

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 951
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
66,852,466.00	(1,336,397.53)	\$65,516,068.47	\$110,326.54 \$12,562,223.12 -\$175.12	\$12,672,724.78	-\$52,843,343.69	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (74016) T/B Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B
			\$57,672,847.56 -\$1,336,397.53 -\$1,177,598.46 \$1,621,482.73 -\$919,701.07 -\$4,289,117.64 \$1,271,828.10			Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) G/L entry May 02, FMS TB (needs to be researched) *** Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:		\$65,516,068.47	\$65,516,068.47		\$0.00	

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*** We are currently researching these differences and we expect to have them resolved within the next 10 business days.

Prepared By: _____ Date: _____
Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 927
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
32,482,209.41	2,448,871.96	\$34,931,081.37	\$536,614.60	\$25,602,082.01	\$13,303,273.23	Gross T/B amount
			-\$22,095,657.99	\$48,234,354.60		GL account 134000 to be transferred to GL account 134001
			-\$18,503,572.58	\$2,448,871.96		Loan Consolidations (65025) T/B
			\$2,301,612.75	-\$3,431,116.93		Calculated balance Forms 2000 / Net GA T/B
			\$21,118.48	\$912,076.36		Adjusted opening balance difference *
			\$5,249,276.75	-\$2,301,540.02		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
						Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
						June 02 transaction posted to FMS (needs to be researched) ***
						March 02 A/P in June 02
						Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$34,931,081.37	\$34,931,081.37		\$0.00

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Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 800
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
680,546,621.55	(5,598,624.01)	\$674,947,997.54	-\$4,547,118.65	-\$97,647,698.66	-\$660,072,097.64	Gross T/B amount
			-\$117,070,717.21			GL account 134000 to be transferred to GL account 134001
			\$14,875,899.90			Loan Consolidations (65025) T/B
			\$682,512,510.85			Calculated balance Forms 2000 / Net GA T/B
			-\$5,598,624.01			Adjusted opening balance difference *
			-\$5,873,684.20			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$250,559.82			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$16,953,543.05			Aug 02 transaction posted to FMS (needs to be researched)
			\$5,734,878.23			Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$674,947,997.54	\$674,947,997.54	\$0.00	

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Level One Approval: Richard Polhamus Date: _____

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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 753
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
46,533,373.57	(663,712.62)	\$45,869,660.95	-\$290,282.04	-\$10,308,442.91	-\$53,919,714.42	Gross T/B amount
			-\$2,548,671.48	-\$8,050,053.47		GL account 134000 to be transferred to GL account 134001
			\$56,209,215.99	-\$663,712.62		Loan Consolidations (65025) T/B
			-\$648,680.73	\$1,016,597.80		Calculated balance Forms 2000 / Net GA T/B
			-\$4,316,560.97	\$1,803,868.77		Adjusted opening balance difference *
			\$1,803,868.77	\$518,986.18		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$518,986.18			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
						Jun 02 FMS entry (needs to be researched) ***
						Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$45,869,660.95	\$45,869,660.95		\$0.00

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Level One Approval: _____ Date: _____
 Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 750
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
5,373,723.02	(106,320.98)	\$5,267,402.04	-\$19,509.96	\$1,816,722.39	-\$2,850,446.04	Gross T/B amount
			-\$619,743.57	\$2,416,956.00		GL account 134000 to be transferred to GL account 134001
			\$3,803,201.46	-\$106,320.98		Loan Consolidations (65025) T/B
			-\$54,756.46	-\$445,733.16		Calculated balance Forms 2000 / Net GA T/B
			\$82,075.85	-\$261,090.70		Adjusted opening balance difference *
			-\$303,385.09	\$136,455.12		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$136,455.12			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
						Mar 02 transaction posted to FMS (needs to be researched) ***
						Amount posted to FMS TB in Q2 (needs to be researched)
						Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$5,267,402.04	\$5,267,402.04		\$0.00

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Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 749
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
13,951,368.50	(155,320.37)	\$13,796,048.13	\$106,184.98 -\$2,039,526.70 -\$185,737.45 -\$1,747,604.27	\$16,054,822.71 -\$155,320.37 -\$235,486.01 -\$88,592.33 -\$231,193.93 -\$94,473.80 \$293,896.13	-\$15,543,652.40	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted after Oct 02 (Timing) June 02 G/L entry (needs to be researched) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:		\$13,796,048.13	\$13,796,048.13	\$0.00		

