

Index Sheet

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Accounting Document – Prior Year Monetary Recovery (AD-PYMR)

Institution: Educational Technical College (EDUTEC)

City, State: Bayamon, PR

PRCN: 040227297

TIN: 660394187

DUNS: 049410335

Reviewer: Jane Eldred

Region: NE

Date: 09/30/2013

Section A - Use if no adjustments are being made in COD

Programs	Type	Amount	Funding Code	Object Class
Federal Pell Grant (Closed AY)	Principal	97,606.22	3220RNOYR	69017
	Interest	17,555.75	1435RNOYR	64020
ACG	Principal		3220RNOYR	69017
	Interest		1435RNOYR	64020
National SMART	Principal		3220RNOYR	69017
	Interest		1435RNOYR	64020
FSEOG (No FISAP Corrections)	Principal		3220RNOYR	69017
	Interest	3.92	1435RNOYR	64020
FWS (No FISAP Corrections)	Principal		3220RNOYR	69017
	Interest	16.00	1435RNOYR	64020
Direct Loan and Direct Loan EAL	Principal		4253XNOYR	53020 or 53010
	Interest		4253XNOYR	53040
FFEL and FFEL EAL	Interest/ SA/EAL		4251XNOYR	53020
Federal Perkins	Principal		2915RNOYR	53054

Section B: Use if the Institution is instructed to make adjustments in COD

			Amount			G5 Program Award #
Pell, ACG, SMART, TEACH	2008/2009	Principal	101,153.71	3875FNOYR	69020	P063P084439
	2008/2009	Imputed Interest	7,879.55	1435RNOYR	64020	
Pell, ACG, SMART, TEACH	2009/2010	Principal	82,795.76	3875FNOYR	69020	P063P094439
	2009/2010	Imputed Interest	3,941.61	1435RNOYR	64020	

No receivable is created for \$81.75 for 2009/2010 FSEOG liability or FWS liabilities of \$98.25 for 2008/2009 and \$522.00 for 2009/2010 since these amounts are required to be made through FISAP adjustments and after those adjustments are made, correcting the balance due through G5.



SEP 30 2013

Ms. Myriam Benitez, President
Educational Technical College (EDUTECH)
1685 Carretera #2
Bayamon, PR 00959-7270

Certified Mail Return Receipt Requested
Domestic Return Receipt

UPS Tracking # 1ZA5467Y0199062653

RE: **Final Program Review Determination**
OPE ID: 025704
PRCN: 201040227297

Dear Ms. Benitez:

The U.S. Department of Education's (Department's) School Participation Team - NE issued a program review report on February 3, 2012 covering Educational Technical College's (EDUTECH's) administration of programs authorized by Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs), for the 2007/2008, 2008/2009 and 2009/2010 award years. EDUTECH's final response was received on May 14, 2013. A copy of the program review report (and related attachments) and EDUTECH's response are attached. Any supporting documentation submitted with the response is being retained by the Department and is available for inspection by EDUTECH upon request. Additionally, this Final Program Review Determination (FPRD), related attachments, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this FPRD is issued.

Purpose:

Final determinations have been made concerning all of the outstanding findings of the program review report. The purpose of this letter is to: (1) identify liabilities resulting from the findings of this program review report, (2) provide instructions for payment of liabilities to the Department, (3) notify the institution of its right to appeal.

The total liabilities due from the institution from this program review are \$311,654.

This final program review determination contains detailed information about the liability determination for all findings.

Federal Student Aid

An OFFICE of the U.S. DEPARTMENT of EDUCATION
School Participation Division - NE

Financial Square, 32 Old Slip, 25th Floor, New York, NY 10005

Appeal Procedures:

This constitutes the Department's FPRD with respect to the liabilities identified from the February 3, 2012 program review report. If EDUTECH wishes to appeal to the Secretary for a review of financial liabilities established by the FPRD, the institution must file a written request for an administrative hearing. Please note that institutions may appeal financial liabilities only. The Department must receive the request no later than 45 days from the date EDUTECH receives this FPRD. An original and four copies of the information EDUTECH submits must be attached to the request. The request for an appeal must be sent to:

Ms. Mary E. Gust, Director
Administrative Actions and Appeals Service Group
U.S. Department of Education
Federal Student Aid/PC
830 First Street, NE - UCP3, Room 84F2
Washington, DC 20002-8019

EDUTECH's appeal request must:

- (1) indicate the findings, issues and facts being disputed;
- (2) state the institution's position, together with pertinent facts and reasons supporting its position;
- (3) include all documentation it believes the Department should consider in support of the appeal. An institution may provide detailed liability information from a complete file review to appeal a projected liability amount. Any documents relative to the appeal that include PII data must be redacted except the student's name and last four digits of his / her social security number (please see the attached document, "Protection of Personally Identifiable Information," for instructions on how to mail "hard copy" records containing PII); and
- (4) include a copy of the FPRD. The program review control number (PRCN) must also accompany the request for review.

If the appeal request is complete and timely, the Department will schedule an administrative hearing in accordance with § 487(b)(2) of the HEA, 20 U.S.C. § 1094(b)(2). The procedures followed with respect to EDUTECH's appeal will be those provided in 34 C.F.R. Part 668, Subpart H. **Interest on the appealed liabilities shall continue to accrue at the applicable value of funds rate, as established by the United States Department of Treasury, or if the liabilities are for refunds, at the interest rate set forth in the loan promissory note(s).**

Record Retention:

Program records relating to the period covered by the program review must be retained until the later of: resolution of the loans, claims or expenditures questioned in the program review; or the end of the retention period otherwise applicable to the record under 34 C.F.R. §§ 668.24(e)(1), (e)(2), and (e)(3).

The Department expresses its appreciation for the courtesy and cooperation extended during the review. If the institution has any questions regarding this letter, please contact Jane Eldred at (646) 428-3753. Questions relating to any appeal of the FPRD should be directed to the address noted in the Appeal Procedures section of this letter.

Sincerely,

(b)(6)

Betty Coughlin
Division Director

Enclosure:

cc: Maribel Reyes, Financial Aid Administrator
PR Consejo General de Educacion
Accrediting Commission of Career Schools and Colleges

bcc: Reading file, Correspondence file, Chris Curry, Jane Eldred,
OCFO Accounts Receivable, Denise Morelli, Bob James, Don Tanguilig
Lauren Pope, FSA PC SEC (ICD-All Title IV Programs Liabilities),
Kathleen Wicks, ERM

Prepared for
**Educational Technical College
(EDUTEC)**

**OPE ID 025704
PRCN 201040227297**

Prepared by:
**U.S. Department of Education
Federal Student Aid
School Participation Division – New York/Boston**

Final Program Review Determination

September 30, 2013

Table of Contents

	Page
A. Institutional Information.....	2
B. Scope of Review.....	3
C. Findings and Final Determinations.....	4
Resolved Findings	4
Findings with Comments	4
Findings with Final Determinations	6
Finding #1 - Incorrect/Unmade/Late Return to Title IV	6
Finding #2 - Enrollment Status Adjustment Not Made/Incorrect	9
Finding #3 - FWS Deficiencies	15
D. Summary of Liabilities	18
E. Payment Instructions	19
F. Appendices	

Appendix A: Student Sample

Appendix B: Program Review Report issued February 3, 2012

Appendix C: Institution's Written Response received June 12, 2012
& Clarifying Emails Received on Various Dates

Appendix D: Cost of Funds – Finding #1

Appendix E: Institution's Response Finding #2

Appendix F: Cost of Funds – Finding #2

Appendix G: Cost of Funds – Finding #3

Appendix H: FEDWIRE

Educational Technical College (EDUTECH)
OPE ID 025704
PRCN 201040227297
Page 2

A. Institutional Information

Educational Technical College (EDUTECH)
1685 Carretera #2
Bayamon, PR 00959-7270

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year (900-1799 hours)

Accrediting Agency: Accrediting Commission of Career Schools and Colleges

Current Student Enrollment: 619 (2009/2010)

% of Students Receiving Title IV: 99% (2009/2010)

**Title IV Participation per U.S. Department of Education Data Base
(Postsecondary Education Participants System):**

2009/2010 Award Year

Program	Amount
Federal Pell Grant (Pell)	\$5,400,360
Federal Supplemental Educational Opportunity Grant (FESOG)	38,918
Federal Work Study (FWS)	148,858

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review at EDUTECH on August 30th and from September 1, 2010 to September 2, 2010. The review was conducted by Shari Mecca, Judith Ortiz-Velazquez and Jane Eldred.

The focus of the review was to determine whether EDUTECH had taken sufficient corrective action as a result of the findings noted in an audit conducted by the Office of Inspector General (OIG) Audit Group.

A sample of 15 files was identified for review from the 2008/2009 and 2009/2010 (year to date) award years. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds for each award year. In addition, 10 files of withdrawn students were selected from the 2007/2008 award year to further test the withdrawn student population. Appendix A lists the names and partial social security numbers of the students whose files were examined during the program review.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning EDUTECH's specific practices and procedures must not be construed as acceptance, approval, or endorsement of those specific practices and procedures. Furthermore, it does not relieve EDUTECH of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

C. Findings and Final Determinations

Resolved Findings

Findings #4, 6, and 7

EDUTECH has taken the corrective actions necessary to resolve Findings 4, 6 and 7 of the program review report. Therefore, these findings may be considered closed. A copy of EDUTECH's written response is provided as Appendix C. Findings requiring further action by EDUTECH are discussed below.

Resolved Findings with Comments

The following program review finding has been resolved by the institution, and may be considered closed. This finding is included solely for the purpose of discussing resolution of the finding.

Finding #5- Conflicting Information

Noncompliance:

An institution is required to develop and apply an adequate system to identify and resolve discrepancies in the information that the institution receives from different sources with respect to the student's application for financial aid under Title IV programs. 34 C.F.R. § 668.16(f).

The Department found conflicting information in the file for two students.

Student 13 - There was documentation in the file for this student indicating that the student was granted a leave of absence for the period 4/13/09 – to 7/07/09 for personal reasons. However, this student received "B" grades in the COS 130 module which ran from 4/14/2009 – 5/11/2009 as well as the COS 105 module which ran from 5/12/2009-6/08/209. Additionally, EDUTECH disbursed \$2,365.50 of Federal Pell grant funds on 2/09/09 based on a full time anticipated enrollment. If the student was on a LOA, EDUTECH would be required to make an adjustment based on the status change.

Student 15 – This student was administratively withdrawn from course COS-125 on 10/27/09. This course was scheduled from 10/06/09 – 11/05/09, yet Student 15 received a grade of "C" in the course.

Directives From Program Review Report:

EDUTECH was required to attempt to resolve and explain the instances of conflicting information noted, and notify this office of its findings. EDUTECH was informed that instructions for repayment of any liabilities, including any interest, would be provided in the Final Program Review Determination (FPRD) letter.

Final Determination:

EDUTECH's response adequately addressed the concerns cited for Student 13.

In its response for Student 15, EDUTECH stated the following: "Student 15 has accumulated several grades for the course COS 125 prior to withdrawal. (One special homework, and three tests. Also recorded was a laboratory grade)." EDUTECH provided a copy of the transcript to substantiate the stated attendance.

Finding 5 cited EDUTECH for not adequately resolving conflicting information. Specifically, Student 15 was included because this student received a passing grade for a course that was not completed in the first module of the term since there was documentation indicating Student 15 had been administratively withdrawn prior to the end date of the course.

In a standard term-based modular program such as those offered by EDUTECH, it becomes critical to the proper administration of the Title IV programs that only students who complete their modules receive passing grades, since the Return to Title IV calculation can only apply for students who withdraw from, do not complete, or otherwise don't earn a passing grade in the first module of the term¹. Reviewers understood that the grading system in place at EDUTECH was such that only students who completed the coursework would be able to receive passing grades for a course and those who were withdrawn or did not complete courses would receive an "IF" or a "W" grade, and these type of grades would indicate students for whom a Return to Title IV might apply. The statement provided in response to this finding, appears to directly conflict with EDUTECH's stated practice and stated policy.

The Department has noted that the transcript reflects that the final examination for this course was offered on October 27th, and that Student 15 received a grade for the exam. Also, since reviewers did not find any other instances where students received passing grades for a terms that were not completed, the Department will not assess liability for this student and will choose to honor the passing grade received for this one student since

¹ The regulations referred to here, and throughout this Final Determination, changed effective July 1, 2011, a period not covered by this program review.

Student 15 did take and pass the third exam given which was the last exam scheduled during the module.

Findings with Final Determinations

The program review report findings requiring further action are summarized below. At the conclusion of each finding is a summary of EDUTECH's response to the finding, and the Department's final determination for that finding. A copy of the program review report issued on February 3, 2012 is attached as Appendix B.

Finding #1 - Incorrect/Unmade/Late Return to Title IV

Noncompliance:

Students are eligible to receive Title IV assistance if the student is a regular student enrolled, or accepted for enrollment, in an eligible program at an eligible institution. 34 C.F.R. § 668.32(a)(1)(i). Once it is determined that a student is eligible, Pell Grant funding is based on the length of the program, the enrollment status, and the student's need. 34 C.F.R. §§ 690.12, 690.62, 690.63. If a student's projected enrollment status changes during a payment period, the institution shall recalculate the student's status and his/her Pell award. The enrollment status should reflect only those courses for which the student actually began attendance. 34 C.F.R. § 690.80(b).

If a student ceases to attend an institution prior to the completion of his/her program, an institution must refund all unearned Title IV funds. 34 C.F.R. § 668.22. The amount of Title IV funds an institution is entitled to keep is based on the student's withdrawal date. For an institution that is not required to take attendance, the student's withdrawal date is:

- (i) The date, as determined by the institution, that the student began the withdrawal process prescribed by the institution; or
- (ii) The date, as determined by the institution, that the student otherwise provided official notification to the institution in writing or orally, of his or her intent to withdraw; or
- (iii) If the student ceases attendance without providing official notification to the institution of his or her withdrawal, the mid-point of the payment period;

34 C.F.R. § 668.22(c)(1). The institution may use as the student's withdrawal date a student's last date of attendance at an academically-related activity provided that the institution documents that the activity is academically related and documents the student's attendance at the activity. 34 C.F.R. § 668.22(c)(3)(i). An institution must return unearned Title IV funds as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j).

An institution must return, in the order specified in § 668.22 paragraph (i), the lesser of –

- (i) The total amount of unearned Title IV assistance to be returned as calculated under § 668.22 paragraph (e)(4); or
- (ii) An amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in § 668.22 paragraph (e)(3).

34 C.F.R. § 668.22 (g).

In addition to the above regulations, Dear Colleague Letter GEN 00-24 issued in December 2000 offered the following guidance for schools that have withdrawals from standard term-based programs using modules:

- **Principle #1** – If a student withdraws from an institution after completing at least one course in one module within the term, the student is not considered to have withdrawn and the Return of Title IV requirements do not apply. However, other regulatory provisions concerning recalculations may apply.
- **Principle #2** – If a student withdraws from the institution before completing at least one course in one module, the student is considered to have withdrawn and the Return to Title IV requirements apply unless the institution has obtained a confirmation from the student that the student intends to continue in the program and attend a module in a later term.
- **Principle #3** – When a student withdraws without completing at least one course in one module, the payment period used in the Return to Title IV Aid calculation, includes all of the modules that the student was scheduled to attend in the term, beginning with the module which included the student's first day of attendance for the term.

Further, Dear Colleague Letter GEN 04-03, issued February, 2004 makes clear that if a student who began attendance and has not officially withdrawn fails to earn a passing grade in at least one course offered over an entire period, the institution must assume, for Title IV purposes, that the student has unofficially withdrawn, unless the institution can document that the student completed the period.

As relevant to this determination, the Department found that EDUTECH failed to return unearned return of Title IV funds or incorrectly calculated the return of Title IV funds for students 14, 21, and 23. The remaining students cited in the program review report have been resolved.

Directives From Program Review Report:

As relevant to this determination, EDUTEC was required to recalculate the Return to Title IV using the correct amounts for Students 14 and 21 and provide this office with a copy of the revised calculations and identify any liability owed to the Department. Also, EDUTEC was required to review the circumstances of Student 33 and provide its findings to this office.

EDUTEC was also required to devise and implement procedures that will prevent reoccurrence of this finding. A copy of those procedures was required to accompany the institution's response.

Final Determination:

After reviewing all of the information, the Department has determined that liabilities remain for the following students:

Student #14 - This student enrolled in the first semester of the Especialista en Procesamineto de Informacion program which was offered from 1/13/09 – 5/11/09. This semester is comprised of 4 sequential modules and Student #14 received one "F" grade in the first module for the period 1/13/2009 – 2/09/2009. There was no evidence that the student began any of her other courses that began 2/10/09 or later so the student should have been considered less than ½ time since she only began 5 institutional credits, or the equivalent of 3 credit hours. This issue is discussed further in Finding 2. EDUTEC calculated and processed an official withdrawal for this student using a date of 3/30/09, where the amount returned was \$1,232.75 of the \$2,365.50 that had been disbursed. There was no documentation in the file to support the use of the 3/30/09 date. EDUTEC should have first processed the enrollment status change and then calculated the Return to Title IV based on the last day of attendance at an academically-related activity. EDUTEC was able to provide documentation that the student's last date of attendance at an academically-related activity was 1/29/09, so this date should have been used in the withdrawal calculation.

After providing some initial responses that were unclear, EDUTEC acknowledged that it should have returned \$573.36 for Student 14. EDUTEC provided a copy of the revised calculation. The Department concurs with this liability.

Student #21 – This student was scheduled to be enrolled in 3 courses for the 9/03/09 – 1/10/10 term. The academic transcript for this student indicates that she received an "F" grade in the first module which was to have ended 10/28/09; however attendance records for that module indicate that the student's last documented grade was on 10/21/09. Student 21's recorded grade for the final exam given on 10/28/09 was a "0" and she received an "F" for the module. Therefore, since the student received all non-passing grades, this was a student for whom the Return to Title IV regulations applied, since there

was no documentation that the student attended the full module. As further discussed in Finding 2, EDUTECH should have first adjusted the amount of Pell to indicate that she had only enrolled for 7 institutional credits or 5 credit hours and therefore could only have been considered less than ½ time. The Pell award for a less than ½ time student is \$669, therefore, the Pell adjustment should have been \$2,006 ($\$2,675 - \$669 = \$2,006$) and then EDUTECH should have calculated a Return to Title IV using the \$669 award amount.

After the review, EDUTECH was asked to provide documentation of the student's attendance at an academically-related activity beyond 10/21/09. Instead EDUTECH provided a teacher certification statement rather than documentation of attendance by the student through 10/28/09, and the same grade transcript that was given to reviewers during the onsite visit. The teacher certification was translated to state, "I certify that the LDA of the student whose name is indicated above was October 28, 2009". The transcript indicates that the student did not take the exam that was given on 10/28/09. Therefore, without any documentation which showed that the student took and failed the test on 10/28/09, EDUTECH was required to calculate a return.

After providing some initial responses that were unclear, EDUTECH acknowledged that it should have returned \$777.09 for Student 21. EDUTECH provided a copy of the revised calculation. In addition, EDUTECH also provided a clarifying email which contained documentation which proved that Student 21 was enrolled half-time rather than less than half-time as noted in both this finding and Finding 2, which impacted the amount used in the return calculation. The Department concurs with this liability.

The Department has established a liability in the amount of \$1350.45 plus the cost of those funds in the amount of \$54.01 due to Incorrect Return to Title IV for the two students outlined above.

All written responses are provided as Appendix C.

Additionally, EDUTECH provided a copy of its revised Return to Title IV procedures as required in the finding.

The amount of liability established here does not include any amounts due as a result of the enrollment adjustments, and this liability does not include any duplicative amounts. Copies of the details of these calculations are provided as Appendix D.

Finding 2 - Enrollment Status Adjustment Not Made/Incorrect

Noncompliance:

Unless exempt, an institution that offers an undergraduate educational program in credit hours, must use the formula contained in the regulations to determine if there are

sufficient clock hours to satisfy the program length requirements contained in 34 C.F.R. § 668.8 (c) and (d). For semester hour programs, such as those offered by EDUTECH, each semester hour must include at least 30 clock hours of instruction for the period under review. 34 C.F.R. § 668.8 (1)(3).

As relevant here, if a student's projected enrollment status changes during a payment period before the student begins attendance in all of his or her classes for that payment period, the institution shall recalculate the student's enrollment status to reflect only those courses for which the student actually began attendance. If a student's projected enrollment status changes during a payment period before the student begins attendance in all of his or her classes for that payment period, the institution shall recalculate the student's enrollment status to reflect only those courses for which the student actually began attendance. 34 C.F.R. § 690.80(b).

