



JUN 19 2013

Linda Chapilliquen
104-44 43rd Avenue
Corona, NY 11368

Certified Mail Return Receipt Requested
7006 2760 0002 1734 8164

RE: **Willsey Institute's Final Program Review Determination**
OPE ID: 03361500
PRCN: 200740226215

Dear Ms. Chapilliquen:

The U.S. Department of Education's (Department's) School Participation Team – New York/Boston issued a program review report on 5/24/2011 covering Willsey Institute's (Willsey) 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 2005/2006 and 2006/2007 award years. Attached is a copy of the program review report and related attachments. Willsey failed to respond to the program review report. The Department has made final determinations based on information obtained during the program review. This Final Program Review Determination (FPRD) and related attachments 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, and (3) notify the institution of its right to appeal.

The total liabilities due from the institution from this program review are **\$3,157,768.00**.

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 – New York/Boston
Financial Square, 32 Old Slip, 25th Fl., New York, NY 10005

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample. In addition, Appendices D, D1, E, E1, F, F1, G,H, H1, I, I1, J, J1, K, and K1, also contain PII.

Appeal Procedures:

This constitutes the Department's FPRD with respect to the liabilities identified from the 5/24/2011 program review report. If Willsey 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 Willsey receives this FPRD. An original and four copies of the information Willsey 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

Willsey'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 Willsey'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).

If the institution has any questions regarding this letter, please contact Lydia Gonzalez at (646) 428-3743. 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:

Protection of Personally Identifiable Information

cc: Julio Teran, Financial Aid Administrator
New York State Department of Education, Bureau of Proprietary School Supervision
Accrediting Council for Continuing Education and Training

bcc: Reading file, Correspondence file, School file, OCFO Accounts Receivable, Lauren Pope, Don Tanguilig, Denise Morelli, Bob James, Kathleen Wicks, FSA PC SEC (ICD-DL-TECH-FFEL Liabilities), Betty Coughlin, Sherrie Bell, FSA PC SEC (ICD- All Title IV Programs Liabilities), ERM

PROTECTION OF PERSONALLY IDENTIFIABLE INFORMATION

Personally Identifiable Information (PII) being submitted to the Department must be protected. PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth).

PII being submitted electronically or on media (e.g., CD-ROM, floppy disk, DVD) must be encrypted. The data must be submitted in a .zip file encrypted with Advanced Encryption Standard (AES) encryption (256-bit is preferred). The Department uses WinZip. However, files created with other encryption software are also acceptable, provided that they are compatible with WinZip (Version 9.0) and are encrypted with AES encryption. Zipped files using WinZip must be saved as Legacy compression (Zip 2.0 compatible).

The Department must receive an access password to view the encrypted information. The password must be e-mailed separately from the encrypted data. The password must be 12 characters in length and use three of the following: upper case letter, lower case letter, number, special character. A manifest must be included with the e-mail that lists the types of files being sent (a copy of the manifest must be retained by the sender).

Hard copy files and media containing PII must be:

- sent via a shipping method that can be tracked with signature required upon delivery
- double packaged in packaging that is approved by the shipping agent (FedEx, DHL, UPS, USPS)
- labeled with both the "To" and "From" addresses on both the inner and outer packages
- identified by a manifest included in the inner package that lists the types of files in the shipment (a copy of the manifest must be retained by the sender).

PII data cannot be sent via fax.



Prepared for
WILLSEY INSTITUTE

OPE ID 03361500
PRCN 200740226215

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

Final Program Review Determination

JUN 19 2013

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New York/Boston School Participation Division
Financial Square, 32 Old Slip, 25th Floor, New York, NY 10005

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A. Institutional Information

Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year

Accrediting Agency: School is no longer accredited

Current Student Enrollment: School is no longer participating in the Title IV, HEA programs

Source: U.S. Department of Education

Title IV Participation:

2007-2008

Programs

Federal Pell Grant (Pell)	\$197,095
Federal Direct Loan Stafford Subsidized (FDLP)	171,407
Federal Direct Loan Stafford Unsubsidized	34,972
Federal Direct Loan PLUS	10,710
Total	\$414,184

Default Rate FFEL/DL:	2008	18.5%
	2007	18.4%
	2006	7.8%

Source: U.S. Department of Education Records

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review of Willsey Institute's (Willsey) student files obtained by the Department's Office of Inspector General from 6/29/2007 through 12/1/2008. The review was conducted by Lydia Gonzalez, Olga Touliatos, and Judith Ortiz Velazquez.

The initial focus of the review was to determine whether Willsey had disbursed funds to students that never attended the program(s) and paid returns due to the Title IV programs for students who withdrew from school. The review consisted of, but was not limited to, an examination of individual student financial aid and academic files, attendance records, and student account ledgers that were in the possession of the Department's Office of the Inspector General (OIG). These records had been seized as part of an investigation of the institution.

A sample of 54 files was identified for review from the 2005/06 and 2006/07 award years. The student files were selected based on a review of attendance records to identify a judgmental sample of students that had likely not attended or withdrawn from school. Appendix A lists the names and partial social security number of the students whose files were examined during the program review. A program review report was issued on May 24, 2011.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning Willsey'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 Willsey of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

C. Findings and Final Determinations

During the review, several areas of noncompliance were noted. Findings of noncompliance are referenced to the applicable statutes and regulations. As a result of the findings noted during the review, the Department, on December 1, 2008, decided to deny Willsey's application to continue participation in the student financial assistance programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended (Title IV). As a result, Willsey's Title IV Program Participation Agreement was revoked on January 1, 2009.

The program review report findings requiring further action are summarized below. At the conclusion of each finding is a summary of Willsey's response to the finding, and the Department's final determination for that finding. A copy of the program review report issued on May 24, 2011 is attached as Appendix B.

Note: Any additional costs to the Department, including interest, special allowances, cost of funds, unearned administrative cost allowance, etc., are not included in individual findings, but instead are included in the summary of liabilities table in Section D of the report.

Finding 1. Falsification of Attendance Records to Obtain Title IV Funds for Individuals Who Never Attended the Institution, Never Enrolled in an Eligible Program, or Never Attended the Program for Which the Title IV Funds Were Disbursed.

Noncompliance:

In order for students to be eligible to receive Title IV funds, they must be enrolled in an eligible educational program at a Title IV eligible institution. 34 C.F.R. § 668.32(a)(1). The institution's licensing body and the Department must approve the programs. 34 C.F.R. § 600.2. Programs must be a minimum of 15 weeks and 600 hours of instructional time in order to receive Pell grant funds. 34 C.F.R. § 668.8(d)(1). To be eligible for Federal Direct Loans (Direct Loans), a program must be a minimum of 10 weeks and 300 clock hours of instructional time. 34 C.F.R. § 668.8(d)(3). A student must begin classes in order to be eligible for any Title IV funding. If a student enrolls at an institution, but never begins classes, that student is considered a "no show" and any Title IV funds improperly disbursed for the student must be promptly returned. 34 C.F.R. §§ 668.21, 685.303(a)(3).

Based on interviews conducted with students, the Department discovered that Willsey illegally obtained, and retained, Title IV funds for the following students despite the fact that in many instances these students notified the institution that they would not be attending. Students 11, 15, 21, 33, 39, and 43 filled out paperwork to attend the institution, but never actually started. Willsey compounded its misconduct by falsifying student file documentation to make it appear that the students actually attended.

Based on students' interviews, the Department also discovered that Willsey fraudulently obtained Title IV funds on behalf of students who the institution claimed enrolled in a second eligible program at the institution. Students 9, 16, 28, and 35 attended and completed the Medical Assistant Program at the institution. In complete disregard for its fiduciary responsibilities, Willsey illegally used the personal information obtained when the students attended the Medical Assistant Program to falsify financial aid applications and other documentation for a Dental Assistant Program that these students did not enroll in or attend. By falsifying this documentation, Willsey illegally obtained funds to which it was not entitled.

In addition to its other programs, Willsey offered a 120-hour Nursing Assistant Program. Based on the clock hours involved, the Nursing Assistant Program was not an eligible Title IV program. Consequently, the students enrolled in that program were not eligible to receive Title IV assistance. Willsey illegally obtained Title IV funds for students 22 and 23 who were enrolled in the Nursing Assistant Program. As with the Dental Assistant Program, Willsey illegally used the personal information obtained from students who enrolled in the ineligible Nursing Assistant Program to fraudulently obtain Title IV funds.

Willsey also fraudulently obtained funds for students 3, 6, 12, 24, 46, 31, 38, 41, 42, 44, 45, and 53 through falsified attendance documentation, grade reports, and financial aid applications to make it appear that these students attended an eligible Medical Assistant Program when they did not.

Furthermore, the institution's independent auditor disclosed in Willsey's compliance audit for fiscal year ended 6/30/2006 (ACN 02-2006-72599) that three students stated that they never attended Willsey Institute, contrary to school records showing that the students attended, and received Title IV funds. That finding has been referred to this program review for resolution.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid (FAFSAs) and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey did not submit a response or any further documentation to support its disbursement of Title IV funds. In addition, as noted above, the Department found numerous falsifications in Willsey's records. A review of the records established that it is impossible to determine which, if any, Title IV disbursements were properly made. Consequently, the Department has no choice but to identify full liabilities for the award years in question. All Title IV funds

received by the institution from 2005/06 through 2007/08 award years are institutional liabilities.

Award Years	Pell Grant	FDL Sub	FDL Unsub	FDL PLUS	Total
2005/2006	\$953,433	\$315,422	\$108,659	\$34,961	\$1,412,475
2006/2007	\$489,136	\$238,527	\$113,979	\$16,972	\$ 858,614
2007/2008	\$197,095	\$168,553	\$ 36,986	\$10,720	\$ 413,354
Total	\$1,639,664	\$722,502	\$259,624	\$62,653	\$2,684,443

The total Pell grant liabilities identified for this finding included in Appendix D are \$1,639,664.00. The total Direct Subsidized, Unsubsidized, and Plus loan liabilities due the Direct Loan programs on behalf of the students included in Appendix D(1) are \$1,044,779.00.

Payment instructions are included at the end of this report.

Finding 2. Falsification of Make-Up Hours in Order to Make it Appear the Institution Provided Students a Full Program of Study When It Did Not

Noncompliance:

Once it is determined that a student is enrolled in an eligible program, the amounts of a student's Pell and Direct Loan funds are calculated by using the guidelines established in the regulations. 34 C.F.R. §§ 690.62, 690.63, and 685.203. The calculations to be used by an institution vary depending on the length of the student's program and the method by which the institution measures its academic program. For an institution, such as Willsey, whose programs are measured in clock hours, the calculations focus on the number of hours and number of weeks required to complete the student's program of study. 34 C.F.R. § 690.63 and 685.203.