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 Etenne Faye

Level One Approval: _____ Date: _____
 Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 747
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
40,457,316.06	(620,180.87)	\$39,837,135.19	-\$413,716.19	\$101,846,365.53	\$62,009,230.34	Gross T/B amount
			\$98,539,187.81			GL account 134000 to be transferred to GL account 134001
			-\$3,720,893.91			Loan Consolidations (65025) T/B
			\$33,151,436.73			Calculated balance Forms 2000 / Net GA T/B
			-\$26,196,343.78			Adjusted opening balance difference *
			-\$620,180.87			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$584,413.76			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$149,052.52			GA adjustment of accrual interest MR26I ***
			\$492,614.95			Transaction posted to FMS in May 02 (needs to be researched)
			-\$1,113,648.31			Aug 02 transaction posted to FMS (needs to be researched)
-\$1,824,474.74	Sep 02 transaction posted to FMS (needs to be researched)					
\$1,137,705.42	Oct 02 transaction posted to FMS (needs to be researched)					
T O T A L:		\$72,988,571.92	\$72,988,571.92	\$0.00		

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*** GA reported incorrect amount for accrued interest MR26I. The annually reported cumulative amounts versus monthly amounts.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 746
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
2,878,989.62	(72,351.84)	\$2,806,637.78	\$10,206.57	-\$1,824,717.41	Gross T/B amount	
			\$595,080.24		GL account 134000 to be transferred to GL account 134001	
			-\$376,633.56		Loan Consolidations (65025) T/B	
			\$981,920.37		Calculated balance Forms 2000 / Net GA T/B	
			\$2,149,823.63		Adjusted opening balance difference *	
			-\$72,351.84		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)	
			-\$82,696.13		Sep 02 Form 2000 activity posted after Oct 02 (Timing)	
			-\$205,714.72		G/L entry in June 02 (needs to be researched)	
			\$111,412.44		G/L entry in May 02 (needs to be researched)	
			\$69,355.89		Aug 02 transaction posted to FMS (needs to be researched)	
-\$324,528.73	Sep 02 transaction posted to FMS (needs to be researched)					
\$179,416.87	Oct 02 transaction posted to FMS (needs to be researched)					
T O T A L:		\$2,806,637.78	\$2,806,637.78	\$0.00		

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Level One Approval: _____ Date: _____
 Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 745
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
4,104,202.22	(94,147.96)	\$4,010,054.26	-\$153,851.56	-\$2,710,691.64	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
			\$881,802.22			
			-\$571,411.96			
			\$1,299,362.62			
			\$2,805,066.85			
			-\$94,147.96			
			-\$100,845.29			
			\$32,557.99			
			-\$1,581,253.19			
			\$1,649,313.24			
T O T A L:			\$4,010,054.26	\$4,010,054.26	\$0.00	

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Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 744
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
11,388,879.83	(182,379.54)	\$11,206,500.29	-\$52,475.74 -\$4,601,777.64 -\$1,350,902.50 -\$3,303,350.88	-\$14,509,851.17	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B	
		\$14,907,824.28 -\$182,379.54 -\$135,000.73 -\$98,676.75 -\$55,864.22 \$73,948.13			Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$11,206,500.29	\$11,206,500.29	\$0.00		

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Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 742
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
132,109,676.99	(2,724,406.49)	\$129,385,270.50	-\$15,585,577.88	-\$144,970,848.38	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) May 02 G/L entry *** Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$129,385,270.50	\$129,385,270.50	\$0.00		

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 741
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
18,450,424.68	(306,028.72)	\$18,144,395.96	\$6,322,114.79	-\$11,822,281.17	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Mar 02 Form 2000 activity posted to FMS in May 02 Amount posted to FMS TB in June 02 (needs to be researched) Aug 02 transaction posted to FMS (needs to be researched) Jun 02 Form 2000 activity accounted twice in recon (Adj) *** Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$18,144,395.96	\$18,144,395.96	\$0.00		

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 740
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
23,641,174.36	(716,622.99)	\$22,924,551.37	-\$591,861.96 -\$12,516,287.51 -\$4,222,524.29 -\$8,885,625.18	\$32,930,031.88 -\$716,622.99 -\$593,752.93 -\$160,515.73 -\$271,573.04 \$622,609.36	-\$31,810,176.55	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$22,924,551.37	\$22,924,551.37	\$0.00	