The Department found that EDUTECH failed to take into account changes to students' expected enrollment status, and to adjust their program hours based on the Department's clock/credit hour conversion formula, when determining students' Title IV eligibility. EDUTECH made improper Pell Grant payments to the following students who did not meet one or more eligibility requirements:

Student 7 - This student was enrolled in the Especilista En Processam de Informacion program which began 3/09/09. The student was granted a Leave of Absence (LOA) for Active Duty Military training from 3/13/2009 – 5/10/2009 and grades received in the first two modules of the program indicate an "L" for the approved leave. EDUTECH disbursed \$2,365.50 on 4/20/2009 when the student was on a Leave of Absence. However, since the student was on a LOA for the period of the first two modules, EDUTECH was required to process an adjustment since the student was only enrolled in ½ of the courses for the payment period. Student #7 was on a LOA for 9 institutional credits or the equivalent of 6 credit hours, so could only have been considered enrolled ½ time. Therefore, EDUTECH was required to process a Pell adjustment and return \$1,183 to the Department.

Student 14 - This student did not begin attending any courses after 2/09/09 and therefore should have been considered less than ½ time. EDUTECH disbursed \$2,365.50 based on an anticipated full time enrollment and processed a Return to Title IV calculation and returned \$1,232.75. This student's academic transcript indicates that she only began 5 institutional credits during her first semester which is equivalent to 3 credit hours. Therefore, EDUTECH was required to first process the adjustment due to the actual enrollment status of the student and then calculate the Return to Title IV. EDUTECH was required to return \$2,365.50 -591.50, or \$1,774 due to the enrollment status change.

Student 20 - This student was administratively withdrawn from the Electricidad program on 8/5/10 and at the time of the review, the school had not yet processed the Pell Adjustment to reflect that the student should have been considered enrolled ¾ time. Reviewers asked for and received an updated account card as supplemental information

on 02/23/11. However, the Pell adjustment was for \$696 rather than the \$669 that was required. It appears that EDUTECH included the amount of FSEOG in the calculation. Additionally, the adjustment of \$696 for this student was reported in COD on 9/27/10.

Student 21 - This student was originally scheduled to take 3 courses, yet actually only began one course, which was for 7 institutional credits – the equivalent of 5 credit hours. Therefore, this student could only be considered less than ½ time, so EDUTECH should have calculated a Pell adjustment of \$2,006 for this student to reflect her less than half-time status. Instead EDUTECH returned \$1,337.50 as if the student was enrolled half-time.

Student 22 - This student was enrolled in the second semester of her program that was comprised of 4 modules. Student 22 only began attendance in the first module of that semester which was 6 institutional credits, or the equivalent of 3 credit hours, and therefore could only be considered to have been enrolled less than ½ time. EDUTECH disbursed \$2,675 based on an anticipated full time enrollment and processed a Pell adjustment of \$2,006.25. Additionally, EDUTECH calculated a Return to Title IV using \$668.75 in the calculation. The correct amount of the Pell adjustment, after referring to the Pell Grant payment schedules, is \$2,006, and therefore, \$669 should be used in the return calculation.

Student 25 – This student’s Pell adjustment was incorrect. Based on the Pell Payment Schedule, Student #25 should have received Pell in the amount of \$669, rather than the \$668.75 ($\$2,675 - 2006.25 = 668.75$). Instead, EDUTECH should have made an adjustment of \$2,006, and then calculated the return.

Student 31 – This student was in the third semester of his program when he was granted a leave of absence for the period 6/19/07 – 8/13/07. Student 31 never returned from the LOA, so EDUTECH processed two Pell adjustments in the amount of \$1,077.50 on 9/10/07 and \$474.10 on 7/22/08. However, EDUTECH was able to provide documentation that Student #31 began all of his courses in the third semester and he earned passing grades in the first modules, therefore EDUTECH would only need to process a Pell adjustment if the student was enrolled less than full time for the semester. Student 31 was enrolled in coursework that was 12 institutional credits or the equivalent of 13 credit hours. Therefore, no adjustments were required for this student.

Student 33 – This student was enrolled in the second semester of his program which was comprised of 8 modules, but received “W” grades for all the modules. There was evidence in the file which documented that Student 33 officially withdrew effective 2/19/08. Therefore, he could have only begun the first module which was 4 institutional credits, or the equivalent of 2 credit hours. At the time of the review, there was a Return to Title IV calculation worksheet in the file of Student 33 which indicated that the student was owed a Post Withdrawal disbursement of \$256.45; however, COD indicates that \$2,155 was reported as having been disbursed for this student. EDUTECH was required to

have done a Pell adjustment, and then calculate the return based on the revised award of \$539, and report this updated information to COD.

Student 34 - EDUTECH calculated a Return to Title IV for this student, when instead, a Pell adjustment was required. Student 34 began the first two modules of 9 institutional credits, or the equivalent of 6 credit hours. Therefore, EDUTECH should have adjusted the award to reflect the adjusted status for $\frac{1}{2}$ time enrollment.

Student 35 - This student began the first two modules of the first semester of the Electricidad program which was 14 institutional credits or the equivalent of 9 credit hours. Therefore, EDUTECH was required to calculate a Pell adjustment for this student so that Student 35 would have been awarded Pell based on a $\frac{3}{4}$ time enrollment. Instead, EDUTECH calculated a Return to Title IV using the Return to Title IV worksheet, which resulted in too much aid being returned to the Department since the return worksheet includes FSEOG amounts. However, the FSEOG amount should not be included in a status change adjustment unless the institution's FSEOG policy specifically states that FSEOG awards are to be adjusted due to changes in enrollment status.

Student 36 - This student began the first module of her program which was comprised of 6 institutional credits or the equivalent of 4 credit hours. After the onsite portion of the review, EDUTECH was asked to provide documentation which showed that Student #36 began both courses in the second module, for which she received two "F" grades. EDUTECH provided documentation responsive to the request which showed that the student did not attend classes on any day that tests were given for either course, but the document indicated that the student received a class participation grade of "60" in both courses. Additionally, EDUTECH provided a written statement from the teacher which stated that the student was referred to a Social Worker on 2/28/08 and the teacher stated that she certifies that 2/28/08 was the student's LDA. There is also documentation, dated 2/28/08 from the Social Worker indicating what transpired. However, interaction from a Social Worker is not sufficient to document attendance at an academically-related activity and the document provided as proof of attendance at an academically-related activity did not indicate any dates that the student was in class. EDUTECH was asked to review the documentation for this student and respond with any evidence which indicated that the student began the second module. EDUTECH responded with the same information that was available to reviewers during the onsite portion of the review. Therefore, since EDUTECH is not able to document attendance at an academically-related activity for both courses in the second module, EDUTECH should have processed a status adjustment to reflect that the student attended less than $\frac{1}{2}$ time. EDUTECH should have processed an adjustment of \$1,616 ($\$2,155 - \$539 = \$1,616$) to reflect the actual attendance.

Student 38 - This student was enrolled in the Tecnico de Emergencias Medicas program and was scheduled to begin the second semester of the program beginning 2/12/2008. Student #38 received an "F" grade for one of the courses in the first module of that

semester but reviewers did not see any evidence that Student #38 began either course in that first module since all other grades received for the semester were "WF". EDUTECH processed an enrollment status change which indicated that the student was enrolled ½ time. After the onsite portion of the review, EDUTECH was asked to provide documentation which supported the "F" grade and the withdrawal date of 3/04/08 on the return calculation. In its response dated 2/23/11, EDUTECH stated that there was no evidence of attendance for this course. Therefore, since there was no evidence that Student 38 began any of his courses during the payment period, the enrollment status adjustment was incorrect. As part of its response for supplemental information, EDUTECH provided an updated copy of the student ledger which indicated that \$1,077.50 was returned on 9/03/10. Please refer to Finding #7 for instructions on the resolution of this student.

Student 39 - This student was enrolled in the first semester of her program that was comprised of 4 modules and she received passing grades of "C" and "B" in the first two modules. She also received an "F" grade in the class that made up the third module, and never began the 4th module. Therefore, this student only enrolled in 14 institutional credits or the equivalent of 9 credit hours and therefore should have been considered a ¾ time student. This student received a Pell disbursement of \$2,155 and EDUTECH processed an incorrect status change, which returned \$1,077.50, instead of \$539, the amount required.

Student 40 - This student was enrolled in the first semester of his program which was comprised of 4 modules. He received passing grades of "B" in the first module and an "F" grade in the second module. EDUTECH provided documentation which showed that the student received a class participation grade in the second module, yet the student did not take any exams for that class. Therefore, EDUTECH was asked via a phone call to see if it had any additional documentation to support that the student began the second module; there was no evidence that the student began either course in the 3rd or 4th module. EDUTECH responded by providing a form that was a referral to a social worker, however, the form was filled out with contemporaneous information, which included that the student had attended some classes during the 2nd module. However, this student could only have begun 9 institutional credits or the equivalent of 7 credit hours and should have been considered ½ time. EDUTECH incorrectly returned \$1,102.50 of the \$2,155 Pell disbursed, rather than the required \$1,077.50.

Directive From Program Review Report:

EDUTECH was required to determine the exact amount of institutional liability as a result of this finding. Therefore, EDUTECH was required to perform a full file review, including the students cited in this finding, to identify all Title IV recipients in award years 2007/2008, 2008/2009 and 2009/2010 who did not attend all of their modules after the first module in their respective payment periods. If EDUTECH chose to award Federal financial aid based on projected enrollment, it was the responsibility of the institution to

confirm that the student at least began attendance in every course. If the student failed to start all courses, the institution was required to adjust the Federal financial aid awarded to reflect the actual enrollment status of the student, and the institution was required to use the Pell payment schedule to determine the revised award.

In response to this finding, EDUTECH was required to submit copies of the student's academic transcripts, student ledgers, and the documentation that the institution used to determine that the student began any course in which the student received any type of non-passing grade. The results of the review were required to be provided in spreadsheet format.

Additionally, EDUTECH was required to not use documentation obtained or produced by a Retention Counselor as evidence that the student began any module or was in attendance at an academically-related activity. Also, EDUTECH was required to devise and implement procedures that would prevent recurrence of this finding. A copy of those procedures was required to be included with the institution's response.

Final Determination:

EDUTECH prepared the file reviews, separated by award year, as required to resolve this finding. Copies of the spreadsheets prepared by EDUTECH are collectively provided as Appendix E.

EDUTECH's review included 722 student records across all 3 award years and EDUTECH determined its liability as a result of this finding as follows:

Program	2007/2008 Award Year	2008/2009 Award Year	2009/2010 Award Year
Federal Pell Grant Funds	\$76,439.93	\$68,983.63	\$58,483.90
Federal Supplemental Opportunity Grant Funds	0.00	0.00	109.00
TOTAL	\$76,439.93	\$68,983.63	\$58, 592.90

EDUTECH identified a total amount due of \$204,016.46². However, these amounts did not only identify the students where there was an institutional liability but also included those amounts where EDUTECH has returned too much aid to the Department. Therefore, the amounts identified by EDUTECH represented a net amount due to the Department

² EDUTECH's written response identified a liability of \$203,907.46 which did not include \$109 of FSEOG liability that EDUTECH had included in the spreadsheet for this finding.

rather than the full liability. These are student specific liabilities, and therefore, EDUTECH cannot offset the liabilities with money it claims was overpaid for other students. In addition to the spreadsheets, EDUTECH provided a copy of the required backup documentation for each student identified in the file review. Additionally, EDUTECH provided a copy of its revised procedures as required in the finding.

The Department accepts the response provided by EDUTECH and from the spreadsheets provided in Appendix E, the Department prepared Appendix F.

Appendix F includes only those students that represented an institutional liability due to the Department. The resultant liability amounts as noted in Appendix F are as follows:

	2007/2008 Award Year	2008/2009 Award Year	2009/2010 Award Year	TOTALS
Federal Pell Grant Funds	\$ 97,606.22	\$ 100,580.35	\$ 82,018.67	\$280,205.24
Pell Imputed Interest	\$ 17,555.75	\$ 7,837.00	\$ 3,930.15	\$ 29,322.90
FSEOG Funds	\$ 0.00	\$ 0.00	\$ 81.75	\$ 81.75
FSEOG Imputed Interest	\$ 0.00	\$ 0.00	\$ 3.92	\$ 3.92
TOTALS	\$115,161.97	\$ 108,417.35	\$ 86,034.49	\$309,613.81

Therefore, the total established liability due to the Department as a result of EDUTECH's failure to properly adjust the amount of Title IV aid disbursed to accurately reflect the students actual enrollment status is \$309,613.81. This amount is comprised of \$280,205.24 of Federal Pell Grant funds, \$81.75 of Federal Supplemental Educational Opportunity Grant funds, plus the cost of those funds of \$29,326.82.

The details of the liability amounts per student are included in Appendix F.

Finding #3 - FWS Deficiencies

Noncompliance:

An institution must establish and maintain program and fiscal records that include a certification by the student's supervisor, an official of the institution or off-campus agency, that each student has worked and earned the amount being paid. The certification must include or be supported by, for students paid on an hourly basis, a time

record showing the hours each student worked in clock time sequence, or the total hours worked per day. 34 C.F.R. § 675.19(b)(2)(i).

The Department found that EDUTECH failed to comply with the required procedures under the Federal Work Study program for the following students:

Student 8 - This student received FWS wages for the period of 8/04/2008- 8/15/2008 for 20 hours and there was no supervisor's signature confirming that the student worked the 20 hours. Student #8 received FWS wages of \$131 which was comprised of 20 hours at \$6.55 per hour.

Student 24 - This student received FWS payments that were designated for the periods 9/28/09 – 10/09/09 and 11/30/2009 – 12/11/2009, however the dates on the timesheets signed by the supervisor either do not have valid dates that cover these time periods, or it is impossible to determine what dates the student worked. For example, on one timesheet the dates are listed as 11/30/02, 11/1/02, 11/02/02, 11/03/02, 11/04/02, 11/07/02, 11/8/02, 11/09/02, 11/10/02, and 11/11/02. There are similar errors on the other timesheet with dates being crossed out and new ones added. Therefore, it is impossible to determine what dates this particular student worked. Student 24 received FWS wages of \$696, which was comprised of 96 hours at \$7.25 per hour for these time periods.

Directives From Program Report:

EDUTECH was required to review the FWS records for Students 8 and 24 and attempt to explain what caused these errors. EDUTECH was informed that all FWS payments made to students without proper supervisor certification would be considered an institutional liability. Additionally, no retroactive supervisor certification statements would be accepted to account for the improper FWS payments. If applicable, EDUTECH was required to identify total FWS liability due the Department.

Additionally, EDUTECH was required to devise and implement procedures that will ensure that students FWS timesheets are accurately filled out, are properly signed by the supervisor and accurately reflect the hours that the student worked. A copy of those procedures was to accompany the institution's response.

Final Determination:

A copy of EDUTECH's written response is included as Appendix C.

In its response EDUTECH stated that it reviewed the hours for Student 8 and noted that the hours had originally been reviewed by the Financial Aid Assistant because the Financial Aid Officer had gone on maternity leave that week. EDUTECH stated that the assistant had neglected to sign the hours worked by the student and that EDUTECH accepts the liability for the hours noted by the reviewers.

Also, EDUTECH reviewed the time and attendance records for Student 24, and in its response EDUTECH stated that the attendance records for November 30 to December 11, 2009 contained the correct date in the heading, but that the specific dates worked were labeled in the table as November 1 to January 1, 2011 instead of December 1, 2009 to December 12, 2009. EDUTECH stated that the supervisor's signature was affixed to all the dates worked by Student 24. EDUTECH stated that it acknowledges the honest mistakes committed in posting the dates that the student worked. Also, EDUTECH stated that for the period September 20 to October 9, 2009, that the original dates had been included but they were crossed out. EDUTECH agreed that the information for the September 28 to October 9, 2009 period is not as clear as it should be and therefore EDUTECH accepts the liability as noted in the Program Review Report.

Additionally, EDUTECH provided a copy of its revised Federal Work Study procedures as required in the finding.

The Department accepts the response provided by EDUTECH.

Therefore, the liability as a result of this finding is \$827. This is the amount of ineligible Federal Work Study funds that were paid to students without proper documentation of their time and attendance. The Federal share of this liability is \$620.25 and the cost of those funds of \$16.00.

The details of this liability are provided as Appendix G.

Established Liabilities

Initial Liabilities	Pell (Closed Award Year)	FSEOG	FWS	
Finding #1	1,350.45	0.00	0.00	
Finding #2	280,205.24	81.75	0.00	
Finding #3	0.00	0.00	620.25	
Subtotal	\$ 281,555.69	\$ 81.75	\$ 620.25	
Interest/SA	29,376.91	3.92	16.00	
TOTAL:	\$ 310,932.60	\$ 85.67³	\$ 636.25⁴	
Payable To:				Totals
Department	\$ 310,932.60	\$ 3.92	\$ 16.00	\$310,952.00

³ Please see next page for a notation on the adjustment pertaining to Federal Supplemental Educational Opportunity Grant Liabilities. While \$81.75 is an established liability, it is not included in the total payable to the Department since it is required to be returned through a FISAP adjustment which is further explained in Part 4 of the Payment Instructions.

⁴ Please see next page for a notation on the adjustment pertaining to Federal Work Study Liabilities. While \$620.25 is an established liability, it is not included in the total payable to the Department since it is required to be returned through a FISAP adjustment which is also explained in Part 4 of the Payment Instructions.

Adjusting Federal Supplemental Educational Opportunity Grant and Federal Work Study Liabilities:

The appropriate methodology for returning the \$81.75 liability in programmatic FSEOG and the \$620.25 liability in programmatic FWS funds, involving revisions to prior-year's FISAP reports, is described in Section 4 of the following Payment Instructions. Therefore, the total liability payable identified in Section 1 of the Payment Instructions was adjusted to remove that amount.

E. Payment Instructions

1. Liabilities Owed to the Department

Liabilities Owed to the Department \$100,000 or More

EDUTECH owes to the Department \$ 310,952. This liability must be paid using an electronic transfer of funds through the Treasury Financial Communications System, which is known as FEDWIRE. EDUTECH must make this transfer within **45 days of the date of this letter**. This repayment through FEDWIRE is made via the Federal Reserve Bank in New York. If EDUTECH's bank does not maintain an account at the Federal Reserve Bank, it must use the services of a correspondent bank when making the payments through FEDWIRE.

Any liability of \$100,000 or more identified through a program review must be repaid to the Department via FEDWIRE. The Department is unable to accept any other method of payment in satisfaction of these liabilities.

Payment and/or adjustments made via G5 will not be accepted as payment of this liability. Instead, the school must first make any required adjustments in COD as required by the applicable finding(s) and Section II – Instructions by Title IV, HEA Program (below), remit payment, and upon receipt of payment the Department will apply the funds to the appropriate G5 award (if applicable).

Instructions for completing the electronic fund transfer message format are included on the attached FEDWIRE form. The repayment must be accompanied within 45 days of the date of this letter. If payment is not received through FEDWIRE within that period, interest will accrue in monthly increments, starting with the day after the date of this letter until the date of receipt at FEDWIRE.

If you have any questions regarding interest accruals or payment credits, you may telephone 202-245-8080 and ask to speak to your institution's account representative.

2. Terms of Payment

If full payment cannot be made within 45 days of the date of this letter, contact the Debt Management Group at (202) 245-8080 to apply for a payment plan. Interest charges and other conditions apply. Written request may be sent to:

U.S. Department of Education
Office of the Chief Financial Officer
Accounts Receivable Group
550 12th Street, SW, Room 6114
Washington, DC 20202-4461

If within forty-five days of the date of this letter, your institution has neither made payment in accordance with these instructions nor entered into an arrangement to repay the liability under terms satisfactory to the U.S. Department of Education, the Department intends to collect the amount due and payable by administrative offset against payments due your organization from the Federal Government. Your institution may object to the collection by offset only by challenging the existence or amount of the debt.

Your institution makes this challenge by timely appealing this determination under the procedures described in the "Appeal Procedures" section of the cover letter. The Department will use those procedures to consider any objection to offset. No separate appeal opportunity will be provided. If a timely appeal is filed, the Department will defer offset until completion of the appeal, unless the Department determines that offset is necessary as provided at 34 C.F.R. § 30.28. This debt may also be referred to the Department of the Treasury for further action as authorized by the Debt Collection Improvement Act of 1996.

The following identification data applies to this repayment and must be written on the attached FEDWIRE form and any other documents submitted related to this liability:

Amount: \$ 310,952
TIN: 660394187
PRCN: 201040227297
DUNS: 049410335

Attachment: FEDWIRE Form as Appendix H

3. Liabilities Owed to the Department in the case of Title IV Grants

A. Pell – Closed Award Year

Findings: 1, 2

Appendices: D, F

EDUTECH must repay:

Pell Closed Award Year			
Amount (Principal)	Amount (Interest)	Title IV Grant	Award Year
\$ 101,153.71	\$7,879.55	Federal Pell Grant	2008/2009
\$ 82,795.76	\$ 3,941.61	Federal Pell Grant	2009/2010
Total Principal	Total Interest		
\$183,949.47	\$11,821.16		

The disbursement record for each student identified in the appendices to the applicable finding(s) must be adjusted in the Common Origination and Disbursement (COD) system based on the recalculated amount identified in the appendices.

Adjustments in COD must be completed prior to remitting payment to the Department. Payment cannot be accepted via G5. Once the Department receives payment via FEDWIRE, the Department will apply the principal payment to the applicable G5 award. The interest will be applied to the general program account.

A copy of the adjustment to each student's COD record must be sent to Jane Eldred within 45 days of the date of this letter.