The Department found that Willsey's Medical Assistant Program consisted of 960 hours of instruction. The Title IV aid received by these students was based on the total hours in the program. Willsey took daily attendance to track the hours a student completed, and allegedly required students who missed class to make up the hours. During the course of the review, the Department confirmed with students that Willsey falsified make up hours for students to make it appear that they completed the full program of study, when they did not. Falsified hours were discovered for students 7, 17, 30, 32, and 50. In the case of student 32 Willsey also falsified externship documentation and graduation documentation to make it appear the student completed her program of study when she actually withdrew. By falsifying the hours and externship documentation, Willsey attempted to mask the fact that it obtained full Pell grant and Direct Loan funds when the students did not actually earn all of those funds.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Department calculated liabilities based on student interviews, and files reviewed that evidenced false make up hours, false externship attendance, and false graduation documentation.

Liabilities being identified for this finding are as follows:

Pell grant	\$13,250.00
DL Subsidized	13,125.00
DL Unsubsidized	5,300.00
Total	\$31,675.00

The Pell grant liabilities identified for this finding included in Appendix E are \$13,250.00. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix E (1) are \$18,425.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 3. Delayed Student Withdrawal Resulting in Illegal Disbursement and Retention of Unearned Title IV Funds

Noncompliance:

Once the amount of a student's Title IV award is established, the funds are disbursed to the student in incremental payments, or payments periods, which are related to the number of hours in the student's program of instruction. 34 C.F.R. § 668.4(c). The first payment period for an eligible program that is one academic year in length or less and is measured in clock hours is defined as the period of time in which the student completes the first half of the clock hours and weeks in his or her educational program. The second payment period is the period of time which the student completes the educational program. 34 C.F.R. § 668.4(c)(1).

For a student whose educational program is more than one academic year, the payment period for subsequent academic years, or fractions of academic years, is the period of time in which the student completes one-half of the academic year or one-half the remaining clock hours in the student's educational program, whichever is to be completed first. 34 C.F.R. § 668.4(c)(2). Under these regulations, an institution may not disburse a second payment of Pell funds to a student until he/she has completed the requisite hours for which Pell disbursements have previously been made. 34 C.F.R. § 690.75(a)(3)(i).

The regulations are similarly clear on the procedures that must be followed in disbursing Direct Loan proceeds. Except in limited circumstances, loan proceeds are to be disbursed in two installments, and must be made on a payment period basis. See 34 C.F.R. §§ 668.164(b), 685.303(c). The payment periods for Direct Loans are the same as those outlined above for the Pell grant program. In addition, the first installment of loan proceeds for students who are enrolled in the first year of an undergraduate program, and who has not previously received a Direct Loan, cannot be made until 30 days after the first day of the student's program of study. 34 C.F.R. § 685.303(b)(4).

When a student withdraws prior to the completion of his/her program of study, the institution must determine if the amount of Title IV assistance disbursed to the student exceeded the amount of Title IV funds earned as of the date of the student's withdrawal. The date of withdrawal is critical to this calculation. 34 C.F.R. § 668.22(c),(e). Title IV funds not earned by the student must be returned within 45 days from the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j)(1). Prior to July 1, 2006, a school was required to pay refunds within 30 days of the institution's determination that a student withdrew. If a student fails to provide notification of his/her withdrawal, the determination date is the date that the institution becomes aware that the student ceased attendance. 34 C.F.R. § 668.22(j)(1).

An institution's failure to pay refunds is a criminal offense. 20 U.S.C. §1097.

The Department discovered that Willsey failed to properly withdraw students 5, 8, 10, 26, 34, 36, 52, and 54 despite the fact that the attendance records clearly established that the students ceased attending. By failing to withdraw these students and calculate refunds, Willsey disbursed and retained funds to which it was not entitled. Willsey completely ignored its own records in order to illegally disburse and retain Title IV funds.

Compliance with Title IV disbursements and refund requirements is a critical component of an institution's fiduciary duty to the Department and its students. The improper disbursement of, and failure to return, unearned loan funds creates a significant and undue hardship on students by inflating the amount of money the student must repay. The inflated loan payments can become an excessive burden on these students who were unable to complete the program and secure viable employment. In addition, the inflated loans result in increased interest and default costs to the government and taxpayers.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Department calculated liabilities based on student interviews, and files reviewed that evidenced that Willsey failed to withdraw these students. Willsey disbursed ineligible subsequent disbursements and failed to calculate refunds and retained Title IV funds for which it was not entitled.

Liabilities being identified for this finding are as follows:

Pell grant	\$11,490.00
DI Subsidized	4,268.00
DL Unsubsidized	380.00
Total	\$16,138.00

The Pell grant liabilities identified for this finding included in Appendix F are **\$11,490.00**. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix F (1) are **\$4,648.00**. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 4. Verification Violations

Noncompliance:

An institution shall require each applicant whose application is selected for verification on the basis of edits specified by the Secretary of Education, to verify all of the items specified in the regulations except that no institution is required to verify the applications of more than 30% of its total number of applicants for assistance under the Federal Pell Grant, Federal Direct Loan, Campus Based, and Federal Stafford Loan programs in an award year. 34 C.F.R. §§ 668.54(a)(2)(i), 668.56. The regulations specify the type of documentation that is acceptable for completing verification. See 34 C.F.R. § 668.57.

The Department found that the 2005/06 ISIR for student #11 was selected for verification. The ISIR indicates two members in the household. However, the student's verification worksheet shows that there is only one member in the household. Additionally, during the students' interview process, the student stated that the signature on the verification worksheet is not her signature.

Directives From Program Review Report:

The student cited in this finding was also cited in the recertification denial action taken against Willsey for falsifying attendance. The school was notified that under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible students. However, as stated in previous findings, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. Therefore, the Department questions the veracity of Willsey's documentation as a whole. Willsey was informed that it could submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Pell grant liability being identified for this student, included in Appendix G, is **\$4,050.00**. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 5. Improper Disbursement of Title IV Funds

Noncompliance:

An institution must disburse Title IV funds on a payment period basis. An institution may disburse funds to a student for a payment period only if the student enrolled in classes for that payment period, and is eligible to receive those funds. C.F.R. § 668.164(b)

Regulations specify how an institution must define its payment periods for purposes of awarding and disbursing Title IV funds. 34 C.F.R. § 668.4(c) specifies that the first payment period for an eligible program that measures programs in clock hours, and is one academic year or less in length, equals the period of time in which the student completes the first half the number of clock hours in the program. The second payment period is the period of time in which the student completes the program.

The reviewers noted the following instances where Willsey improperly disbursed Title IV funds:

Student #2- The student's attendance records and academic transcript indicate that he began the Medical Assistant Program on 1/31/05 and graduated 9/10/05. However, COD indicates that Willsey improperly disbursed \$2556.00 in Pell grant payments during award year 2005/06; months after the student had graduated.

Student #10- According to the attendance records found in the student's file, she began the Medical Assistant Program on 7/25/05 and the last date of attendance recorded was 9/16/05. During the student interview process, the student confirmed that she only attended classes for two months, and stated that she called the school to inform them that she was withdrawing because she had obtained a job. The institution, instead of withdrawing the student, kept her name on the attendance records, and improperly disbursed a second 2005/06 Pell grant payment in the amount of \$1,950.00 on 12/28/05, prior to the end of the first payment period.

Student #18- The student's attendance information found in the student's file indicates that the student did not enroll in the Medical Assistant Program. All documents, including the attendance and enrollment agreement, are blank. As a result, Willsey improperly disbursed and retained a 2005/06 Pell grant payment in the amount \$2025.00.

Student #36- The student's attendance records indicate that Willsey disbursed the second 2005/06 Pell grant payment in the amount of \$2025.00 and second Direct Stafford Subsidized loan disbursement in the amount of \$1312.00 prior to the midpoint. At the time of the second disbursements, the student had only completed 211 hours, instead of 450 scheduled hours.

Student #47- The student's academic transcript indicates that she started the Medical Assistant Program on 5/23/2005 and graduated on 1/06/06. On 10/30/06, Willsey reported the student's status as a graduate to NSLDS with a graduation date of 5/26/06. However, Common Origination and Disbursement (COD) system records indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07, months after the student had graduated.

Student #48- The student's attendance records indicate that she began the Medical Assistant Program on 11/14/05, and graduated on 6/30/06. However, Common Origination and Disbursement System records indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07, months after the student had graduated.

Student #51- There are two sets of attendance records for the same period of enrollment in the student's file. The original set indicates many absent hours with some make up hours. The second set of attendance indicates perfect attendance. However, according to finding 2, the Department confirmed with some students that Willsey falsified make up hours to make it appear that they completed the full program of study, when they did not. As a result, because there are two sets of attendance and the student's make up hours are questionable, eligibility for subsequent Title IV disbursements during award year 2006/07 is also questionable.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. However, Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response or any further documentation. The Pell grant liability being identified for this finding, included in Appendix H, is \$17,956.00. The total Direct Loan liability due the Direct Loan programs on behalf of the students included in Appendix H(1) is \$6,243.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 6. 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 reviewers found several cases of conflicting information in students' records as follows:

Student #13- The student's enrollment summary in NSLDS indicates that she graduated on 9/25/2005. However, Willsey disbursed a 2005/06 Pell grant in the amount of \$1278.00 on 2/13/06 and again disbursed \$1278.00 on 4/21/06.

Student #27- The student's status was reported to NSLDS as graduate as of 10/1/2006. However, the student's attendance records indicate that she completed 658 hours, of which 19 hours were make-up hours. The Medical Assistant program requires 960 hours for graduation. In addition, the program also requires clinical internship, and there is no record of attendance or evaluation from an internship site. There is a copy of a letter from the student dated 8/16/2006 stating that she turned down the externship site provided, but Willsey still disbursed an amount of Title IV funds as if the student had completed the externship hours.

Student #29- There is a copy of a High School/GED Certification in the student's file which states that she graduated from "New Drop" (Should be Dorp) H.S. in 1996. However, there is a copy of a letter supposedly from Tottenville High School which states that the student successfully completed the educational requirements of the high school program and graduated in August 1997. There was no documentation in the student's file resolving the high school graduation conflicting information. However, the institution improperly disbursed a 2005/06 Pell grant in the amount of \$4050.

Student #46- The student's 2006/07 ISIR shows her status as separated. However, during the interview process, the student stated that she was married, and that the writing on the FAFSA is not her writing.

