

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

G/L 135001						
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			
237,795,734.41	1,505,670.35	\$239,301,404.76	\$48,718,684.54	-\$190,577,337.24		Gross T/B amount
			-\$5,382.98			Loan Consolidations (74016) T/B
			\$48,724,067.52			Calculated balance Forms 2000 / Net GA T/B
			\$190,806,236.00			Adjusted opening balance difference *
			\$1,505,670.35			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$1,502,088.75			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$0.31			Unidentified immaterial difference
			\$1,131,536.22			G/L entry May 02, FMS TB (needs to be researched)
			\$459,939.14			Aug 02 FMS transactions (needs to be researched)
			-\$3,334,845.16			Sep 02 transaction posted to FMS (needs to be researched)
-\$1,493,287.75	Oct 02 transaction posted to FMS (needs to be researched)					
T O T A L:			\$239,301,404.76	\$239,301,404.76	\$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 927
 October 31, 2002
 FY 2003

G/L 135001						
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			
79,048,267.07	6,583,967.99	\$85,632,235.06	\$73,332,700.41		\$71,623,467.76	Gross T/B amount Loan Consolidations (74016) 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) 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)
			-\$83,923,002.41			
			\$157,255,702.82			
			-\$84,406,101.55			
			\$6,583,967.99			
			-\$6,944,426.15			
			\$25,339.58			
			\$1,196,529.11			
\$11,921,223.26						
T O T A L:			\$85,632,235.06	\$85,632,235.06	\$0.00	

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 Richard Polhamus

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 Cynthia Heath

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

G/L 135001						
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			
3,281,939,337.44	40,620,418.62	\$3,322,559,756.06	\$545,158,979.24		-\$2,054,620,711.23	Gross T/B amount
			-\$722,780,065.59			Loan Consolidations (74016) T/B
			\$1,267,939,044.83			Calculated balance Forms 2000 / Net GA T/B
			\$2,014,550,248.42			Adjusted opening balance difference *
			\$40,620,418.62			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$27,877,727.60			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			\$1.00			Unidentified immaterial difference
			-\$41,722,906.28			Aug 02 transactions posted to FMS (needs to be researched)
			\$41,034,264.44			Sep 02 transaction posted to FMS (needs to be researched)
			-\$27,739,042.57			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$3,322,559,756.06	\$3,322,559,756.06	\$0.00	

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Cynthia Heath

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

G/L 135001						
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			
247,273,005.68	3,379,032.16	\$250,652,037.84	\$52,747,348.62	-\$187,450,373.81		Gross T/B amount
			-\$10,454,315.41			Loan Consolidations (74016) T/B
			\$63,201,664.03			Calculated balance Forms 2000 / Net GA T/B
			\$184,138,187.64			Adjusted opening balance difference *
			\$3,379,032.16			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$536,979.50			Jun 02 transaction posted to FMS (needs to be researched)
			\$8,878,544.03			Aug 02 transaction posted to FMS (needs to be researched)
\$26.88	Unidentified immaterial Mar 02 difference					
(8,408,437.40)	Sep 02 transaction posted to FMS (needs to be researched)					
T O T A L:		\$250,652,037.84	\$250,652,037.84	\$0.00		

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Cynthia Heath

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

G/L 135001						
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			
35,348,156.44	(134,062.33)	\$35,214,094.11	\$8,755,101.43	-\$22,513,748.84		Gross T/B amount
			-\$3,945,243.84			Loan Consolidations (74016) T/B
			\$12,700,345.27			Calculated balance Forms 2000 / Net GA T/B
			\$22,219,039.25			Adjusted opening balance difference *
			-\$134,062.33			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$722,991.18			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			\$989.06			Amount posted in FMS TB to March 02 (needs to be researched)
			-\$329,187.59			Amount posted in FMS TB to Q2 (needs to be researched)
			\$579,889.88			Aug 02 transaction posted to FMS (needs to be researched)
			\$993,739.38			Sep 02 transaction posted to FMS (needs to be researched)
		-\$1,539,649.99			Oct 02 transaction posted to FMS (needs to be researched)	
T O T A L:			\$35,214,094.11	\$35,214,094.11	\$0.00	