B. Pell – Cancelled Award Year

Findings: 2
 Appendices: F

EDUTECH must repay:

Pell Cancelled Award Year			
Amount (Principal)	Amount (Interest)	Title IV Grant	Award Year
\$97,606.22	\$17,555.75	Federal Pell Grant	2007/2008
Total Principal	Total Interest		
\$97,606.22	\$17,555.75		

The liability above is for award years 5 years or older and student adjustments in the Common Origination and Disbursement (COD) system are no longer possible. Instead, the funds will be returned to the general program fund for the applicable Title IV program.

4. Campus Based Programs

Findings: 2, 3

Appendices: F, G

EDUTECH must make corrections to the FISAP for award years 2008/2009 and 2009/2010 as follows:

- Log into eCB and make changes to the Working Copy, click on Submit and choose "Change Request". Provide the justification for the changes in the comments box, including that the changes are a result of a program review and include the PRCN number.
- Once the request is approved, submit the changes within 5 days.
- Changes to the FISAP may result in changes to subsequent FISAPS. Contact the eCB Call Center at (877) 801-7168 for assistance in making this determination.
- If the recalculation of the school's funding results in an unprocessed deobligation (negative balance) because the school has drawn down its full authorization, return those funds via G5 in accordance with the automated notification from eCB. If the school has not drawn its full authorization, the authorization will be reduced.

Please note: Each year a school reports on data from the prior year to request funds for the next year. For example, on its 12-13 FISAP the school submits 10-11 data by September 30, 2011. This data is used to determine campus based allocations for the 12-13 award year. Therefore, if adjustments are required for the 10-11 award year, corrections are made to the 2012/13 FISAP.

The FSEOG amount to be repaid is as follows:

Award Year	Liability Amount
2009/10	\$ 81.75

The FWS amounts to be repaid are as follows:

Award Year	Liability Amount
2008/09	\$ 98.25
2009/10	\$ 522.00

EDUTECH must submit proof of the FISAP corrections and payment via G5 for any unprocessed deobligation (if applicable) to Jane Eldred **within 45 days of the date of this letter.**

These FWS liabilities are not reflected in the amount owed to the Department in Section 1 above, since EDUTECH will be returning the resulting negative balances through G5.

F. Appendices

Appendix A: Student Sample

2008/2009

Student's Name

Student's SSN (last four digits only)

(b)(6); (b)(7)(C)

2007/2008

Student's Name

Student's SSN (last four digits only)

(b)(6); (b)(7)(C)

Final Program Review Determination
PRCN #: 201040227297

Appendix B
Program Review Report



FEB 3 2012

Ms. Myriam Benitez, President
Educational Technical College
Bayamon Shopping Center - Suite 12
Bayamon, PR 00959-7270

Certified Mail
Return Receipt Requested
Domestic Return Receipt
7006 2760 0002 1734 2179

RE: **Program Review Report**
OPE ID: 025704
PRCN: 201040227297

Dear Ms. Benitez:

On August 30, 2010 and from September 1, 2010 to September 2, 2010, Shari Mecca, Judith Ortiz-Velazquez and Jane Eldred, as representatives of the U.S. Department of Education conducted a review of Educational Technical College's (EDUTECH's) administration of the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs). The findings of that review are presented in the enclosed report.

Findings of noncompliance are referenced to the applicable statutes and regulations and specify the action required to comply with the statute and regulations. Please review the report and respond to each finding, indicating the corrective actions taken by EDUTECH. The response should include a brief, written narrative for each finding that clearly states EDUTECH's position regarding the finding and the corrective action taken to resolve the finding. Separate from the written narrative, EDUTECH must provide supporting documentation as required in each finding.

Please note that pursuant to HEA section 498A(b), the Department is required to:

- (1) provide to the institution an adequate opportunity to review and respond to any preliminary program review report¹ and relevant materials related to the report before any final program review report is issued;
- (2) review and take into consideration an institution's response in any final program review report or audit determination, and include in the report or determination –
 - a. A written statement addressing the institution's response;
 - b. A written statement of the basis for such report or determination; and
 - c. A copy of the institution's response.

¹ A "preliminary" program review report is the program review report. The Department's final program review report is the Final Program Review Determination (FPRD).

Federal Student Aid, School Participation Team – New York/Boston
Financial Square, 32 Old Slip, 25th Floor, New York, NY 10005
www.FederalStudentAid.ed.gov

The Department considers the institution's response to be the written narrative (to include e-mail communication). Any supporting documentation submitted with the institution's written response will not be attached to the FPRD. However, it will be retained and available for inspection by EDUTEC upon request. Copies of the program review report, the institution's response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after the FPRD is issued.

The institution's response should be sent directly to Jane Eldred of this office within 90 calendar days of receipt of this letter.

Record Retention:

Program records relating to the period covered by the program review must be retained until the later of: resolution of the loans, claims or expenditures questioned in the program review; or the end of the retention period otherwise applicable to the record under 34 C.F.R. § 668.24(e).

We would like to express our appreciation for the courtesy and cooperation extended during the review. Please refer to the above Program Review Control Number (PRCN) in all correspondence relating to this report. If you have any questions concerning this report, please contact Jane Eldred at (646) 428-3753 or Jane.Eldred@ed.gov.

Sincerely,

(b)(6)

Christopher Curry
Team Leader

cc: Maribel Reyes, Financial Aid Administrator

Enclosure:
Protection of Personally Identifiable Information

bcc: Reading file, Correspondence file, Jane Eldred, Chris Curry, ERM
Schhol file



START HERE
GO FURTHER
FEDERAL STUDENT AID

Prepared for

**Educational Technical College
(EDUTECH)**

OPE ID 025704

PRCN 201040227297

Prepared by

U.S. Department of Education

Federal Student Aid

School Participation Team – New York/Boston

Program Review Report

FEB 3 2012

Table of Contents

	Page
A. Institutional Information.....	2
B. Scope of Review.....	3
C. Findings	4
Finding #1 - Incorrect/Unmade/Late Return to Title IV	4
Finding #2 - Enrollment Status Adjustment Not Made/Incorrect	9
Finding #3 - FWS Deficiencies	14
Finding #4 - Verification Violations	15
Finding #5 - Conflicting Information	16
Finding #6 - Inaccurate Recordkeeping	17
Finding #7 - Inadequate Determination of Student Enrollment	18
D. Appendices	20

Appendix A: Student Sample

A. Institutional Information

Educational Technical College (EDUTECH)
1685 Carretera #2
Bayamon, PR 00959-7270

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year (900-1799 hours)

Accrediting Agency: Accrediting Commission of Career Schools and Colleges

Current Student Enrollment: 619 (2009/2010)

% of Students Receiving Title IV: 99% (2009/2010)

**Title IV Participation per U.S. Department of Education Data Base
(Postsecondary Education Participants System):**

2009/2010 Award Year

Program	Amount
Federal Pell Grant (Pell)	\$5,400,360
Federal Supplemental Educational Opportunity Grant (FESOG)	38,918
Federal Work Study (FWS)	148,858

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review at EDUTECH on August 30th and from September 1, 2010 to September 2, 2010. The review was conducted by Shari Mecca, Judith Ortiz-Velazquez and Jane Eldred.

The focus of the review was to determine whether EDUTECH had taken sufficient corrective action as a result of the findings noted in an audit conducted by the Office of Inspector General (OIG) Audit Group.

A sample of 15 files was identified for review from the 2008/2009 and 2009/2010 (year to date) award years. The files were selected randomly from a statistical sample of the total population receiving Title IV, HEA program funds for each award year. In addition, 10 files of withdrawn students were selected from the 2007/2008 award year to further test the withdrawn student population. Appendix A lists the names and partial social security numbers of the students whose files were examined during the program review.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning EDUTECH's specific practices and procedures must not be construed as acceptance, approval, or endorsement of those specific practices and procedures. Furthermore, it does not relieve EDUTECH of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

This report reflects initial findings. These findings are not final. The Department will issue its final findings in a subsequent Final Program Review Determination letter.

C. Findings

During the review, several areas of noncompliance were noted. Findings of noncompliance are referenced to the applicable statutes and regulations and specify the actions to be taken by EDUTECH to bring operations of the financial aid programs into compliance with the statutes and regulations.

Finding #1 – Incorrect/Unmade/Late Return to Title IV

Citation:

Students are eligible to receive Title IV assistance if the student is a regular student enrolled, or accepted for enrollment, in an eligible program at an eligible institution. 34 C.F.R. § 668.32(a)(1)(i). Once it is determined that a student is eligible, Pell Grant funding is based on the length of the program, the enrollment status, and the student's need. 34 C.F.R. §§ 690.12, 690.62, 690.63. If a student's projected enrollment status changes during a payment period, the institution shall recalculate the student's status and his/her Pell award. The enrollment status should reflect only those courses for which the student actually began attendance. 34 C.F.R. § 690.80(b).

If a student ceases to attend an institution prior to the completion of his/her program, an institution must refund all unearned Title IV funds. 34 C.F.R. § 668.22. The amount of Title IV funds an institution is entitled to keep is based on the student's withdrawal date. For an institution that is not required to take attendance, the student's withdrawal date is:

- (i) The date, as determined by the institution, that the student began the withdrawal process prescribed by the institution;
- (ii) The date, as determined by the institution, that the student otherwise provided official notification to the institution in writing or orally, of his or her intent to withdraw;
- (iii) If the student ceases attendance without providing official notification to the institution of his or her withdrawal, the mid-point of the payment period;

34 C.F.R. § 668.22(c)(1). The institution may use as the student's withdrawal date a student's last date of attendance at an academically-related activity provided that the institution documents that the activity is academically related and documents the student's attendance at the activity. 34 C.F.R. § 668.22(c)(3)(i). An institution must return unearned Title IV funds as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j).

34 C.F.R. § 668.22 (g) states that an institution must return, in the order specified in §668.22 paragraph (i), the lesser of –

- (i) The total amount of unearned Title IV assistance to be returned as calculated under § 668.22 paragraph (e) (4); or
- (ii) An amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance that has not been earned by the student, as described in §668.22 paragraph (e) (3).

In addition to the above regulations, Dear Colleague Letter GEN 00-24 issued in December 2000 offered the following guidance for schools that have withdrawals from standard term-based programs using modules:

- **Principle #1** – If a student withdraws from an institution after completing at least one course in one module within the term, the student is not considered to have withdrawn and the Return of Title IV requirements do not apply. However, other regulatory provisions concerning recalculations may apply.
- **Principle #2** – If a student withdraws from the institution before completing at least one course in one module, the student is considered to have withdrawn and the Return to Title IV requirements apply unless the institution has obtained a confirmation from the student that the student intends to continue in the program and attend a module in a later term.
- **Principle #3** – When a student withdraws without completing at least one course in one module, the payment period used in the Return to Title IV Aid calculation, includes all of the modules that the student was scheduled to attend in the term, beginning with the module which included the student's first day of attendance for the term.

And, Dear Colleague Letter GEN 04-03, issued February, 2004 makes clear that if a student who began attendance and has not officially withdrawn, fails to earn a passing grade in at least one course offered over an entire period, the institution must assume, for Title IV purposes, that the student has unofficially withdrawn, unless the institution can document that the student completed the period.

Noncompliance:

EDUTEC failed to return unearned return of Title IV funds or incorrectly calculated the return of Title IV funds for the following recipients:

Student #14 enrolled in the first semester of the Especialista en Procesamiento de Informacion program which was offered from 1/13/09 – 5/11/09. This semester is

comprised of 4 sequential modules and Student #14 received one "F" grade in the first module for the period 1/13/2009 – 2/09/2009. There was no evidence that the student began any of her other courses that began 2/10/09 or later so the student should have been considered less than ½ time since she only began 5 institutional credits, or the equivalent of 3 credit hours. This issue is discussed further in Finding #2. EDUTECH calculated and processed an official withdrawal for this student using a date of 3/30/09, where the amount returned was \$1,232.75 of the \$2,365.50 that had been disbursed. There was no documentation in the file to support the use of the 3/30/09 date. EDUTECH should have first processed the enrollment status change and then calculated the Return to Title IV based on the last day of attendance at an academically-related activity. EDUTECH was able to provide documentation that the student's last date of attendance at an academically-related activity was 1/29/09, so this date should have been used in the withdrawal calculation.

Student #21 was scheduled to be enrolled in 3 courses for the 9/03/09 – 1/10/10 term. The academic transcript for this student indicates that she received an "F" grade in the first module which was to have ended 10/28/09; however attendance records for that module indicate that the student's last documented grade was on 10/21/09. Student #21's recorded grade for the final exam given on 10/28/09 was a "0" and she received an "F" for the module. Therefore, since the student received all non-passing grades, this was a student for whom the Return to Title IV regulations applied, since there was no documentation that the student attended the full module. As further discussed in Finding #2, EDUTECH should have first adjusted the amount of Pell to indicate that she had only enrolled for 7 institutional credits or 5 credit hours and therefore could only have been considered less than ½ time. The Pell award for a less than ½ time student is \$669, therefore, the Pell adjustment should have been \$2,006 ($\$2,675 - \$669 = \$2,006$) and then EDUTECH should have calculated a Return to Title IV using the \$669 award amount.

After the review, EDUTECH was asked to provide documentation of the student's attendance at an academically-related activity beyond 10/21/09. Instead EDUTECH provided a teacher certification statement rather than documentation of attendance by the student through 10/28/09, and the same grade transcript that was given to reviewers during the onsite visit. The teacher certification was translated to state, "I certify that the LDA of the student whose name is indicated above was October 28, 2009". The transcript indicates that the student did not take the exam that was given on 10/28/09. Therefore, without any documentation which showed that the student took and failed the test on 10/28/09, EDUTECH was required to calculate a return.

Student #22 was enrolled in the second semester of her program that was comprised of 4 modules. Student #22 only began attendance in the first module of that semester which was 6 institutional credits, or the equivalent of 3 credit hours, and therefore could only be considered to have been enrolled less than ½ time. EDUTECH disbursed \$2,675 based on an anticipated full time enrollment and processed a Pell adjustment of \$2,006.25.

Additionally, EDUTECH calculated a Return to Title IV using \$668.75 in the calculation. The correct amount of the Pell adjustment, after referring to the Pell Grant payment schedules, is \$2,006, and therefore, \$669 should be used in the return calculation. Additionally, EDUTECH used 113 days in the denominator, when reviewers counted 118 days in the payment period.

Student #25 was scheduled to be enrolled in the first semester of his program, which was comprised of 4 modules beginning 8/19/09. Student #25 only began attendance in the first module which was comprised of 8 institutional credits, or the equivalent of 4 credit hours. Therefore, Student #25 could only be considered less than ½ time student. At the time of the review, the ledger for Student #25 indicated that EDUTECH had not disbursed any funds to this student, but it had processed a tuition credit of \$2,380.32 on the ledger. When reviewers questioned EDUTECH about this, EDUTECH stated that the funds for this student had originally been posted to the account of another student, and therefore, the required Pell adjustment and Return to Title IV, were processed on the other student's account. As part of a request for supplemental information, reviewers asked for a copy of the Return to Title IV calculation worksheet and an updated student ledger, as well as proof of the last date of attendance (LDA) used in the return calculation. EDUTECH provided the requested information on 2/23/11. The Return to Title IV incorrectly calculated the amount disbursed of \$668.75, when the correct amount using the Pell payment schedule is \$669. This incorrect amount changes the amount earned by the student, so that the amount earned would be \$145.17 rather than \$145.12, and the amount of the refund would therefore be \$523.83.

Student #33 was enrolled in the second semester of his program which began on 2/06/08 and was comprised of 8 modules, but received "W" grades for all the modules. There was evidence in the file which documented that Student #33 officially withdrew effective 2/19/08. Therefore, he could have only begun the first module which was 4 institutional credits, or the equivalent of 2 credit hours. At the time of the review, there was a Return to Title IV calculation worksheet in the file, which indicated that the student was owed a Post Withdrawal disbursement of \$256.45; however COD indicates that \$2,155 was reported as having been disbursed for this student. Since the \$2,155 was disbursed, this is an instance of an Incorrect Return to Title IV. EDUTECH was therefore required to do a Pell adjustment, and then calculate the return based on the revised award of \$539, and report this updated information to COD.

Student #34 was enrolled in the first semester of her program and it was comprised of 4 modules. Student #34 received two "A" grades in the classes that made up the first module and two "F" grades in the two that made up the second module. There was no evidence that Student #34 began attending the third or fourth module, yet EDUTECH calculated a Return to Title IV, and returned \$1,102.50 of the \$2,155 Pell that was disbursed. This calculation not required since Student #34 received passing grades in the first module, but a Pell adjustment was required.

Student #35 was enrolled in the first semester of the Electricidad program, which was comprised of 3 modules. Student #35 received a passing grade of "B" in the first module, therefore, even though the student began the second module and subsequently withdrew, this is a situation where the Return to Title IV regulations do not apply. However, EDUTECH processed a Return to Title IV calculation for this student and used a withdrawal date of March 25, 2008. There is no evidence that the student began the third module in the semester, which began 3/05/08.

Student #36 was enrolled in the second semester of her program which was comprised of four modules, and received passing grades for the first two courses in the first module and two non-passing grades for courses in the second module. There is no evidence in the student file indicating that she began any courses in the third or fourth modules of the semester, and it doesn't appear that she was present on dates when any of the exams were given in the second module. Since the student received passing grades in the first module, this is not a situation where a Return to Title IV applies, yet there was a Return to Title IV calculation worksheet in the file. This is an instance of an Incorrect Return to Title IV.

There were also Return to Title IV calculation worksheets in the files of Student #'s 6, 37, 38, 39 and 40 when these were situations when a Return to Title IV was not required. Therefore, these were all additional instances of an Incorrect Return to Title IV.

Required Action:

EDUTECH must recalculate the Return to Title IV using the correct amounts for Students #14 and #21 and provide this office with a copy of the revised calculations and identify any liability owed to the Department. Also, EDUTECH must review the circumstances of #33 and provide its findings to this office.

EDUTECH must devise and implement procedures that will prevent reoccurrence of this finding. A copy of those procedures must accompany the institution's response.

Instructions for repayment of any liabilities, including interest, will be provided in the Final Program Review Determination (FPRD) letter.

Finding #2 - Enrollment Status Adjustment Not Made/Incorrect

Citation:

If an institution offers an undergraduate educational program in credit hours, the institution must use the formula contained in 34 C.F.R. §668.8(l) to determine whether that program satisfies the requirements contained in 34 C.F.R. §668.8 (k). For semester hour programs, such as those offered by EDUTECH, a semester hour must include at least 30 hours of instruction for the period under review. 34 C.F.R. § 668.8 (l)(3).

34 C.F.R. § 690.80(b)(ii) states if a student's projected enrollment status changes during a payment period before the student begins attendance in all of his or her classes for that payment period, the institution shall recalculate the student's enrollment status to reflect only those courses for which the student actually began attendance. If a student's projected enrollment status changes during a payment period before the student begins attendance in all of his or her classes for that payment period, the institution shall recalculate the student's enrollment status to reflect only those courses for which the student actually began attendance.

Noncompliance:

EDUTECH failed to take into account changes to students' expected enrollment status, and to adjust their program hours based on the Department's clock/credit hour conversion formula, when determining students' Title IV eligibility. EDUTECH made improper Pell grant funds payments to the following students who did not meet one or more eligibility requirements:

Student #7 was enrolled in the Especilista En Processam de Informacion program which began 3/09/09. The student was granted a Leave of Absence (LOA) for Active Duty Military training from 3/13/2009 – 5/10/2009 and grades received in the first two modules of the program indicate an "L" for the approved leave. EDUTECH disbursed \$2,365.50 on 4/20/2009 when the student was on a Leave of Absence. However, since the student was on a LOA for the period of the first two modules, EDUTECH was required to process an adjustment since the student was only enrolled in ½ of the courses for the payment period. Student #7 was on a LOA for 9 institutional credits or the equivalent of 6 credit hours, so could only have been considered enrolled ½ time. Therefore, EDUTECH was required to process a Pell adjustment and return \$1,183 to the Department.

As previously discussed in Finding #1, Student #14 did not begin attending any courses after 2/09/09 and therefore should have been considered less than ½ time. EDUTECH disbursed \$2,365.50 based on an anticipated full time enrollment and processed a Return to Title IV calculation and returned \$1,232.75. This student's academic transcript

indicates that she only began 5 institutional credits during her first semester which is equivalent to 3 credit hours. Therefore, EDUTECH was required to first process the adjustment due to the actual enrollment status of the student and then calculate the Return to Title IV. EDUTECH was required to return \$2,365.50 -591.50, or \$1,774 due to the enrollment status change.

Student #20 was administratively withdrawn from the Electricidad program on 8/5/10 and at the time of the review, the school had not yet processed the Pell Adjustment to reflect that the student should have been considered enrolled $\frac{3}{4}$ time. Reviewers asked for and received an updated account card as supplemental information on 02/23/11. However, the Pell adjustment was for \$696 rather than the \$669 that was required. It appears that EDUTECH included the amount of FSEOG in the calculation. Additionally, the adjustment of \$696 for this student was reported in COD on 9/27/10.