Student #49- There is a copy of a termination letter sent to the student on 8/16/06 informing her that although she had been notified several times about her absences, the school had not heard any response from the student, and as a result the institution regrets to inform her that she was dropped from the program. However, the Department's Common Origination & Disbursement System indicates that an additional 2006/07 Pell grant in the amount of \$4050 was disbursed on 3/2/07 subsequent to the student being dropped. In addition, the student could not have been eligible for the 3rd and 4th Pell grant disbursements because the program's length is 960 clock hours, and the school had already disbursed \$4050 Pell grant during award year 2005/06.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response to the program review report or any further documentation. The Pell grant liability being identified for this finding, included in Appendix I, is \$16,181.00. The total Direct Loan due the Direct Loan programs on behalf of the students included in Appendix I(1) is \$3,412.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 7. Incorrect Return of Title IV Funds

Noncompliance:

An institution must return the amount of Title IV funds for which it is responsible 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 the lesser of the total amount of unearned Title IV assistance to be returned as calculated under § 668.22(e) (4); or the number of hours in a 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(e)(3). See 34 C.F.R § 668.22 (g).

The institution incorrectly calculated the return of Title IV funds for students #25 and 40. The students' return of Title IV calculations were incorrectly completed using the number of weeks in the payment period instead of using the number of hours scheduled to be completed in the payment period.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible students. However, as previously stated, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. However, Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response to the program review report or submit any further documentation. The Pell grant liability being identified for this finding due the Department, included in Appendix J is **\$993.00**. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix J(1) are \$651.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 8. Willsey Failed to Submit a Required Compliance Audit

Noncompliance:

As part of its obligation to account for the Title IV funds received, an institution must submit to the Department annual financial and compliance audits conducted by a qualified independent auditor. See 20 U.S.C. § 1094(c); 34 C.F.R. § 668.23(a),(b). The audits submitted by institutions must meet specific guidelines established by the Comptroller General and the Secretary. 20 U.S.C. § 1094(c); 34 C.F.R. §668.23(b). The guidelines for these audits are set forth in the U.S. General Accounting Office's (GAO's) Government Auditing Standards and in the audit guides published by the Department's Office of Inspector General. 34 C.F.R. § 668.23(b).

For a proprietary institution such as Willsey, the audits must be submitted no later than 6 months after the end of the institution's fiscal year. 34 C.F.R. § 668.23(a)(4). An institution's failure to submit required audits is grounds for its termination from continued participation in the Title IV programs. See 20 U.S.C §1094(c)(1)(F).

Willsey's fiscal year ends on June 30th. Willsey failed to submit required annual compliance audits for fiscal years ended 6/30/07 due the Department by 12/31/07, 6/30/08 due 12/31/08, and 6/30/09 due December 31, 2009.

Directives From Program Review Report:

Willsey was informed that it was required to submit the required compliance audits or liabilities would be identified for all unaudited funds delivered to the institution during the unaudited periods.

Final Determination:

Willsey failed to submit a response to the program review report and failed to submit any further documentation. The Pell grant liability being identified for this finding, included in Appendix K, is \$686,231.00. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix K(1) are \$593,075.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

D. Summary of Liabilities

The total amount calculated as liabilities from the findings in the program review determination is as follows. The liability amount in the first chart below reflects duplicated **and unduplicated** liabilities because some students appear in more than one finding. This information is provided so that the institution understands the liabilities associated with each finding. Duplicate liabilities have been removed in the second chart. The payment instructions in Section E have been adjusted to reflect the unduplicated liabilities.

Actual Liabilities by Finding-including Duplicate Liabilities

Liabilities	Pell (Closed Award Year)	DL	
Finding 1	\$1,639,664.00	\$1,044,782.00	
Finding 2	13,250.00	18,425.00	
Finding 3	11,490.00	4,648.00	
Finding 4	4,050.00	0.00	
Finding 5	17,956.00	6,243.00	
Finding 6	16,181.00	3,412.00	
Finding 7	993.00	651.00	
Finding 8	686,231.00	593,075.00	
Total	\$2,589,815.00	\$1,671,236.00	

Established Liabilities- Duplicate Liabilities Removed

Findings	Pell (Closed Award Year)	DL	
Finding 1	\$1,639,664.00	\$1,044,779.00	

Subtotal 1	\$1,639,664.00	\$1,044,779.00	
Interest/SA	\$ 280,451.00	\$ 192,874.00	
Excess Cash	0	0	
ACA		0	
Subtotal 2	\$ 280,451.00	\$ 192,874.00	
TOTAL	\$1,920,115.00	\$1,237,656.00	
Payable To:			Total
Department	\$1,920,115.00	\$1,237,653.00	\$3,157,768.00

E. Payment Instructions

1. Liabilities Owed to the Department

Willsey owes to the Department **\$3,157,768.00**. This liability must be paid using an electronic transfer of funds through the Treasury Financial Communications System, which is known as FEDWIRE. Willsey 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 Willsey'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 (Appendix L).

Terms of Payment

As a result of this final determination, the Department has created a receivable for this liability and payment must be received by the Department within **45 days of the date of this letter**. If payment is not received within the 45-day period, interest will accrue in monthly increments from the date of this determination, on the amounts owed to the Department, at the current value of funds rate in effect as established by the Treasury Department, until the date of receipt of the payment. Willsey is also responsible for repaying any interest that accrues. If you have any questions regarding interest accruals or payment credits, contact the Department's Accounts Receivable Group at (202) 245-8080 and ask to speak to Willsey's account representative.

If full payment cannot be made within **45 days of the date of this letter**, contact the Department's Accounts Receivable Group to apply for a payment plan. Interest charges and other conditions apply. Written request may be sent to:

U.S. Department of Education
OCFO Financial Management Operations
Accounts Receivable Group
550 12th Street, S.W., Room 6114
Washington, DC 20202-4461

If within 45 days of the date of this letter, Willsey has neither made payment in accordance with these instructions nor entered into an arrangement to repay the liability under terms satisfactory to the Department, the Department intends to collect the amount due and payable by administrative offset against payments due Willsey from the Federal Government. **Willsey may object to the collection by offset only by challenging the existence or amount of the debt.** To challenge the debt, Willsey must **timely appeal** this determination under the procedures described in the "Appcal 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.

F. Appendices

The following Appendices are attached to this report:

Appendix A- Student Sample
Appendix B- Program Review Report
Appendix C- Program Review Response
Appendix D- and D1- Liabilities for Finding 1
Appendix E- and E1- Liabilities for Finding 2
Appendix F- and F1- Liabilities for Finding 3
Appendix G- Liabilities for Finding 4
Appendix H and H1- Liabilities for Finding 5
Appendix I and I1- Liabilities for Finding 6
Appendix J and J1- Liabilities for Finding 7
Appendix K and K1- Liabilities for Finding 8
Appendix L- FEDWIRE Form

WILLSEY INSTITUTE

OPE ID 03361500

PRCN 200740226215

FINAL PROGRAM REVIEW DETERMINATION

APPENDIX A

STUDENT SAMPLE

APPENDIX A

School Name: Willsey Institute

OPEID 03361500

STUDENT SAMPLE

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

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

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

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

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

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

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

AWARD YEAR 2006/2007

#	Name	SS #
(b)(6); (b)(7)(C)		

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX B

PROGRAM REVIEW REPORT



MAY 24 2011

Linda Chapilliquen
Owner/President
Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301-1989

Overnight Mail, Tracking # 1Z A5467Y0196417043

RE: Program Review Report
OPE ID: 03361500
PRCN: 200740226215

Dear Ms. Chapilliquen:

From 6/29/2007 through December 1, 2008, Lydia Gonzalez, Olga Touliatos, and Judith Ortiz-Velazquez conducted a program review of Willsey Institute's (Willsey) student files obtained by the Department's Office of Inspector General to examine Willsey'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 Willsey. The response should include a brief, written narrative for each finding that clearly states Willsey's position regarding the finding and the corrective action taken to resolve the finding. Separate from the written narrative, Willsey 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 Fl., New York, NY 10005
www.FederalStudentAid.ed.gov

It should be noted that Willsey's recertification application to continue participation in the Federal Student Financial Assistance programs was denied on December 1, 2008. As a result, Willsey became ineligible to participate in programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV) on January 1, 2009.

The Department based its decision to take action by denying the school's continued participation in the Title IV, HEA programs upon reliable information obtained during the program review. This information disclosed severe breaches of Willsey's fiduciary duty to the Department and serious violations.

In addition, it should also be noted that on November 19, 2009, the school's owner and president of Willsey Institute plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance records to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal student aid and create attendance records, grades, and internship documents for individuals who did not attend the school. **The institution should be aware that the Department will be reviewing any documents submitted in response to this report in light of those facts.**

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 Willsey 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 Lydia Gonzalez of this office within 30 calendar days of receipt of this letter.

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample. Please see the enclosure Protection of Personally Identifiable Information for instructions regarding submission to the Department of required data / documents containing PII.

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).

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 Lydia Gonzalez at (646)428-3743 or lydia.gonzalez@ed.gov

Sincerely,

(b)(6)

Christopher Curry
Team Leader

cc: Julio Teran, Financial Aid Administrator

Enclosure:

Protection of Personally Identifiable Information

Prepared for

Willsey Institute



START HERE
GO FURTHER
FEDERAL STUDENT AID

OPE ID 03361500

PRCN 200740226215

Prepared by

U.S. Department of Education

Federal Student Aid

School Participation Team – New York/Boston

Program Review Report

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Appendix A: Student Sample

A. Institutional Information

Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year

Accrediting Agency: School is no longer accredited

Current Student Enrollment: School is no longer participating in the Title IV, HEA programs

Title IV Participation: Source: Postsecondary Education Participants System (PEPS)

2007-2008

Programs

Federal Pell Grant (Pell)	\$197,095
Federal Direct Loan Stafford Subsidized (FDLP)	171,407
Federal Direct Loan Stafford Unsubsidized	34,972
Federal Direct Loan PLUS	10,710
Total	\$414,184

Default Rate FFEL/DL:	2008	18.5%
	2007	18.4%
	2006	7.8%

Source: Postsecondary Education Participants System (PEPS)

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review of Willsey Institute (Willsey) student files obtained by the Department's Office of Inspector General from 6/29/2007 through 12/1/ 2008. The review was conducted by Lydia Gonzalez, Olga Touliatos, and Judith Ortiz Velazquez.

The initial focus of the review was to determine whether Willsey had disbursed funds to students that never attended the program(s) and paid returns due to the Title IV programs for students who withdrew from school. The review consisted of, but was not limited to, an examination of individual student financial aid and academic files, attendance records, and student account ledgers that were in the possession of the Department's Office of the Inspector General (OIG). These records had been seized as part of an investigation of the institution.