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Cynthia Heath

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

G/L 135001						
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			
72,017,652.78	1,029,161.59	\$73,046,814.37	\$13,786,093.68		-\$58,060,466.63	Gross T/B amount Loan Consolidations (74016) 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) Unidentified immaterial difference Aug 02 transaction posted to FMS (needs to be researched) Unidentified difference Feb 02 reconciliation Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)
			-\$1,200,254.06			
			\$14,986,347.74			
			\$57,059,238.87			
			\$1,029,161.59			
			\$539,750.95			
			\$203.77			
			\$348,700.45			
			-\$68,954.80			
			-\$307,884.90			
-\$539,749.30						
T O T A L:			\$73,046,814.37		\$0.00	

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

G/L 135001						
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			
224,298,317.28	4,011,321.27	\$228,309,638.55	\$40,681,947.32 -\$18,986,681.81	\$59,668,629.13	-\$168,641,009.42	Gross T/B amount Loan Consolidations (74016) T/B Calculated balance Forms 2000 / Net GA T/B
			\$164,713,000.46 \$4,011,321.27 \$177,910.07 -\$605,978.55 \$62,011.08 -\$2,906,604.39 \$3,891,119.44 \$2,294,658.04 -\$2,996,428.00			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) Transaction posted to FMS in Apr 02 (needs to be researched) Transaction posted to FMS in May 02 (needs to be researched) Transaction posted to FMS in June 02 (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:			\$228,309,638.55	\$228,309,638.55	\$0.00	

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Cynthia Heath

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

G/L 135001						
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			
29,757,547.29	492,413.92	\$30,249,961.21	\$11,515,106.59		-\$14,640,013.67	Gross T/B amount
			-\$4,094,840.95			Loan Consolidations (74016) T/B
			\$15,609,947.54			Calculated balance Forms 2000 / Net GA T/B
			\$14,184,834.74			Adjusted opening balance difference *
			\$492,413.92			Oct 02 Forms 2000 activity posted to FMS after Oct 02 Timing
			\$241,154.58			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			\$50,956.42			G/L entry in June 02 (needs to be researched)
			-\$393,867.98			G/L entry in May 02 (needs to be researched)
			-\$207,942.41			Aug 02 transaction posted to FMS (needs to be researched)
			\$513,269.98			Sep 02 transaction posted to FMS (needs to be researched)
			-\$240,805.58			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$30,249,961.21	\$30,249,961.21	\$0.00	

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

G/L 135001						
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			
49,318,116.36	499,478.73	\$49,817,595.09	\$17,976,132.13	-\$25,021,078.05	Gross T/B amount Loan Consolidations (74016) 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) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched)	
			-\$6,820,384.91			
			\$24,796,517.04			
			\$24,524,617.47			
			\$499,478.73			
			\$64,545.76			
-\$67,563.91						
T O T A L:			\$49,817,595.09	\$49,817,595.09	\$0.00	

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

G/L 135001					
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		
93,329,509.35	1,141,153.71	\$94,470,663.06	\$21,502,667.96	-\$64,192,510.61	Gross T/B amount Loan Consolidations (74016) 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) Aug 02 transaction posted to FMS (needs to be researched) Sep 02 transaction posted to FMS (needs to be researched)
			-\$8,775,484.49		
			\$30,278,152.45		
			\$63,073,688.32		
			\$1,141,153.71		
			-\$1,078,829.47		
\$1,056,498.05					
T O T A L:			\$94,470,663.06	\$0.00	

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

G/L 135001						
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			
984,492,893.87	12,198,845.63	\$996,691,739.50	\$248,991,458.51		-\$666,411,780.65	Gross T/B amount
			-\$81,288,500.34			Loan Consolidations (74016) T/B
			\$330,279,958.85			Calculated balance Forms 2000 / Net GA T/B
			\$643,771,328.67			Adjusted opening balance difference *
			\$12,198,845.63			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$6,094,753.75			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			\$53,581.83			May 02 G/L entry
			\$13,886,367.49			Aug 02 transaction posted to FMS (needs to be researched)
			-\$3,670,123.68			Sep 02 transaction posted to FMS (needs to be researched)
			-\$5,922,973.04			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$996,691,739.50	\$996,691,739.50	\$0.00	

