

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 705
 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		
\$69,340,766.22	\$4,124,639.05	\$73,465,405.27	\$25,777,578.14	-\$47,687,827.13	Opening balance difference Sep 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02 Jan 02 difference cleared in May 02
			\$49,049,287.31		
			-\$1,385,487.76		
			\$1,781,478.63		
			-\$1,757,451.05		
T O T A L:			\$73,465,405.27	\$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		
\$10,546,127.75	\$276,662.62	\$10,822,790.37	\$401,291.71	-\$10,421,498.66	Opening balance difference Sep 01 GA Forms 2000 activity posted in Oct 01 Interest accrual for Sep 01 Mar 02 GA Forms 2000 activity posted in Apr 02 Jan 02 difference cleared in May 02
			\$11,042,575.21		
			\$178,845.19		
			-\$725,089.29		
			-\$151,710.72 76,878.27		
T O T A L:			\$10,822,790.37	\$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.

Prepared By: _____ Date: _____
 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 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		
		\$0.00		\$0.00	Opening balance difference* Aug 01 GA Forms 2000 activity posted in Oct 01 Nov & Dec 01 GA Forms 2000 activity posted in Jan 02
T O T A L:			\$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		
		\$0.00		\$0.00	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
T O T A L:			\$0.00	\$0.00	

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 KC Abadian

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

Cynthia Heath

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		
		\$0.00		\$0.00	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
T O T A L:			\$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		
		\$0.00		\$0.00	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
T O T A L:			\$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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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 708
Quarter Ended March 31, 2002

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

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		
		\$0.00		\$0.00	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
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		
		\$0.00		\$0.00	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
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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Level One Approval: _____ Date: _____
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FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

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		
		\$0.00		\$0.00	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
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		
		\$0.00		\$0.00	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
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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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 712
Quarter Ended March 31, 2002

Cynthia Heath

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		
		\$0.00		\$0.00	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
T O T A L:			\$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		
		\$0.00		\$0.00	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
T O T A L:			\$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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Level One Approval: _____ Date: _____
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FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

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		
		\$0.00		\$0.00	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
T O T A L:			\$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		
		\$0.00		\$0.00	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
T O T A L:			\$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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 KC Abadian

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 Cynthia Heath

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		
		\$0.00		\$0.00	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
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		
		\$0.00		\$0.00	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
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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Level One Approval: _____ Date: _____
 KC Abadian

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 721
 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		
\$136,719,544.67	\$3,463,612.42	\$140,183,157.09	\$23,561,864.02	-\$116,621,293.07	
			\$109,168,977.19		
			\$2,324,063.11		
			\$1,215,589.31		
T O T A L:			\$140,183,157.09	\$136,270,493.63	\$3,912,663.46

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		
\$23,640,666.61	\$6,746,682.32	\$30,387,348.93	\$34,426,521.51	\$4,039,172.58	
			-\$6,840,045.20		
			\$3,861,320.58		
			-\$699,218.26		
T O T A L:			\$30,387,348.93	\$30,748,578.63	(\$361,229.70)

* 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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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 722
 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		
\$9,027,308.63	\$3,308,642.57	\$12,335,951.20	\$29,906,928.79	\$17,570,977.59	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Mar 02 GA Forms 2000 activity posted in May 02 Feb, Mar differences cleared in June 02
			-\$15,274,926.47		
			-\$1,264,610.90		
			-\$2,452,930.08		
			\$1,242,570.95		
			\$178,918.91		
T O T A L:			\$12,335,951.20	\$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		
(\$1,227,576.67)	(\$417,521.53)	(\$1,645,098.20)	-\$4,858,235.99	-\$3,213,137.79	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Mar 02 GA Forms 2000 activity posted in May 02 Feb, Mar differences cleared in June 02
			\$3,172,663.64		
			\$499,170.60		
			-\$350,439.46		
			\$279,112.72		
			-\$387,369.71		
T O T A L:			(\$1,645,098.20)	\$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 open