As previously mentioned in Finding #1, Student #21 was originally scheduled to take 3 courses, yet actually only began one course, which was for 7 institutional credits – the equivalent of 5 credit hours. Therefore, this student could only be considered less than $\frac{1}{2}$ time, so EDUTECH should have calculated a Pell adjustment of \$2,006 for this student to reflect her less than half-time status. Instead EDUTECH returned \$1,337.50 as if the student was enrolled half-time.

As previously mentioned in Finding #1, Student #22 was enrolled in the second semester of her program that was comprised of 4 modules. Student #22 only began attendance in the first module of that semester which was 6 institutional credits, or the equivalent of 3 credit hours, and therefore could only be considered to have been enrolled less than $\frac{1}{2}$ time. EDUTECH disbursed \$2,675 based on an anticipated full time enrollment and processed a Pell adjustment of \$2,006.25. Additionally, EDUTECH calculated a Return to Title IV using \$668.75 in the calculation. The correct amount of the Pell adjustment, after referring to the Pell Grant payment schedules, is \$2,006, and therefore, \$669 should be used in the return calculation.

As previously mentioned in Finding #1, Student #25's Pell adjustment was incorrect. Based on the Pell Payment Schedule, Student #25 should have received Pell in the amount of \$669, rather than the \$668.75 ($\$2,675 - 2006.25 = 668.75$). Instead, EDUTECH should have made an adjustment of \$2,006, and then calculated the return.

Student #31 was in the third semester of his program when he was granted a leave of absence for the period 6/19/07 – 8/13/07. Student #31 never returned from the LOA, so EDUTECH processed two Pell adjustments in the amount of \$1,077.50 on 9/10/07 and \$474.10 on 7/22/08. However, EDUTECH was able to provide documentation that Student #31 began all of his courses in the third semester and he earned passing grades in the first modules, therefore EDUTECH would only need to process a Pell adjustment if the student was enrolled less than full time for the semester. Student #31 was enrolled in coursework

that was 12 institutional credits or the equivalent of 13 credit hours. Therefore, no adjustments were required for this student.

As previously mentioned in Finding #1, Student #33 was enrolled in the second semester of his program which was comprised of 8 modules, but received "W" grades for all the modules. There was evidence in the file which documented that Student #33 officially withdrew effective 2/19/08. Therefore, he could have only begun the first module which was 4 institutional credits, or the equivalent of 2 credit hours. At the time of the review, there was a Return to Title IV calculation worksheet in the file of Student #33 which indicated that the student was owed a Post Withdrawal disbursement of \$256.45; however, COD indicates that \$2,155 was reported as having been disbursed for this student. EDUTECH was required to have done a Pell adjustment, and then calculate the return based on the revised award of \$539, and report this updated information to COD.

As mentioned in Finding #1, EDUTECH calculated a Return to Title IV for Student #34, when instead, a Pell adjustment was required. Student #34 began the first two modules of 9 institutional credits, or the equivalent of 6 credit hours. Therefore, EDUTECH should have adjusted the award to reflect the adjusted status for ½ time enrollment.

Student #35 began the first two modules of the first semester of the Electricidad program which was 14 institutional credits or the equivalent of 9 credit hours. Therefore, EDUTECH was required to calculate a Pell adjustment for this student so that Student #35 would have been awarded Pell based on a ¾ time enrollment. Instead, EDUTECH calculated a Return to Title IV using the Return to Title IV worksheet, which resulted in too much aid being returned to the Department since the return worksheet includes FSEOG amounts. However, the FSEOG amount should not be included in a status change adjustment unless the institution's FSEOG policy specifically states that FSEOG awards are to be adjusted due to changes in enrollment status.

Student #36 began the first module of her program which was comprised of 6 institutional credits or the equivalent of 4 credit hours. After the onsite portion of the review, EDUTECH was asked to provide documentation which showed that Student #36 began both courses in the second module, for which she received two "F" grades. EDUTECH provided documentation responsive to the request which showed that the student did not attend classes on any day that tests were given for either course, but the document indicated that the student received a class participation grade of "60" in both courses. Additionally, EDUTECH provided a written statement from the teacher which stated that the student was referred to a Social Worker on 2/28/08 and the teacher stated that she certifies that 2/28/08 was the student's LDA. There is also documentation, dated 2/28/08 from the Social Worker indicating what transpired. However, interaction from a Social Worker is not sufficient to document attendance at an academically-related activity and the document provided as proof of attendance at an academically-related activity did not indicate any dates that the student was in class. EDUTECH was asked to

review the documentation for this student and respond with any evidence which indicated that the student began the second module. EDUTECH responded with the same information that was available to reviewers during the onsite portion of the review. Therefore, since EDUTECH is not able to document attendance at an academically-related activity for both courses in the second module, EDUTECH should have processed a status adjustment to reflect that the student attended less than ½ time. EDUTECH should have processed an adjustment of \$1,616 ($\$2,155 - \$539 = \$1,616$) to reflect the actual attendance.

Student #38 was enrolled in the Tecnico de Emergencias Medicas program and was scheduled to begin the second semester of the program beginning 2/12/2008. Student #38 received an "F" grade for one of the courses in the first module of that semester but reviewers did not see any evidence that Student #38 began either course in that first module since all other grades received for the semester were "WF". EDUTECH processed an enrollment status change which indicated that the student was enrolled ½ time. After the onsite portion of the review, EDUTECH was asked to provide documentation which supported the "F" grade and the withdrawal date of 3/04/08 on the return calculation. In its response dated 2/23/11, EDUTECH stated that there was no evidence of attendance for this course. Therefore, since there was no evidence that Student #38 began any of his courses during the payment period, the enrollment status adjustment was incorrect. As part of its response for supplemental information, EDUTECH provided an updated copy of the student ledger which indicated that \$1,077.50 was returned on 9/03/10. Please refer to Finding #7 for instructions on the resolution of this case.

Student #39 was enrolled in the first semester of her program that was comprised of 4 modules and she received passing grades of "C" and "B" in the first two modules. She also received an "F" grade in the class that made up the third module, and never began the 4th module. Therefore, this student only enrolled in 14 institutional credits or the equivalent of 9 credit hours and therefore should have been considered a ¾ time student. This student received a Pell disbursement of \$2,155 and EDUTECH processed an incorrect status change, which returned \$1,077.50, instead of \$539, the amount required.

Student #40 was enrolled in the first semester of his program which was comprised of 4 modules. He received passing grades of "B" in the first module and an "F" grade in the second module. EDUTECH provided documentation which showed that the student received a class participation grade in the second module, yet the student did not take any exams for that class. Therefore, EDUTECH was asked via a phone call to see if it had any additional documentation to support that the student began the second module; there was no evidence that the student began either course in the 3rd or 4th module. EDUTECH responded by providing a form that was a referral to a social worker, however, the form was filled out with contemporaneous information, which included that the student had attended some classes during the 2nd module. However, this student could only have begun 9 institutional credits or the equivalent of 7 credit hours and should have been

considered ½ time. EDUTECH incorrectly returned \$1,102.50 of the \$2,155 Pell disbursed, rather than the required \$1,077.50.

Required Action:

EDUTECH must determine the exact amount of institutional liability as a result of this finding. Therefore, EDUTECH is required to perform a full file review, including the students cited in this finding to identify all Title IV recipients in award years 2007/2008, 2008/2009 and 2009/2010 who did not attend all of their modules after the first module in their respective payment periods. If EDUTECH chooses to award Federal financial aid based on projected enrollment, it is the responsibility of the institution to confirm that the student at least begins attendance in every course. If the student fails to start all courses, the institution must adjust the Federal financial aid awarded to reflect the actual enrollment status of the student, and the institution must use the Pell payment schedule to determine the revised award.

In response to this finding, EDUTECH must submit copies of the student's academic transcripts, student ledgers, and the documentation that the institution used to determine that the student began any course in which the student received any type of non-passing grade. The results of the review must be provided in spreadsheet format with the following information:

1. Student's Name
2. Student's Social Security Number
3. Award Year
4. Original amount of Title IV awarded and disbursed based on projected enrollment, organized by Title IV program
5. Revised amount of Title IV awarded and disbursed based on actual enrollment, organized by program
6. Additional amount of Title IV due to the Department, organized by program.

Additionally, EDUTECH must not use documentation obtained or produced by a Retention Counselor as evidence that the student began any module or was in attendance at an academically-related activity. Also, EDUTECH must devise and implement procedures that will prevent recurrence of this finding. A copy of those procedures must accompany the institution's response.

Instructions for repayment of liabilities, including any interest, will be provided in the Final Program Determination (FPRD) letter.

Finding #3 – FWS Deficiencies

Citation:

34 C.F.R. § 675.19(b)(2)(i) states that the institution must establish and maintain program and fiscal records that include a certification by the student's supervisor, an official of the institution or off-campus agency, that each student has worked and earned the amount being paid. The certification must include or be supported by, for students paid on an hourly basis, a time record showing the hours each student worked in clock time sequence, or the total hours worked per day.

Noncompliance:

EDUTECH failed to comply with the required procedures under the Federal Work Study program for the following students:

Student # 8 received FWS wages for the period of 8/04/2008- 8/15/2008 for 20 hours and there was no supervisor's signature confirming that the student worked the 20 hours. Student #8 received FWS wages of \$131 which was comprised of 20 hours at \$6.55 per hour.

Student #24 received FWS payments that were designated for the periods 9/28/09 – 10/09/09 and 11/30/2009 – 12/11/2009, however the dates on the timesheets signed by the supervisor either do not have valid dates that cover these time periods, or it is impossible to determine what dates the student worked. For example, on one timesheet the dates are listed as 11/30/02, 11/1/02, 11/02/02, 11/03/02, 11/04/02, 11/07/02, 11/8/02, 11/09/02, 11/10/02, and 11/11/02. There are similar errors on the other timesheet with dates being crossed out and new ones added. Therefore, it is impossible to determine what dates this particular student worked. Student #24 received FWS wages of \$696, which was comprised of 96 hours at \$7.25 per hour for these time periods.

Required Action:

EDUTECH must review the FWS records for Student's #8 and #24 and attempt to explain what caused these errors. All FWS payments made to students without proper supervisor certification will be considered an institutional liability. Additionally, no retroactive supervisor certification statements will be accepted to account for the improper FWS payments. If applicable, EDUTECH must identify total FWS liability due the Department.

Additionally, EDUTECH must devise and implement procedures that will ensure that students FWS timesheets are accurately filled out, are properly signed by the supervisor and accurately reflect the hours that the student worked. A copy of those procedures must accompany the institution's response.

Instructions for repayment of liabilities, including any interest, will be provided in the Final Program Determination (FPRD) letter.

Finding #4 – Verification Violations

Citation:

An institution is responsible for verifying all required information submitted by applicants for student financial assistance in connection with the calculation of their expected family contributions (EFC) for Title IV assistance, 34 C.F.R. §§668.51(a), 668.56(A)(1)(2)(3)(4), and 668.57(a)(b)(c)(d). An institution is responsible for updating information and resolving conflicting information under 34 C.F.R. §668.55(a)(1)(i)(ii) and using corrections to data originally reported to determine whether student eligibility would be impacted, 34 C.F.R. §668.59(a)(b)(c)(d)(e). Title IV aid disbursements without complete or proper verification are institutional liabilities to the Federal aid programs. See the Higher Education Act of 1965, as amended, Part F - Need Analysis, and The Verification Guide

Noncompliance:

Student #12 was selected for verification for both the 2008/2009 and 2009/2010 award years. At the time of the review, EDUTECH was asked for documentation supporting the amount that was listed on Worksheet B of the ISIR and the Verification Worksheet under the amount of income received for the 2008/2009 year. EDUTECH explained that the \$1,548 was a percentage of the total income received from the Department of Social Services for Student #12's mother, yet Student #12 was 34 years old, so no benefits should have been received in the mother's name for the student. Reviewers asked for verification documentation of the amount that was for Student #12.

EDUTECH provided documentation from Social Services dated 9/02/09 for the period 1/1/2008 – 12/31/2008 which listed the \$1,548 amount as an amount that Student #12 received each month. However, this amount was not listed on the verification worksheet for the 2009/2010 award or listed on the 2009/2010 ISIR, but was listed as the annual amount for the 2008/2009 award year. Reviewers advised EDUTECH that it needed to obtain information for the 2007 tax year to confirm information for the 2008/2009 award year. EDUTECH then almost immediately provided a faxed document from the Lares location, also dated 9/02/09, from the Department of Social Services which listed the \$1,548 monthly amount for the 1/1/2007 – 12/31/2007 period as well. The second document provided by EDUTECH appeared to be exactly the same as the first, except that the date fields had been altered with different dates. Subsequent to the onsite portion of the review, EDUTECH was asked to re-verify both award years for Student #12 via a

request for supplemental information in a letter dated 2/03/11. Documents responsive to that request were received 02/23/11.

EDUTECH was able to provide documentation from the Department of Social Services which listed \$1,548 as the annual amount of income attributable to Student #12 for both calendar years. The Verification Worksheet and the ISIR for 2008/2009 list this amount, and even though it should not have been included, since the new documentation clarified that the benefit was for food stamps, or "Programa de Asistencia Nutricional". Since it would not have affected the amount of Title IV aid awarded, the Department does, however, accept this documentation.

Required Action:

The Department is concerned that EDUTECH appears to be willing to provide altered documentation as responsive documents to the verification process. The Department considers this to be a serious violation of not only EDUTECH's fiduciary responsibility, but also of the specific verification requirements.

In response to this finding, EDUTECH must review the circumstances regarding the original verification for Student #12 and report its findings to the Department.

Additionally EDUTECH must indicate what actions it will take to provide assurance to the Department that all future students selected for verification will have their required documents verified accurately and completely. EDUTECH's response must include what specific training, if any, will be required of financial aid personnel and what actions will be taken for any individual who fabricates documents in the procurement of Title IV funding, including referral to the Office of Inspector General as required in § 668.16(g).

Finding #5 – Conflicting Information

Citation:

An institution is required to develop and apply an adequate system to identify and resolve discrepancies in the information that the institution receives from different sources with respect to the student's application for financial aid under Title IV programs. 34 C.F.R. § 668.16(f).

Noncompliance:

There is documentation in the file for Student #13 indicating that the student was granted a leave of absence for the period 4/13/09 – to 7/07/09 for personal reasons. However this student received "B" grades in the COS 130 module which ran from 4/14/2009 – 5/11/2009 as well as the COS 105 module which ran from 5/12/2009-6/08/209

Additionally, EDUTECH disbursed \$2,365.50 of Federal Pell grant funds on 2/09/09 based on a full time anticipated enrollment. If the student was on a LOA, EDUTECH would be required to make an adjustment based on the status change.

Student #15 was administratively withdrawn from course COS-125 on 10/27/09. This course was scheduled from 10/06/09 – 11/05/09, yet Student #15 received a grade of "C" in the course.

Required Action:

In response to this finding, EDUTECH must attempt to resolve and explain the instances of conflicting information noted, and notify this office of its findings.

EDUTECH will be apprised of any additional requirements upon review of the response to this finding.

Instructions for repayment of any liabilities, including any interest, will be provided in the Final Program Review Determination (FPRD) letter.

Finding #6 – Inaccurate Recordkeeping

Citation:

An institution shall establish and maintain on a current basis financial records that reflects each HEA, Title IV program transaction; and general ledger control accounts and related subsidiary accounts that identify each Title IV, HEA program transaction and separate those transactions from other institutional financial activity.
34 C.F.R § 668.24 (b)(2)(i)(ii)

Noncompliance:

As previously mentioned in Finding #1 and #2, EDUTECH incorrectly calculated the Return of Title IV and Pell adjustment for Student #25. These postings were not originally reflected on the ledger at the time of the review since the aid had originally been posted to the account of another student. As part of a supplemental request for information, EDUTECH was asked to provide an updated ledger for Student #25. The updated ledger reflects a Pell disbursement posted as of the original date of 9/4/09. Additionally, the tuition adjustment that is on the first ledger is not reversed out, but is no longer noted on the second ledger. The adjustments and return are posted as of 8/31/10, a

date when the school was closed due to Hurricane Earl, rather than the dates that it was brought to their attention by reviewers.

COD indicates that \$2,155 was reported as having been disbursed on 3/13/2008 for Student #33. However, the ledger indicates that he did not receive a second disbursement for the semester beginning 2/06/08. Additionally, there is a Return to Title IV calculation in the file which calculated the amount of \$256.45 as the amount of aid earned by Student #33 as a Post Withdrawal disbursement. However, this amount is also not posted to the student's ledger.

Required Action:

EDUTECH must review the circumstances surrounding the ledger postings, or lack of postings, for Students #25 and #33 and report its results to this office.

Additionally, EDUTECH must devise procedures such that all ledger postings are an accurate accounting of what actually occurred, and are date specific to show actual transactions that occur on those dates.

Details of those procedures must be provided with the response to this report.

Finding #7 – Inadequate Determination of Student Enrollment

Citation:

If a student does not begin attendance in a payment period or period of enrollment, the institution must return all Title IV, HEA program funds that were credited to the student's account at the institution or disbursed directly to the student for that payment period or period of enrollment. 34 C.F.R. § 668.21

Noncompliance:

As previously mentioned in Finding #2, there was no evidence that Student #38 began any courses in the second semester of the program. EDUTECH initially disbursed \$2,155 of Pell on 2/27/08 and later returned \$1,077.50 on 4/30/08 as an enrollment adjustment. However, the remaining \$1,077.50 should have been returned since there was no documentation that the student attended any courses. As part of its response provided in a request for supplemental information, the updated student ledger indicates that this amount was returned 9/3/10, the day after the onsite portion of the review ended.

Educational Technical College (EDUTECH)

OPE ID 025704

PRCN 201040227297

Page 19

Required Action:

EDUTECH must provide documentation which shows that the remaining \$1,077.50 Pell Grant disbursement, which was posted to the ledger on 9/3/10, was returned to the Department.

Instructions for repayment of liabilities, including any interest, will be provided in the Final Program Review Determination (FPRD) letter.

Final Program Review Determination
PRCN #: 201040227297

Appendix C

EDUTEC's Response
to the Program Review Report



EDUTEC Educational Technical College

1685, Carr. #2, Km. 11.2

Bayamón, Puerto Rico 00959

Teléfono: (787) 780-8234 - Fax: (787) 780-8258

June 18, 2012

Ms. Jane Eldred
Institutional Review Specialist
US Department of Education
Federal Student Aid School Participation Team – New York-Boston
Financial Square
32 Old Slip, 25th Floor
New York, NY 10005

JUN 18 2012

Re: Response to Preliminary Program Review Report Dated February 3, 2012
PRCN: 201040227297
School OPE ID: 025704

Dear Ms. Eldred:

In the following pages and documents, Educational Technical College (EDUTEC) responds to the US Department of Education's (ED) preliminary program review report issued on February 3, 2012 and received by EDUTEC on February 29, 2012. The original response due date was 90 calendar days from the date of receipt to May 92, 2012. However, EDUTEC was granted a 30 day extension to submit the response (to June 28, 2012).

This response consists of an explanation about how EDUTEC addressed the issues identified in the report as well as submission of the required evidentiary documentation. For Finding number two, a compact disk (CD) is submitted with a list of all the students (722) included in the file review requested by ED as well as a print-out of the information contained in that CD. Documents related to Finding 2 (nine large binders) are located in EDUTEC premises ready for inspection by the US Department of Education, if that is the case.

I appreciate the assistance provided by you in addressing the issues identified in the program review report, as well as for your consideration in granting EDUTEC additional time for submitting the response.

Should you need additional documents or information, please call me at (787) 780-8234. We will provide it ASAP.

Sincerely,

Ms. Myriam Benitez
President
Educational Technical College

**RESPONSE TO PROGRAM REVIEW REPORT ISSUED
TO EDUCATIONAL TECHNICAL COLLEGE ON
FEBRUARY 29, 2012 BY THE US DEPARTMENT OF
EDUCATION NEWYORK/BOSTON OFFICE**

FINDING 1

Incorrect/Unmade/Late Return to Title IV

REQUIRED ACTION

"EDUTECH must recalculate the return to Title IV using the correct amounts for Students number 14 and 21, and provide this office (ED) with a copy of the revised calculations and identify the liability owed to ED. Also, EDUTECH must review the circumstances of student number 33 and provide its finding to ED.

EDUTECH must devise and implement procedures that will prevent reoccurrence of this finding. A copy of those procedures must accompany the institution's response.

INSTITUTIONAL RESPONSE

Student's number 14 attended the first module of the semester. The class register identifies grades accumulated for the course. EDUTECH has recalculated the Return to Title IV for both student numbers 14 and 21.

The liability for these students is identified as follows:

Student Number 14 = \$516.37 (this liability reported as number 227 in 2008-2009 worksheet)
Student Number 21 = \$ \$0 (Refund of \$1,337.50 already paid. See student reported as number 137 in 2009-2010 worksheet).

Evidentiary documentation for both students, number 14 and 21, are included in calculations reported in Finding 2 (See student number 227 in the 2008-2009 worksheet and number 137 in the 2009-2010 worksheet).

