

U. S. Department Of Education  
Federal Family Education Loan Program

Guaranty Agency Financial Report  
Cover Page

Guaranty Agency State Name: \_\_\_\_\_  
Guaranty Agency Code: \_\_\_\_\_

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**Instructions:** There are separate instructions for the completion of this form. Please read those instructions carefully before completing the form.

# GUARANTY AGENCY FINANCIAL REPORT

Guaranty Agency Code: \_\_\_\_\_ - Guaranty Agency State Name: \_\_\_\_\_

OMB No. 1845-0026

For Month Of: \_\_/\_\_/\_\_\_\_

Expiration Date : 02/28/2003

ITEM NO.	CATEGORY	AMOUNT DUE TO/(FROM) GUARANTOR	PRINCIPAL AMOUNT	INTEREST AMOUNT	OTHER AMOUNTS
<b>MR-1</b>	<b>Claims Paid</b>	\$ _____			
MR-1-A	Defaults - Net		\$ _____		\$ _____
MR-1-B	Exempt/Lender of Last Resort		\$ _____		
MR-1-C	Death/Disability		\$ _____		
MR-1-D	Closed School/False Certification		\$ _____		
MR-1-E	Bankruptcy		\$ _____		
MR-1-F	Unpaid Refunds		\$ _____		
MR-1-G	Discharges		\$ _____		
<b>MR-2</b>	<b>Borrower Payment Return (Closed School/False Certification)</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>MR-3</b>	<b>Status Changes</b>	\$ _____			
MR-3-A	Death/Disability		\$ _____	\$ _____	
MR-3-B	Closed School/False Certification		\$ _____	\$ _____	
MR-3-C	Bankruptcy		\$ _____	\$ _____	
<b>MR-4</b>	<b>TOP Overpayments</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>MR-5</b>	<b>Repurchases - CFY</b>	\$ _____			
MR-5-A	Defaults		\$ _____	\$ _____	\$ _____
MR-5-B	Exempt/Lender of Last Resort		\$ _____		\$ _____
MR-5-C	Death/Disability		\$ _____		\$ _____
MR-5-D	Closed School/False Certification		\$ _____		\$ _____
MR-5-E	Bankruptcy		\$ _____		\$ _____

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<b>MR-6</b>	<b>Repurchases - PFY</b>	\$			
MR-6-A	Defaults		\$	\$	\$
MR-6-B	Exempt/Lender of Last Resort		\$		\$
MR-6-C	Death/Disability		\$		\$
MR-6-D	Closed School/False Certification.		\$		\$
MR-6-E	Bankruptcy		\$		\$
<b>MR-7</b>	<b>Partial Refunds -CFY</b>	\$			
MR-7-A	Defaults		\$		
MR-7-B	Exempt/Lender of Last Resort		\$		
MR-7-C	Death/Disability		\$		
MR-7-D	Closed School/False Certification.		\$		
MR-7-E	Bankruptcy		\$		
<b>MR-8</b>	<b>Partial Refunds -PFY</b>	\$			
MR-8-A	Defaults		\$		
MR-8-B	Exempt/Lender of Last Resort		\$		
MR-8-C	Death/Disability		\$		
MR-8-D	Closed School/False Certification.		\$		
MR-8-E	Bankruptcy		\$		
<b>MR-9</b>	<b>Overstated Claims</b>	\$			
MR-9-A	Defaults		\$		
MR-9-B	Exempt/Lender of Last Resort		\$		
MR-9-C	Death/Disability		\$		
MR-9-D	Closed School/False Certification.		\$		
MR-9-E	Bankruptcy		\$		