Prepared By: _____ Date: _____
 Etienne Faye

Level One Approval: _____ Date: _____
 KC Abadian

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 723
 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		
\$38,613,240.83	\$3,549,887.29	\$42,163,128.12	\$23,804,405.10	-\$18,358,723.02	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02 Immaterial unidentified difference, Mar 02
			\$18,952,433.47		
			-\$1,488,033.96		
			\$894,323.86		
			-\$0.35		
T O T A L:			\$42,163,128.12	\$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		
\$5,311,229.12	(\$8,142.64)	\$5,303,086.48	\$459,768.03	-\$4,843,318.45	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02 Immaterial difference (December 01)
			\$4,882,757.38		
			\$68,931.88		
			-\$108,369.82		
			-\$0.99		
T O T A L:			\$5,303,086.48	\$0.00	

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KC Abadian

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Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 726
 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		
\$189,095,773.99	\$8,102,234.82	\$197,198,008.81	\$48,349,930.56	-\$148,848,078.25	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			\$149,399,546.36		
			-\$2,117,942.09		
			\$1,566,473.98		
T O T A L:			\$197,198,008.81	\$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		
\$31,721,200.07	\$95,914.59	\$31,817,114.66	-\$6,190,218.86	-\$38,007,333.52	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			\$39,649,440.86		
			-\$1,109,972.30		
			-\$532,135.04		
T O T A L:			\$31,817,114.66	\$0.00	

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 729
 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		
\$190,099,196.40	\$4,150,833.60	\$194,250,030.00	\$39,225,594.10	-\$155,024,435.90	
			\$157,099,601.12		
			\$1,776,075.85		
			-\$3,851,241.07		
T O T A L:			\$194,250,030.00	\$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		
\$136,273,982.64	\$98,520,400.71	\$234,794,383.35	\$234,698,729.82	-\$95,653.53	
			-\$66,045,981.30		
			\$33,935,040.00		
			\$31,857,426.76		
			-\$3,000.00		
			\$352,168.07		
T O T A L:			\$234,794,383.35	\$0.00	

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 KC Abadian

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 730
 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		
\$3,306,948.28	\$6,300,556.90	\$9,607,505.18	\$18,768,046.77	\$9,160,541.59	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			-\$11,376,373.83		
			-\$612,401.60		
			\$1,037,880.65		
			\$1,790,353.19		
T O T A L:			\$9,607,505.18	\$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		
\$37,874.25	(\$391,500.09)	(\$353,625.84)	-\$128,898.04	\$224,727.80	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$348,487.19		
			-\$366,089.21		
			-\$115,136.99		
			-\$91,988.79		
T O T A L:			(\$353,625.84)	\$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 731
 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		
\$161,456,926.66	\$6,279,980.57	\$167,736,907.23	\$30,658,612.45	-\$137,078,294.78	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			\$137,294,329.04		
			-\$1,988,504.31		
			\$1,772,470.05		
T O T A L:			\$167,736,907.23	\$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		
\$111,311,486.46	\$106,200,559.22	\$217,512,045.68	\$188,658,369.88	-\$28,853,675.80	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			-\$24,607,314.98		
			\$560,181.18		
			\$52,900,809.60		
T O T A L:			\$217,512,045.68	\$0.00	

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 733
 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		
\$25,717,027.95	\$1,130,661.93	\$26,847,689.88	\$6,600,748.37	-\$20,246,941.51	Adj Opening balance difference* Feb 02 GA Form 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02 FY 2001 accrual posted in March 02
			\$19,735,030.83		
			-\$20,289.46		
			\$510,231.14		
			\$21,969.00		
T O T A L:		\$26,847,689.88	\$26,847,689.88	\$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