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Prepared By: _____ Date: _____
Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 738
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
22,257,238.12	(61,369.64)	\$22,195,868.48	\$34,495,023.90	\$12,299,155.42	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Jun 02 Form 2000 activity to be accounted for (Adj) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$22,195,868.48	\$22,195,868.48	\$0.00		

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: _____ Date: _____
 Etienne Faye

Level One Approval: _____ Date: _____
 Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 737
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
15,324,022.20	(176,950.26)	\$15,147,071.94	-\$61,651.79	-\$612,296.01	-\$12,915,097.65	Gross T/B amount
			-\$2,905,922.09			GL account 134000 to be transferred to GL account 134001
			\$2,231,974.29			Loan Consolidations (65025) T/B
			\$13,765,106.96			Calculated balance Forms 2000 / Net GA T/B
			-\$176,950.26			Adjusted opening balance difference *
			-\$159,413.87			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$924,352.76			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			\$118,819.71			Aug 02 transaction posted to FMS (needs to be researched)
			\$291,887.87			Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$15,147,071.94	\$15,147,071.94	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 736
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
571,457,283.83	(23,649,011.66)	\$547,808,272.17	\$11,239,303.75	-\$62,416,320.74	-\$573,363,556.62	Gross T/B amount
			-\$25,621,732.54			GL account 134000 to be transferred to GL account 134001
			-\$25,555,284.45			Loan Consolidations (65025) T/B
			\$594,919,999.87			Calculated balance Forms 2000 / Net GA T/B
			-\$3,928,213.90			Adjusted opening balance difference *
			-\$3,491,869.82			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$6,279,845.79			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			\$11,929,043.01			May 02 G/L entry in June ***
			-\$16,493,632.39			Aug 02 transaction posted to FMS (needs to be researched)
			-\$32,952,344.20			MR24P & MR25P quarterly activity FY 02 to be accounted for (Jul 02) ***
			\$17,100,728.26			Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:		\$547,808,272.17	\$547,808,272.17			\$0.00

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** We are currently researching these differences and we expect to have them resolved within the next 5 business days.

Prepared By: _____ Date: _____
Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 735
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
13,111,006.34	(130,854.81)	\$12,980,151.53	-\$253,038.70	-\$8,574,450.29	-\$15,406,042.66	Gross T/B amount
			-\$6,401,597.86			GL account 134000 to be transferred to GL account 134001
			-\$2,425,891.13			Loan Consolidations (65025) T/B
			\$15,666,514.47			Calculated balance Forms 2000 / Net GA T/B
			-\$130,854.81			Adjusted opening balance difference *
			-\$105,097.86			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$0.14			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$139,217.22			April 02 Form 2000 activity / Immaterial
			\$114,697.94			Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$12,980,151.53	\$12,980,151.53	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 734
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
106,726,846.49		\$106,726,846.49	\$2,001,597.01	- \$14,743,837.67	-\$117,327,888.21	Gross T/B amount
			- \$2,141,198.94	- \$10,601,041.72		GL account 134000 to be transferred to GL account 134001
			\$129,091,894.04			Loan Consolidations (65025) T/B
			- \$1,361,919.30			Calculated balance Forms 2000 / Net GA T/B
			- \$2,427,669.06			Adjusted opening balance difference *
			- \$5,026,544.18			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			- \$7,379,513.35			Jun 02 Form 2000 activity to be accounted for (adj) ***
			4,431,640.06			Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$106,726,846.49	\$106,726,846.49	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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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*** We are currently researching these differences and we expect to have them resolved within the next 10 business days.

Prepared By: _____ Date: _____
Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 733
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
7,040,010.64	(74,654.12)	\$6,965,356.52	-	-\$158,869.26	-\$4,892,812.92	Gross T/B amount
			\$1,443,238.45	GL account 134000 to be transferred to GL account 134001		
			-\$788,174.41	Loan Consolidations (65025) T/B		
			\$2,072,543.60	Calculated balance Forms 2000 / Net GA T/B		
			\$4,967,467.04	Adjusted opening balance difference *		
				-\$74,654.12		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
T O T A L:			\$6,965,356.52	\$6,965,356.52	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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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Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 731
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
58,649,848.08	(387,458.70)	\$58,262,389.38	-\$738,370.56	\$77,381,693.28	\$24,908,373.57	Gross T/B amount
			-\$6,527,440.23	\$83,170,762.95		GL account 134000 to be transferred to GL account 134001
			-\$22,847,508.32	-\$387,458.70		Loan Consolidations (65025) T/B
			-\$364,637.54	-\$876,303.29		Calculated balance Forms 2000 / Net GA T/B
			-\$1,653,922.06	\$1,221,456.34		Adjusted opening balance difference *
			\$1,221,456.34			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
						Sep 02 Form 2000 activity posted after Oct 02 (Timing)
						Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$58,262,389.38	\$58,262,389.38	\$0.00	