A sample of 54 files was identified for review from the 2005/06 and 2006/07 award years. The student files were selected based on a review of attendance records to identify a judgmental sample of students that had likely not attended or withdrawn from school. Appendix A lists the names and partial social security number 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 Willsey'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 Willsey 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. As a result of the findings noted during the review, the Department, on December 1, 2008, decided to deny Willsey's application to continue participation in the student financial assistance programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended (Title IV). As a result, Willsey's Title IV Program Participation Agreement was revoked on January 1, 2009.

The Department based its decision to take action upon reliable information obtained during the program review. This information disclosed severe breaches of Willsey's fiduciary duty to the Department and serious violations of regulatory and statutory provisions. Due to the limited information in the students' files reviewed, the Department was only able to locate and interview approximately 25 students. Based on the high percentage of falsified information found in those limited files, it is likely that the true extent of this fraud is more widespread than discovered.

Finding 1. Falsification of Attendance Records to Obtain Title IV Funds for Individuals Who Never Attended the Institution, Never Enrolled in an Eligible Program, or Never Attended the Program for Which the Title IV Funds Were Disbursed.

Citation: In order for students to be eligible to receive Title IV funds, they must be enrolled in an eligible educational program at a Title IV eligible institution. 34 C.F.R. §668.32(a)(1). The institution's licensing body and the Department must approve the programs. 34 C.F.R. §600.2.610(b). Programs must be a minimum of 15 weeks and 600 hours of instructional time in order to receive Pell grant funds. 34 C.F.R. § 668.8(d)(1). To be eligible for Federal Direct Loans (Direct Loans), a program must be a minimum of 10 weeks and 300 clock hours of instructional time. 34 C.F.R. §668.8(d)(3). A student must begin classes in order to be eligible for any Title IV funding. If a student enrolls at an institution, but never begins classes, that student is considered a "no show" and any Title IV funds improperly disbursed for the student must be promptly returned. 34 C.F.R. §§ 668.21, 685.303(a)(3).

Noncompliance: Based on interviews conducted with students, the Department discovered that Willsey illegally obtained, and retained, Title IV funds for the following students despite the fact that in many instances these students notified the institution that they would not be attending. Students #11, 15, 21, 33, 39, and 43 filled out paperwork to attend the institution, but never actually started. Willsey compounded its misconduct by falsifying student file documentation to make it appear that the students actually attended.

The Department also discovered that Willsey fraudulently obtained Title IV funds on behalf of students who the institution claimed enrolled in a second eligible program at the institution. Students #9, 16, 28, and 35 attended and completed the Medical Assistant Program at the institution. In complete disregard for its fiduciary responsibilities, Willsey illegally used the personal information obtained when the students attended the Medical Assistant Program to falsify financial aid applications and other documentation for a Dental Assistant Program that these students did not enroll in or attend. By falsifying this documentation, Willsey illegally obtained funds to which it was not entitled.

In addition to its other programs, Willsey offered a 120-hour Nursing Assistant Program. Based on the clock hours involved, the Nursing Assistant Program was not an eligible Title IV program. Consequently, the students enrolled in that program were not eligible to receive Title IV assistance. Willsey illegally obtained Title IV funds for students #22, and 23 who were enrolled in the Nursing Assistant Program. As with the Dental Assistant Program, Willsey illegally used the personal information obtained from students who enrolled in the ineligible Nursing Assistant Program to fraudulently obtain Title IV funds.

Willsey also fraudulently obtained funds for students #3, 6, 12, 24, 46, 31, 38, 41, 42, 44, 45, and 53 through falsified attendance documentation, grade reports, and financial aid applications to make it appear that these students attended an eligible Medical Assistant Program when they did not.

Furthermore, the institution's independent auditor disclosed in Willsey's compliance audit for fiscal year ending 6/30/2006 (ACN 02-2006-72599) that three students stated that they never attended Willsey Institute, contrary to school records showing that the students attended, and received Title IV funds. That finding has been referred to this program review for resolution.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 2. Falsification of Make-Up Hours In Order to Make it Appear the Institution Provided Students a Full Program of Study When It Did Not

Citation: Once it is determined that a student is enrolled in an eligible program, the amount of a student's Pell and Direct Loan funds are calculated by using the guidelines established in the regulations. 34 C.F.R. §§ 690.62, 690.63, and 685.203. The calculations to be used by an institution vary depending on the length of the student's

program and the method by which the institution measures its academic program. For an institution, such as Willsey, whose programs are measured in clock hours, the calculations focus on the number of hours and numbers of weeks required to complete the student's program of study. 34 C.F.R. § 690.63, and 685.203.

Noncompliance: Willsey's Medical Assistant Program consisted of 960 hours of instruction. The Title IV aid received by these students was based on the total hours in the program. Willsey took daily attendance to track the hours a student completed, and allegedly required students who missed class to make up the hours. During the course of the review, the Department confirmed with students that Willsey falsified make up hours for students to make it appear that they completed the full program of study, when they did not. Falsified hours were discovered for students 7, 17, 30, 32, and 50. In the case of student 32 Willsey also falsified externship documentation and graduation documentation to make it appear the student completed her program of study when she actually withdrew. By falsifying the hours and externship documentation, Willsey attempted to mask the fact that it obtained full Pell grant and Direct Loan funds when the students did not actually earn all of those funds.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 3. Delayed Student Withdrawal Resulting in Illegal Disbursement, and Retention of Unearned Title IV Funds

Citation: Once the amount of a student's Title IV award is established, the funds are disbursed to the student in incremental payments, or payments periods, which are related to the number of hours in the student's program of instruction. 34 C.F.R. §668.4 (c)

The first payment period for an eligible program that is one academic year in length or less and is measured in clock hours is defined as the period of time in which the student completes the first half of the clock hours and weeks in his or her educational program. The second payment period is the period of time which the student completes the educational program. 34 C.F.R. § 668.4 (c) (1)

For a student whose educational program is more than one academic year, the payment period for subsequent academic years, or fractions of academic years, is the period of time in which the student completes one-half of the academic year or one-half the remaining clock hours in the student's educational program, whichever is to be completed first. 34 C.F.R. § 668.4(c)(2)

Under these regulations, an institution may not disburse a second payment of Pell funds to a student until he/she has completed the requisite hours for which Pell disbursements have previously been made. 34 C.F.R. § 690.75(a)(3)(i)

The regulations are similarly clear on the procedures that must be followed in disbursing Direct Loan proceeds. Except in limited circumstances, loan proceeds are to be disbursed in two installments, and must be made on a payment period basis. See 34 C.F.R. §§ 668.164(b), 685.303(c)

The payment periods for Direct Loans are the same as those outlined above for the Pell grant program. In addition, the first installment of loan proceeds for students who are enrolled in the first year of an undergraduate program, and who has not previously received a Direct Loan, cannot be made until 30 days after the first day of the student's program of study. 34 C.F.R. § 685.303 (b)(4)

When a student withdraws prior to the completion of his/her program of study, the institution must determine if the amount of Title IV assistance disbursed to the student exceeded the amount of Title IV funds earned as of the date of the student's withdrawal. The date of withdrawal is critical to this calculation. 34 C.F.R. § 668.22(c), (e). Title IV funds not earned by the student must be returned within 45 days from the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j)(1). Prior to July 1, 2006, a school was required to pay refunds within 30 days of the institution's determination that a student withdrew.

If a student fails to provide notification of his/her withdrawal, the determination date is the date that the institution becomes aware that the student ceased attendance. 34 C.F.R. § 668.22 (j)(1)

An institution's failure to pay refunds is a criminal offense. 20 U.S.C. §1097

Noncompliance: The Department discovered that Willsey failed to properly withdraw students 5, 8, 10, 26, 34, 36, 52, and 54 despite the fact that the attendance records clearly established that the students ceased attending. By failing to withdraw these students and calculate refunds, Willsey disbursed and retained funds to which it was not entitled. Willsey completely ignored its own records in order to illegally disburse and retain Title IV funds.

Compliance with Title IV disbursements and refund requirements is a critical component of an institution's fiduciary duty to the Department and its students. The improper disbursement of, and failure to return, unearned loan funds creates a significant and undue hardship on students by inflating the amount of money the student must repay. The inflated loan payments can become an excessive burden on these students who were unable to complete the program and secure viable employment. In addition, the inflated loans result in increased interest and default costs to the government and taxpayers.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 4. Verification Violations

Citation: An institution shall require each applicant whose application is selected for verification on the basis of edits specified by the Secretary of Education, to verify all of the applicable items specified in 34 C.F.R. § 668.56, except that no institution is required to verify the applications of more than 30% of its total number of applicants for assistance under the Federal Pell Grant, Federal Direct Loan, Campus Based, and Federal Stafford Loan programs in an award year. 34 C.F.R. § 668.54(a)(2)(i)

The data elements that are required to be verified when a student is selected for verification by the Department are identified at 34 C.F.R. § 668.56, and the documentation acceptable for completing verification is specified at 34 C.F.R. § 668.57

Noncompliance: the 2005/06 ISIR for student #11 was selected for verification. The ISIR indicates two members in the household. However, the student's verification worksheet shows that there is only one member in the household. Additionally, during the students' interview process, the student stated that the signature on the verification worksheet is not her signature.

Required Action: The student cited in this finding was also cited in the recertification denial action taken against Willsey for falsifying attendance. Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. Therefore, the Department questions the veracity of Willsey's documentation as a whole. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 5. Improper Disbursement of Title IV Funds

Citation: An institution must disburse Title IV funds on a payment period basis. An institution may disburse funds to a student for a payment period only if the student enrolled in classes for that payment period, and is eligible to receive those funds. C.F.R. § 668.164(b)

Regulations specify how an institution must define its payment periods for purposes of awarding and disbursing Title IV funds. 34 C.F.R. § 668.4(c) specifies that the first payment period for an eligible program that measures programs in clock hours, and is one academic year or less in length, equals the period of time in which the student completes the first half the number of clock hours in the program. The second payment period is the period of time in which the student completes the program.

Noncompliance: The reviewers noted the following instances where Willsey improperly disbursed Title IV funds as follows:

Student #2- the student's attendance records and academic transcript indicate that he began the Medical Assistant Program on 1/31/05 and graduated 9/10/05. However, COD indicates that Willsey improperly disbursed \$2556.00 Pell grant payments during award year 2005/06; months after the student had graduated.