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 KC Abadian

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 734
 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		
\$339,555,322.89	\$8,056,979.80	\$347,612,302.69	\$31,115,531.60	-\$316,496,771.09	
			\$314,746,193.79		
			-\$6,308,076.21		
			\$2,118.00		
			\$3,425,143.90		
			\$4,631,835.90		
			(444.29)		
T O T A L:			\$347,612,302.69	\$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		
\$118,772,407.91	\$399,679.49	\$119,172,087.40	-\$10,319,486.13	-\$129,491,573.53	
			\$131,433,618.02		
			\$4,600,070.02		
			-\$6,941,794.00		
			-\$3,086,838.46		
			\$3,486,517.95		
T O T A L:			\$119,172,087.40	\$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 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		
\$75,453,000.78	\$3,878,160.43	\$79,331,161.21	\$22,307,962.20	-\$57,023,199.01	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Sep 01 difference cleared in Oct 01 Mar 02 GA Form 2000 activity posted in Apr 02
			58,488,758.38		
			(2,927,850.61)		
			\$131,038.28		
			\$1,331,252.96		
T O T A L:		\$79,331,161.21	\$79,331,161.21	\$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		
\$14,919,736.11	(\$661,623.22)	\$14,258,112.89	-\$382,972.06	-\$14,641,084.95	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Sep 01 difference cleared in Oct 01 Mar 02 GA Form 2000 activity posted in Apr 02
			\$14,883,517.32		
			\$435,728.70		
			-\$104,475.63		
			-\$573,685.44		
T O T A L:		\$14,258,112.89	\$14,258,112.89	\$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 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			
		\$0.00			\$0.00	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02 Sep 01 difference that clears out in Oct 01
T O T A L:		\$0.00	\$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			
		\$0.00			\$0.00	Opening balance difference* Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Dec 01 GA Forms 2000 activity posted in Jan 02 Sep 01 difference that clears out in Oct 01
T O T A L:		\$0.00	\$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 open

