ED FORM 2000

OMB No. 1845-0026
Expiration Date: XX/XX/XXXX

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

Guaranty Agency Financial Report

Guaranty Agency Name: _____
Guaranty Agency Code: _____

Authority: The collection of this information is authorized by the Higher Education Act of 1965, as amended, Part B, Federal Family Education Loan Program (20 U.S.C. 1071 Et Seq.).

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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 Name: _____ **OMB No. 1845-0026**

For Month Of: __/____ **Expiration Date: XX/XX/XXXX**

ITEM NO.	CATEGORY	AMOUNT DUE TO/(FROM) GUARANTOR	PRINCIPAL AMOUNT	INTEREST AMOUNT	OTHER AMOUNTS
MR-1	**Claims Paid**	**$_____**			
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		$		
MR-2	**Borrower Payment Return (Closed School/False Certification)**	**$_____**	$	$	$
MR-3	**Status Changes**	**$_____**			
MR-3-A	Death/Disability		$	$	
MR-3-B	Closed School/False Certification		$	$	
MR-3-C	Bankruptcy		$	$	
MR-4	**TOP Overpayments**	**$_____**	$	$	$
MR-5	**Repurchases - CFY**	**$_____**			
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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ITEM NO.	CATEGORY	AMOUNT DUE TO/(FROM) GUARANTOR	PRINCIPAL AMOUNT	INTEREST AMOUNT	OTHER AMOUNTS
MR-6	**Repurchases - PFY**	**$_____**			
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		$		$
MR-7	**Partial Refunds -CFY**	**$_____**			
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		$		
MR-8	**Partial Refunds -PFY**	**$_____**			
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		$		
MR-9	**Overstated Claims**	**$_____**			
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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ITEM NO.	CATEGORY	AMOUNT DUE TO/(FROM) GUARANTOR	PRINCIPAL AMOUNT	INTEREST AMOUNT	OTHER AMOUNTS
MR-10	**Rehabilitated Loan Refund**	**$_____**	$		
MR-10-A	Rehabilitated Loans		$	$	$
MR-11	**FFEL SRF Revenue (FY2025 & FY2026)**	**$_____**	$	$	$
MR-11-A	FFEL Consolidation – Payoff (not in use)		$	$	$
MR-11-B	FFEL Consolidation - GA Retention (not in use)		$	$	$
MR-12	**GA Administrative Wage Garnishment**	**$_____**	$	$	$
MR-12-A	Administrative Wage Garnishment - Total Collected		$	$	$
MR-12-B	Administrative Wage Garnishment - GA Retention		$	$	$
MR-13	**Default Collections**	**$_____**	$	$	$
MR-13-A	Default Collections - Total Collected		$	$	$
MR-13-B	Default Collections - GA Retention		$	$	$
MR-14	**Bankruptcy Collections**	**$_____**	$	$	$
MR-15	**Default FFEL Consolidated by DL Fee**	**$_____**			
MR-16	**Total**	**$_____**			

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ITEM NO.	CATEGORY	AMOUNT DUE TO/(FROM) GUARANTOR	PRINCIPAL AMOUNT	INTEREST AMOUNT	OTHER AMOUNTS
	Non-Payment Activity				
	Treasury Offset Program				
MR-17	Treasury Offset		$	$	$
MR-18	Non-Federal Share Offset		$	$	$
MR-19	Treasury Offset Reversals		$	$	$
	Status Changes - Account Balance at Conversion				
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		$	$	$
	Agency Accruals				
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		$	$	$
	Delinquency by Debt				
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		$	$	
	Bankruptcy				
MR-41	Ending Balance on Bankruptcies		$	$	$
MR-42	Bankruptcies Transferred		$	$	$

GUARANTY AGENCY FINANCIAL REPORT

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Fiscal Year End Date: __/____ **Expiration Date: 1/31/2026**

ITEM NO.	CATEGORY	AMOUNT/ CY ACTUAL	CY + 1 PROJECTION	CY + 2 PROJECTION	CY + 3 PROJECTION	CY + 4 PROJECTION	CY + 5 PROJECTION
	LOANS IN REPAYMENT						
AR-1	Loans Guaranteed (Except Federal Consolidation)	$					
AR-2	All Loans Canceled (Except Federal Consolidation)	$					
AR-3	Federal Consolidation Loans Guaranteed	$					
AR-4	Federal Consolidation All Loans Canceled	$					
AR-5	Uninsured Loans	$					
AR-6	Loans Transferred In	$					
AR-7	Loans Transferred Out	$					
AR-8	Default Claims Paid	$					
AR-9	Bankruptcy Claims Paid	$					
AR-10	Death and Disability Claims Paid	$					
AR-11	Closed School/False Certification Claims Paid	$					
AR-12	Loans Paid in Full	$					
AR-13	Federal Stafford and Unsubsidized Stafford Interim Loans	$					
AR-14	Total Loans in Deferment Prior to First Payment	$					

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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
	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	$	$	$	$	$	$

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AR-34	Collections of Defaulted Loans Less Reinsurance Complement	$	$	$	$	$	$
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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ITEM NO.	CATEGORY	AMOUNT/ CY ACTUAL	CY + 1 PROJECTION	CY + 2 PROJECTION	CY + 3 PROJECTION	CY + 4 PROJECTION	CY + 5 PROJECTION
	BALANCE SHEET SECTION						
AR-48	Cash, Cash Equivalents and Investments	$					
AR-49	Restricted Account Cash, Cash Equivalents and Investments	$					
AR-50	Net Investment in Property, Plant, Equipment, and Inventory	$					
AR-51	Accounts Receivable from ED	$					
AR-52	Other Assets	$					
AR-53	Accounts Payable, Accrued Expenses and Other Current Liabilities	$					
AR-54	Accounts Payable to ED	$					
AR-55	Other Liabilities	$					
AR-56	Allowances and Other Non-Cash Charges to Federal Fund	$					
AR-57	Federal Fund Balance	$					