Student #10- According to the attendance records found in the student's file, she began the Medical Assistant Program on 7/25/05 and the last date of attendance recorded was 9/16/05. During the student interview process, the student confirmed that she only attended classes for two months, and stated that she called the school to inform them that she was withdrawing because she had obtained a job. The institution, instead of withdrawing the student, kept her name on the attendance records, and improperly disbursed the second Pell grant 2005/06 in the amount of \$1,950.00 on 12/28/05, prior to the end of the first payment period.

Student #18- the student's attendance information found in the student's file indicates that the student did not enroll in the Medical Assistant Program. All documents, including attendance and enrollment agreement are blank. As a result, Willsey improperly disbursed and retained a 2005/06 Pell grant payment in the amount \$2025.00.

Student #36- the student's attendance records indicate that Willsey disbursed the second Pell 2005/06 in the amount of \$2025.00 and Direct Stafford Subsidized loan in the amount of \$1312.00 prior to midpoint. At the time of the second disbursement, the student had only completed 211 hours, instead of 450 scheduled hours.

Student #47- the student's academic transcript indicates that she started the Medical Assistant Program on 5/23/2005 and graduated on 1/06/06. On 10/30/06, Willsey reported the student's status as a graduate to NSLDS with a graduation date of 5/26/06. However, Common Origination and Disbursement (COD) system indicates that Willsey improperly disbursed \$4050.00 during award year 2006/07; months after the student had graduated.

Student #48- the student's attendance records indicate that she began the Medical Assistant Program on 11/14/05, and graduated on 6/30/06. However, Common Origination and Disbursement System indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07; months after the student had graduated.

Student #51- there are two sets of attendance records for the same period of enrollment in the student's file. The original set indicates many absent hours with some make up hours. The second set of attendance indicates perfect attendance. However, according to finding 2, the Department confirmed with some students that Willsey falsified make up hours for some students to make it appear that they completed the full program of study, when they did not. As a result, the fact that there are two sets of attendance and student's

make up hours are questionable, eligibility for subsequent Title IV disbursement during award year 2006/07 is questionable.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the owner and president of Willsey was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 6. 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: The reviewers found several cases of conflicting information in students' records as follows:

Student #13- the student's enrollment summary in NSLDS indicates that she graduated on 9/25/2005. However, Willsey disbursed a 2005/06 Pell grant in the amount of \$1278.00 on 2/13/06 and again disbursed \$1278.00 on 4/21/06.

Student #27- the student's status was reported to NSLDS as graduate as of 10/1/2006. However, the student's attendance records indicate that she completed 658 hours, of which 19 hours were make-up hours. The Medical Assistant program requires 960 hour for graduation. In addition, the program also requires clinical internship, and there is no record of attendance or evaluation from an internship site. There is a copy of a letter from the student dated 8/16/2006 stating that she turned down the externship site provided, but Willsey still disbursed an amount of Title IV funds as if the student had completed the externship hours.

Student #29- there is a copy of a High School/GED Certification in the student's file which states that she graduated from "New Drop" (Should be Dorp) H.S. in 1996.

However, there is a copy of a letter supposedly from Tottenville High School which states that the student successfully completed the educational requirements of the high school program and graduated in August 1997. There was no documentation in the student's file resolving the high school graduation conflicting information. However, the institution improperly disbursed a 2005/06 Pell grant in the amount of \$4050.

Student #46- the student's 2006/07 ISIR shows her status as separated. However, during the interview process, the student stated that she was married, and that the writing on the FAFSA is not her writing.

Student #49- there is a copy of a termination letter sent to the student on 8/16/06 informing her that although she had been notified several times about her absences, the school had not heard any response from the student, and as a result the institution regrets to inform her that she was dropped from the program. However, the Department's Common Origination & Disbursement System indicates that an additional 2006/07 Pell grant in the amount of \$4050 was disbursed on 3/2/07 subsequent to the student being dropped. In addition, the student could not have been eligible for the 3rd and 4th Pell grant disbursements because the program's length is 960 clock hours, and the school had already disbursed \$4050 Pell grant during award year 2005/06.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 7. Incorrect Return of Title IV Funds

Citation: An institution must return the amount of Title IV funds for which it is responsible under 34 C.F.R. § 668.22(g) as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew, as defined in 34 C.F.R. § 668.22. 34 C.F.R. 668.22 (j)

Federal regulations 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) The number of hours in a 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)

Noncompliance: The institution incorrectly calculated the return of Title IV funds for students #25 and 40. The students' return of Title IV calculation was incorrectly completed using the number of weeks in the payment period instead of using the number of hours scheduled to complete in the payment period for student which is required when a student withdraw from a clock-hour program.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 8. Willsey Failed to Submit a Required Compliance Audit

Citation: As part of its obligation to account for the Title IV funds received, an institution must submit to the Department annual financial and compliance audits conducted by a qualified independent auditor. See 20 U.S.C. § 1094(c); 34 C.F.R. § 668.23(a), (b). The audits submitted by institutions must meet specific guidelines established by the Comptroller General and the Secretary. 20 U.S.C. § 1094(c); 34 C.F.R. §668.23(b). The guidelines for these audits are set forth in the U.S. General Accounting Office's (GAO's) Government Auditing Standards and in the audit guides published by the Department's Office of Inspector General. 34 C.F.R. §668.23(b)

For a proprietary institution such as Willsey, the audits must be submitted no later than 6 months after the end of the institution's fiscal year. 34 C.F.R. § 668.23(a)(4). An

institution's failure to submit required audits is grounds for its termination from continued participation in the Title IV programs. See 20 U.S.C §1094 (c)(1)(F)

Non compliance: Willsey's fiscal year ends on June 30th. Willsey failed to submit required annual compliance audits for fiscal years ending 6/30/07 due the Department by 12/31/07, 6/30/08 due 12/31/08, and 6/30/09 was due December 31, 2009.

Required Action: Willsey must submit the required compliance audits or liabilities will be assessed for all unaudited funds delivered to the institution during the unaudited periods.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX C

PROGRAM REVIEW REPORT INSTITUTIONAL
RESPONSE

WILLSEY FAILED TO SUBMIT A RESPONSE

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX D AND D1

LIABILITIES FOR FINDING 1

FINDINGS 1 APPENDIX D (1) OR 3)

Willsey - NSLDS Menu 1D - 2006 AY

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS PLUS	FDL GP PLUS	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2625	1330	0	0	
				4050	0	0	0	0	0	0	0	0	2665	1360	0	0	
				3800	0	0	0	0	0	0	0	0	2625	480	0	0	
				2200	0	0	0	0	0	0	0	0	2625	0	2075	0	
				700	0	0	0	0	0	0	0	0	1312	1822	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	2625	582	0	0	
				1200	0	0	0	0	0	0	0	0	2625	0	1538	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	2625	1315	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	1312	0	0	0	0
				1400	0	0	0	0	0	0	0	0	2625	0	4032	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1312	112	0	0	
				1000	0	0	0	0	0	0	0	0	1312	1110	0	0	
				2400	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0
				3100	0	0	0	0	0	0	0	0	2665	2332	0	0	
				4050	0	0	0	0	0	0	0	0	1333	675	0	0	
				2025	0	0	0	0	0	0	0	0	1312	230	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1312	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4000	0	0	0	0	0	0	0	0	0	0	0	0	0
				2700	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1312	1800	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	1313	0	0	0	
				0	0	0	0	0	0	0	0	0	1312	0	2000	0	
				2025	0	0	0	0	0	0	0	0	1313	113	0	0	
				2272	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	117	0	0	
				0	0	0	0	0	0	0	0	0	0	2625	0	0	
				3200	0	0	0	0	0	0	0	0	2625	1075	0	0	
				1663	0	0	0	0	0	0	0	0	0	0	0	0	0

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS				
(b)(6); (b)(7)(C)				1750	0	0	0	0	0	0	0	0	1313	392	0	0				
				2500	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1858	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	2205	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	5370	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1850	0	0	0	0	0	0	0	0	0	0	0	0	1312	400	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	115	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1313	2000	0	0
				4000	0	0	0	0	0	0	0	0	0	0	0	0	1333	729	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	0	1350	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0				

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS				
(b)(6); (b)(7)(C)				3955	0	0	0	0	0	0	0	0	0	0	0	0	0			
				4050	0	0	0	0	0	0	0	0	0	0	0	47	113	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	1350	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	6625	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				1148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	850	0	0
				1450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	223	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				1900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1333	117	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	1330	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	0	1313	543	0	0
				950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0				

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL GP PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS		
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2625	225	0	0		
				0	0	0	0	0	0	0	0	0	0	2625	4000	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1333	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	2071	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	481	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	1312	328	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				2500	0	0	0	0	0	0	0	0	0	0	2625	1799	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				0	0	0	0	0	0	0	0	0	0	0	1303	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	1330	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0				

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	1312	225	0	0			
				1200	0	0	0	0	0	0	0	0	0	1313	1001	0	0		
				2025	0	0	0	0	0	0	0	0	0	1333	0	0	0		
				250	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0		
				3300	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0		
				0	0	0	0	0	0	0	0	0	0	0	0	0	2665	4300	0
				1550	0	0	0	0	0	0	0	0	0	0	0	1313	1134	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1400	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	1313	1141	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	4300
				500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0
				1900	0	0	0	0	0	0	0	0	0	0	0	0	1312	630	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	1352	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	1292	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	1350	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1352	2284	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	800	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	1036	0	
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	0	4366
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4050	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0					

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL GP PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2625	226	0	0			
				2025	0	0	0	0	0	0	0	0	0	1312	230	0	0		
				4050	0	0	0	0	0	0	0	0	0	2625	230	0	0		
				1448	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	113	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	875	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1333	117	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	2665	787	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				2900	0	0	0	0	0	0	0	0	0	0	0	2625	1375	0	0
				650	0	0	0	0	0	0	0	0	0	0	0	1333	130	0	0
				2800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	1313	115	0	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	1331	0	0	0				
3700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
1800	0	0	0	0	0	0	0	0	0	0	0	1313	1001	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0				

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL				
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB				
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	225	0	0	0	0			
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	116	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	1352	0	0	0	0	
				1100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2400	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	1350	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	692	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	0	0	0	0	2625	1695	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0	0	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0	0	0
				3600	0	0	0	0	0	0	0	0	0	0	0	0	2625	680	0	0	0	0
				1700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1352	116	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	0	1333	579	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2800	0	0	0	0	0	0	0	0	0	0	0	0	2625	2601	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0	0				
3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FFEL	FDL	FDL	FDL	FDL			
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FDL PLUS	GP PLUS			
(b)(6); (b)(7)(C)				2556	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	116	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				1858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1100	0	0	0	0	0	0	0	0	0	0	0	2665	3223	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				1050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2600	0	0	0	0	0	0	0	0	0	0	0	2665	2842	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1333	117	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	0	0	0	2665	583	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	0	6625	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	946	115	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1793	832	4300	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL GP PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	1313	1140	0	0			
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	1333	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
(b) (6), (b) (7)(C)				953433	0	0	0	0	0	0	0	0	315422	108659	34961	0			