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 737
 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		
\$80,363,002.40	\$4,042,361.32	\$84,405,363.72	\$31,445,370.47	-\$52,959,993.25	
			\$53,231,186.86		
			-\$1,261,108.44		
			-\$1,329,496.76		
			-\$9,781.59		
			\$2,329,193.18		
T O T A L:			\$84,405,363.72	\$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		
\$15,767,672.29	\$195,333.11	\$15,963,005.40	\$2,296,259.34	-\$13,666,746.06	
			\$13,413,804.08		
			-\$130,615.80		
			\$220,039.82		
			\$461,355.33		
			-\$297,837.37		
T O T A L:			\$15,963,005.40	\$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 738
 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		
\$25,670,355.40	\$1,409,403.43	\$27,079,758.83	\$3,934,824.27	-\$23,144,934.56	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$22,627,282.06		
			-\$260,563.39		
			\$398,123.24		
			\$380,092.65		
T O T A L:			\$27,079,758.83	\$27,079,758.83	\$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		
\$20,286,058.77	\$36,167,058.88	\$56,453,117.65	\$51,354,621.47	-\$5,098,496.18	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			-\$13,257,663.59		
			\$148,442.41		
			\$18,300,078.26		
			-\$92,360.90		
T O T A L:			\$56,453,117.65	\$56,453,117.65	\$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 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		
\$196,575,762.17	\$15,470,841.96	\$212,046,604.13	\$53,987,874.01	-\$158,058,730.12	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$154,817,664.90		
			-\$2,027,612.65		
			\$5,268,677.87		
T O T A L:		\$212,046,604.13	\$212,046,604.13	\$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		
\$28,347,558.94	(\$1,376,135.85)	\$26,971,423.09	-\$3,884,841.85	-\$30,856,264.94	Opening balance difference Aug, Sep 01 GA Forms 2000 activity posted in Oct 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$32,994,440.38		
			-\$986,172.72		
			-\$1,152,002.72		
T O T A L:		\$26,971,423.09	\$26,971,423.09	\$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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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 741
 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		
\$73,336,760.15	\$3,040,401.90	\$76,377,162.05	\$8,761,965.14	-\$67,615,196.91	
			\$65,959,784.88		
			-\$4,014.21		
			\$1,659,426.24		
T O T A L:			\$76,377,162.05	\$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		
\$18,094,475.76	\$1,894,325.30	\$19,988,801.06	\$5,099,103.79	-\$14,889,697.27	
			\$13,584,997.27		
			\$908,114.77		
			\$396,585.23		
T O T A L:			\$19,988,801.06	\$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 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		
		\$0.00		\$0.00	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
T O T A L:			\$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		
		\$0.00		\$0.00	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
T O T A L:			\$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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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 744
 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		
\$79,957,227.23	\$3,561,940.32	\$83,519,167.55	\$19,938,121.09	-\$63,581,046.46	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			\$65,042,825.95		
			-\$1,542,901.17		
			-\$838,723.59		
			\$919,845.27		
T O T A L:			\$83,519,167.55	\$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		
\$13,307,753.90	(\$400,008.15)	\$12,907,745.75	-\$1,211,640.94	-\$14,119,386.69	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Mar 02 GA Forms 2000 activity posted in Apr 02
			\$14,628,963.94		
			-\$232,422.98		
			\$162,887.74		
			-\$440,042.01		
T O T A L:			\$12,907,745.75	\$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 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		
\$41,457,611.73	\$1,332,550.88	\$42,790,162.61	\$18,050,373.20	-\$24,739,789.41	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$25,561,205.96		
			-\$898,304.99		
			-\$416,778.22		
			\$493,666.66		
T O T A L:			\$42,790,162.61	\$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		
\$4,754,326.78	(\$465,874.76)	\$4,288,452.02	\$1,674,735.96	-\$2,613,716.06	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$2,576,012.13		
			\$128,265.94		
			\$115,408.97		
			-\$205,970.98		
T O T A L:			\$4,288,452.02	\$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 746
 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		
\$23,453,957.59	\$2,158,946.63	\$25,612,904.22	\$11,054,704.23	-\$14,558,199.99	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$14,987,766.48		
			-\$630,048.16		
			-\$818,944.09		
			\$1,019,425.76		
T O T A L:			\$25,612,904.22	\$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		
\$2,855,305.86	\$106,512.70	\$2,961,818.56	\$537,312.68	-\$2,424,505.88	Opening balance difference Aug 01 GA Forms 2000 activity posted in Oct 01 Sep 01 GA Forms 2000 activity posted in Nov 01 Feb, Mar 02 GA Forms 2000 activity posted in Apr 02
			\$1,970,086.82		
			\$74,569.41		
			\$74,476.00		
			\$305,373.65		
T O T A L:			\$2,961,818.56	\$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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 KC Abadian

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 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 747
 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		
\$203,039,137.67	\$5,228,533.75	\$208,267,671.42	\$44,427,884.56	-\$163,839,786.86	Adj Opening balance difference Mar 02 GA Forms 2000 activity posted in May 02 Unexplained transaction posted in Jan 02 that appears to have been reversed in Apr 02.
			\$162,954,967.26		
			\$1,490,798.15		
			-\$605,978.55		
T O T A L:		\$208,267,671.42	\$208,267,671.42	\$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 749
 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		
\$65,038,848.45	\$2,147,902.97	\$67,186,751.42	\$9,314,930.07	-\$57,871,821.35	
			\$56,721,766.41		
			-\$453.73		
			\$1,081,553.87		
			\$68,954.80		
T O T A L:			\$67,186,751.42	\$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		
\$14,682,928.32	\$182,556.51	\$14,865,484.83	-\$1,565,487.83	-\$16,430,972.66	
			\$16,329,793.28		
			\$431,352.55		
			-\$330,173.17		
T O T A L:			\$14,865,484.83	\$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 750
 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		
\$31,828,135.64	\$980,924.70	\$32,809,060.34	\$9,461,719.59	-\$23,347,340.75	
			\$22,364,982.09		
			\$981,408.69		
			-\$39.09		
			\$989.06		
T O T A L:			\$32,809,060.34	\$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 753
 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		
\$222,262,260.96	\$11,815,628.43	\$234,077,889.39	\$44,357,345.33	-\$189,720,544.06	
			\$188,556,783.92		
			-\$2,760,008.52		
			-\$1,905,537.40		
			\$3,937,519.53		
			\$1,891,759.65		
			26.88		
T O T A L:			\$234,077,889.39	\$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		
\$53,350,126.54	(\$2,255,531.02)	\$51,094,595.52	-\$2,856,103.86	-\$53,950,699.38	
			\$55,984,118.08		
			-\$1,283,077.97		
			\$778,106.69		
			-\$456,335.26		
			-\$1,072,112.16		
T O T A L:			\$51,094,595.52	\$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.