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

G/L 135001						
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			
81,386,867.35	486,804.81	\$81,873,672.16	\$12,935,762.09		-\$66,343,804.18	Gross T/B amount
			-\$2,594,105.89			Loan Consolidations (74016) T/B
			\$15,529,867.98			Calculated balance Forms 2000 / Net GA T/B
			\$65,852,884.44			Adjusted opening balance difference *
			\$486,804.81			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$665,628.35			Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			\$12,959.34			Mar 02 Form 2000 activity posted to FMS in May 02
			-\$139,101.29			Amount posted to FMS TB in June 02 (needs to be researched)
			\$1,630,115.53			Aug 02 transaction posted to FMS (needs to be researched)
			-\$623,539.86			Sep 02 transaction posted to FMS (needs to be researched)
			(1,541,947.14)			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$81,873,672.16	\$81,873,672.16	\$0.00	

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

G/L 135001						
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			
227,914,706.01	1,677,161.96	\$229,591,867.97	\$52,548,236.77		-\$152,951,396.27	Gross T/B amount
			-\$24,092,234.93			Loan Consolidations (74016) T/B
			\$76,640,471.70			Calculated balance Forms 2000 / Net GA T/B
			\$151,348,893.89			Adjusted opening balance difference *
			\$1,677,161.96			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$5,433,248.65			Aug 02 transaction posted to FMS (needs to be researched)
\$5,358,589.07		Sep 02 transaction posted to FMS (needs to be researched)				
T O T A L:			\$229,591,867.97		\$0.00	

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

G/L 135001					
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		
29,066,921.21	408,981.53	\$29,475,902.74	\$3,912,754.66	-\$22,717,868.22	Gross T/B amount
			-\$2,845,279.86		Loan Consolidations (74016) T/B
			\$6,758,034.52		Calculated balance Forms 2000 / Net GA T/B
			\$22,309,951.57		Adjusted opening balance difference *
			\$408,981.53		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$492,921.60		Sep 02 Form 2000 activity posted to FMS after Oct 02 (Timing)
			-\$350,262.24		Aug 02 transaction posted to FMS (needs to be researched)
			-\$2,983.94		Amount posted to FMS TB in Jun 02 (needs to be researched)
			\$705,666.33		Sep 02 transaction posted to FMS (needs to be researched)
			-\$846,406.63		Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$29,475,902.74	\$29,475,902.74	\$0.00

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 Etienne Faye

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 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 135001						
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			
88,313,751.30	194,660.84	\$88,508,412.14	\$16,324,144.80	-\$49,905,566.99		Gross T/B amount
			-\$22,278,700.35			Loan Consolidations (74016) T/B
			\$38,602,845.15			Calculated balance Forms 2000 / Net GA T/B
			\$49,718,483.26			Adjusted opening balance difference *
			\$194,660.84			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$202,642.52			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			\$951,369.21			Aug 02 transaction posted to FMS (needs to be researched)
			-\$960,238.75			Sep 02 transaction posted to FMS (needs to be researched)
-\$201,350.09	Oct 02 transaction posted to FMS (needs to be researched)					
T O T A L:			\$88,508,412.14	\$88,508,412.14	\$0.00	

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 Richard Polhamus

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 Cynthia Heath

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

G/L 135001						
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			
1,531,833,389.33	5,991,543.60	\$1,537,824,932.93	\$21,276,705.21 -\$105,152,086.91 \$126,428,792.12 \$1,398,339,115.46 \$5,991,543.60 \$6,012,319.53 -\$1,622,318.96 \$57,878,731.47 -\$54,668,693.18 -\$1,698,885.03 \$1,164,327.92	-\$1,411,396,140.81	Gross T/B amount Loan Consolidations (74016) 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) May 02 G/L entry in June Aug 02 transaction posted to FMS (needs to be researched) MR24P & MR25P quarterly activity FY 02 to be accounted for in reconciliation / Jul 02 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:			\$1,537,824,932.93	\$1,537,824,932.93	\$0.00	