With respect to **student number 33**, school records indicate that the student completed the 1st semester of studies. The official grade registers for the courses taken during the second semester do not reflect any grades for the period. The only evidence available is the Attendance Sheets taken and maintained by the Guidance Counselor in the monitoring of attendance. There was only a need for EDUTECH to update the information in COD; however, as of the date of this response this action has not been taken yet.

As ED will not consider the Guidance or the Retention Counselor records as an official attendance document of students, this student is considered as never attending. Therefore, liability calculation is depicted by Exhibit I-B. **Liability due for this student is \$1,539.00.**

Student Number 22

Liability calculation for this student is depicted as student number 117 of the year 2009-2010. **That liability due from this student is \$136.43** (\$2,675.00 revised amount, less \$2,538.57 already returned = \$136.43).

Student Number 25

This student (see student number 9 of the 2009-2010 worksheet), the only discrepancy identified was that the amount earned would be \$145.17 rather than \$145.12. The amount reported in the 2009-2010 worksheet is \$523.63, as the revised Pell was \$668.75 and originally \$2,529.88 had been returned. Refer to student number 9 in the 2009-2010 worksheets. The difference is a mere \$0.05; therefore although it is considered an incorrect calculation, it will not be considered an amount due to EDUTEC. **There is no liability for this student.**

Student Number 31

The student was granted a leave of absence (LOA). Therefore, no adjustment is necessary.

Student Number 34

This student received passing grades in the first module. Therefore, no return of Title IV is required (Refer to Principle 1 (i) as presented in the Program Review Report)

Student Number 35

The student received a passing grade of B in the 1st module. Therefore, Return to Title IV does not apply.

Student Number 36

The student received passing grades in the 1st module. Therefore, Return of Title IV does not apply.

Student Number 38

Enrollment status was "Never Attended". A refund of \$1,183.00 was requested. EDUTEC returned \$1,077.50. Additional \$1,077.50 has to be returned due to the enrollment status change. **Liability due for this student is \$1,077.50**

Student Number 39

The student was a $\frac{3}{4}$ time student. The institution returned more money than required. Specifically, it returned \$1,077.00 instead of the calculated amount of \$539.00. **EDUTEK is due \$538.00 for this student.**

Student Number 40

The enrollment status of this student was $\frac{1}{2}$ time. EDUTEK returned \$1,102.50 rather than \$1,077.50. This is an over payment of \$25.00 to Title IV. **EDUTEK is due \$25.00 for this student.**

EDUTEK has devised and implemented correct and appropriate procedures to avoid a recurrence of this finding in the future. (See Exhibit 1-C).

FINDING 2

ENROLLMENT STATUS ADJUSTMENTS NOT MADE/INCORRECT

REQUIRED ACTION

EDUTECH must determine the exact amount of institutional liability as a result of this finding. Therefore, EDUTECH is required to perform a full file review, including the students cited in this finding to identify all Title IV recipients in award years 2007-2008, 2008-2009 and 2009-2010 who did not attend all of their modules after the first module in their respective payment periods. If EDUTECH chooses to award Federal financial aid based on projected enrollment, it is the responsibility of the institution to confirm that the student at least begins attendance in every course. If the student fails to start all courses, the institution must adjust the Federal financial aid awarded to reflect the actual enrollment status of the student, and the institution must use the Pell payment schedule to determine the revised award.

In response to this finding, EDUTECH must submit copies of the student's academic transcripts, student ledgers, and the documentation that the institution used to determine that the student began any course in which the student received any type of non-passing grade.

Additionally, EDUTECH must not use documentation obtained or produced by a Retention Counselor as evidence that the student began any module or was in attendance at an academically-related activity. Also, EDUTECH must devise and implement procedures that will prevent recurrence of this finding. A copy of those procedures must accompany the institutions response.

INSTITUTIONAL RESPONSE

EDUTECH performed a full review as requested by ED. The result of that review is reported in the spread sheet that accompany attached to this document. Additionally, the information is reported in a CD that is included in this mailing. **(EDUTECH requests guidance related to the submission of the documents that support the information presented in the worksheet. There are nine extra-large binders containing approximately 4,332 documents. If the Department decides not to receive the back-up information for these student, the documents are readily available for inspection or for submission to the US Department of Education. EDUTECH waits for further instructions concerning the disposition of those documents).**

Legend for the spreadsheet:

Original Disbursement = Amount of Pell Grant funds originally awarded.

Revised Amount = Resulting amount from review of student files.

Amount Originally Paid = Pell Grant funds originally returned to ED before the revision.

Amount Owed to ED = Liability due to ED resulting from file review.

The highlights of that full file review follow:

A/Y	<u>Original Disbursement</u>	<u>Revised Amount</u>	<u>Amount Originally Paid</u>	<u>Amount Owed to ED</u>
2007-08	\$625,037.55	\$352,539.38	\$196,058.24	\$76,439.93
2008-09	\$671,001.52	\$389,279.98	\$212,737.91	\$68,983.63
2009-10	<u>\$750,827.71</u>	<u>\$426,302.00</u>	<u>\$266,041.81</u>	<u>\$58,483.90</u>
TOTALS	\$2,046,866.78	\$1,168,121.36	\$674,837.96	\$203,907.46

Total Students Listed = 722 (2007-08 = 257, 2008-09 = 238, 2009-10 = 227)

Students Owing to ED = 444 (2007-08 = 164, 2008-09 = 143, 2009-10 = 137)

Students ED Owing EDUTEK = 165 (2007-08 = 74, 2008-09 = 57, 2009-10 = 34)

Students with Balanced Account = 113 (2007-08 = 19, 2008-09 = 38, 2009-10 = 56)

Total Liability for this finding is = \$203,907.46

EDUTEK will review its procedures or devise additional or new ones for the recording of the correct enrollment status of students as well as for the adjudication of Title IV funds to students. A copy of the newly developed form to record attendance and grade posting is included with the response to this finding.

No attempt to calculate the interest on the Federal funds due was made as that is an exclusive prerogative of ED.

FINDING 3

FWS Deficiencies

REQUIRED ACTION

EDUTECH must review the FWS records for Student #8 and #24 and attempt to explain what caused the errors detailed in the Noncompliance section of this report. All FWS payments made to students without proper supervisor certification will be considered an institutional liability. Additionally, no retroactive supervisor certification statements will be accepted to account for the improper FWS payments. If applicable, EDUTECH must identify total FWS liability due to the Department.

Additionally, EDUTECH must devise and implement procedures that will ensure that students FWS timesheets are accurately filled out, are properly signed by the supervisor and accurately reflect the hours that the student worked. A copy of those procedures must accompany the institution's response.

INSITUTIONAL RESPONSE

Student number 8's hours worked during the period August 4, 2008 to August 15, 2008 were reviewed by the Financial Aid Assistant (the Financial Aid Director went on maternity leave that week). By mistake, she did not sign the attendance sheet confirming the hours worked by the student. EDUTECH accepts the liability as directed by ED. **Federal Capital Contribution for Liability for this student is \$98.75 (\$131.00 FWS wages less \$32.25 institutional match = \$98.75).**

The attendance sheet for student number 24 from November 30 to December 11, 2009 contained the correct date identified in the heading. The specific dates for each day worked, were labeled (in the table) as November 1 to January 1, 2011, instead as of December 1, 2009 to December 12, 2009. The supervisor's signature was affixed in all the dates worked by the student. EDUTECH acknowledges the honest mistakes committed in posting the dates the student worked.

The time sheets for September 20 to October 9, 2009, had the original dates included, but were crossed out. EDUTECH agrees that the information for the September 28 to October 9, 2009 period is not as clear as it should be. Therefore, EDUTECH accepts the liability for this period as identified in the finding. **Federal Capital Contribution liability for this student is \$522.00 (\$696.00 FWS wages less \$174.00 institutional match = \$522.00).**

EDUTECH has devised and has implemented procedures to prevent future instances of this finding (See Exhibit III A).

FINDING 4

Verification Violations

REQUIRED ACTION

The Department is concerned that EDUTECH appears to be willing to provide altered documentation as responsive documents to the verification process. The Department considers this to be a serious violation of not only EDUTECH's fiduciary responsibility, but also of the specific verification requirements.

In response to this finding EDUTECH must review the circumstances regarding the original verification for **student #12** and report its finding to the Department.

Additionally, EDUTECH must indicate what actions it will take to provide assurance to the Department that all future students selected for verification will have their required documents verified accurately and completely. EDUTECH's response must include what specific training, if any, will be required of financial aid personnel and what actions will be taken for any individual who fabricates documents in the procurement of Title IV funds, including referral to the Office of the Inspector General as required I 668.16(g).

INSTITUTIONAL RESPONSE

EDUTECH conducted an investigation regarding this case. The Financial Aid Officer produced a statement clarifying the circumstance regarding the verification process (See translation of letter, Exhibit IV-A).

In any future event related to incomplete or incorrect verification, EDUTECH will take proper administrative action, which may include dismissing from position, against any individual, regardless of its administrative level, who willingly, by mistake, or by omission, fails to carry-out the verification process in the correct manner specified by Title IV regulations. Additionally, EDUTECH, depending on the seriousness of the violation and whether the that violation was willingly, by mistake or by omission, will refer to the Office of the Inspector General any individual student or employee who commits an illegal act in order to incorrectly qualify an individual for Title IV funding.

As for training on these issues, EDUTECH contracted the services of Mr. Felix D. Lugo, to conduct a half day training session in the appropriate areas of, not only those areas identified in this finding, but also in all areas of concern identified in this Program Review Report. Evidence that this training took place (on May 23, 2012) is attached to this letter.

FINDING 5

Conflicting Information

REQUIRED ACTION

In response to this finding, EDUTECH must attempt to resolve and explain the instances of conflicting information noted (in this finding), and notify this office of its findings.

EDUTECH will be apprised of any additional requirements upon review of the response to this finding.

Instruction for the repayment of any liabilities, including any interest, will be provided in the Final Program Review Determination (FPRD) letter.

INSTITUTIONAL RESPONSE

Student number 13 returned from her leave of absence (LOA) and signed an amendment to the class schedule corresponding to the third semester, covering the period of July 7 through September 16, 2009. The student took these courses upon her return from the LOA from July 7, 2009 through August 16, 2009, and from August 17 through September 16, 2009, respectively. (Exhibit V-A contains the class registers as well as the Course Amendment signed by the student).

EDUTECH disbursed Pell Grant funds when the student started her third semester, during the month of February. Her LOA was granted on April 13, 2009. EDUTECH did not make future disbursements until November 2, 2009, before completing her last semester.

Student number 15 had accumulated several grades for the course COS 125 prior to the withdrawal. The grades were granted as follows; one special homework assignment, and three exams. Also recorded was a grade for laboratory work. (See class register attached as Exhibit V-B).

FINDING 6

Inaccurate Recordkeeping

REQUIRED ACTION

EDUTEC must review the circumstances surrounding the ledger posting, or lack of postings, for students number 25 and number 33 and report its results to this office.

Additionally, EDUTEC must devise procedures such that all ledger postings are an accurate accounting of what actually occurred, and are date specific to show actual transactions that occur on these dates.

Details of those procedures must be provided with the response to this report.

INSTITUTIONAL RESPONSE

Student number 25 – The Pell Grant refund was made August 31, 2010. Even though the school was officially closed due to Hurricane Earl, the Administrative Staff assisted to work to take care of matters related to the Program Review. The check was deposited on September 1, 2010. (See Exhibit 6-A)

Student number 33 – The amount of Pell Grant funds to this student was never disbursed. Therefore, the amount was not posted in the student's ledger.

FINDING 7

Inadequate Determination of Student Enrollment

REQUIRED ACTION

EDUtec must provide documentation which shows that the remaining \$1,077.50 Pell Grant disbursement, which was posted to the ledger on September 3, 2010, was returned to the Department.

INSTITUTIONAL RESPONSE

Documentation that evidences that the remaining \$1,077.60 was returned to the Department on September 3, 2010, is depicted in Exhibit 7-A).

EDUCATIONAL TECHNICAL COLLEGE (EDUtec)

Preliminary Liability Calculation

PRCN: 201040227297

OPE ID: 025704

Finding 1 –

Student Number 14 – Liability calculated in 2008-2009 worksheets. See student number 227)

Student Number 21 – No liability (See student number 137 in 2009-2010 worksheets).

Student Number 33 – Liability = \$1,539.00.

Student Number 22 – Liability = \$136.43

Student Number 25 – No Liability

Student Number 31 – No liability.

Student Number 34 – No liability

Student Number 35 – No liability

Student Number 36 – No liability

Student Number 38 – Liability = \$1,077.50

Student Number 39 – (Due to EDUtec = \$538.00)

Student Number 40 - (Due to EDUtec = \$25.00)

Liability Due to ED =	\$2,752.93	
Amount Due to EDUtec =	<u>\$ 563.00</u>	
Liability Due to ED for This Finding =		\$ 2,189.93

Finding 2 - (From Self-Study Report =		\$203,907.46
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Finding 3 –

Student Number 8 - Liability = \$ 98.75

Student Number 24 – Liability = \$ 522.00

Liability Due to ED =		\$ 620.75
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Finding 4 –

Student Number 12 – No liability

Finding 5 –

Student Number 13 – No liability.
Student Number 15 – No liability.

Finding 6 –

Student Number 25 – No liability.
Student Number 33 – No liability

Finding Number 7 –

No Finding.

**Total Value of Findings Identified by EDUTEC for this
Preliminary Program Review Report = \$206,718.14.**

DRAFT OF INSTITUTION'S RESPONSE TO FINDINGS FROM PROGRAM REVIEW

FINDING #1- Incorrect/Unmade/Late Return to Title IV

Required Action:	Institution's Response
<p>“EDUtec must recalculate the Return to Title IV using the correct amounts for Students #14, and #21, and provide this office with a copy of the revised calculations and identify any liability owed to the Department. Also, EDUtec must review the circumstances of #33 and provide its findings to this office.</p> <p>EDUtec must devise and implement procedures that will prevent reoccurrence of this finding. A copy of those procedures must accompany the institution's response.</p> <p>Instructions for repayment of any liabilities, including interest, will be provided in the Final Program Review Determination (FPRD) letter.”</p>	<p>Student #14 attended the first module of the first semester. The class register has grades accumulated for this course.</p> <p>EDUtec has recalculated the Return to Title IV for students #14 and #21 (See copies attached. Exhibit A-1 Identified liability owed to the Department totals \$1,534.14.</p> <p>With respect to student #33, the records indicate that the student completed the first semester of studies. The official grade registers for the courses taken during the second semester do not reflect any grades for this period. The only evidence available are the Attendance sheets taken by the Guidance Counselor in her monitoring of daily attendance. The school did not receive any Pell funds for this second semester.</p>

FINDING #2- Enrollment Status Adjustment Not Made/Incorrect

Required Action:	Institution's Response
<p>EDUTECH must determine the exact amount of institutional liability as a result of this finding. Therefore, EDUTECH is required to perform a full file reviews, including students cited in this finding to identify all Title IV recipients in award years 2007/2008, 2008/2009 and 2009/2010 who did not attend all of their modules after the first module in their respective payment periods. If EDUTECH chooses to award Federal financial aid based on projected enrollment, it is the responsibility of the institution to confirm that the student at least begins attendance in every course. If the student fails to start all courses, the institution must adjust the Federal financial aid awarded to reflect the actual enrollment status of the student, and the institution must use the Pell payment schedule to determine the revised award.</p> <p>In response to this finding, EDUTECH must submit copies of the student's academic transcripts, student ledgers, and the documentation that the institution used to determine that the student began any course in which the student received any type of non-passing grade. The results of the review must be provided in a spreadsheet format with the following information:</p> <ol style="list-style-type: none">1. Student's Name2. Student's Social Security Number3. Award Year4. Original amount of Title IV awarded and disbursed based on projected enrollment, organized by Title IV programs5. Revised amount of Title IV awarded and disbursed based on actual	<p>EDUTECH has conducted a file review of the 2007/2008, 2008/2009 and 2009/2010 award years and identified all recipients who did not attend all of their modules in the respective payment periods.</p> <p>EDUTECH is submitting the corresponding spreadsheets for these students, organized by award years with the requested supporting documentation in separate binders.</p> <p>OJO : INCLUIR UNA JUSTIFICACION QUE EXPLIQUE LOS PROCEDIMIENTOS QUE SIGUIERON. (VER LAS HOJAS EXPLICATIVAS PREPARADAS POR LA PRESIDENTA .</p> <p>ADEMAS, ESTA PENDIENTE ELABORAR ENMIENDAS A LOS PROCEDIMIENTOS.</p>

Required Action:	Institution's Response
<p data-bbox="310 296 844 331">enrollment, organized by programs</p> <p data-bbox="269 367 849 478">6. Additional amount of Title IV due to the Department, organized by program.</p> <p data-bbox="227 514 855 867">Additionally, EDUTEC must not use documentation obtained or produced by a Retention Counselor as evidence that the student began any module or was in attendance at an academically-related activity. Also, EDUTEC must devise and implement procedures that will prevent recurrence of this finding. A copy of those procedures must accompany the institution's response.</p> <p data-bbox="227 905 849 1043">Instructions for repayment of liabilities, including any interest, will be provided in the Final Program Determination (FPRD) letter.</p>	

FINDING #3- FWS Deficiencies

Required Action:	Institution's Response
<p>EDUTEK must review the FWS records for students #8 and #24 and attempt to explain what caused these errors. All FWS payments made to students without proper supervisor certification will be considered an institutional liability. Additionally, no retroactive supervisor certification statements will be accepted to account for the improper FWS payments. If applicable, EDUTEK must identify total FWS liability due to the Department.</p> <p>Additionally, EDUTEK must devise and implement procedures that will ensure that students FWS timesheets are accurately filled out, are properly signed by the supervisor and accurately reflect the hours that the student worked. A copy of those procedures must accompany the institution's response."</p>	<p>Student #8- The hours worked by this student for the period of 8/04/08 through 8/15/08 were reviewed by the Financial Aid Assistant, since the Financial Aid Officer went on maternity leave that week. By mistake, she did not sign the attendance sheet confirming the hours worked by the student. EDUTEK accepts the liability.</p> <p>Student #24- The attendance sheet for November 30 through December 11, 2009, had the correct date identified in the heading. The specific dates for each day worked , however, (in the table), were labeled as 11/1 through 1/11, instead of 12/1 through 12/11. The supervisor's signature appeared in all of the days worked. EDUTEK understands the errors committed.</p> <p>The timesheets for September 28 through October 9m 2009, had the original dates included, but were crossed out. EDUTEK agrees that the information for the September 28 through October 9 period is not clear, and accepts liability for this period.</p> <p>Action taken:</p> <p>EDUTEK has devised and implemented procedures to prevent the recurrence of this finding. A revision has been made to the policies regarding the administration of Federal Work Study funds, including modifications to related documentation. These policies will appear in the revised Financial Aid Policies Manual issued by EDUTEK for 2012-2013. (See Exhibit III)</p> <p>The Financial Aid personnel will be oriented regarding the revised procedures during the annual workshop organized by the Institution at the beginning of each academic year, regarding the administration of Financial Aid to students.</p>

FINDING #IV EXHIBIT

Revised Verification Policy

FINDING #5- Conflicting Information

Required Action:	Institution's Response
<p data-bbox="133 359 583 569">In response to this finding, EDUTEC must attempt to resolve and explain the instances of conflicting information noted, and notify this office of its findings.</p> <p data-bbox="133 604 574 747">EDUTEC will be appraised of any additional requirements upon review of the response to this finding.</p> <p data-bbox="133 783 579 961">Instructions for repayment of any liabilities, including any interest, will be provided in the Final Program Review Determination (FPRD) letter.</p>	<p data-bbox="607 359 1387 678">Student #13 returned from her leave of absence and signed an amendment to the class schedule corresponding to the third semester, covering the period of July 7 through September 16, 2009. She took these courses upon her return from LOA, from July 7, 2009 through September 16, 2009, respectively. See class registers as well as the amended course schedule signed by the student. (Exhibit V-A)</p> <p data-bbox="607 714 1362 926">EDUTEC disbursed the Pell Grant funds when the student started her third semester, during the month of February. Her LOA was granted on April 13, 2009. EDUTEC did not make future disbursements until November 2, 2009, before completing her last semester.</p> <p data-bbox="607 961 1387 1140">Student #15 had accumulated several grades for the course COS 125 prior to the withdrawal. (One special homework, and three tests. Also recorded was a laboratory grade.) See class register attached. (Exhibit V-B)</p>

FINDING #6- Inaccurate Recordkeeping

Required Action:	Institution's Response
<p>EDUTEC must review the circumstances surrounding the ledger postings, or lack of postings, for students #25, and #33, and report its results to this office.</p> <p>Additionally, EDUTEC must devise procedures such that all ledger postings are an accurate accounting of what actually occurred, and are dated specific to show actual transactions that occur on these dates.</p> <p>Details of those procedures must be provided with the response to this report.</p>	<p>Student #25- The Pell refund payment was made on August 31, 2010. Even though the school was officially closed due to Hurricane Earl, the administrative staff came in to work to attend matters related to the Program Review. The check was deposited on September 1, 2010. (See Exhibit VI-A)</p> <p>Student #33- The amount of Pell for this student was never disbursed. Therefore, the amount was not posted in student's ledger.</p> <p>Action taken:</p> <p>EDUTEC has clarified the procedures regarding the ledger postings in the 2012 edition of the Finances and Administration's Manual. The section on "Student Accounts" has been expanded to include specific details regarding the preparation of student ledgers. A statement has been included which specifies that the federal refund date of the student's account is the date when the deposit was made to the bank. (See Exhibit VI-B)</p>

- Per audit comments

FINDING #7- Inadequate Determination of Student Enrollment

Required Action:	Institution's Response
EDUTECH must provide documentation which shows that the remaining \$1,077.50 PELL Grant Disbursement, which was posted to the ledger on 9/3/10 was returned to the Department	See documentation which demonstrates that the remaining \$1,077.50 was returned to the Department on September 3, 2010 (Exhibit VII)

Final Program Review Determination
PRCN #: 201040227297

Appendix C

EDUTECH's Response
to the Program Review Report
Emails to Department Received After Written Response

Eldred, Jane

Subject: FW: Program Review Response - Quick Question
Attachments: Catalog 2009-2010.pdf

From: mbenitez@edutecpr.com [mailto:mbenitez@edutecpr.com]
Sent: Tuesday, April 23, 2013 5:00 PM
To: Eldred, Jane
Subject: Re: Program Review Response - Quick Question

Hello Jane,

Reviewing the circumstances of Student #21, I notice that student attended one course for 7 institutional credits and 180 hours, which are equivalent to 6 credit hours.