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS		
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2665	230	0	0		
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2665	230	0	0	0	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b)(6); (b)(7)(C)				2000	0	0	0	0	0	0	0	0	1333	702	0	0	0	
(b)(6); (b)(7)(C)				1400	0	0	0	0	0	0	0	0	2625	0	2930	0	0	
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	1066	0	0	0	0	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2625	226	0	0	0	
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	2665	230	0	0	0	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	1313	2000	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1312	3774	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	1332	0	0	0
(b)(6); (b)(7)(C)				800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1312	117	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1333	115	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1352	4060	0	0	0
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	1050	249	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	1332	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				3300	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1313	2000	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	2665	0	4379	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1313	0	366	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1716	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	2071	334	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1352	2060	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1313	68	0	0	0
(b)(6); (b)(7)(C)				1750	0	0	0	0	0	0	0	0	0	2625	784	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD	NATL	PERKINS LOAN	FFEL	FFEL	FFEL GP	FDL	FDL	FDL GP				
					COMP GRANT	SMART GRANT		TEACH GRANT	STAFF SUB		STAFF UNSUB	FFEL PLUS		GP PLUS	STAFF UNSUB	FDL PLUS	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0			
				2025	0	0	0	0	0	0	0	0	0	1313	0	0	
				4050	0	0	0	0	0	0	0	0	0	2625	0	0	
				1495	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	1333	115	0	
				2025	0	0	0	0	0	0	0	0	0	1312	113	0	
				4050	0	0	0	0	0	0	0	0	0	2665	345	0	
				1659	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	2665	230	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				350	0	0	0	0	0	0	0	0	0	656	0	0	
				4050	0	0	0	0	0	0	0	0	0	2665	230	0	
				3400	0	0	0	0	0	0	0	0	0	2625	886	0	
				0	0	0	0	0	0	0	0	0	0	2665	4060	0	
				0	0	0	0	0	0	0	0	0	0	1352	3947	0	
				2025	0	0	0	0	0	0	0	0	0	1352	4060	0	
				2025	0	0	0	0	0	0	0	0	0	1352	0	0	
				1950	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	2625	0	0	
				0	0	0	0	0	0	0	0	0	0	0	2625	4379	0
				2025	0	0	0	0	0	0	0	0	0	1313	113	0	
				2990	0	0	0	0	0	0	0	0	0	0	0	0	
				2400	0	0	0	0	0	0	0	0	0	2625	1901	0	
				2025	0	0	0	0	0	0	0	0	0	1313	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	1312	3887	0	
				1300	0	0	0	0	0	0	0	0	0	2625	0	0	
				4050	0	0	0	0	0	0	0	0	0	2625	0	0	
				2025	0	0	0	0	0	0	0	0	0	1333	115	0	
				1950	0	0	0	0	0	0	0	0	0	1312	0	0	
				4050	0	0	0	0	0	0	0	0	0	2665	230	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	
				1650	0	0	0	0	0	0	0	0	0	1352	1574	0	
				0	0	0	0	0	0	0	0	0	0	236	0	0	
				3900	0	0	0	0	0	0	0	0	0	2625	0	0	
				1850	0	0	0	0	0	0	0	0	0	1313	291	0	
				2025	0	0	0	0	0	0	0	0	0	1312	113	0	
0	0	0	0	0	0	0	0	0	0	0	334	0					
4050	0	0	0	0	0	0	0	0	0	0	0	0					
4050	0	0	0	0	0	0	0	0	0	0	0	0					
2025	0	0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	1312	3887	0					

CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FDL	FDL	FDL	FDL			
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FDL PLUS	FDL PLUS		
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1300	0	0	0	0	0	0	0	0	0	1352	3579	0	0	0
(b)(6); (b)(7)(C)				3300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1100	0	0	0	0	0	0	0	0	0	1312	1001	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	4000	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1650	0	0	0	0	0	0	0	0	0	1333	486	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7)(C)				500	0	0	0	0	0	0	0	0	0	1312	1133	0	0	0
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1352	1174	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	1313	666	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1352	117	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1352	117	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	1365	0	0	0
(b)(6); (b)(7)(C)				4000	0	0	0	0	0	0	0	0	0	2625	277	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	1313	113	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
(b)(6); (b)(7)(C)				1698	0	0	0	0	0	0	0	0	0	2100	2000	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7)(C)				3900	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	2665	0	0	0	0

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL		FFEL	FFEL		FFEL	FDL	FDL	FDL	FDL					
SSN	NAME	NAME	OF	GRANT	COMP	SMART	TEACH	PERKINS	STAFF	STAFF	FFEL	GP	STAFF	STAFF	FDL					
			BIRTH	GRANT	GRANT	GRANT	GRANT	LOAN	SUB	UNSUB	PLUS	PLUS	SUB	UNSUB	PLUS					
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0				
				0	0	0	0	0	0	0	0	0	0	0	0	0	2749	0		
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0	
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1850	0	0	0	0	0	0	0	0	0	0	0	0	1313	844	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3300	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	3887	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				500	0	0	0	0	0	0	0	0	0	0	0	0	1312	1001	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2665	4060	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	2030	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	691	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				1250	0	0	0	0	0	0	0	0	0	0	0	0	1333	914	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2000	0	0	0	0	0	0	0	0	0	0	0	0	2625	2306	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	1313	666	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1218	0	0	0	0	0	0	0	0	0	0	0	0	1066	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1352	3276	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4000	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	2169	0				

Willsey - NSLDS Menu 1D - 2007 AY

CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL		FFEL	FFEL	FFEL	FDL	FDL	FDL				
SSN	NAME	NAME	OF	GRANT	COMP	SMART	TEACH	PERKINS	STAFF	STAFF	FFEL	GP	STAFF	STAFF	FDL	GP	
			BIRTH		GRANT	GRANT	GRANT	LOAN	SUB	UNSUB	PLUS	PLUS	SUB	UNSUB	PLUS	PLUS	
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	1313	113	0	0	
				1550	0	0	0	0	0	0	0	0	1313	595	0	0	
				950	0	0	0	0	0	0	0	0	2665	2341	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	1352	117	0	0
				0	0	0	0	0	0	0	0	0	1312	2226	0	0	
				2025	0	0	0	0	0	0	0	0	1333	115	0	0	
				0	0	0	0	0	0	0	0	0	2625	4000	0	0	
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	2665	230	0	0	
				2025	0	0	0	0	0	0	0	0	2625	2226	0	0	
				2025	0	0	0	0	0	0	0	0	1333	115	0	0	
				4050	0	0	0	0	0	0	0	0	2625	226	0	0	
				1300	0	0	0	0	0	0	0	0	2665	0	0	0	
				2025	0	0	0	0	0	0	0	0	1313	0	0	0	
				2000	0	0	0	0	0	0	0	0	1313	986	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				2800	0	0	0	0	0	0	0	0	2665	4060	0	0	
				4050	0	0	0	0	0	0	0	0	2665	229	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	1313	113	0	0	
				2990	0	0	0	0	0	0	0	0	2132	506	0	0	
				1750	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	2071	334	0	0	
				489136	0	0	0	0	0	0	0	0	238527	113979	16972	0	

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7)(C)				2155	0	0	0	0	0	0	0	0	1750	0	0	0			
				2155	0	0	0	0	0	0	0	0	0	0	1750	0	0	0	
				1680	0	0	0	0	0	0	0	0	0	0	1750	365	0	0	
				2060	0	0	0	0	0	0	0	0	0	0	3500	0	2075	0	
				4310	0	0	0	0	0	0	0	0	0	0	3552	0	0	0	
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0
				1530	0	0	0	0	0	0	0	0	0	0	0	1312	0	376	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	7500	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	3500	0	4186	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2842	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3552	0	0	0
				3260	0	0	0	0	0	0	0	0	0	0	0	3500	884	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				2080	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3290	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2960	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	3138	362	0	0				
2155	0	0	0	0	0	0	0	0	0	0	0	3500	1948	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1237	2000	0	0				
4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1626	5874	0	0				

Willsey - NSLDS Menu 1D - 2008 AY

DATE	ACAD	NATL			FFEL	FFEL		FFEL	FDL	FDL		FDL
(b)(6); (b)(7)(C)	2155	0	0	0	0	0	0	0	1776	0	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	3660	0	0	0	0	0	0	0	3500	0	0	0
	0	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	0	0	0	0	0	0	0	0	3552	0	4083	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	2155	0	0	0	0	0	0	0	1352	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3552	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4260	0	0	0	0	0	0	0	3552	0	0	0
	0	0	0	0	0	0	0	0	3500	4000	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	2155	0	0	0	0	0	0	0	0	0	0	0
	4310	0	0	0	0	0	0	0	3552	0	0	0
	969	0	0	0	0	0	0	0	0	0	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	3260	0	0	0	0	0	0	0	3552	896	0	0
	1630	0	0	0	0	0	0	0	1750	416	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	1159	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	7500	0	0
	2155	0	0	0	0	0	0	0	1312	0	0	0
	330	0	0	0	0	0	0	0	1312	986	0	0
	1730	0	0	0	0	0	0	0	1750	315	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	2160	0	0	0	0	0	0	0	3500	1940	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
(b) (6), (b) (7)	197095	0	0	0	0	0	0	0	168553	36986	10720	0

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX E AND E1
LIABILITIES FOR FINDING 2

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX F AND F1

LIABILITIES FOR FINDING 3

Late or Unmade Returns (Loans) - Cost of Funds

Name of institution WILSEY FINDING 3 APPENDIX F(1)

Note: The withdrawal date is necessary to determine if an institution has 30 (default) or 45 days to return funds

No.	Description/Name	Return Amount	Program	WD Date	Institution Det Date	Return Paid Date	Return Due Date	Days Late	Days ED	Days Stud	Imputed CVFR	FFEL Interest	Special Allow	To ED	To Student
(b)(6); (b)(7)(C)	\$880.00	DL Sub			06/30/06	01/31/13	7/30/2006	2377			2.00%			\$ 115.00	
	\$283.00	DL Unsub			06/30/06	01/31/13	7/30/2006	2377			2.00%			\$ 34.00	
	\$722.00	DL Sub			06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 159.00	
	\$1,333.00	DL Sub			06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 294.00	
	\$117.00	DL Unsub			06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 26.00	
	\$1,333.00	DL Sub			06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 294.00	

Total Principal	\$ 4,648.00
Total DL Sub	\$ 4,268.00
Total DL Unsub	\$ 380.00
Total FFEL Sub	\$
Total FFEL Unsub	\$
Total PLUS	\$

\$ 922.00	\$ -
	\$ 922.00

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX G

LIABILITIES FOR FINDING 4

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX H AND H1

LIABILITIES FOR FINDING 5

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX I AND II

LIABILITIES FOR FINDING 6

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX J AND J1

LIABILITIES FOR FINDING 7

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX K AND K1

LIABILITIES FOR FINDING 8

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX L

FED-WIRE EFT MESSAGE FORMAT AND
INSTRUCTIONS

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.		