Prepared By: _____ Date: _____
 Etienne Faye

Level One Approval: _____ Date: _____
 KC Abadian

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 753
Quarter Ended March 31, 2002

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 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		
		\$0.00		\$0.00	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
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		
		\$0.00		\$0.00	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
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 open

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

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 927
 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		
\$16,900,610.94	\$23,002,326.08	\$39,902,937.02	\$115,316,497.94	\$75,413,560.92	
			-\$92,486,502.46		
			\$11,135,377.13		
			\$5,937,564.41		
T O T A L:			\$39,902,937.02	\$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 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		
\$215,967,570.68	\$5,034,699.67	\$221,002,270.35	\$29,918,478.62	-\$191,083,791.73	Adj Opening balance difference* Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02 Unidentified immaterial difference
			\$188,097,021.76		
			-\$1,195.00		
			\$2,987,965.28		
			-\$0.31		
T O T A L:			\$221,002,270.35	\$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		
\$71,130,185.02	(\$14,797.94)	\$71,115,387.08	\$14,299,646.35	-\$56,815,740.73	Adj Opening balance difference* Feb 02 GA Forms 2000 activity posted in Apr 02 Mar 02 GA Forms 2000 activity posted in May 02
			\$55,946,967.77		
			\$1,438,221.00		
			-\$569,448.04		
T O T A L:			\$71,115,387.08	\$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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Forms 2000