That's why student#21 was considered 1/2 time.
See attachments enclosed.
For additional information don't hesitate to contact me.

Regards,
Miriam

Eldred, Jane

From: (b) (6), (b) (7)(C)
Sent: Sunday, July 22, 2012 3:09 PM
To: (b) (6), (b) (7)(C)
Subject: (Archived w/ Attachments) Fw: Fwd: Documento Scanner
Attachments: Documento.pdf

Hello:

Document related to student #33. This was emailed to me today by EDUTECH. See? Both, EDUTECH and I working on Sundays!!!!

Felix

— Forwarded Message —

(b) (6), (b) (7)(C)

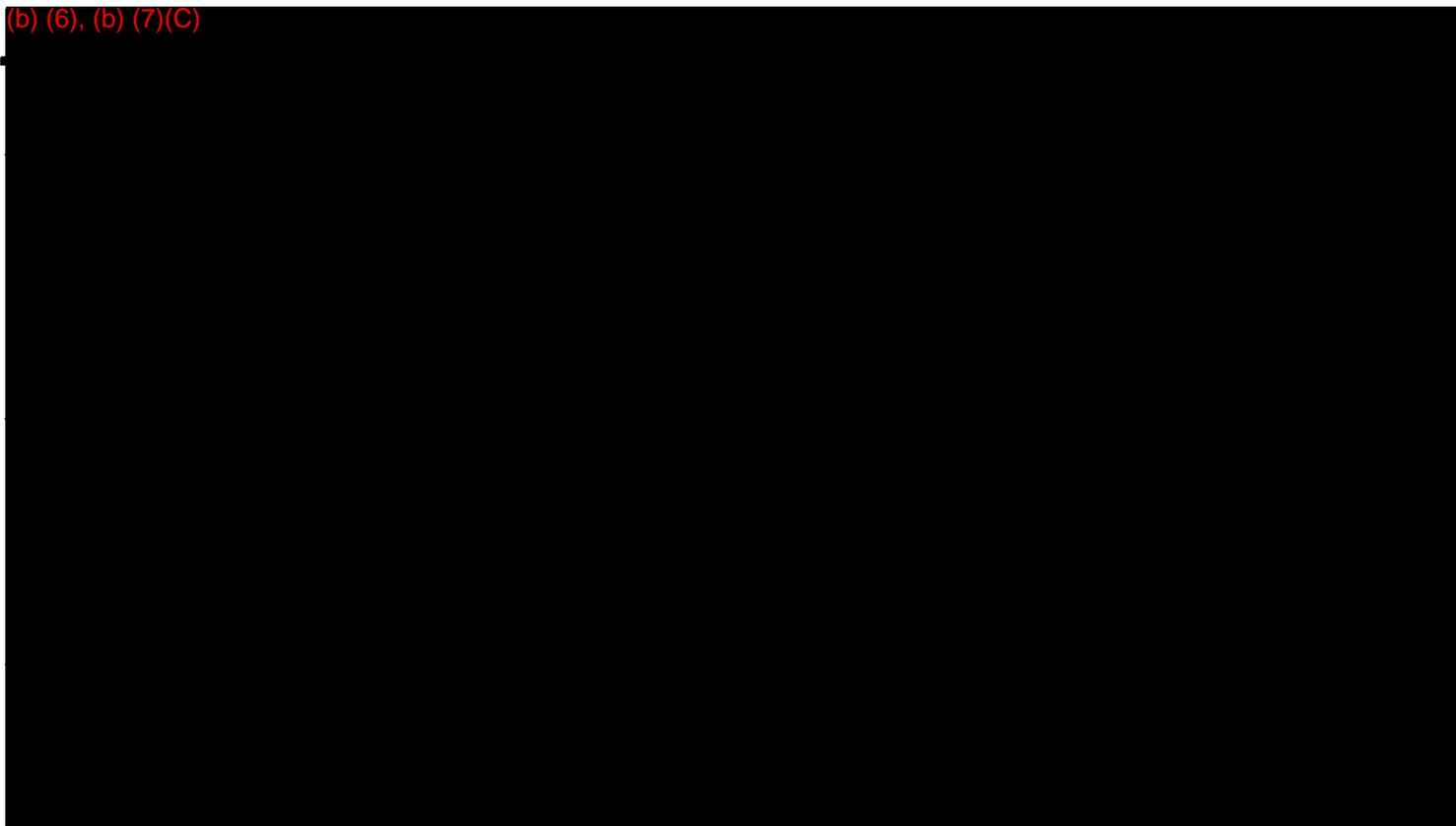
Sent: Sunday, July 22, 2012 1:24 PM
Subject: Fwd: Documento Scanner

(b) (6), (b) (7)(C)

(b) (6), (b) (7)(C)

----- End forwarded message -----

(b) (6), (b) (7)(C)



Final Program Review Determination
PRCN #: 201040227297

Appendix D

Cost of Funds – Finding #1

Appendix D

Late or Unmade Returns (Non-Loan) - Cost of Funds

Name of Institution: EDUTECH - Finding #1

No.	Description/Name	Return Amount	Program	W/D Date	Institution Det Date	Return Paid Date	Return Due Date	Days Late	Imputed CVFR	Federal Share	To ED	To Inst Accounts
14	(b)(6); (b)(7)(C)	\$573.36	Pell Grant	01/29/09	6/30/2009	2/3/2012	08/14/09	903	3.00%	\$ 573.36	\$ 42.55	\$ -
21	(b)(6); (b)(7)(C)	\$777.09	Pell Grant	10/21/09	6/30/2010	2/3/2012	08/14/10	538	1.00%	\$ 777.09	\$ 11.46	\$ -

Total Returns \$ 1,350.45

Total Campus-Based \$ -

Totals By Program

Pell Grant \$ 1,350.45

FSEOG \$ -

Perkins \$ -

ACG \$ -

SMART \$ -

TEACH \$ -

FSEOG-No Match \$ -

Perkins-No Match \$ -

Totals \$ 54.01 \$ -

Interest Breakdown

Pell Grant \$ 54.01 \$ -

FSEOG \$ - \$ -

Perkins \$ - \$ -

ACG \$ - \$ -

SMART \$ - \$ -

TEACH \$ - \$ -

FSEOG-No Match \$ - \$ -

Perkins-No Match \$ - \$ -

Final Program Review Determination
PRCN #: 201040227297

Appendix E

EDUTEC's Response
to the Program Review Report – File Review for Finding #2

File Review of Title IV Recipients
Award Year 2007-2008

	Student's Name	# SS	Original Amount PELL Awarded and Disbursed	Revised Amount Pell	Amount Originally Refunded	Additional Amount PELL Due to DE	Original Amount FSEOG Awarded and Disbursed	Revised Amount FSEOG	Amount Originally Refunded	Additional Amount FSEOG Due to DE
1	(b)(6); (b)(7)(C)		2155.00	1102.50	1077.50	(25.00)	50.00	50.00	0.00	0.00
2			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
3			4310.00	2706.25	1102.50	501.25	50.00	50.00	0.00	0.00
4			2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
5			4310.00	4310.00	0.00	0.00	100.00	100.00	0.00	0.00
6			2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
7			4310.00	2693.75	1077.50	538.75	0.00	0.00	0.00	0.00
8			2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
9			2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
10			2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
11			2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
12			2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
13			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
14			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
15			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
16			2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
17			2155.00	538.75	1551.60	84.85	0.00	0.00	0.00	0.00
18			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
19			971.91	1077.50	0.00	(105.59)	0.00	0.00	0.00	0.00
20			2155.00	1691.25	1127.50	(863.75)	100.00	100.00	0.00	0.00
21			4310.00	2155.00	1889.93	285.07	50.00	50.00	0.00	0.00
22			1616.50	833.25	808.25	(25.00)	50.00	50.00	0.00	0.00
23			2155.00	1616.25	1102.50	(583.75)	0.00	0.00	0.00	0.00
24			4310.00	2155.00	2155.00	0.00	100.00	100.00	0.00	0.00
25			2155.00	538.75	1430.92	185.33	0.00	0.00	0.00	0.00
26			2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
27			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
28			2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
29			2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
30			2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
31			2155.00	1102.50	1168.65	(118.15)	50.00	50.00	0.00	0.00
32			2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
33			2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
34			2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
35			482.72	538.75	0.00	(58.03)	0.00	0.00	0.00	0.00
36			2155.00	2155.00	1077.50	(1077.50)	0.00	0.00	0.00	0.00
37			2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
38			2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
39			2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
40			2155.00	538.75	1417.99	198.28	0.00	0.00	0.00	0.00
41			2155.00	1102.50	1146.60	(94.10)	50.00	50.00	0.00	0.00
42			2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
43			2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
44			2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00

45	(b)(6); (b)(7)(C)	2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
46		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
47		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
48		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
49		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
50		2155.00	1077.50	0.00	1077.50	0.00	0.00	0.00	0.00
51		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
52		1077.50	1077.50	0.00	0.00	0.00	0.00	0.00	0.00
53		4310.00	2693.75	1077.50	538.75	0.00	0.00	0.00	0.00
54		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
55		2155.00	538.75	1367.10	249.15	0.00	0.00	0.00	0.00
56		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
57		2155.00	538.75	1530.05	88.20	0.00	0.00	0.00	0.00
58		2155.00	0.00	1588.23	588.77	0.00	0.00	0.00	0.00
59		2155.00	1102.50	1298.74	(246.24)	50.00	50.00	0.00	0.00
60		3232.50	2155.00	538.75	538.75	0.00	0.00	0.00	0.00
61		2155.00	2155.00	1077.50	(1077.50)	0.00	0.00	0.00	0.00
62		2155.00	1616.25	1212.75	(674.00)	0.00	0.00	0.00	0.00
63		2155.00	1691.25	0.00	463.75	100.00	100.00	0.00	0.00
64		4310.00	3282.50	1127.50	(100.00)	100.00	100.00	0.00	0.00
65		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
66		2155.00	0.00	1758.48	388.52	0.00	0.00	0.00	0.00
67		224.12	0.00	224.12	0.00	0.00	0.00	0.00	0.00
68		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
69		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
70		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
71		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
72		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
73		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
74		4310.00	3808.75	0.00	501.25	50.00	50.00	0.00	0.00
75		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
76		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
77		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
78		4310.00	3771.25	0.00	538.75	0.00	0.00	0.00	0.00
79		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
80		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
81		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
82		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
83		4310.00	4310.00	0.00	0.00	100.00	100.00	0.00	0.00
84		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
85		2155.00	1653.75	1102.50	(601.25)	50.00	50.00	0.00	0.00
86		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
87		4310.00	2155.00	2155.00	0.00	0.00	0.00	0.00	0.00
88		4310.00	3307.75	1102.50	(100.25)	100.00	100.00	0.00	0.00
89		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
90		2155.00	1102.50	1058.40	(5.90)	50.00	50.00	0.00	0.00
91		2155.00	563.75	1127.50	483.75	100.00	100.00	0.00	0.00
92		2155.00	538.75	0.00	1616.25	0.00	0.00	0.00	0.00
93		686.40	0.00	0.00	686.40	0.00	0.00	0.00	0.00
94		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
95		2155.00	551.25	0.00	1803.75	50.00	50.00	0.00	0.00
96		4310.00	2155.00	1721.84	433.16	50.00	50.00	0.00	0.00
97		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00

98	(b)(6); (b)(7)(C)	2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
99		4310.00	2743.75	1077.50	488.75	50.00	50.00	0.00	0.00
100		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
101		2155.00	551.75	0.00	1603.25	50.00	50.00	0.00	0.00
102		2155.00	551.75	1102.50	500.75	50.00	50.00	0.00	0.00
103		2155.00	1077.50	1133.53	(56.03)	0.00	0.00	0.00	0.00
104		4310.00	3257.50	1311.97	(259.47)	100.00	100.00	0.00	0.00
105		2155.00	551.25	1711.08	(107.33)	50.00	50.00	0.00	0.00
106		4310.00	3771.75	0.00	538.25	0.00	0.00	0.00	0.00
107		2155.00	1127.50	1127.50	(100.00)	100.00	100.00	0.00	0.00
108		571.08	0.00	571.08	0.00	0.00	0.00	0.00	0.00
109		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
110		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
111		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
112		1130.00	282.50	565.00	282.50	0.00	0.00	0.00	0.00
113		3232.50	2693.75	797.33	(258.68)	0.00	0.00	0.00	0.00
114		3232.50	2155.00	538.75	538.75	0.00	0.00	0.00	0.00
115		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
116		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
117		2155.00	1102.50	1367.10	(314.60)	50.00	50.00	0.00	0.00
118		4310.00	2155.00	1102.50	1052.50	100.00	100.00	0.00	0.00
119		2155.00	1077.50	1336.10	(258.60)	0.00	0.00	0.00	0.00
120		1430.00	1072.50	0.00	357.50	50.00	50.00	0.00	0.00
121		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
122		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
123		330.00	397.50	0.00	(67.50)	200.00	200.00	0.00	0.00
124		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
125		2155.00	1616.25	1077.50	(538.75)	0.00	0.00	0.00	0.00
126		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
127		2155.00	538.75	1767.10	(150.85)	0.00	0.00	0.00	0.00
128		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
129		1077.50	538.75	0.00	538.75	0.00	0.00	0.00	0.00
130		4310.00	3858.75	1102.50	(851.25)	100.00	100.00	0.00	0.00
131		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
132		2155.00	551.75	1102.50	500.75	50.00	50.00	0.00	0.00
133		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
134		4310.00	3858.75	0.00	451.25	100.00	100.00	0.00	0.00
135		704.69	538.75	0.00	165.94	0.00	0.00	0.00	0.00
136		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
137		2155.00	1102.50	1437.66	(385.16)	50.00	50.00	0.00	0.00
138		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
139		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
140		4310.00	3307.50	1102.50	(100.00)	100.00	100.00	0.00	0.00
141		2155.00	1102.50	1146.60	(94.10)	50.00	50.00	0.00	0.00
142		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
143		4310.00	2155.00	2155.00	0.00	50.00	50.00	0.00	0.00
144		2155.00	1616.25	1077.50	(538.75)	50.00	50.00	0.00	0.00
145		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
146		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
147		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
148		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
149		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
150		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
151		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
152		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00

153	(b)(6); (b)(7)(C)	4310.00	2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00
154		4310.00	3871.25	1127.50	(888.75)	100.00	100.00	0.00	0.00
155		2155.00	1616.25	1077.50	(538.75)	0.00	0.00	0.00	0.00
156		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
157		2155.00	1077.50	0.00	1077.50	0.00	0.00	0.00	0.00
158		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
159		4310.00	2155.00	1077.50	1077.50	50.00	50.00	0.00	0.00
160		2155.00	0.00	1530.05	624.95	0.00	0.00	0.00	0.00
161		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
162		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
163		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
164		2685.13	2685.13	0.00	0.00	0.00	0.00	0.00	0.00
165		2155.00	1077.50	1006.38	71.12	0.00	0.00	0.00	0.00
166		4310.00	3307.50	0.00	1002.50	100.00	100.00	0.00	0.00
167		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
168		2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
169		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
170		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
171		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
172		730.00	365.00	465.00	(100.00)	200.00	200.00	0.00	0.00
173		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
174		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
175		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
176		2155.00	1653.75	0.00	501.25	0.00	0.00	0.00	0.00
177		1480.00	370.00	885.04	224.98	0.00	0.00	0.00	0.00
178		2155.00	1077.50	1012.85	64.65	0.00	0.00	0.00	0.00
179		2155.00	1616.25	1077.50	(538.75)	0.00	0.00	0.00	0.00
180		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
181		2155.00	1102.50	930.51	121.99	50.00	50.00	0.00	0.00
182		2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
183		1077.50	538.75	0.00	538.75	0.00	0.00	0.00	0.00
184		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
185		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
186		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
187		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
188		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
189		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
190		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
191		4310.00	3858.75	1102.50	(651.25)	100.00	100.00	0.00	0.00
192		4310.00	3858.75	0.00	451.25	100.00	100.00	0.00	0.00
193		4310.00	2756.25	1659.35	(105.60)	50.00	50.00	0.00	0.00
194		4310.00	2743.75	1077.50	488.75	50.00	50.00	0.00	0.00
195		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
196		2155.00	1653.75	1102.50	(801.25)	50.00	50.00	0.00	0.00
197		2155.00	1102.50	890.82	181.68	50.00	50.00	0.00	0.00
198		2155.00	1077.50	948.20	129.30	0.00	0.00	0.00	0.00
199		4310.00	3858.75	0.00	451.25	100.00	100.00	0.00	0.00
200		4310.00	3858.75	0.00	451.25	100.00	100.00	0.00	0.00
201		4310.00	2155.00	1077.50	1077.50	50.00	50.00	0.00	0.00
202		2155.00	1077.50	957.85	119.65	0.00	0.00	0.00	0.00
203		2155.00	1127.50	1127.50	(100.00)	0.00	0.00	0.00	0.00

204	(b)(6); (b)(7)(C)	2155.00	538.75	1616.25	0.00	0.00	0.00	0.00	0.00
205		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
206		2155.00	1077.50	0.00	1077.50	0.00	0.00	0.00	0.00
207		2155.00	1102.50	1080.45	(27.95)	50.00	50.00	0.00	0.00
208		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
209		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
210		2155.00	551.25	1433.25	170.50	50.00	50.00	0.00	0.00
211		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
212		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
213		4310.00	3282.50	1127.50	(100.00)	100.00	100.00	0.00	0.00
214		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
215		4310.00	2693.75	1499.88	116.37	0.00	0.00	0.00	0.00
216		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
217		2155.00	538.75	1443.85	172.40	0.00	0.00	0.00	0.00
218		1052.50	1653.75	0.00	(601.25)	50.00	50.00	0.00	0.00
219		4310.00	3307.50	1102.50	(100.00)	100.00	100.00	0.00	0.00
220		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
221		2155.00	1077.50	0.00	1077.50	0.00	0.00	0.00	0.00
222		2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00	0.00
223		2155.00	0.00	1077.50	1077.50	0.00	0.00	0.00	0.00
224		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
225		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
226		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
227		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
228		4310.00	3282.50	0.00	1027.50	100.00	100.00	0.00	0.00
229		2155.00	538.75	1344.72	271.53	0.00	0.00	0.00	0.00
230		3232.50	2155.00	538.75	538.75	0.00	0.00	0.00	0.00
231		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
232		2155.00	2155.00	1077.50	(1077.50)	0.00	0.00	0.00	0.00
233		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
234		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
235		2155.00	1102.50	1102.50	(50.00)	50.00	50.00	0.00	0.00
236		2155.00	538.75	1394.28	221.97	0.00	0.00	0.00	0.00
237		2155.00	1653.75	1102.50	(601.25)	50.00	50.00	0.00	0.00
238		1077.50	1077.50	0.00	0.00	0.00	0.00	0.00	0.00
239		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
240		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
241		2155.00	538.75	0.00	1818.25	0.00	0.00	0.00	0.00
242		4310.00	2743.75	1077.50	488.75	50.00	50.00	0.00	0.00
243		2155.00	1616.25	0.00	538.75	0.00	0.00	0.00	0.00
244		2155.00	551.25	1102.50	501.25	50.00	50.00	0.00	0.00
245		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
246		2155.00	1616.25	1077.50	(538.75)	0.00	0.00	0.00	0.00
247		1077.50	0.00	0.00	1077.50	0.00	0.00	0.00	0.00
248		4310.00	2155.00	1077.50	1077.50	0.00	0.00	0.00	0.00
249		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
250		2155.00	1653.75	0.00	501.25	50.00	50.00	0.00	0.00
251		2155.00	1102.50	0.00	1052.50	50.00	50.00	0.00	0.00
252		4310.00	2756.25	1133.37	420.38	100.00	100.00	0.00	0.00
253		2155.00	1102.50	1127.50	(75.00)	100.00	100.00	0.00	0.00
254		2155.00	538.75	1077.50	538.75	0.00	0.00	0.00	0.00
255		4310.00	3307.50	1151.01	(148.51)	100.00	100.00	0.00	0.00
256		2155.00	1653.75	1102.50	(601.25)	0.00	0.00	0.00	0.00
257		4310.00	2155.00	1228.18	926.82	50.00	50.00	0.00	0.00
		625037.55	352,539.38	196,058.24	76,439.93	8,600.00	8,600.00		

