			\$31,828,135.64	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$4,968,348.20	\$580,006.10	\$5,548,354.30	\$1,371,752.15	-\$4,176,602.15	
			\$3,764,055.47		
			-\$105,359.89		
			\$136,517.47		
			\$259,980.94		
			\$121,408.16		
T O T A L:			\$5,548,354.30	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 753
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$211,515,706.43	\$10,746,554.53	\$222,262,260.96	\$29,545,945.53	-\$192,716,315.43	
			\$188,556,783.92		
			-\$2,760,008.52		
			-\$1,905,537.40		
			\$2,955,582.71		
			\$5,869,494.72		
T O T A L:			\$222,262,260.96	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$52,436,120.86	\$914,005.68	\$53,350,126.54	-\$2,035,980.33	-\$55,386,106.87	
			\$55,984,118.08		
			-\$1,283,077.97		
			\$778,106.69		
			\$387,909.56		
			-\$480,949.49		
T O T A L:			\$53,350,126.54	\$0.00	

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 753
Quarter Ended December 31, 2001

134000	1,814.32	2,864,838.36	(2,863,024.04)
135000	32,159,586.54	10,700,772.92	21,458,813.62

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 800
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$2,687,335,405.44	\$193,224,844.65	\$2,880,560,250.09	\$770,380,124.93	-\$2,110,180,125.16	Opening balance difference @ 09/30/01* Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$2,113,560,825.96		
			-\$70,273,959.25		
			\$66,893,258.45		
T O T A L:			\$2,880,560,250.09	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$700,111,168.12	\$16,975,769.29	\$717,086,937.41	\$27,196,849.92	-\$689,890,087.49	Opening balance difference @ 09/30/01* Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02
			\$676,148,405.62		
			\$6,010,208.32		
			\$7,731,473.55		
T O T A L:			\$717,086,937.41	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 927
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$0.00	\$16,900,610.94	\$16,900,610.94	\$98,783,463.57	\$81,882,852.63	Opening balance difference @ 09/30/01* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Dec 01 GA Forms 2000 activity posted in Mar 02
			-\$79,781,723.72		
			-\$4,608,711.11		
			-\$8,096,067.63		
			\$10,603,649.83		
T O T A L:			\$16,900,610.94	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$0.00		\$0.00	\$23,931,200.32	\$23,931,200.32	Opening balance difference @ 09/30/01* Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Dec 01 GA Forms 2000 activity posted in Mar 02
			-\$16,976,969.20		
			-\$1,567,849.30		
			-\$2,919,506.13		
			-\$2,466,875.69		
T O T A L:			\$0.00	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 951
 Quarter Ended December 31, 2001

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$208,287,328.00	\$7,680,242.68	\$215,967,570.68	\$22,045,858.47	-\$193,921,712.21	
			\$195,666,817.09		Opening balance difference*
			-\$3,179,281.37		Aug 01 GA Forms 2000 activity posted in Oct 01
			-\$4,390,513.96		Sep 01 GA Forms 2000 activity posted in Nov 01
			\$3,292,779.14		Nov 01 GA Forms 2000 activity posted in Jan 02
			\$2,531,911.62		Dec 01 GA Forms 2000 activity posted in Feb 02
			-\$0.31		Unidentified immaterial difference
T O T A L:			\$215,967,570.68	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Sep 01 Quarterly Ending Balance	Oct 01 - Dec 01 Monthly Activity	Calculated Dec 01 Balance	Ending Balance Dec 01		
\$70,011,388.00	\$1,118,797.02	\$71,130,185.02	\$14,250,370.14	-\$56,879,814.88	
			\$58,673,118.53		Opening balance difference*
			-\$2,614,348.51		Aug 01 GA Forms 2000 activity posted in Oct 01
			-\$111,802.25		Sep 01 GA Forms 2000 activity posted in Nov 01
			\$505,415.99		Nov 01 GA Forms 2000 activity posted in Jan 01
			\$427,431.12		Dec 01 GA Forms 2000 activity posted in Feb 01
T O T A L:			\$71,130,185.02	\$0.00	

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