

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 951
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
T O T A L:		\$0.00	\$0.00	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
T O T A L:		\$0.00	\$0.00	\$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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 Etienne Faye

Level One Approval: _____ Date: _____
 KC Abadian

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 706
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$1,361,309,580.09	\$83,730,438.35	\$1,445,040,018.44	\$293,408,360.39	-\$1,151,631,658.05	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$1,109,033,224.55		
			\$21,191,038.06		
			\$21,407,395.44		
T O T A L:			\$1,445,040,018.44	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$472,308,234.63	\$24,776,086.28	\$497,084,320.91	\$54,580,327.47	-\$442,503,993.44	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02 Unidentified reconciling differences (January 02)
			\$433,747,428.77		
			-\$6,843,056.09		
			\$15,596,920.76		
			\$2,700.00		
T O T A L:			\$497,084,320.91	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 708
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$175,055,843.39	\$6,754,655.85	\$181,810,499.24	\$48,329,101.39	-\$133,481,397.85	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			\$131,742,645.69		
			\$1,738,752.16		
T O T A L:			\$181,810,499.24	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$39,801,606.99	\$20,882,112.55	\$60,683,719.54	\$11,155,190.08	-\$49,528,529.46	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			\$46,760,915.99		
			\$2,767,613.47		
T O T A L:			\$60,683,719.54	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 709
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$118,189,926.63	\$3,352,513.07	\$121,542,439.70	\$17,056,968.86	-\$104,485,470.84	
			\$102,512,174.14		
			\$1,973,296.62		
			\$0.08		
T O T A L:			\$121,542,439.70	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$46,452,186.21	\$97,259.13	\$46,549,445.34	\$413,104.49	-\$46,136,340.85	
			\$45,354,114.46		
			\$782,226.39		
T O T A L:			\$46,549,445.34	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 712
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$362,194,429.09	\$17,877,103.74	\$380,071,532.83	\$106,850,280.17	-\$273,221,252.66	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in May 02
			\$264,163,161.82		
			\$9,058,090.84		
T O T A L:		\$380,071,532.83	\$380,071,532.83	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$96,085,763.15	\$3,050,030.38	\$99,135,793.53	\$51,205,332.46	-\$47,930,461.07	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in May 02
			\$49,770,033.26		
			-\$1,839,572.19		
T O T A L:		\$99,135,793.53	\$99,135,793.53	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 713
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$113,090,589.15	\$4,894,142.81	\$117,984,731.96	\$30,390,478.75	-\$87,594,253.21	Opening balance difference Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02 Unidentified difference
			\$83,731,196.42		
			-\$1,406.36		
			\$3,861,087.29		
			\$3,375.86		
T O T A L:			\$117,984,731.96	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$19,902,928.50	\$2,084,765.67	\$21,987,694.17	\$7,768,847.14	-\$14,218,847.03	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$11,628,793.81		
			\$3,400,451.71		
			-\$810,398.49		
T O T A L:			\$21,987,694.17	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 717
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$474,171,015.10	\$10,729,033.97	\$484,900,049.07	\$79,564,985.94	-\$405,335,063.13	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$398,955,788.12		
			-\$59,293.68		
			\$6,438,568.69		
T O T A L:		\$484,900,049.07	\$484,900,049.07	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$120,246,158.52	\$3,704,910.09	\$123,951,068.61	\$19,701,836.17	-\$104,249,232.44	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$102,328,816.40		
			\$3,016,879.12		
			-\$1,096,463.08		
T O T A L:		\$123,951,068.61	\$123,951,068.61	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 719
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$10,096,755.97	\$5,397,848.07	\$15,494,604.04	\$36,032,381.49	\$20,537,777.45	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			- \$23,806,004.24		
			\$3,268,226.79		
T O T A L:			\$15,494,604.04	(\$0.00)	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$1,777,079.64	(\$763,166.59)	\$1,013,913.05	-\$477,616.10	-\$1,491,529.15	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			\$1,900,997.05		
			-\$409,467.90		
T O T A L:			\$1,013,913.05	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 736
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$1,504,313,404.43	\$37,871,977.53	\$1,542,185,381.96	\$128,004,126.29	-\$1,414,181,255.67	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in May 02
			\$1,402,478,051.64		
			\$11,703,204.03		
T O T A L:		\$1,542,185,381.96	\$1,542,185,381.96	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$626,671,947.29	(\$15,211,659.11)	\$611,460,288.18	\$16,002,384.08	-\$595,457,904.10	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in May 02
			\$603,311,568.33		
			-\$7,853,664.23		
T O T A L:		\$611,460,288.18	\$611,460,288.18	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 742
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$860,306,114.22	\$35,645,663.30	\$895,951,777.52	\$228,605,036.97	-\$667,346,740.55	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$648,223,286.31		
			-\$38,570.04		
			\$19,162,024.28		
T O T A L:			\$895,951,777.52	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$127,720,474.10	\$13,349,892.92	\$141,070,367.02	-\$23,051,372.31	-\$164,121,739.33	Opening balance adjustment (See Beginning Balance Worksheet) Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$157,673,105.75		
			\$5,626,420.30		
			\$822,213.28		
T O T A L:			\$141,070,367.02	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 800
 Quarter Ended March 31, 2002

G/L 135000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$2,880,560,250.09	\$165,519,335.12	\$3,046,079,585.21	\$941,276,792.11	-\$2,104,802,793.10	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			\$2,043,286,866.71		
			\$61,515,926.39		
T O T A L:		\$3,046,079,585.21	\$3,046,079,585.21	\$0.00	

G/L 134000					
GA Form 2000			FMS TB	Difference	Explanation / Comments
Dec 01 Quarterly Ending Balance	Jan 02 - Mar 02 Monthly Activity	Calculated Mar 02 Balance	Ending Balance Mar 02		
\$717,086,937.41	\$3,672,347.70	\$720,759,285.11	\$45,052,150.24	-\$675,707,134.87	Opening balance adjustment (See Beginning Balance Worksheet) Mar 02 GA Forms 2000 activity posted in Apr 02
			\$682,158,613.94		
			-\$6,451,479.07		
T O T A L:		\$720,759,285.11	\$720,759,285.11	\$0.00	

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