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Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 729
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
268,390,364.82	(631,528.23)	\$267,758,836.59	-\$151,857.95		-\$199,651,778.68	Gross T/B amount
			\$62,964,193.42			GL account 134000 to be transferred to GL account 134001
			-\$5,294,722.44			Loan Consolidations (65025) T/B
			\$68,107,057.91			Calculated balance Forms 2000 / Net GA T/B
			-\$30,180,552.00			Adjusted opening balance difference *
			-\$631,528.23			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$517,447.78			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$3,000.00			Unidentified difference Nov 01
			(\$231,643,733.00)			GA overstatement of accrual interest ***
						\$600,767.17
		-\$347,619.50	Aug 02 transaction posted to FMS (needs to be researched)			
		-\$1,547,702.76	Sep 02 transaction posted to FMS (needs to be researched)			
		\$635,128.78	Oct 02 transaction posted to FMS (needs to be researched)			
T O T A L:		\$36,115,103.59	\$36,115,103.59		(\$0.00)	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

** In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** GA reported incorrect amount for accrued interest MR26I. The annually reported cumulative amounts versus monthly amounts, therefore overstating accrued interest by \$ 231 million.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 726
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
28,786,264.17	(488,727.41)	\$28,297,536.76	-\$492,922.41 -\$18,359,722.64 -\$7,380,371.16 -\$11,472,273.89	-\$39,769,810.65	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B	
			\$39,817,920.48 -\$488,727.41 -\$495,117.36 -\$204,998.66 \$757,548.68 -\$531,880.46 \$915,065.38		Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Jan 02 Form 2000 quarterly activity (MR26I) to be accounted for *** Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:			\$28,297,536.76	\$28,297,536.76	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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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*** We are currently researching these differences and we expect to have them resolved within the next 10 business days.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 723
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
4,804,392.14	(82,399.58)	\$4,721,992.56	\$51,169.00		-\$4,870,934.18	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B
			-\$203,574.57			
			-\$3,463.95			
			-\$148,941.62			
			\$5,073,222.96			
			-\$82,399.58			
			-\$67,991.74			
			\$41,697.02			
			-\$0.99			
			-\$134,922.13			
\$41,328.64		\$4,721,992.56		\$0.00	Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Aug 02 transaction posted to FMS (needs to be researched) Unidentified difference. Not researched Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$4,721,992.56	\$4,721,992.56			

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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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Prepared By: _____ Date: _____
 Etienne Faye