FMS TB

Ga Code	Forms 2000			FMS TB			Adj Opening Bal difference @ 09/30/01
	Calculated 12/31/01 Balance	FMS TB 12/31/01	Total Differences	Inst	Account	Ending Balance 03/31/02	
705		(104,175.04)	104,175.04	705	134000	401,291.71	(713,867,876.60)
706	472,308,234.63	41,547,429.17	430,760,805.46	706	134000	54,580,327.47	433,747,428.77
708	39,801,606.99	(6,562,396.85)	46,364,003.84	708	134000	11,155,190.08	46,760,915.99
709	46,452,186.21	1,966,506.63	44,485,679.58	709	134000	413,104.49	45,354,114.46
711			0.00				
712	96,085,763.15	47,745,888.85	48,339,874.30	712	134000	51,205,332.46	49,770,033.26
713	19,902,928.50	6,967,997.48	12,934,931.02	713	134000	7,768,847.14	11,628,793.81
717	120,246,158.52	13,709,873.29	106,536,285.23	717	134000	19,701,836.17	102,328,816.40
719	1,777,079.64	(720,076.09)	2,497,155.73	719	134000	(477,616.10)	1,900,997.05
721	21,421,022.05	26,718,489.22	(5,297,467.17)	721	134000	34,426,521.51	(6,840,045.20)
722		(3,463,251.56)	3,463,251.56	722	134000	(4,858,235.99)	3,321,394.78
723	5,311,230.11	281,610.50	5,029,619.61	723	134000	459,768.03	4,951,689.26
725		(21,601,763.13)	21,601,763.13	725	134000	(6,540,320.04)	178,601,103.30
726	31,721,200.07	(6,299,982.25)	38,021,182.32	726	134000	(6,190,218.86)	38,539,468.56
729		168,859,136.97	(168,859,136.97)	729	134000	234,698,729.82	(66,045,981.30)
730	37,874.25	198,624.08	(160,749.83)	730	134000	(128,898.04)	(17,602.02)
731	111,311,486.46	108,906,059.10	2,405,427.36	731	134000	188,658,369.88	(24,047,133.80)
733	5,533,360.34	502,396.12	5,030,964.22	733	134000	2,528,375.95	4,736,403.83
734	118,772,407.91	(11,434,380.04)	130,206,787.95	734	134000	(10,319,486.13)	129,091,894.04
735		(508,578.30)	508,578.30	735	134000	(382,972.06)	14,883,517.32
736	629,305,550.77	29,822,372.55	599,483,178.22	736	134000	16,002,384.08	603,311,568.33
737	15,767,672.29	1,602,746.26	14,164,926.03	737	134000	2,296,259.34	13,503,228.10
738	20,286,058.77	33,484,696.92	(13,198,638.15)	738	134000	51,354,621.47	(13,109,221.18)
740	28,347,558.94	(3,783,146.75)	32,130,705.69	740	134000	(3,884,841.85)	32,008,267.66
741	18,094,475.76	2,858,843.92	15,235,631.84	741	134000	5,099,103.79	13,584,997.27
742	127,720,474.10	(35,467,738.41)	163,188,212.51	742	134000	(23,051,372.31)	157,673,105.75
744	13,307,753.90	(1,394,624.26)	14,702,378.16	744	134000	(1,211,640.94)	14,559,428.70
745	4,754,326.78	1,343,164.39	3,411,162.39	745	134000	1,674,735.96	2,819,687.04
746	2,855,305.86	375,281.61	2,480,024.25	746	134000	537,312.68	2,119,132.23
747	139,366,512.96	132,743,323.11	6,623,189.85	747	134000	267,905,387.39	(26,095,490.98)
748		(41,144,495.26)	41,144,495.26	748	134000	(49,028,224.99)	131,893,120.76
749	14,682,928.32	(2,167,106.57)	16,850,034.89	749	134000	(1,565,487.83)	16,329,793.28

Forms 2000

Ga Code	Calculated 12/31/01 Balance	FMS TB 12/31/01	Total Differences
750	5,548,354.30	1,371,752.15	4,176,602.15
753		(2,035,980.33)	2,035,980.33
755		47,116,441.02	(47,116,441.02)
800	717,086,937.41	27,196,849.92	689,890,087.49
927	0.00	23,931,200.32	(23,931,200.32)
951	71,130,185.02	14,250,370.14	56,879,814.88
	2,898,936,634.01	596,813,358.88	2,302,123,275.13

FMS TB

Inst	Account	Ending Balance 03/31/02
750	134000	2,383,655.02
753	134000	(2,856,103.86)
755	134000	50,099,971.87
800	134000	45,052,150.24
927	134000	30,478,173.90
951	134000	14,299,646.35
		982,685,677.80

Inst	Adj Opening Bal difference @ 09/30/01
750	3,795,213.05
753	55,479,146.80
755	50,754,065.59
800	682,158,613.94
927	(21,464,324.63)
951	55,946,967.77
	2,030,065,231.39