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

Institution: Willsey Institute

City, State: Staten Island, New York

PRCN: 200740226215

TIN: 223002296

DUNS: 105129571

Reviewer: Lydia Gonzalez

Region: New York

Date: 1/30/2013

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

Programs	Type	Amount	Funding Code	Object Class
Federal Pell Grant (Closed AY)	Principal	\$1,639,664.00	3220RNOYR	69017
	Interest	280,451.00	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		1435RNOYR	64020
FWS (No FISAP Corrections)	Principal		3220RNOYR	69017
	Interest		1435RNOYR	64020
Direct Loan and Direct Loan EAL	Principal	\$1,044,779.00	4253XNOYR	53020 or 53010
	Interest	192,874.00	4253XNOYR	53040
FFEL and FFEL EAL	Interest/ SA/EAL		4251XNOYR	53020
Federal Perkins	Principal		2915RNOYR	53054



JUN 19 2013

Linda Chapilliquen
104-44 43rd Avenue
Corona, NY 11368

Certified Mail Return Receipt Requested
7006 2760 0002 1734 8164

RE: **Willsey Institute's Final Program Review Determination**
OPE ID: 03361500
PRCN: 200740226215

Dear Ms. Chapilliquen:

The U.S. Department of Education's (Department's) School Participation Team – New York/Boston issued a program review report on 5/24/2011 covering Willsey Institute's (Willsey) 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 2005/2006 and 2006/2007 award years. Attached is a copy of the program review report and related attachments. Willsey failed to respond to the program review report. The Department has made final determinations based on information obtained during the program review. This Final Program Review Determination (FPRD) and related attachments 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, and (3) notify the institution of its right to appeal.

The total liabilities due from the institution from this program review are **\$3,157,768.00**.

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 – New York/Boston
Financial Square, 32 Old Slip, 25th Fl., New York, NY 10005

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample. In addition, Appendices D, D1, E, E1, F, F1, G,H, H1, I, I1, J, J1, K, and K1, also contain PII.

Appeal Procedures:

This constitutes the Department's FPRD with respect to the liabilities identified from the 5/24/2011 program review report. If Willsey 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 Willsey receives this FPRD. An original and four copies of the information Willsey 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

Willsey'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 Willsey'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).

If the institution has any questions regarding this letter, please contact Lydia Gonzalez at (646) 428-3743. 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:

Protection of Personally Identifiable Information

cc: Julio Teran, Financial Aid Administrator
New York State Department of Education, Bureau of Proprietary School Supervision
Accrediting Council for Continuing Education and Training

bcc: Reading file, Correspondence file, School file, OCFO Accounts Receivable, Lauren Pope, Don Tanguilig, Denise Morelli, Bob James, Kathleen Wicks, FSA PC SEC (ICD-DL-TECH-FFEL Liabilities), Betty Coughlin, Sherrie Bell, FSA PC SEC (ICD- All Title IV Programs Liabilities), ERM

PROTECTION OF PERSONALLY IDENTIFIABLE INFORMATION

Personally Identifiable Information (PII) being submitted to the Department must be protected. PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth).

PII being submitted electronically or on media (e.g., CD-ROM, floppy disk, DVD) must be encrypted. The data must be submitted in a .zip file encrypted with Advanced Encryption Standard (AES) encryption (256-bit is preferred). The Department uses WinZip. However, files created with other encryption software are also acceptable, provided that they are compatible with WinZip (Version 9.0) and are encrypted with AES encryption. Zipped files using WinZip must be saved as Legacy compression (Zip 2.0 compatible).

The Department must receive an access password to view the encrypted information. The password must be e-mailed separately from the encrypted data. The password must be 12 characters in length and use three of the following: upper case letter, lower case letter, number, special character. A manifest must be included with the e-mail that lists the types of files being sent (a copy of the manifest must be retained by the sender).

Hard copy files and media containing PII must be:

- sent via a shipping method that can be tracked with signature required upon delivery
- double packaged in packaging that is approved by the shipping agent (FedEx, DHL, UPS, USPS)
- labeled with both the "To" and "From" addresses on both the inner and outer packages
- identified by a manifest included in the inner package that lists the types of files in the shipment (a copy of the manifest must be retained by the sender).

PII data cannot be sent via fax.



Prepared for
WILLSEY INSTITUTE

OPE ID 03361500
PRCN 200740226215

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

Final Program Review Determination

JUN 19 2013

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New York/Boston School Participation Division
Financial Square, 32 Old Slip, 25th Floor, New York, NY 10005

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A. Institutional Information

Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year

Accrediting Agency: School is no longer accredited

Current Student Enrollment: School is no longer participating in the Title IV, HEA programs

Source: U.S. Department of Education

Title IV Participation:

2007-2008

Programs

Federal Pell Grant (Pell)	\$197,095
Federal Direct Loan Stafford Subsidized (FDLP)	171,407
Federal Direct Loan Stafford Unsubsidized	34,972
Federal Direct Loan PLUS	10,710
Total	\$414,184

Default Rate FFEL/DL:	2008	18.5%
	2007	18.4%
	2006	7.8%

Source: U.S. Department of Education Records

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review of Willsey Institute's (Willsey) student files obtained by the Department's Office of Inspector General from 6/29/2007 through 12/1/2008. The review was conducted by Lydia Gonzalez, Olga Touliatos, and Judith Ortiz Velazquez.

The initial focus of the review was to determine whether Willsey had disbursed funds to students that never attended the program(s) and paid returns due to the Title IV programs for students who withdrew from school. The review consisted of, but was not limited to, an examination of individual student financial aid and academic files, attendance records, and student account ledgers that were in the possession of the Department's Office of the Inspector General (OIG). These records had been seized as part of an investigation of the institution.

A sample of 54 files was identified for review from the 2005/06 and 2006/07 award years. The student files were selected based on a review of attendance records to identify a judgmental sample of students that had likely not attended or withdrawn from school. Appendix A lists the names and partial social security number of the students whose files were examined during the program review. A program review report was issued on May 24, 2011.

Disclaimer:

Although the review was thorough, it cannot be assumed to be all-inclusive. The absence of statements in the report concerning Willsey'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 Willsey of its obligation to comply with all of the statutory or regulatory provisions governing the Title IV, HEA programs.

C. Findings and Final Determinations

During the review, several areas of noncompliance were noted. Findings of noncompliance are referenced to the applicable statutes and regulations. As a result of the findings noted during the review, the Department, on December 1, 2008, decided to deny Willsey's application to continue participation in the student financial assistance programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended (Title IV). As a result, Willsey's Title IV Program Participation Agreement was revoked on January 1, 2009.

The program review report findings requiring further action are summarized below. At the conclusion of each finding is a summary of Willsey's response to the finding, and the Department's final determination for that finding. A copy of the program review report issued on May 24, 2011 is attached as Appendix B.

Note: Any additional costs to the Department, including interest, special allowances, cost of funds, unearned administrative cost allowance, etc., are not included in individual findings, but instead are included in the summary of liabilities table in Section D of the report.

Finding 1. Falsification of Attendance Records to Obtain Title IV Funds for Individuals Who Never Attended the Institution, Never Enrolled in an Eligible Program, or Never Attended the Program for Which the Title IV Funds Were Disbursed.

Noncompliance:

In order for students to be eligible to receive Title IV funds, they must be enrolled in an eligible educational program at a Title IV eligible institution. 34 C.F.R. § 668.32(a)(1). The institution's licensing body and the Department must approve the programs. 34 C.F.R. § 600.2. Programs must be a minimum of 15 weeks and 600 hours of instructional time in order to receive Pell grant funds. 34 C.F.R. § 668.8(d)(1). To be eligible for Federal Direct Loans (Direct Loans), a program must be a minimum of 10 weeks and 300 clock hours of instructional time. 34 C.F.R. § 668.8(d)(3). A student must begin classes in order to be eligible for any Title IV funding. If a student enrolls at an institution, but never begins classes, that student is considered a "no show" and any Title IV funds improperly disbursed for the student must be promptly returned. 34 C.F.R. §§ 668.21, 685.303(a)(3).

Based on interviews conducted with students, the Department discovered that Willsey illegally obtained, and retained, Title IV funds for the following students despite the fact that in many instances these students notified the institution that they would not be attending. Students 11, 15, 21, 33, 39, and 43 filled out paperwork to attend the institution, but never actually started. Willsey compounded its misconduct by falsifying student file documentation to make it appear that the students actually attended.

Based on students' interviews, the Department also discovered that Willsey fraudulently obtained Title IV funds on behalf of students who the institution claimed enrolled in a second eligible program at the institution. Students 9, 16, 28, and 35 attended and completed the Medical Assistant Program at the institution. In complete disregard for its fiduciary responsibilities, Willsey illegally used the personal information obtained when the students attended the Medical Assistant Program to falsify financial aid applications and other documentation for a Dental Assistant Program that these students did not enroll in or attend. By falsifying this documentation, Willsey illegally obtained funds to which it was not entitled.

In addition to its other programs, Willsey offered a 120-hour Nursing Assistant Program. Based on the clock hours involved, the Nursing Assistant Program was not an eligible Title IV program. Consequently, the students enrolled in that program were not eligible to receive Title IV assistance. Willsey illegally obtained Title IV funds for students 22 and 23 who were enrolled in the Nursing Assistant Program. As with the Dental Assistant Program, Willsey illegally used the personal information obtained from students who enrolled in the ineligible Nursing Assistant Program to fraudulently obtain Title IV funds.

Willsey also fraudulently obtained funds for students 3, 6, 12, 24, 46, 31, 38, 41, 42, 44, 45, and 53 through falsified attendance documentation, grade reports, and financial aid applications to make it appear that these students attended an eligible Medical Assistant Program when they did not.