Level One Approval: _____ Date: _____
 Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
 Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 721
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
32,029,989.45	(246,914.92)	\$31,783,074.53	-\$63,690.96	\$27,302,605.69	-\$4,480,468.84	Gross T/B amount
			24,157,709.34			GL account 134000 to be transferred to GL account 134001
			-\$3,208,587.31			Loan Consolidations (65025) T/B
			\$344,525.85			Calculated balance Forms 2000 / Net GA T/B
			-\$6,235,505.66			Adjusted opening balance difference *
			-\$246,914.92			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$375,453.86			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$221,980.38			GA overstatement of accrual interest ***
			-\$259,973.79			GA overstatement of accrual interest ***
			\$587,214.37			May 02 G/L entry (needs to be researched)
T O T A L:		\$21,645,425.02	\$21,645,425.02	\$0.00		Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** GA reported incorrect amount for accrued interest MR26I. The annually reported cumulative amounts versus monthly amounts, therefore overstating accrued interest by \$ 10.8 million.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 719
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
				- \$249,383.54	-\$1,565,336.51	Gross T/B amount
				- \$6,705,567.40		GL account 134000 to be transferred to GL account 134001
				- \$3,376,079.46		Loan Consolidations (65025) T/B
				- \$3,578,871.48		Calculated balance Forms 2000 / Net GA T/B
				\$2,284,991.34		Adjusted opening balance difference *
				- \$320,544.95		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
				- \$321,121.35		Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
				- \$141,002.30		Aug 02 transaction posted to FMS (needs to be researched)
				- \$264,842.26		Sep 02 transaction posted to FMS (needs to be researched)
				\$327,856.03		Oct 02 transaction posted to FMS (needs to be researched)
			T O T A L:	(\$2,013,534.97)	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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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Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 717
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
125,047,903.75	(703,126.49)	\$124,344,777.26	\$986,516.29	\$17,752,134.81	-\$92,191,306.12	Gross T/B amount
				-\$13,414,820.04		GL account 134000 to be transferred to GL account 134001
				\$32,153,471.14		Loan Consolidations (65025) T/B
				\$102,659,697.26		Calculated balance Forms 2000 / Net GA T/B
				-\$703,126.49		Adjusted opening balance difference *
				-\$846,958.91		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
				\$1,715,466.90		Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
				-\$1,146,283.95		May 02 G/L entry in June ***
				-\$11,812,245.34		Aug 02 transaction posted to FMS (needs to be researched)
				\$2,324,756.65		Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$124,344,777.26	\$124,344,777.26		\$0.00

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** We are currently researching these differences and we expect to have them resolved within the next 10 business days.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 713
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
24,210,752.14	(286,774.30)	\$23,923,977.84	-\$322,986.47		-\$11,797,129.46	Gross T/B amount
			\$11,094,223.25			GL account 134000 to be transferred to GL account 134001
			-\$1,355,611.60			Loan Consolidations (65025) T/B
			\$12,126,848.38			Calculated balance Forms 2000 / Net GA T/B
			\$12,121,596.55			Adjusted opening balance difference *
			-\$286,774.30			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$295,706.78			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$5,161,769.13			Aug 02 transaction posted to FMS (needs to be researched)
			\$1,511,803.93			Sep 02 transaction posted to FMS (needs to be researched)
			\$3,907,979.19			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$23,923,977.84	\$23,923,977.84	\$0.00	

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* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 712
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
76,421,305.80	(895,952.54)	\$75,525,353.26	\$14,764,921.07 \$46,969,918.32 -\$8,345,668.24 \$70,080,507.63	-\$5,444,845.63	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing) Aug transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:			\$75,525,353.26	\$75,525,353.26	\$0.00	

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* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: _____ Date: _____
Etienne Faye

Level One Approval: _____ Date: _____
Richard Polhamus

FSA Accounting Director Approval: _____ Date: _____
Cynthia Heath

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 709
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
47,624,274.55	(578,300.15)	\$47,045,974.40	-\$595,043.36	-\$583,071.15	-\$46,728,390.81	Gross T/B amount
			-\$1,495,698.10			GL account 134000 to be transferred to GL account 134001
			\$317,583.59			Loan Consolidations (65025) T/B
			\$45,354,114.46			Calculated balance Forms 2000 / Net GA T/B
			-\$578,300.15			Adjusted opening balance difference *
			\$1,754,775.60			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$780,782.33			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$3,009,452.45			Amount posted to FMS TB in Jun 02 (needs to be researched) ***
			\$680,368.77			Aug 02 transaction posted to FMS (needs to be researched)
			-\$658,244.48			Apr 02 Form 2000 activity accounted for twice (Adj) ***
			\$2,404,346.73		Sep 02 transaction posted to FMS (needs to be researched)	
			Oct 02 transaction posted to FMS (needs to be researched)			
T O T A L:		\$47,045,974.40	\$47,045,974.40	\$0.00		

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* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** We are currently researching these differences and we expect to have them resolved within the next 10 business days.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 708
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
40,349,893.21	(442,036.89)	\$39,907,856.32	\$2,635,664.40 \$5,585,909.61 -\$5,444,103.67 \$13,665,677.68	-\$26,242,178.64	Gross T/B amount GL account 134000 to be transferred to GL account 134001 Loan Consolidations (65025) T/B Calculated balance Forms 2000 / Net GA T/B	
			\$30,550,237.53 -\$442,036.89 -\$423,962.43 -\$4,193,014.67 \$750,955.10		Adjusted opening balance difference * Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing) Sep 02 Form 2000 activity posted after Oct 02 (Timing) Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:		\$39,907,856.32	\$39,907,856.32	\$0.00		

