

**U.S. Department of Education - Student Financial Assistance
 FISL Loans Receivable Reconciliation
 Summary Sheet
 For the Period July 1, 2001 through September 30, 2001**

					D I F F E R E N C E S 1/						
Trans Type	TC	DCMS	Doc Type/Sae	FMSS	Total	Timing	Non-Material	Material			
								DCMS		FMSS	
								\$	#	\$	#
New Debts	189	\$ 630,545.63	OPF 050	\$ 628,028.77	\$ 2,516.86		\$ 2,516.86				
Injured Spouse	343	49,966.79	COLF 315		\$ 49,966.79		49,966.79				
Collections	223	1,994,972.73	COLF 200	(1,865,207.01)	\$ (129,765.72)	\$ (129,765.72)					
Write-offs	114	3,848,989.25	ARF 100	(3,756,101.81)	\$ (92,887.44)	\$ (92,887.44)					
Internal Transactions	110	(0.09)			\$ (0.09)		(0.09)				
Sub-Total		<u>\$ 6,524,474.31</u>		<u>\$ (4,993,280.05)</u>	<u>\$ (170,169.60)</u>	<u>(222,653.16)</u>	<u>52,483.56</u>				
Data File Total		<u>\$ 6,524,474.31</u>		<u>\$ (4,993,280.05)</u>							
Difference		\$ 0.00		\$ -							
Other Activity:											
FIS Only	2/	\$ 58,008.59									
CAN E00005177	3/	(6,186,111.81)									
Total		<u>\$ (6,128,103.22)</u>									

Note 1: The Debt Collection Management System and the Financial Management Service System differ in their basis for assigning positive and negative signs. DCMS is transaction based, where inflows are assigned a positive value and outflows are assigned negative values. On the other hand, FMSS is account based, where debits are positive and credits are negative. For this reason, the system balances are not comparable. This applies to the entire worksheet.

Note 2: FIS Only transactions that are posted to DCMS should not post to FMSS.

Note 3: Common account number (CAN) E00005177 are the backout transaction for collections. Inclusion of this data would create duplication.

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