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<b>MR-10</b>	<b>Rehabilitated Loan Refund</b>	\$ _____	\$ _____		
MR-10-A	Rehabilitated Loans		\$ _____	\$ _____	\$ _____
<b>MR-11</b>	<b>FFEL Consolidation Refund</b>	\$ _____	\$ _____	\$ _____	
MR-11-A	FFEL Consolidation - Payoff		\$ _____	\$ _____	
MR-11-B	FFEL Consolidation - GA Retention		\$ _____	\$ _____	\$ _____
<b>MR-12</b>	<b>GA Administrative Wage Garnishment</b>	\$ _____	\$ _____	\$ _____	\$ _____
MR-12-A	Administrative Wage Garnishment - Total Collected		\$ _____	\$ _____	\$ _____
MR-12-B	Administrative Wage Garnishment - GA Retention		\$ _____	\$ _____	\$ _____
<b>MR-13</b>	<b>Default Collections</b>	\$ _____	\$ _____	\$ _____	\$ _____
MR-13-A	Default Collections - Total Collected		\$ _____	\$ _____	\$ _____
MR-13-B	Default Collections - GA Retention		\$ _____	\$ _____	\$ _____
<b>MR-14</b>	<b>Bankruptcy Collections</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>MR-15</b>	<b>Late Reporting Interest</b>				
<b>MR-16</b>	<b>Total</b>	\$ _____			

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**Non-Payment Activity**

	<b>Treasury Offset Program</b>				
MR-17	Treasury Offset		\$	\$	\$
MR-18	Non-Federal Share Offset		\$	\$	\$
MR-19	Treasury Offset Reversals		\$	\$	\$
	<b>Status Changes - Account Balance at Conversion</b>				
MR-20	Default/Lender of Last Resort to Death or Disability		\$	\$	\$
MR-21	Default/Lender of Last Resort to Closed School/ False Certification		\$	\$	\$
MR-22	Default /Lender of last Resort to Bankruptcy		\$	\$	\$
MR-23	Bankruptcy to Default/Lender of Last Resort		\$	\$	\$
	<b>Agency Accruals</b>				
MR-24	Collection Terminations		\$	\$	\$
MR-25	Compromises		\$	\$	\$
MR-26	Agency's Accruals		\$	\$	\$
MR-27	Default FFEL Consolidated by Direct Loan Program		\$	\$	\$
MR-28	Subrogated Loans		\$	\$	\$
MR-29	Default Loans Transferred Out		\$	\$	\$
MR-30	Default Loans Transferred In		\$	\$	\$
MR-31	Other Transactions Affecting Federal Receivables		\$	\$	\$
MR-32	Ending Balance on Defaulted Loans		\$	\$	\$
	<b>Delinquency by Debt</b>				
MR-33	Not Delinquent		\$	\$	
MR-34	1 - 90 days		\$	\$	
MR-35	91 - 180 days		\$	\$	
MR-36	181 - 365 days		\$	\$	
MR-37	1 - 2 years		\$	\$	
MR-38	2 - 6 Years		\$	\$	
MR-39	6 - 10 Years		\$	\$	
MR-40	Over 10 Years		\$	\$	
	<b>Bankruptcy</b>				
MR-41	Ending Balance on Bankruptcies		\$	\$	\$
MR-42	Bankruptcies Transferred		\$	\$	\$

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ITEM NO.	CATEGORY	AMOUNT/ CY ACTUAL	CY + 1 PROJECTION	CY + 2 PROJECTION	CY + 3 PROJECTION	CY + 4 PROJECTION	CY + 5 PROJECTION
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## LOANS IN REPAYMENT

<b>AR-1</b>	Loans Guaranteed (Except Federal Consolidation)	\$					
<b>AR-2</b>	All Loans Canceled (Except Federal Consolidation)	\$					
<b>AR-3</b>	Federal Consolidation Loans Guaranteed	\$					
<b>AR-4</b>	Federal Consolidation All Loans Canceled	\$					
<b>AR-5</b>	Uninsured Loans	\$					
<b>AR-6</b>	Loans Transferred In	\$					
<b>AR-7</b>	Loans Transferred Out	\$					
<b>AR-8</b>	Default Claims Paid	\$					
<b>AR-9</b>	Bankruptcy Claims Paid	\$					
<b>AR-10</b>	Death and Disability Claims Paid	\$					
<b>AR-11</b>	Closed School/False Certification Claims Paid	\$					
<b>AR-12</b>	Loans Paid in Full	\$					
<b>AR-13</b>	Federal Stafford and Unsubsidized Stafford Interim Loans	\$					
<b>AR-14</b>	Total Loans in Deferment Prior to First Payment	\$					

