

**U.S. Department of Education - Student Financial Assistance
Pell Loans Receivable Reconciliation
Summary Worksheet**

					DIFFERENCES 1/						
					Total	Timing	Non- Material	Material			
								DCMS		FMSS	
Trans Type	TC	DCMS	Doc Type/Sae	FMSS				\$	#	\$	#
New Debts	126	\$ 1,590,688.36	ARG 006	\$ 1,518,298.60	\$ 72,389.76	72,389.76					
Injured Spouse	343	6,913.20	COLM 007	6,820.43	92.77	92.77					
Collections	223	524,017.63	COLM 003	(491,445.42)	32,572.21	32,572.21					
Write-offs	114	36,873.68	ARG 005	(36,716.48)	157.20	157.20					
Sub-Total		\$ 2,158,492.87		\$ 996,957.13	\$ 105,211.94	105,211.94	0.00	0.00	0	0.00 0	
Data File Total		\$ 2,158,492.87		\$ 996,957.13							
Difference		\$ -		\$ -							
Other Activity:											
FIS Only	2/	\$ 6,735.16									
CAN E00005177	3/	\$ (592,173.77)									
Total		\$ (585,438.61)									

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.