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Cynthia Heath

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

G/L 135001						
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			
83,055,956.21	320,217.72	\$83,376,173.93	\$1,646,604.90		-\$54,936,931.91	Gross T/B amount Loan Consolidations (74016) 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) Sep 01 difference that clears out in Oct 01 Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)
			-\$26,792,637.12			
			\$28,439,242.02			
			\$54,449,984.49			
			\$320,217.72			
			\$308,246.96			
			\$131,038.28			
			-\$12,271.82			
-\$260,283.72						
T O T A L:			\$83,376,173.93	\$83,376,173.93	\$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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 Cynthia Heath

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

G/L 135001					
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		
357,027,237.00			\$51,596,516.60	-\$297,134,241.85	Gross T/B amount
			-\$8,296,478.55		Loan Consolidations (74016) T/B
			\$59,892,995.15		Calculated balance Forms 2000 / Net GA T/B
			\$298,182,620.50		Adjusted opening balance difference *
			\$649,962.97		Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$707,512.60		Aug 02 transaction posted to FMS (needs to be researched)
			-\$444.29		Unidentified immaterial Jan 02 difference
			\$2,323,866.37		Sep 02 transaction posted to FMS (needs to be researched)
		-\$3,314,251.10	Oct 02 transaction posted to FMS (needs to be researched)		
T O T A L:			\$357,027,237.00	\$0.00	

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

G/L 135001						
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			
29,495,535.68	416,936.38	\$29,912,472.06	\$5,472,293.56	-\$20,765,460.30	Gross T/B amount Loan Consolidations (74016) 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) FY 2001 accrual posted in March 02 Sep 02 transaction posted to FMS (needs to be researched) Oct 02 transaction posted to FMS (needs to be researched)	
			-\$3,674,718.20			
			\$9,147,011.76			
			\$20,330,567.68			
			\$416,936.38			
			\$253,281.88			
			\$21,969.00			
			\$435,038.83			
-\$692,333.47						
T O T A L:			\$29,912,472.06	\$29,912,472.06	\$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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Cynthia Heath

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

G/L 135001						
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			
181,019,493.33	2,788,040.14	\$183,807,533.47	\$13,858,143.86		-\$137,157,893.51	Gross T/B amount
			-\$32,791,496.10			Loan Consolidations (74016) T/B
			\$46,649,639.96			Calculated balance Forms 2000 / Net GA T/B
			\$134,415,802.47			Adjusted opening balance difference *
			\$2,788,040.14			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$45,949.10			Sep 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$183,807,533.47	\$183,807,533.47	\$0.00	

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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 730
October 31, 2002
FY 2003

G/L 135001						
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			
15,732,728.38	727,764.96	\$16,460,493.34	\$18,047,020.48	\$11,497,865.82		Gross T/B amount
			-\$9,911,338.68			Loan Consolidations (74016) T/B
			\$27,958,359.16			Calculated balance Forms 2000 / Net GA T/B
			-\$12,215,596.01			Adjusted opening balance difference *
			\$727,764.96			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$685,012.57			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$1,005,704.06			Aug 02 transaction posted to FMS (needs to be researched)
			-\$304.46			FY 02 MR-25P quarterly activity to be taken into account
			\$2,467,913.03			Sep 02 transaction posted to FMS (needs to be researched)
			-\$2,156,951.85			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$16,460,493.34	\$16,460,493.34	\$0.00	

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Cynthia Heath

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

G/L 135001						
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			
204,333,582.00	(212,455.58)	\$204,121,126.42	\$21,506,690.49	-\$155,131,791.62	-\$155,131,791.62	Gross T/B amount
			-\$27,482,644.31			Loan Consolidations (74016) T/B
			\$48,989,334.80			Calculated balance Forms 2000 / Net GA T/B
			\$157,196,253.01			Adjusted opening balance difference *
			-\$212,455.58			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$38,606.99			April 02 G/L entry posted to FMS in May
			\$902,395.68			Aug 02 transaction posted to FMS (needs to be researched)
-\$2,793,008.48	Sep 02 transaction posted to FMS (needs to be researched)					
T O T A L:		\$204,121,126.42	\$204,121,126.42	\$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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 Cynthia Heath