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## FEDERAL FUND

AR-15	Beginning Balance (from 9/30/xx)	\$	\$	\$	\$	\$	\$
AR-16	Investment Income	\$	\$	\$	\$	\$	\$
AR-17	Reinsurance from ED	\$	\$	\$	\$	\$	\$
AR-18	Collections of Defaulted Loans - Reinsurance Complement	\$	\$	\$	\$	\$	\$
AR-19	Insurance Premiums	\$	\$	\$	\$	\$	\$
AR-20	Other Revenues	\$	\$	\$	\$	\$	\$
AR-21	Claims Expensed to Lenders	\$	\$	\$	\$	\$	\$
AR-22	Recall of Federal Funds to the Restricted Account	\$	\$	\$	\$	\$	\$
AR-23	Transfer to Operating Fund for Default Aversion	\$	\$	\$	\$	\$	\$
AR-24	Transfer to Operating Fund for Account Maintenance Fee	\$					
AR-25	Other Expenses	\$	\$	\$	\$	\$	\$
AR-26	Ending Balance	\$	\$	\$	\$	\$	\$
AR-27	Amount Transferred from Federal Fund To Operating Fund for Operating Expenses (Repayable)	\$	\$	\$	\$	\$	\$
AR-28	Amount Received from Operating Fund to Repay Advance for Operating Expenses	\$	\$	\$	\$	\$	\$

## OPERATING FUND

AR-29	Beginning Balance (from 9/30/xx)	\$	\$	\$	\$	\$	\$
AR-30	Default Aversion Fee Revenue	\$	\$	\$	\$	\$	\$
AR-31	Loan Processing and Issuance Fee Revenue	\$	\$	\$	\$	\$	\$
AR-32	Account Maintenance Fee Revenue Received from ED	\$	\$	\$	\$	\$	\$
AR-33	Transfer from Federal Fund for Account Maintenance Fee	\$	\$	\$	\$	\$	\$
AR-34	Collections of Defaulted Loans Less Reinsurance Complement	\$	\$	\$	\$	\$	\$

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AR-35	Investment Income	\$	\$	\$	\$	\$	\$
AR-36	Other Revenues (FFEL and Non FFEL)						
AR-37	Collections of Defaulted Loans (Secretary's Equitable Share)	\$	\$	\$	\$	\$	\$
AR-38	Operating Expenses	\$	\$	\$	\$	\$	\$
AR-39	Other Expenditures (FFEL & Non-FFEL)	\$	\$	\$	\$	\$	\$
AR-40	Ending Balance	\$	\$	\$	\$	\$	\$
AR-41	Amount Received from Federal Fund for Operating Expenses	\$	\$	\$	\$	\$	\$
AR-42	Amount Repaid to Federal Fund For Operating Expenses	\$	\$	\$	\$	\$	\$

## RESTRICTED ACCOUNT

AR-43	Beginning Balance (from 9/30/xx)	\$	\$	\$	\$	\$	\$
AR-44	Recall of Federal Funds from Federal Fund	\$	\$	\$	\$	\$	\$
AR-45	Investment Income on Restricted Account	\$	\$	\$	\$	\$	\$
AR-46	Investment Income on Restricted Account Expensed for Default Prevention	\$	\$	\$	\$	\$	\$
AR-47	Ending Balance	\$	\$	\$	\$	\$	\$

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## BALANCE SHEET SECTION

<b>AR-48</b>	Cash, Cash Equivalents and Investments	\$					
<b>AR-49</b>	Restricted Account Cash, Cash Equivalents and Investments	\$					
<b>AR-50</b>	Net Investment in Property, Plant, Equipment, and Inventory	\$					
<b>AR-51</b>	Accounts Receivable from ED	\$					
<b>AR-52</b>	Other Assets	\$					
<b>AR-53</b>	Accounts Payable, Accrued Expenses and Other Current Liabilities	\$					
<b>AR-54</b>	Accounts Payable to ED	\$					
<b>AR-55</b>	Other Liabilities	\$					
<b>AR-56</b>	Allowances and Other Non-Cash Charges to Federal Fund	\$					
<b>AR-57</b>	Federal Fund Balance	\$					