File Review of Title IV Recipients
Award Year 2008-2009

	Student's Name	# SS	Original Amount PELL Awarded and Disbursed	Revised Amount PELL	Amount Originally Refunded	Additional Amount PELL Due to DE	Original Amount FSEOG Awarded and Disbursed	Revised Amount FSEOG	Additional Amount SEOG Due to DE	Additional Amount FSEOG Due to DE
1	(b)(6); (b)(7)(C)		4731.00	2365.50	1823.80	541.70	0.00	0.00	0.00	\$ -
2			2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
3			2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
4			4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
5			2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
6			2365.50	1182.75	1148.92	33.83	100.00	100.00	0.00	\$ -
7			2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
8			2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
9			2365.50	1182.75	1192.21	(9.46)	0.00	0.00	0.00	\$ -
10			2365.50	591.38	1464.24	309.88	0.00	0.00	0.00	\$ -
11			2365.50	591.38	1464.24	309.88	0.00	0.00	0.00	\$ -
12			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
13			4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
14			2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
15			2365.50	0.00	1565.96	799.54	0.00	0.00	0.00	\$ -
16			2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
17			4731.00	4139.61	0.00	591.39	0.00	0.00	0.00	\$ -
18			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
19			2365.50	1774.13	1232.75	(641.38)	0.00	0.00	0.00	\$ -
20			2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
21			4731.00	3548.25	1109.47	73.28	0.00	0.00	0.00	\$ -
22			4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
23			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
24			2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
25			2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
26			2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
27			2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
28			4731.00	4139.63	2053.76	(1,462.39)	100.00	100.00	0.00	\$ -
29			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
30			1182.00	591.37	0.00	590.63	0.00	0.00	0.00	\$ -
31			2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
32			4731.00	4289.63	0.00	441.37	150.00	150.00	0.00	\$ -
33			2365.50	1774.13	0.00	591.37	100.00	100.00	0.00	\$ -
34			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
35			1182.75	1182.75	0.00	0.00	0.00	0.00	0.00	\$ -
36			2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
37			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
38			2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
39			2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
40			2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
41			2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
42			2365.50	1182.75	1416.93	(234.18)	0.00	0.00	0.00	\$ -
43			2365.50	591.37	1331.78	442.35	0.00	0.00	0.00	\$ -
44			2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
45			2365.50	1774.13	1327.05	(735.68)	0.00	0.00	0.00	\$ -
46			2365.50	1232.75	1213.03	(80.28)	100.00	100.00	0.00	\$ -

47	(b)(6); (b)(7)(C)	2365.50	1232.75	1190.84	(58.09)	100.00	100.00	0.00	\$ -
48		2365.50	591.37	1225.33	548.80	0.00	0.00	0.00	\$ -
49		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
50		4731.00	3548.25	1182.75	0.00	0.00	0.00	0.00	\$ -
51		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
52		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
53		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
54		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
55		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
56		2365.50	1849.14	0.00	516.36	100.00	100.00	0.00	\$ -
57		4731.00	2981.88	2098.14	(349.02)	100.00	100.00	0.00	\$ -
58		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
59		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
60		2365.50	1182.75	1639.29	(456.54)	0.00	0.00	0.00	\$ -
61		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
62		2365.50	1182.75	1416.93	(234.18)	0.00	0.00	0.00	\$ -
63		1182.75	1774.12	0.00	(591.37)	0.00	0.00	0.00	\$ -
64		4731.00	3598.25	1232.75	(100.00)	100.00	100.00	0.00	\$ -
65		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
66		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
67		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
68		2365.50	1182.75	2013.04	(830.29)	0.00	0.00	0.00	\$ -
69		2365.50	1849.14	0.00	516.36	100.00	100.00	0.00	\$ -
70		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
71		4731.00	2981.88	0.00	1,749.12	100.00	100.00	0.00	\$ -
72		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
73		984.05	591.37	0.00	392.68	0.00	0.00	0.00	\$ -
74		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
75		2365.50	591.38	0.00	1,774.12	0.00	0.00	0.00	\$ -
76		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
77		4731.00	2956.87	0.00	1,774.13	0.00	0.00	0.00	\$ -
78		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
79		4731.00	4139.63	0.00	591.37	0.00	0.00	0.00	\$ -
80		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
81		4731.00	4731.00	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
82		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
83		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
84		1182.75	1182.75	0.00	0.00	0.00	0.00	0.00	\$ -
85		4731.00	4139.63	0.00	591.37	0.00	0.00	0.00	\$ -
86		4731.00	3698.25	1232.75	(200.00)	200.00	200.00	0.00	\$ -
87		2365.50	1182.75	1748.10	(565.35)	0.00	0.00	0.00	\$ -
88		4731.00	3598.25	1232.75	(100.00)	100.00	100.00	0.00	\$ -
89		4731.00	3598.25	1232.75	(100.00)	100.00	100.00	0.00	\$ -
90		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
91		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
92		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
93		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
94		2365.50	1182.75	1161.46	21.29	0.00	0.00	0.00	\$ -
95		2365.50	2365.50	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
96		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -

97	(b)(6); (b)(7)(C)	2365.50	1849.14	0.00	516.36	100.00	100.00	0.00	\$ -
98		4731.00	591.38	1348.33	2,791.29	0.00	0.00	0.00	\$ -
99		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
100		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
101		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
102		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
103		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
104		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
105		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
106		2365.50	2365.50	1232.75	(1,232.75)	100.00	100.00	0.00	\$ -
107		4731.00	4139.63	0.00	591.37	0.00	0.00	0.00	\$ -
108		4731.00	2981.88	1232.75	516.37	100.00	100.00	0.00	\$ -
109		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
110		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
111		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
112		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
113		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
114		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
115		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
116		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
117		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
118		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
119		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
120		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
121		2365.50	1182.75	1371.99	(189.24)	0.00	0.00	0.00	\$ -
122		4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
123		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
124		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
125		1182.75	1182.75	0.00	0.00	0.00	0.00	0.00	\$ -
126		4731.00	4139.63	0.00	591.37	0.00	0.00	0.00	\$ -
127		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
128		3581.00	1790.50	1396.59	393.91	0.00	0.00	0.00	\$ -
129		4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
130		2365.50	1182.75	1232.75	(50.00)	0.00	0.00	0.00	\$ -
131		4731.00	2365.50	1495.00	870.50	0.00	0.00	0.00	\$ -
132		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
133		2365.50	1849.14	1232.75	(716.39)	100.00	100.00	0.00	\$ -
134		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
135		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
136		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
137		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
138		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
139		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
140		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
141		4731.00	4731.00	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
142		4731.00	4139.63	1182.75	(591.38)	0.00	0.00	0.00	\$ -
143		4731.00	4139.63	0.00	591.37	100.00	100.00	0.00	\$ -
144		4731.00	4731.00	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
145		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
146		4731.00	4731.00	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
147		2365.50	591.38	962.76	811.36	0.00	0.00	0.00	\$ -
148		4731.00	2956.88	1173.29	600.83	0.00	0.00	0.00	\$ -
149		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
150		2365.50	2956.87	0.00	(591.37)	0.00	0.00	0.00	\$ -
151		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
152		4731.00	3548.25	1161.46	21.29	0.00	0.00	0.00	\$ -

153	(b)(6); (b)(7)(C)	2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
154		4731.00	4139.63	0.00	591.37	0.00	0.00	0.00	\$ -
155		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
156		4731.00	2365.50	0.00	2,365.50	0.00	0.00	0.00	\$ -
157		4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -
158		1182.75	1182.75	0.00	0.00	0.00	0.00	0.00	\$ -
159		3548.25	3548.25	641.37	(641.37)	0.00	0.00	0.00	\$ -
160		4731.00	3598.25	1232.75	(100.00)	100.00	100.00	0.00	\$ -
161		4731.00	2981.88	1232.75	516.37	100.00	100.00	0.00	\$ -
162		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
163		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
164		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
165		4731.00	3598.25	0.00	1,132.75	100.00	100.00	0.00	\$ -
166		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
167		4731.00	2365.50	2067.45	298.05	0.00	0.00	0.00	\$ -
168		1840.50	920.25	920.25	0.00	0.00	0.00	0.00	\$ -
169		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
170		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
171		4731.00	2981.88	1232.75	516.37	100.00	100.00	0.00	\$ -
172		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
173		2365.50	2365.50	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
174		581.95	0.00	0.00	581.95	0.00	0.00	0.00	\$ -
175		1182.75	591.38	0.00	591.37	0.00	0.00	0.00	\$ -
176		2365.50	2365.50	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
177		4731.00	4214.64	0.00	516.36	100.00	100.00	0.00	\$ -
178		2365.50	1774.13	1182.75	(591.38)	0.00	0.00	0.00	\$ -
179		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
180		2365.50	1849.14	0.00	516.36	100.00	100.00	0.00	\$ -
181		4731.00	4214.64	0.00	516.36	100.00	100.00	0.00	\$ -
182		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
183		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
184		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
185		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
186		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
187		2365.50	591.38	1225.33	548.79	0.00	0.00	0.00	\$ -
188		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
189		2365.50	591.38	1308.12	466.00	0.00	0.00	0.00	\$ -
190		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
191		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
192		934.37	591.38	0.00	342.99	0.00	0.00	0.00	\$ -
193		4731.00	4731.00	1182.75	(1,182.75)	0.00	0.00	0.00	\$ -
194		4731.00	3598.25	1232.75	(100.00)	100.00	100.00	0.00	\$ -
195		2365.50	1182.75	948.57	234.18	0.00	0.00	0.00	\$ -

196	(b)(6); (b)(7(C))	2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
197		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
198		1182.75	0.00	0.00	1,182.75	0.00	0.00	0.00	\$ -
199		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
200		2365.50	1182.75	972.22	210.53	0.00	0.00	0.00	\$ -
201		2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -
202		4731.00	4289.64	0.00	441.36	200.00	200.00	0.00	\$ -
203		2365.50	1182.75	0.00	1,182.75	0.00	0.00	0.00	\$ -
204		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
205		4731.00	4139.62	1182.75	(591.37)	0.00	0.00	0.00	\$ -
206		1182.75	0.00	0.00	1,182.75	0.00	0.00	0.00	\$ -
207		4731.00	4214.64	0.00	516.36	100.00	100.00	0.00	\$ -
208		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
209		2365.50	1232.75	1232.75	(100.00)	100.00	100.00	0.00	\$ -
210		2365.50	0.00	1738.64	626.86	0.00	0.00	0.00	\$ -
211		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
212		1182.75	1774.12	0.00	(591.37)	100.00	100.00	0.00	\$ -
213		2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -
214		2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -
215		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
216		4731.00	2365.50	1182.75	1,182.75	0.00	0.00	0.00	\$ -
217		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
218		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
219		2365.50	591.38	1492.78	281.34	0.00	0.00	0.00	\$ -
220		2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -
221		2365.50	591.38	1104.69	669.43	0.00	0.00	0.00	\$ -
222		2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -
223		4731.00	4139.62	1182.75	(591.37)	0.00	0.00	0.00	\$ -
224		2365.50	1774.13	0.00	591.37	0.00	0.00	0.00	\$ -
225		740.40	0.00	0.00	740.40	0.00	0.00	0.00	\$ -
226	4731.00	2365.50	1629.83	735.67	0.00	0.00	0.00	\$ -	
227	2365.50	616.38	1232.75	516.37	100.00	100.00	0.00	\$ -	
228	2365.50	591.38	2069.81	(295.69)	0.00	0.00	0.00	\$ -	
229	2365.50	591.38	1182.75	591.37	0.00	0.00	0.00	\$ -	
230	2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -	
231	4731.00	2956.88	1764.66	9.46	0.00	0.00	0.00	\$ -	
232	1182.75	1182.75	0.00	0.00	0.00	0.00	0.00	\$ -	
233	2365.50	0.00	1182.75	1,182.75	0.00	0.00	0.00	\$ -	
234	2365.50	1774.12	1182.75	(591.37)	0.00	0.00	0.00	\$ -	
235	2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -	
236	4731.00	2956.88	1182.75	591.37	0.00	0.00	0.00	\$ -	
237	2365.50	1849.14	1232.75	(716.39)	100.00	100.00	0.00	\$ -	
238	2365.50	1182.75	1182.75	0.00	0.00	0.00	0.00	\$ -	
		671001.52	389279.98	212737.91	68983.63	4750.00	4750.00	0.00	

File Review of Title IV Recipients
Award Year 2009-2010

	Student's Name	# SS	Original Amount PELL Awarded and Disbursed	Revised Amount Pell	Amount Originally Refunded	Additional Amount PELL Due to DE	Original Amount FSEOG Awarded and Disbursed	Revised Amount FSEOG	Amount Originally Refunded	Additional Amount FSEOG Due to DE
1	(b)(6); (b)(7)(C)		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
2			2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
3			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
4			2675.00	1337.50	2165.41	(827.91)	0.00	0.00	0.00	0.00
5			2675.00	1337.50	445.83	891.67	0.00	0.00	0.00	0.00
6			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
7			5350.00	2675.00	2640.89	34.11	0.00	0.00	0.00	0.00
8			1337.50	668.75	0.00	668.75	0.00	0.00	0.00	0.00
9			2675.00	668.75	2529.88	(523.63)	0.00	0.00	0.00	0.00
10			5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
11			2675.00	0.00	2573.35	101.65	0.00	0.00	0.00	0.00
12			2675.00	668.75	668.75	1,337.50	0.00	0.00	0.00	0.00
13			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
14			2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
15			5350.00	4012.50	668.75	668.75	0.00	0.00	0.00	0.00
16			2675.00	0.00	2519.85	155.15	0.00	0.00	0.00	0.00
17			2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
18			2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
19			2675.00	1337.50	2447.62	(1,110.12)	0.00	0.00	0.00	0.00
20			2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
21			5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
22			2675.00	1337.50	2465.01	(1,127.51)	0.00	0.00	0.00	0.00
23			5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
24			5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
25			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
26			2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
27			2675.00	668.75	0.00	2,006.25	0.00	0.00	0.00	0.00
28			5350.00	4681.25	0.00	668.75	0.00	0.00	0.00	0.00
29			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
30			2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
31			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
32			2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
33			2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
34			5350.00	2675.00	2614.81	60.19	0.00	0.00	0.00	0.00
35			5350.00	3343.75	2548.61	(542.36)	0.00	0.00	0.00	0.00
36			2675.00	1337.50	2483.74	(1,146.24)	0.00	0.00	0.00	0.00
37			2675.00	668.75	2509.15	(502.90)	0.00	0.00	0.00	0.00
38			2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
39			2675.00	668.75	668.75	1,337.50	0.00	0.00	0.00	0.00
40			2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
41			5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
42			2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
43			2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
44			2675.00	2006.25	1337.50	(668.75)	0.00	0.00	0.00	0.00
45			2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
46			2675.00	668.75	2598.09	(591.84)	0.00	0.00	0.00	0.00
47			2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00

48	(b)(6); (b)(7)(C)	2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
49		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
50		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
51		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
52		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
53		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
54		5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
55		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
56		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
57		5350.00	2675.00	2644.24	30.76	0.00	0.00	0.00	0.00
58		2675.00	1337.50	2006.25	(668.75)	0.00	0.00	0.00	0.00
59		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
60		2675.00	0.00	2292.47	382.53	0.00	0.00	0.00	0.00
61		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
62		2719.81	2675.00	0.00	44.81	109.00	0.00	0.00	109.00
63		2675.00	0.00	2537.87	137.13	0.00	0.00	0.00	0.00
64		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
65		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
66		2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
67		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
68		5350.00	3343.75	1337.50	668.75	0.00	0.00	0.00	0.00
69		7975.00	5987.50	687.50	1,300.00	0.00	0.00	0.00	0.00
70		2675.00	668.75	668.75	1,337.50	0.00	0.00	0.00	0.00
71		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
72		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
73		2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
74		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
75		5350.00	3343.75	1337.50	668.75	0.00	0.00	0.00	0.00
76		2675.00	2006.25	1337.50	(668.75)	0.00	0.00	0.00	0.00
77		2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
78		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
79		2600.00	1950.00	650.00	0.00	0.00	0.00	0.00	0.00
80		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
81		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
82		2675.00	0.00	2535.23	139.77	0.00	0.00	0.00	0.00
83		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
84		2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
85		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
86		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
87		2675.00	668.75	2515.17	(508.92)	0.00	0.00	0.00	0.00
88		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
89		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
90		2675.00	668.75	2467.02	(460.77)	0.00	0.00	0.00	0.00
91		2675.00	0.00	2544.59	130.41	0.00	0.00	0.00	0.00
92		2675.00	0.00	2587.39	87.61	0.00	0.00	0.00	0.00
93		5350.00	3343.75	1337.50	668.75	0.00	0.00	0.00	0.00
94		5350.00	2675.00	2610.80	64.20	0.00	0.00	0.00	0.00
95		5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
96		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
97		5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
98		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
99		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
100		5350.00	2675.00	2632.20	42.80	0.00	0.00	0.00	0.00
101		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
102		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
103		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00

104 (b)(6); (b)(7)(C)

104	2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
105	8025.00	6018.75	2630.19	(623.94)	0.00	0.00	0.00	0.00
106	5350.00	3343.75	2630.19	(623.94)	0.00	0.00	0.00	0.00
107	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
108	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
109	8025.00	6045.75	2585.39	(606.14)	108.00	108.00	0.00	0.00
110	5350.00	2675.00	2304.51	370.49	0.00	0.00	0.00	0.00
111	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
112	5350.00	2675.00	2660.29	14.71	0.00	0.00	0.00	0.00
113	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
114	2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
115	2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
116	5350.00	4012.50	668.75	668.75	0.00	0.00	0.00	0.00
117	5350.00	2675.00	2538.57	136.43	0.00	0.00	0.00	0.00
118	5350.00	4681.25	0.00	668.75	0.00	0.00	0.00	0.00
119	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
120	5350.00	2675.00	2636.88	38.12	0.00	0.00	0.00	0.00
121	2675.00	2006.25	1337.50	(668.75)	0.00	0.00	0.00	0.00
122	2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
123	2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
124	2675.00	0.00	2538.55	136.45	0.00	0.00	0.00	0.00
125	8025.00	5350.00	2582.04	92.96	0.00	0.00	0.00	0.00
126	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
127	2675.00	0.00	2309.86	365.14	0.00	0.00	0.00	0.00
128	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
129	5350.00	3343.75	2590.07	(583.82)	0.00	0.00	0.00	0.00
130	2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
131	101.65	0.00	0.00	101.65	0.00	0.00	0.00	0.00
132	5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
133	5350.00	3343.75	2551.28	(545.03)	0.00	0.00	0.00	0.00
134	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
135	2675.00	668.75	668.75	1,337.50	0.00	0.00	0.00	0.00
136	2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
137	2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
138	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
139	2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
140	2675.00	1337.50	2364.70	(1,027.20)	0.00	0.00	0.00	0.00
141	5350.00	3343.75	2596.09	(589.84)	0.00	0.00	0.00	0.00
142	2675.00	1337.50	2526.54	(1,189.04)	0.00	0.00	0.00	0.00
143	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
144	2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
145	4012.50	4012.50	0.00	0.00	0.00	0.00	0.00	0.00
146	2675.00	2675.00	0.00	0.00	0.00	0.00	0.00	0.00
147	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
148	2675.00	0.00	2660.49	14.51	0.00	0.00	0.00	0.00
149	2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
150	2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
151	2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
152	2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
153	2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
154	5350.00	2675.00	2630.19	44.81	0.00	0.00	0.00	0.00
155	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
156	2300.00	1725.00	575.00	0.00	0.00	0.00	0.00	0.00
157	2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
158	5350.00	3343.75	0.00	2,006.25	0.00	0.00	0.00	0.00
159	5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
160	1200.00	750.00	300.00	150.00	0.00	0.00	0.00	0.00
161	2675.00	668.75	0.00	2,006.25	0.00	0.00	0.00	0.00
162	5350.00	3343.75	2006.25	0.00	0.00	0.00	0.00	0.00