Forms 2000

Ga Code	Calculated 12/31/01 Balance	FMS TB 12/31/01	Total Differences
705		20,016,112.11	(20,016,112.11)
706	1,361,309,580.09	227,965,899.15	1,133,343,680.94
708	175,055,843.39	38,187,608.34	136,868,235.05
709	118,189,926.63	13,193,538.23	104,996,388.40
711			
712	362,194,429.09	85,002,476.99	277,191,952.10
713	113,090,589.15	22,636,128.35	90,454,460.80
717	474,171,015.10	57,972,504.63	416,198,510.47
719	10,096,755.97	30,972,605.39	(20,875,849.42)
721	136,719,544.67	18,788,695.99	117,930,848.68
722		23,432,296.38	(23,432,296.38)
723	38,613,240.83	18,921,142.13	19,692,098.70
725			
726	189,095,773.99	37,764,592.33	151,331,181.66
729		33,331,565.52	(33,331,565.52)
730	3,306,948.28	13,372,309.99	(10,065,361.71)
731	161,456,926.66	22,612,087.20	138,844,839.46
733	25,717,027.95	5,533,839.07	20,183,188.88
734	339,555,322.89	22,477,288.42	317,078,034.47
735		18,061,749.47	(18,061,749.47)
736	1,533,552,760.37	114,898,076.49	1,418,654,683.88
737	80,363,002.40	28,090,730.80	52,272,271.60
738	25,670,355.40	2,827,355.63	22,842,999.77
740	196,575,762.17	40,451,033.02	156,124,729.15
741	73,336,760.15	6,946,869.09	66,389,891.06
742	860,306,114.22	185,684,225.96	674,621,888.26
744	79,957,227.23	15,406,238.79	64,550,988.44
745	41,457,611.73	13,342,235.65	28,115,376.08
746	23,453,957.59	8,762,869.33	14,691,088.26
747	203,039,137.67	34,499,844.10	168,539,293.57
748			
749	65,038,848.45	6,867,263.85	58,171,584.60

FMS TB

Inst	Account	Ending Balance 03-31-02	Adj Opening Bal difference @ 09/30/01
705	135000	25,777,578.14	47,663,799.55
706	135000	293,408,360.39	1,109,033,224.55
708	135000	48,329,101.39	131,742,645.69
709	135000	17,056,968.86	102,512,174.14
711	135000	(75,703.90)	68,719.50
712	135000	106,850,280.17	264,163,161.82
713	135000	30,390,478.75	83,731,196.42
717	135000	79,564,985.94	398,955,788.12
719	135000	36,032,381.49	(23,806,004.24)
721	135000	23,561,864.02	109,168,977.19
722	135000	29,906,928.79	(18,992,467.45)
723	135000	23,804,405.10	17,464,399.51
725	135000	78,041,797.22	523,887,066.96
726	135000	48,349,930.56	147,281,604.27
729	135000	39,225,594.10	157,099,601.12
730	135000	18,768,046.77	(11,988,775.43)
731	135000	30,658,612.45	135,305,824.73
733	135000	6,600,748.37	19,735,030.83
734	135000	31,115,531.60	308,440,235.58
735	135000	22,307,962.20	58,488,758.38
736	135000	128,004,126.29	1,402,478,051.64
737	135000	31,445,370.47	50,640,581.66
738	135000	3,934,824.27	22,366,718.67
740	135000	53,987,874.01	152,790,052.25
741	135000	8,761,965.14	65,959,784.88
742	135000	228,605,036.97	648,223,286.31
744	135000	19,938,121.09	62,661,201.19
745	135000	18,050,373.20	24,246,122.75
746	135000	11,054,704.23	13,538,774.23
747	135000	44,427,884.56	162,954,967.26
748	135000	243,502,926.91	752,224,431.27
749	135000	9,314,930.07	56,721,766.41

Forms 2000

Ga Code	Calculated 12/31/01 Balance	FMS TB 12/31/01	Total Differences
750	31,828,135.64	7,779,987.62	24,048,148.02
753		29,545,945.53	(29,545,945.53)
755			
800	2,947,531,996.26	770,380,124.93	2,177,151,871.33
927	16,900,610.94	98,783,463.57	(81,882,852.63)
951	215,967,570.68	22,045,858.47	193,921,712.21
	9,903,552,775.59	2,096,554,562.52	7,806,998,213.07

FMS TB

Inst	Account	Ending Balance 03-31-02
750	135000	9,461,719.59
753	135000	44,357,345.33
755	135000	147,415,494.00
800	135000	941,276,792.11
927	135000	115,316,497.94
951	135000	29,918,478.62
		3,078,450,317.21

Adj Opening Bal difference @ 09/30/01	
750	22,364,982.09
753	183,891,238.00
755	389,894,135.46
800	2,043,286,866.71
927	(92,486,502.46)
951	188,097,021.76
	9,709,808,441.32