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

G/L 135001						
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			
209,405,076.52	3,307,607.11	\$212,712,683.63	\$22,460,855.53	-\$148,951,303.53	Gross T/B amount Loan Consolidations (74016) 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 transaction posted to FMS (needs to be researched) Jan 02 Form 2000 quarterly activity MR25P to be accounted for in reconciliation	
			-\$41,300,524.57			
			\$63,761,380.10			
			\$145,720,269.17			
			\$3,307,607.11			
			-\$71,183.86			
-\$5,388.89						
T O T A L:			\$212,712,683.63	\$212,712,683.63	\$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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Cynthia Heath

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

G/L 135001					
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		
46,446,733.79	408,269.78	\$46,855,003.57	\$29,256,650.61	-\$17,598,352.96	Gross T/B amount
			\$29,256,650.61		Calculated balance Forms 2000 / Net GA T/B
			\$17,199,445.51		Adjusted opening balance difference *
			\$408,269.78		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$528,549.28		Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$1,022,343.59		Aug 02 transaction posted to FMS (needs to be researched)
			-\$0.35		Unidentified difference. Not researched
			\$1,012,721.22		Sep 02 transaction posted to FMS (needs to be researched)
			(528,288.89)		Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:		\$46,855,003.57	\$46,855,003.57		\$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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Federal Student Aid
 Form 2000 Reconciliation
 Guaranty Agency 722
 October 31, 2002
 FY 2003

G/L 135001							
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				
20,454,037.76			\$26,347,779.88		\$17,394,695.58	Gross T/B amount	
			-\$11,500,953.46			Loan Consolidations (74016) T/B	
			\$20,454,037.76	\$37,848,733.34			Calculated balance Forms 2000 / Net GA T/B
				-\$17,361,485.63			Adjusted opening balance difference *
				\$507,907.40			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
				\$257,962.58			Aug 02 transaction posted to FMS (needs to be researched)
			\$899,686.82		Sep 02 transaction posted to FMS (needs to be researched)		
			(1,698,766.75)		Oct 02 transaction posted to FMS (needs to be researched)		
T O T A L:			\$20,454,037.76	\$20,454,037.76	\$0.00		

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

G/L 135001					
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		
151,504,969.03	5,969,942.11	\$157,474,911.14	\$21,929,674.85	-\$113,790,189.96	Gross T/B amount
			-\$21,755,046.33		Loan Consolidations (74016) T/B
			\$43,684,721.18		Calculated balance Forms 2000 / Net GA T/B
			\$109,168,977.19		Adjusted opening balance difference *
			\$5,969,942.11		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$2,438,017.11		Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$80,320.31		May 02 G/L in June 02 / posted in the TB (needs to be researched)
			-\$16,483.70		Q8 Form FY02
			-\$0.86		Unidentified immaterial difference
			-\$36,792.99		Unidentified difference occurred in the third quarter (needs to be researched)
			-\$87,311.59		Aug 02 transaction posted to FMS (needs to be researched)
\$1,262,060.51	Sep 02 transaction posted to FMS (needs to be researched)				
(4,827,897.51)	Oct 02 transaction posted to FMS (needs to be researched)				
T O T A L:			\$157,474,911.14	\$0.00	

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

G/L 135001						
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			
22,850,702.22	(138,863.59)	\$22,711,838.63	\$26,808,824.58		\$23,767,822.07	Gross T/B amount Loan Consolidations (74016) 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)
			-\$19,670,836.12			
			\$46,479,660.70			
			-\$23,498,227.00			
			-\$138,863.59			
			-\$208,715.01			
			\$211,133.67			
			-\$357,883.96			
\$224,733.82						
T O T A L:			\$22,711,838.63	\$22,711,838.63	\$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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Federal Student Aid
Form 2000 Reconciliation
Guaranty Agency 717
October 31, 2002
FY 2003

G/L 135001						
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			
513,980,893.28	3,960,542.76	\$517,941,436.04	\$37,175,777.17		-\$404,190,569.20	Gross T/B amount
			-\$76,575,089.67			Loan Consolidations (74016) T/B
			\$113,750,866.84			Calculated balance Forms 2000 / Net GA T/B
			\$400,134,209.27			Adjusted opening balance difference *
			\$3,960,542.76			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$1,847,883.66			Sep 02 Form 2000 activity posted after Oct 02 (Timing)
			-\$408,048.76			May 02 G/L entry in June
			\$1,238,928.94			Aug 02 transaction posted to FMS (needs to be researched)
			\$3,438,652.95			Sep 02 transaction posted to FMS (needs to be researched)
			-\$6,021,599.62			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$517,941,436.04		\$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.