163	(b)(6); (b)(7)(C)	4012.50	3343.75	668.75	0.00	0.00	0.00	0.00	0.00
164		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
165		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
166		8025.00	6018.75	1337.50	668.75	0.00	0.00	0.00	0.00
167		5350.00	3343.75	2006.25	0.00	0.00	0.00	0.00	0.00
168		2675.00	1337.50	2477.72	(1,140.22)	0.00	0.00	0.00	0.00
169		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
170		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
171		2675.00	2006.25	1337.50	(668.75)	0.00	0.00	0.00	0.00
172		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
173		4012.50	2006.25	2006.25	0.00	0.00	0.00	0.00	0.00
174		2006.25	1337.50	0.00	668.75	0.00	0.00	0.00	0.00
175		5350.00	3343.75	2580.04	(573.79)	0.00	0.00	0.00	0.00
176		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
177		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
178		2675.00	668.75	0.00	2,006.25	0.00	0.00	0.00	0.00
179		2675.00	2006.25	445.83	222.92	0.00	0.00	0.00	0.00
180		2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
181		5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
182		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
183		5350.00	3343.75	668.75	1,337.50	0.00	0.00	0.00	0.00
184		2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
185		2675.00	668.75	2486.41	(480.16)	0.00	0.00	0.00	0.00
186		2675.00	1337.50	1867.15	(529.65)	0.00	0.00	0.00	0.00
187		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
188		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
189		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
190		5350.00	2675.00	2627.52	47.48	0.00	0.00	0.00	0.00
191		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
192		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
193		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
194		2675.00	1337.50	668.75	668.75	0.00	0.00	0.00	0.00
195		5350.00	3343.75	2006.25	0.00	0.00	0.00	0.00	0.00
196		2675.00	0.00	1337.50	1,337.50	0.00	0.00	0.00	0.00
197		2675.00	1337.50	2568.00	(1,230.50)	0.00	0.00	0.00	0.00
198		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
199		2675.00	668.75	668.75	1,337.50	0.00	0.00	0.00	0.00
200		2675.00	668.75	1337.50	668.75	0.00	0.00	0.00	0.00
201		2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
202		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
203		2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
204		5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
205		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
206		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
207		5350.00	3343.75	1337.50	668.75	0.00	0.00	0.00	0.00
208		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
209		2675.00	1337.50	2340.62	(1,003.12)	0.00	0.00	0.00	0.00
210		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
211		2675.00	668.75	2571.34	(565.09)	0.00	0.00	0.00	0.00
212		5350.00	4012.50	1337.50	0.00	0.00	0.00	0.00	0.00
213		2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
214		2675.00	668.75	2462.34	(456.09)	0.00	0.00	0.00	0.00
215		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
216		1650.00	1237.50	825.00	(412.50)	0.00	0.00	0.00	0.00
217		2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
218		2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00

219	(b)(6); (b)(7)(C)	582-87-7578	5350.00	2675.00	2403.49	271.51	0.00	0.00	0.00	0.00
220		582-55-4611	2675.00	2006.25	1337.50	(668.75)	0.00	0.00	0.00	0.00
221		582-49-5892	2675.00	668.75	2006.25	0.00	0.00	0.00	0.00	0.00
222		597-24-3446	5350.00	4681.25	668.75	0.00	0.00	0.00	0.00	0.00
223		581-89-0241	2675.00	1337.50	0.00	1,337.50	0.00	0.00	0.00	0.00
224		596-22-7907	2675.00	2006.25	668.75	0.00	0.00	0.00	0.00	0.00
225		045-78-7462	2675.00	668.75	1835.05	171.20	0.00	0.00	0.00	0.00
226		596-32-8704	2675.00	2006.25	0.00	668.75	0.00	0.00	0.00	0.00
227		581-89-4980	2675.00	1337.50	1337.50	0.00	0.00	0.00	0.00	0.00
				750827.71	426302.00	266041.81	58483.90	217.00	108.00	0.00

Final Program Review Determination
PRCN #: 201040227297

Appendix F

Cost of Funds – Finding #2

Appendix F

Ineligible Disbursements (Non-Loan) - Cost of Funds and Administrative Cost Allowance

Name of Institution:

EDUTEC AY 2007-2008

No.	Description/Name	Ineligible Disbrsmnt	Program	Disbursem ent Date	Return Paid Date	No. of Days	CVFR or Interest	Federal Share	To ED	To Inst Accounts
2	(b)(6); (b)(7)(C)	\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
3		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
4		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
7		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
8		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
9		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
11		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
13		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
14		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
15		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
16		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
17		\$64.65	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 64.65	\$ 11.83	\$ -
18		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
21		\$265.07	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 265.07	\$ 47.68	\$ -
25		\$185.33	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 185.33	\$ 33.33	\$ -
26		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
27		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
28		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
33		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
37		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
40		\$198.28	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 198.28	\$ 35.66	\$ -
42		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
43		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
45		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
46		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
48		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
50		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
51		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
53		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
54		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
55		\$249.15	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 249.15	\$ 44.81	\$ -
56		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
57		\$86.20	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 86.20	\$ 15.50	\$ -
58		\$566.77	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 566.77	\$ 101.94	\$ -
60		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
63		\$463.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 463.75	\$ 83.41	\$ -
66		\$396.52	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 396.52	\$ 71.32	\$ -
68		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
69		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
70		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
71		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
72		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
73		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
74		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
75		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
76		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
77		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -

Appendix F

78	(b)(6); (b)(7)(C)	\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
80		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
81		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
82		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
84		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
86		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
89		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
91		\$463.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 463.75	\$ 83.41	\$ -
92		\$1,616.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,616.25	\$ 290.70	\$ -
93		\$686.40	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 686.40	\$ 123.46	\$ -
94		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
95		\$1,603.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,603.75	\$ 288.46	\$ -
96		\$433.16	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 433.16	\$ 77.91	\$ -
98		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
99		\$488.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 488.75	\$ 87.91	\$ -
101		\$1,603.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,603.25	\$ 288.37	\$ -
102		\$500.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 500.75	\$ 90.07	\$ -
106		\$538.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.25	\$ 96.81	\$ -
109		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
112		\$282.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 282.50	\$ 50.81	\$ -
114		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
115		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
116		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
118		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
120		\$357.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 357.50	\$ 64.30	\$ -
121		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
122		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
124		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
126		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
128		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
129		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
132		\$500.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 500.75	\$ 90.07	\$ -
134		\$451.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 451.25	\$ 81.16	\$ -
135		\$165.94	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 165.94	\$ 29.85	\$ -
136		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
146		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
147		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
148		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
149		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
150		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
151		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
152		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
153		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
156		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
157		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
158		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
159		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
160		\$624.95	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 624.95	\$ 112.41	\$ -
161		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
162		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
165		\$71.12	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 71.12	\$ 12.79	\$ -
166		\$1,002.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,002.50	\$ 180.31	\$ -
167		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
169		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -

Appendix F

170	(b)(6); (b)(7)(C)	\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
171		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
173		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
174		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
175		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
176		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
177		\$224.96	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 224.96	\$ 40.46	\$ -
178		\$84.65	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 84.65	\$ 11.63	\$ -
180		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
181		\$121.99	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 121.99	\$ 21.94	\$ -
183		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
185		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
186		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
187		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
188		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
190		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
192		\$451.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 451.25	\$ 81.16	\$ -
194		\$488.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 488.75	\$ 87.91	\$ -
195		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
197		\$161.68	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 161.68	\$ 29.08	\$ -
198		\$129.30	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 129.30	\$ 23.26	\$ -
199		\$451.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 451.25	\$ 81.16	\$ -
200		\$451.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 451.25	\$ 81.16	\$ -
201		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
202		\$119.65	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 119.65	\$ 21.52	\$ -
205		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
206		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
208		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
209		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
210		\$170.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 170.50	\$ 30.67	\$ -
212		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
214		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
215		\$116.37	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 116.37	\$ 20.93	\$ -
216		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
217		\$172.40	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 172.40	\$ 31.01	\$ -
220		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
221		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
223		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
224		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
226		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
227		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
228		\$1,027.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,027.50	\$ 184.81	\$ -
229		\$271.53	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 271.53	\$ 48.84	\$ -
230		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
231		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
233		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
236		\$221.97	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 221.97	\$ 39.92	\$ -
239		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
240		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
241		\$1,616.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,616.25	\$ 290.70	\$ -
242		\$488.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 488.75	\$ 87.91	\$ -
243		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
244		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
245		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -

Appendix F

247	(b)(6); (b)(7)(C)	\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
248		\$1,077.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,077.50	\$ 193.80	\$ -
249		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
250		\$501.25	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 501.25	\$ 90.16	\$ -
251		\$1,052.50	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 1,052.50	\$ 189.31	\$ -
252		\$420.38	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 420.38	\$ 75.61	\$ -
254		\$538.75	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 538.75	\$ 96.90	\$ -
257		\$926.82	Pell Grant	6/30/2008	2/3/2012	1313	5.00%	\$ 926.82	\$ 166.70	\$ -

Total Ineligible \$97,806.22

Totals \$ 17,555.75

ACA Liability

Campus-Based Amounts Spent (from FISAP, Part VI, Section B)

Federal FWS	
Federal SEOG	
Federal Perkins	

Total C-B Spent \$ -
 ACA Percentage

	Total	Federal Share
Pell	\$ 97,806.22	\$ 97,806.22
ACG	\$ -	\$ -
SMART	\$ -	\$ -
TEACH	\$ -	\$ -
FWS	\$ -	\$ -
FSEOG	\$ -	\$ -
Perkins	\$ -	\$ -

Interest Breakdown

Pell Grants	\$ 17,555.75
ACG	\$ -
SMART	\$ -
TEACH	\$ -
FWS	\$ -
FSEOG	\$ -
Perkins	\$ -
FWS-50% Match	\$ -
FWS-No Match	\$ -
FSEOG-No Match	\$ -
Perkins-No Match	\$ -

ACA Breakdown

FWS	
FSEOG	
Perkins	

Appendix F

Ineligible Disbursements (Non-Loan) - Cost of Funds and Administrative Cost Allowance

Name of Institution: EDUTECH 2008/2009 Award year

No.	Description/Name	Ineligible Disbursement	Program	Disbursement Date	Return Paid Date	No. of Days	CVFR or Interest	Federal Share	To ED	To Inst Accounts
1	(b)(6); (b)(7)(C)	\$541.70	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 541.70	\$ 42.21	\$ -
2		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
3		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
4		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
6		\$33.83	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 33.83	\$ 2.64	\$ -
7		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
8		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
10		\$309.88	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 309.88	\$ 24.15	\$ -
11		\$309.88	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 309.88	\$ 24.15	\$ -
13		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
14		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
15		\$799.54	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 799.54	\$ 62.30	\$ -
16		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
17		\$591.39	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.39	\$ 46.08	\$ -
21		\$73.28	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 73.28	\$ 5.71	\$ -
22		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
25		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
26		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
27		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
30		\$590.63	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 590.63	\$ 46.02	\$ -
31		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
32		\$441.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 441.37	\$ 34.39	\$ -
33		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
38		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
38		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
39		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
43		\$442.35	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 442.35	\$ 34.47	\$ -
44		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
48		\$548.80	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 548.80	\$ 42.76	\$ -
49		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
51		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
52		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
53		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
54		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
55		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
56		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
59		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
61		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
65		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
66		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
67		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.18	\$ -
69		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
71		\$1,749.12	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,749.12	\$ 136.29	\$ -
72		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
73		\$392.68	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 392.68	\$ 30.60	\$ -
74		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
75		\$1,774.12	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,774.12	\$ 138.24	\$ -
77		\$1,774.13	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,774.13	\$ 138.24	\$ -
78		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
79		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -

Appendix F

80	(b)(6); (b)(7)(C)	\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
83		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
85		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
90		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
92		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
94		\$21.29	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 21.29	\$ 1.66	\$ -
96		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
97		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
98		\$2,791.29	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 2,791.29	\$ 217.49	\$ -
99		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
100		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
101		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
102		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
103		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
107		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
108		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
109		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
115		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
117		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
118		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
120		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
122		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
123		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
126		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
127		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
128		\$393.91	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 393.91	\$ 30.89	\$ -
129		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
131		\$870.50	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 870.50	\$ 67.83	\$ -
136		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
137		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
138		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
143		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
147		\$811.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 811.36	\$ 63.22	\$ -
148		\$600.83	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 600.83	\$ 46.82	\$ -
149		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
151		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
152		\$21.29	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 21.29	\$ 1.66	\$ -
154		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
155		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
156		\$2,365.50	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 2,365.50	\$ 184.31	\$ -
157		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
161		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
164		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
165		\$1,132.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,132.75	\$ 88.26	\$ -
167		\$298.05	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 298.05	\$ 23.22	\$ -
169		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
171		\$516.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.37	\$ 40.23	\$ -
172		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
174		\$561.95	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 561.95	\$ 45.34	\$ -
175		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
177		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
180		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
181		\$516.36	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 516.36	\$ 40.23	\$ -
183		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
184		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
185		\$1,182.75	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 1,182.75	\$ 92.16	\$ -
186		\$591.37	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 591.37	\$ 46.08	\$ -
187		\$548.79	Pell Grant	6/30/2009	2/3/2012	948	3.00%	\$ 548.79	\$ 42.76	\$ -

Appendix F

Ineligible Disbursements (Non-Loan) - Cost of Funds and Administrative Cost Allowance

Name of Institution: EDUTECH 2009/2010 Award Year

No.	Description/Name	Ineligible Disbsemt	Program	Disbursement Date	Return Paid Date	No. of Days	CVFR or Interest	Federal Share	To ED	To Inst Accounts
1	(b)(6); (b)(7)(C)	\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
5		\$891.67	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 891.67	\$ 42.73	\$ -
7		\$34.11	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 34.11	\$ 1.63	\$ -
8		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
11		\$101.85	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 101.85	\$ 4.87	\$ -
12		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
15		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
16		\$155.15	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 155.15	\$ 7.43	\$ -
18		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
20		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
27		\$2,006.25	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 2,006.25	\$ 96.14	\$ -
28		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
30		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
32		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
34		\$60.19	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 60.19	\$ 2.88	\$ -
39		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
40		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
43		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
45		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
47		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
48		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
50		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
55		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
56		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
57		\$30.76	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 30.76	\$ 1.47	\$ -
59		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
60		\$382.53	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 382.53	\$ 18.33	\$ -
61		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
62		\$44.81	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 44.81	\$ 2.15	\$ -
62		\$109.00	FSEOG	6/30/2010	2/3/2012	583	3.00%	\$ 81.75	\$ 3.92	\$ -
63		\$137.13	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 137.13	\$ 6.57	\$ -
66		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
67		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
68		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
69		\$1,300.00	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,300.00	\$ 62.29	\$ -
70		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
71		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
72		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
75		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
78		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
80		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
82		\$139.77	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 139.77	\$ 6.70	\$ -
84		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
85		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
86		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
91		\$130.41	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 130.41	\$ 6.25	\$ -
92		\$87.61	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 87.61	\$ 4.20	\$ -

Appendix F

93	(b)(6); (b)(7)(C)	\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
94		\$64.20	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 64.20	\$ 3.08	\$ -
100		\$42.80	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 42.80	\$ 2.05	\$ -
101		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
102		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
107		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
108		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
110		\$370.49	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 370.49	\$ 17.75	\$ -
111		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
112		\$14.71	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 14.71	\$ 0.70	\$ -
113		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
116		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
117		\$136.43	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 136.43	\$ 6.54	\$ -
118		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
119		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
120		\$38.12	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 38.12	\$ 1.83	\$ -
122		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
123		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
124		\$136.45	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 136.45	\$ 6.54	\$ -
125		\$92.96	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 92.96	\$ 4.45	\$ -
126		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
127		\$365.14	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 365.14	\$ 17.50	\$ -
128		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
130		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
131		\$101.65	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 101.65	\$ 4.87	\$ -
134		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
135		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
136		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
138		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
139		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
143		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
147		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
148		\$14.51	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 14.51	\$ 0.70	\$ -
150		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
152		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
154		\$44.81	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 44.81	\$ 2.15	\$ -
155		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
158		\$2,006.25	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 2,006.25	\$ 96.14	\$ -
160		\$150.00	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 150.00	\$ 7.19	\$ -
161		\$2,006.25	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 2,006.25	\$ 96.14	\$ -
165		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
166		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
170		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
172		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
174		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
176		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
177		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
178		\$2,006.25	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 2,006.25	\$ 96.14	\$ -
179		\$222.92	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 222.92	\$ 10.68	\$ -
182		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
183		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
184		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
187		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
190		\$47.48	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 47.48	\$ 2.28	\$ -

Appendix F

191	(b)(6); (b)(7)(C)	\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
193		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
194		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
196		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
199		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
200		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
202		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
203		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
205		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
207		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
208		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
218		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -
219		\$271.51	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 271.51	\$ 13.01	\$ -
223		\$1,337.50	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 1,337.50	\$ 64.09	\$ -
225		\$171.20	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 171.20	\$ 8.20	\$ -
226		\$668.75	Pell Grant	6/30/2010	2/3/2012	583	3.00%	\$ 668.75	\$ 32.05	\$ -

Total Ineligible

\$82,127.67

Totals

\$ 3,934.07

ACA Liability

Campus-Based Amounts Spent (from FISAP, Part VI, Section B)

Federal FWS
Federal SEOG
Federal Perkins

Total C-B Spent
ACA Percentage

\$ -

Interest Breakdown

Pell Grants
ACG
SMART
TEACH
FWS
FSEOG
Perkins
FWS-50% Match
FWS-No Match
FSEOG-No Match
Perkins-No Match

\$ 3,930.15
\$ -
\$ -
\$ -
\$ -
\$ -
\$ 3.92
\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

ACA Breakdown

FWS
FSEOG
Perkins
FWS-50% Match
FWS-No Match
FSEOG-No Match
Perkins-No Match

Pell
ACG
SMART
TEACH
FWS
FSEOG
Perkins
FWS-50% Match
FWS-No Match
FSEOG-No Match
Perkins-No Match

	Total	Federal Share
Pell	\$ 82,018.67	\$ 82,018.67
ACG	\$ -	\$ -
SMART	\$ -	\$ -
TEACH	\$ -	\$ -
FWS	\$ -	\$ -
FSEOG	\$ 109.00	\$ 81.75
Perkins	\$ -	\$ -
FWS-50% Match	\$ -	\$ -
FWS-No Match	\$ -	\$ -
FSEOG-No Match	\$ -	\$ -
Perkins-No Match	\$ -	\$ -

Total Campus-Based

\$ 109.00 \$ 81.75

Final Program Review Determination
PRCN #: 201040227297

Appendix G

Cost of Funds – Finding #3

Appendix G

Ineligible Disbursements (Non-Loan) - Cost of Funds and Administrative Cost Allowance

Name of Institution: EDUTEC - Finding #3

No.	Description/Name	Ineligible Disbrsmnt	Program	Disburseme nt Date	Return Paid Date	No. of Days	Imputed CVFR	Federal Share	To ED	To Inst Accounts
8	(b)(6); (b)(7)(C)	\$131.00	FWS	6/30/2009	2/3/2012	948	3.00%	\$ 98.25	\$ 7.66	\$ -
24		\$696.00	FWS	6/30/2010	2/3/2012	583	1.00%	\$ 522.00	\$ 8.34	\$ -

Total Ineligible \$827.00

Totals \$ 16.00 \$ -
 ACA Liability

Campus-Based Amounts Spent (from FISAP, Part VI, Section B)

Federal FWS
 Federal SEOG
 Federal Perkins

Total C-B Spent \$ -
 ACA Percentage

	Total	Federal Share
Pell	\$ -	\$ -
ACG	\$ -	\$ -
SMART	\$ -	\$ -
TEACH	\$ -	\$ -
FWS	\$ 827.00	\$ 620.25
FSEOG	\$ -	\$ -
Perkins	\$ -	\$ -
FWS-50% Match	\$ -	\$ -
FWS-No Match	\$ -	\$ -
FSEOG-No Match	\$ -	\$ -
Perkins-No Match	\$ -	\$ -

Total Campus-Based \$ 827.00 \$ 620.25

Interest Breakdown

Pell Grants	\$ -	\$ -
ACG	\$ -	\$ -
SMART	\$ -	\$ -
TEACH	\$ -	\$ -
FWS	\$ 16.00	\$ -
FSEOG	\$ -	\$ -
Perkins	\$ -	\$ -
FWS-50% Match	\$ -	\$ -
FWS-No Match	\$ -	\$ -
FSEOG-No Match	\$ -	\$ -
Perkins-No Match	\$ -	\$ -

ACA Breakdown

FWS	
FSEOG	
Perkins	
FWS-50% Match	
FWS-No Match	
FSEOG-No Match	
Perkins-No Match	

FEDWIRE Form

**DEPARTMENT OF EDUCATION
FED-WIRE EFT MESSAGE FORMAT & INSTRUCTIONS**

ABA Number 021030004	Type/Sub-Type	
Sender No.:	Sender Ref. No.	Amount ①

Sender Name (Automatically inserted by the Federal Reserve Bank)

Treasury Department Name/CTR/
TREAS NYC / CTR /

BNF=ED / AC - 91020001 OBI=

Name / City / State:

②

DUNS / TIN:

③

FOR:

④

INSTRUCTIONS

A. Complete circled items 1-4 above as follows:

- ①** Indicate amount including cents digits.
- ②** Indicate Name, City, and State.
- ③** Indicate DUNS Number and Taxpayer Identification Number (TIN).
- ④** Enter the reason for the remittance: Bill Number / Document Number / Other.

B. Provide the sending bank with a copy of the completed form. This form contains other information the bank will need to transmit the FEDWIRE message.