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* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 706
October 31, 2002
FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
451,897,122.67	(2,921,317.06)	\$448,975,805.61	-\$7,933,507.70		-\$393,251,763.02	Gross T/B amount
			\$5,866,633.79			GL account 134000 to be transferred to GL account 134001
			-\$57,790,916.50			Loan Consolidations (65025) T/B
			\$55,724,042.59			Calculated balance Forms 2000 / Net GA T/B
			\$443,127,071.23			Adjusted opening balance difference *
			-\$2,921,317.06			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$2,970,852.10			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			\$2,700.00			Unidentified difference (January 2002)
						GA overstatement of accrual interest ***
						Aug 02 transaction posted to FMS (needs to be researched)
						Apr 02 Form 2000 activity to be adjusted from Q2 (overstated)
		-\$27,805,571.72	Sep 02 transaction posted to FMS (needs to be researched)			
		\$25,842,079.43	Oct 02 transaction posted to FMS (needs to be researched)			
T O T A L:		\$443,631,004.35	\$443,631,004.35	\$0.00		

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* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

*** GA reported incorrect amount for accrued interest MR26I. The annually reported cumulative amounts versus monthly amounts, therefore overstating accrued interest by \$ 5.3 million.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 705
 October 31, 2002
 FY 2003

G/L 134001						
GA Form 2000			FMS TB		Difference	Explanation / Comments
Sep 02 Quarterly Ending Balance	Oct 02 Monthly Activity	Calculated Oct 02 Balance	Ending Balance Oct 02			
10,217,151.98	(120,241.31)	\$10,096,910.67	-	-	-\$10,250,898.41	Gross T/B amount
						GL account 134000 to be transferred to GL account 134001
						Loan Consolidations (65025) T/B
						Calculated balance Forms 2000 / Net GA T/B
						Adjusted opening balance difference *
						Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
						Sep 02 Form 2000 activity posted after Oct 02 (Timing)
						Aug 02 transaction posted to FMS (needs to be researched)
						Sep 02 transaction posted to FMS (needs to be researched)
						Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$10,096,910.67	\$10,096,910.67	\$0.00	

* The adjusted opening balance difference represents the 9/30/01 Quarterly Form 2000 balance reported by each Guaranty Agency(GA) compared to the 9/30/01 FMS Trial balance by GA, plus the FY 2001 Form 2000 activity posted in FMS in FY 2002. 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.

* In FY 2002 this amount was further adjusted to reflect FY 2001 corrections posted in May and June 2002. In addition, we discovered in our September 2002 reconciliation a \$ 45 million reduction in FY 2001 timing differences.