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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 713
 October 31, 2002
 FY 2003

G/L 135001					
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		
127,151,718.76	1,969,345.98	\$129,121,064.74	\$34,107,638.53	-\$85,299,051.34	Gross T/B amount
			-\$9,714,374.87		Loan Consolidations (74016) T/B
			\$43,822,013.40		Calculated balance Forms 2000 / Net GA T/B
			\$83,731,072.54		Adjusted opening balance difference *
			\$1,969,345.98		Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$3,375.86		Unidentified difference (needs to be researched)
\$8,940.96	Aug 02 transaction posted to FMS (needs to be researched)				
(413,684.00)	Sep 02 transaction posted to FMS (needs to be researched)				
T O T A L:			\$129,121,064.74	\$0.00	

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

G/L 135001					
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		
430,928,281.70	5,599,704.33	\$436,527,986.03	\$110,966,652.96	-\$278,103,382.15	Gross T/B amount Loan Consolidations (74016) 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)
			-\$47,457,950.92		
			\$158,424,603.88		
			\$269,252,766.47		
			\$5,599,704.33		
			\$7,348,169.39		
			\$342,983.47		
			\$7,658,986.90		
-\$12,099,228.41					
T O T A L:			\$436,527,986.03	\$0.00	

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

G/L 135001						
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			
125,463,738.96	915,028.30	\$126,378,767.26	\$19,755,645.78		-\$100,081,367.58	Gross T/B amount Loan Consolidations (74016) 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) Unidentified immaterial difference Jun 02 transaction posted to FMS (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)
			-\$6,541,753.90			
			\$26,297,399.68			
			\$99,386,159.24			
			\$915,028.30			
			\$260,434.58			
			\$0.08			
			-\$134,630.57			
			\$1,136,436.22			
			-\$1,182,444.15 (299,616.12)			
T O T A L:		\$126,378,767.26	\$126,378,767.26		\$0.00	

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 Cynthia Heath

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

G/L 135001						
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			
204,395,489.09	2,173,568.08	\$206,569,057.17	\$43,644,585.49		-\$134,840,697.37	Gross T/B amount
			-\$28,083,774.31			Loan Consolidations (74016) T/B
			\$71,728,359.80			Calculated balance Forms 2000 / Net GA T/B
			\$133,096,564.29			Adjusted opening balance difference *
			\$2,173,568.08			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			\$2,386,552.22			Sep 02 Form 2000 activity posted to FMS in Oct 02 (Timing)
			-\$888,738.00			Sep 02 transaction posted to FMS (needs to be researched)
			-\$1,927,249.22			Oct 02 transaction posted to FMS (needs to be researched)
T O T A L:		\$206,569,057.17	\$206,569,057.17		\$0.00	

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

G/L 135001						
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			
1,523,710,531.39	10,558,750.10	\$1,534,269,281.49	\$176,324,775.36		-\$1,109,902,271.27	Gross T/B amount
			-\$248,042,234.86			Loan Consolidations (74016) T/B
			\$424,367,010.22			Calculated balance Forms 2000 / Net GA T/B
			\$1,101,142,582.35			Adjusted opening balance difference *
			\$10,558,750.10			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
		-\$1,799,061.18				Sep 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$1,534,269,281.49		\$0.00	

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

G/L 135001						
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			
81,582,568.13	783,303.47	\$82,365,871.60	\$24,507,091.00		-\$47,586,603.74	Gross T/B amount
			-\$10,272,176.86			Loan Consolidations (74016) T/B
			\$34,779,267.86			Calculated balance Forms 2000 / Net GA T/B
			\$46,830,104.97			Adjusted opening balance difference *
			783,303.47			Oct 02 Forms 2000 activity posted to FMS after Oct 02 (Timing)
			-\$26,804.70			Sep 02 transaction posted to FMS (needs to be researched)
T O T A L:			\$82,365,871.60	\$82,365,871.60	\$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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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