Prepared By: Etienne Faye Date: _____

Level One Approval: Richard Polhamus Date: _____

FSA Accounting Director Approval: Cynthia Heath Date: _____

Federal Student Aid
Forms 2000 Reconciliation
Adjusted Opening Balance
FY 2003

GA	Adjusted Opening Balance	FY 02 Activity previously identified as FY 01	FY 01 Quarterly Forms 2000 Activity previously identified as FY 02	FY 2001 Adjustments / TB		New Adjusted Opening Balance
				May 02	June 02	
705	47,663,799.55			833,694.58		46,830,104.97
706	1,109,033,224.55			7,890,642.20		1,101,142,582.35
708	131,742,645.69	3,473,327.20	1,370,143.00	3,489,911.60	(360.00)	133,096,564.29
709	102,512,174.14			3,126,014.90		99,386,159.24
711				0.00		0.00
712	264,163,161.82	8,382,741.37	315,562.00	3,608,698.72		269,252,766.47
713	83,731,196.42			123.88		83,731,072.54
717	398,955,788.12	6,067,709.51		4,889,288.36		400,134,209.27
719	(23,806,004.24)	1,477,675.08	96,815.38	1,266,713.22		(23,498,227.00)
721	109,168,977.19			0.00		109,168,977.19
722	(18,992,467.45)	2,452,930.08		0.00	821,948.26	(17,361,485.63)
723	17,464,399.51			264,954.00		17,199,445.51
725				8,274,561.33		(8,274,561.33)
726	147,281,604.27			1,561,335.10		145,720,269.17
729	157,099,601.12	1,719,283.79		1,622,631.90		157,196,253.01
730	(11,988,775.43)			226,820.58		(12,215,596.01)
731	135,305,824.73			890,022.26		134,415,802.47
733	19,735,030.83	567,675.85	27,861.00	0.00		20,330,567.68
734	308,440,235.58			10,257,615.08		298,182,620.50
735	55,691,946.05			1,110,923.28		54,581,022.77
736	1,402,478,051.64		9,440,473.96	13,579,410.14		1,398,339,115.46
737	50,640,581.66	1,329,496.76		2,251,595.16		49,718,483.26
738	22,366,718.67			56,767.10		22,309,951.57
740	152,790,052.25			1,441,158.36		151,348,893.89
741	65,959,784.88	497,997.90		604,898.34		65,852,884.44
742	648,223,286.31			4,451,957.64		643,771,328.67
744	62,661,201.19	838,723.59		426,236.46		63,073,688.32
745	24,246,122.75	416,778.22		138,283.50		24,524,617.47
746	13,538,774.23	818,944.09		172,883.58		14,184,834.74
747	162,954,967.26	1,758,033.20		0.00		164,713,000.46
748				7,885,346.80		(7,885,346.80)
749	56,721,766.41	822,665.78	5,467.02	490,660.34		57,059,238.87
750	22,364,982.09	4,975.06		150,917.90		22,219,039.25
753	183,891,238.00	1,905,537.40		1,658,587.76		184,138,187.64
755				35,151,303.21		(35,151,303.21)
800	2,043,286,866.71		53,894.03	28,790,512.32		2,014,550,248.42
927	(92,486,502.46)	8,096,067.63		15,666.72		(84,406,101.55)
951	188,097,021.76	4,390,513.96		1,681,299.72		190,806,236.00
Total	8,040,937,275.80	45,021,076.47	11,310,216.39	148,261,436.04	821,588.26	7,948,185,544.36

GA	Adjusted Opening Balance	FY 02 Activity previously identified as FY 01	FY 01 Quarterly Forms 2000 Activity previously identified as FY 02	New Adjusted Opening Balance
705	10,496,331.11			10,496,331.11
706	433,747,428.77			433,747,428.77
708	46,760,915.99	(538,937.46)	(15,671,741.00)	30,550,237.53
709	45,354,114.46			45,354,114.46
711				0.00
712	49,770,033.26	(914,064.04)	(27,827,186.00)	21,028,783.22
713	11,628,793.81			11,628,793.81
717	102,328,816.40	(1,790,796.16)		100,538,020.24
719	1,900,997.05	1,429,783.09	(1,818,039.58)	1,512,740.56
721	(6,840,045.20)			(6,840,045.20)
722	3,321,394.78	(568,265.27)		2,753,129.51
723	4,951,689.26			4,951,689.26
725				0.00
726	38,539,468.56			38,539,468.56
729	(66,045,981.30)	35,865,429.30		(30,180,552.00)
730	(17,602.02)			(17,602.02)
731	(24,047,133.80)			(24,047,133.80)
733	4,736,403.83	312,641.05	(441,299.00)	4,607,745.88
734	129,091,894.04			129,091,894.04
735	15,214,770.39			15,214,770.39
736	603,311,568.33		(19,720,797.76)	583,590,770.57
737	13,503,228.10	(220,039.82)		13,283,188.28
738	(13,109,221.18)			(13,109,221.18)
740	32,008,267.66			32,008,267.66
741	13,584,997.27	(408,696.87)		13,176,300.40
742	157,673,105.75			157,673,105.75
744	14,559,428.70	(162,887.74)		14,396,540.96
745	2,819,687.04	(115,408.97)		2,704,278.07
746	2,119,132.23	(74,476.00)		2,044,656.23
747	(26,095,490.98)	(731,251.42)		(26,826,742.40)
748				0.00
749	16,329,793.28	232,995.17	(831,327.80)	15,731,460.65
750	3,795,213.05	(136,517.47)		3,658,695.58
753	55,479,146.80	(778,106.69)		54,701,040.11
755				0.00
800	682,158,613.94		(10,404,310.11)	671,754,303.83
927	(21,464,324.63)	2,919,506.13		(18,544,818.50)
951	55,946,967.77	111,802.25		56,058,770.02
Total	2,393,512,402.52	34,432,709.08	(76,714,701.25)	2,351,230,410.35