Furthermore, the institution's independent auditor disclosed in Willsey's compliance audit for fiscal year ended 6/30/2006 (ACN 02-2006-72599) that three students stated that they never attended Willsey Institute, contrary to school records showing that the students attended, and received Title IV funds. That finding has been referred to this program review for resolution.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid (FAFSAs) and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey did not submit a response or any further documentation to support its disbursement of Title IV funds. In addition, as noted above, the Department found numerous falsifications in Willsey's records. A review of the records established that it is impossible to determine which, if any, Title IV disbursements were properly made. Consequently, the Department has no choice but to identify full liabilities for the award years in question. All Title IV funds

received by the institution from 2005/06 through 2007/08 award years are institutional liabilities.

Award Years	Pell Grant	FDL Sub	FDL Unsub	FDL PLUS	Total
2005/2006	\$953,433	\$315,422	\$108,659	\$34,961	\$1,412,475
2006/2007	\$489,136	\$238,527	\$113,979	\$16,972	\$ 858,614
2007/2008	\$197,095	\$168,553	\$ 36,986	\$10,720	\$ 413,354
Total	\$1,639,664	\$722,502	\$259,624	\$62,653	\$2,684,443

The total Pell grant liabilities identified for this finding included in Appendix D are \$1,639,664.00. The total Direct Subsidized, Unsubsidized, and Plus loan liabilities due the Direct Loan programs on behalf of the students included in Appendix D(1) are \$1,044,779.00.

Payment instructions are included at the end of this report.

Finding 2. Falsification of Make-Up Hours in Order to Make it Appear the Institution Provided Students a Full Program of Study When It Did Not

Noncompliance:

Once it is determined that a student is enrolled in an eligible program, the amounts of a student's Pell and Direct Loan funds are calculated by using the guidelines established in the regulations. 34 C.F.R. §§ 690.62, 690.63, and 685.203. The calculations to be used by an institution vary depending on the length of the student's program and the method by which the institution measures its academic program. For an institution, such as Willsey, whose programs are measured in clock hours, the calculations focus on the number of hours and number of weeks required to complete the student's program of study. 34 C.F.R. § 690.63 and 685.203.

The Department found that Willsey's Medical Assistant Program consisted of 960 hours of instruction. The Title IV aid received by these students was based on the total hours in the program. Willsey took daily attendance to track the hours a student completed, and allegedly required students who missed class to make up the hours. During the course of the review, the Department confirmed with students that Willsey falsified make up hours for students to make it appear that they completed the full program of study, when they did not. Falsified hours were discovered for students 7, 17, 30, 32, and 50. In the case of student 32 Willsey also falsified externship documentation and graduation documentation to make it appear the student completed her program of study when she actually withdrew. By falsifying the hours and externship documentation, Willsey attempted to mask the fact that it obtained full Pell grant and Direct Loan funds when the students did not actually earn all of those funds.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Department calculated liabilities based on student interviews, and files reviewed that evidenced false make up hours, false externship attendance, and false graduation documentation.

Liabilities being identified for this finding are as follows:

Pell grant	\$13,250.00
DL Subsidized	13,125.00
DL Unsubsidized	5,300.00
Total	\$31,675.00

The Pell grant liabilities identified for this finding included in Appendix E are \$13,250.00. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix E (1) are \$18,425.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 3. Delayed Student Withdrawal Resulting in Illegal Disbursement and Retention of Unearned Title IV Funds

Noncompliance:

Once the amount of a student's Title IV award is established, the funds are disbursed to the student in incremental payments, or payments periods, which are related to the number of hours in the student's program of instruction. 34 C.F.R. § 668.4(c). The first payment period for an eligible program that is one academic year in length or less and is measured in clock hours is defined as the period of time in which the student completes the first half of the clock hours and weeks in his or her educational program. The second payment period is the period of time which the student completes the educational program. 34 C.F.R. § 668.4(c)(1).

For a student whose educational program is more than one academic year, the payment period for subsequent academic years, or fractions of academic years, is the period of time in which the student completes one-half of the academic year or one-half the remaining clock hours in the student's educational program, whichever is to be completed first. 34 C.F.R. § 668.4(c)(2). Under these regulations, an institution may not disburse a second payment of Pell funds to a student until he/she has completed the requisite hours for which Pell disbursements have previously been made. 34 C.F.R. § 690.75(a)(3)(i).

The regulations are similarly clear on the procedures that must be followed in disbursing Direct Loan proceeds. Except in limited circumstances, loan proceeds are to be disbursed in two installments, and must be made on a payment period basis. See 34 C.F.R. §§ 668.164(b), 685.303(c). The payment periods for Direct Loans are the same as those outlined above for the Pell grant program. In addition, the first installment of loan proceeds for students who are enrolled in the first year of an undergraduate program, and who has not previously received a Direct Loan, cannot be made until 30 days after the first day of the student's program of study. 34 C.F.R. § 685.303(b)(4).

When a student withdraws prior to the completion of his/her program of study, the institution must determine if the amount of Title IV assistance disbursed to the student exceeded the amount of Title IV funds earned as of the date of the student's withdrawal. The date of withdrawal is critical to this calculation. 34 C.F.R. § 668.22(c),(e). Title IV funds not earned by the student must be returned within 45 days from the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j)(1). Prior to July 1, 2006, a school was required to pay refunds within 30 days of the institution's determination that a student withdrew. If a student fails to provide notification of his/her withdrawal, the determination date is the date that the institution becomes aware that the student ceased attendance. 34 C.F.R. § 668.22(j)(1).

An institution's failure to pay refunds is a criminal offense. 20 U.S.C. §1097.

The Department discovered that Willsey failed to properly withdraw students 5, 8, 10, 26, 34, 36, 52, and 54 despite the fact that the attendance records clearly established that the students ceased attending. By failing to withdraw these students and calculate refunds, Willsey disbursed and retained funds to which it was not entitled. Willsey completely ignored its own records in order to illegally disburse and retain Title IV funds.

Compliance with Title IV disbursements and refund requirements is a critical component of an institution's fiduciary duty to the Department and its students. The improper disbursement of, and failure to return, unearned loan funds creates a significant and undue hardship on students by inflating the amount of money the student must repay. The inflated loan payments can become an excessive burden on these students who were unable to complete the program and secure viable employment. In addition, the inflated loans result in increased interest and default costs to the government and taxpayers.

Directives From Program Review Report:

Willsey was notified that under different circumstances, the Department might require a school to conduct file reviews to determine Title IV aid inappropriately awarded to ineligible students. The facts here warranted a different approach. On November 19, 2009, the school's owner/president pled guilty to falsifying and forging multiple Federal student financial aid applications; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The owner/president was subsequently sentenced in the U.S. District Court for the Eastern District of New York to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution. Based on these facts and the information obtained during the review of the files, the Department questions the veracity of Willsey's documentation as a whole. Consequently, the Department did not ask for a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Department calculated liabilities based on student interviews, and files reviewed that evidenced that Willsey failed to withdraw these students. Willsey disbursed ineligible subsequent disbursements and failed to calculate refunds and retained Title IV funds for which it was not entitled.

Liabilities being identified for this finding are as follows:

Pell grant	\$11,490.00
DI Subsidized	4,268.00
DL Unsubsidized	380.00
Total	\$16,138.00

The Pell grant liabilities identified for this finding included in Appendix F are **\$11,490.00**. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix F (1) are **\$4,648.00**. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 4. Verification Violations

Noncompliance:

An institution shall require each applicant whose application is selected for verification on the basis of edits specified by the Secretary of Education, to verify all of the items specified in the regulations except that no institution is required to verify the applications of more than 30% of its total number of applicants for assistance under the Federal Pell Grant, Federal Direct Loan, Campus Based, and Federal Stafford Loan programs in an award year. 34 C.F.R. §§ 668.54(a)(2)(i), 668.56. The regulations specify the type of documentation that is acceptable for completing verification. See 34 C.F.R. § 668.57.

The Department found that the 2005/06 ISIR for student #11 was selected for verification. The ISIR indicates two members in the household. However, the student's verification worksheet shows that there is only one member in the household. Additionally, during the students' interview process, the student stated that the signature on the verification worksheet is not her signature.

Directives From Program Review Report:

The student cited in this finding was also cited in the recertification denial action taken against Willsey for falsifying attendance. The school was notified that under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible students. However, as stated in previous findings, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. Therefore, the Department questions the veracity of Willsey's documentation as a whole. Willsey was informed that it could submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit any further documentation. The Pell grant liability being identified for this student, included in Appendix G, is **\$4,050.00**. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 5. Improper Disbursement of Title IV Funds

Noncompliance:

An institution must disburse Title IV funds on a payment period basis. An institution may disburse funds to a student for a payment period only if the student enrolled in classes for that payment period, and is eligible to receive those funds. C.F.R. § 668.164(b)

Regulations specify how an institution must define its payment periods for purposes of awarding and disbursing Title IV funds. 34 C.F.R. § 668.4(c) specifies that the first payment period for an eligible program that measures programs in clock hours, and is one academic year or less in length, equals the period of time in which the student completes the first half the number of clock hours in the program. The second payment period is the period of time in which the student completes the program.

The reviewers noted the following instances where Willsey improperly disbursed Title IV funds:

Student #2- The student's attendance records and academic transcript indicate that he began the Medical Assistant Program on 1/31/05 and graduated 9/10/05. However, COD indicates that Willsey improperly disbursed \$2556.00 in Pell grant payments during award year 2005/06; months after the student had graduated.

Student #10- According to the attendance records found in the student's file, she began the Medical Assistant Program on 7/25/05 and the last date of attendance recorded was 9/16/05. During the student interview process, the student confirmed that she only attended classes for two months, and stated that she called the school to inform them that she was withdrawing because she had obtained a job. The institution, instead of withdrawing the student, kept her name on the attendance records, and improperly disbursed a second 2005/06 Pell grant payment in the amount of \$1,950.00 on 12/28/05, prior to the end of the first payment period.

Student #18- The student's attendance information found in the student's file indicates that the student did not enroll in the Medical Assistant Program. All documents, including the attendance and enrollment agreement, are blank. As a result, Willsey improperly disbursed and retained a 2005/06 Pell grant payment in the amount \$2025.00.

Student #36- The student's attendance records indicate that Willsey disbursed the second 2005/06 Pell grant payment in the amount of \$2025.00 and second Direct Stafford Subsidized loan disbursement in the amount of \$1312.00 prior to the midpoint. At the time of the second disbursements, the student had only completed 211 hours, instead of 450 scheduled hours.

Student #47- The student's academic transcript indicates that she started the Medical Assistant Program on 5/23/2005 and graduated on 1/06/06. On 10/30/06, Willsey reported the student's status as a graduate to NSLDS with a graduation date of 5/26/06. However, Common Origination and Disbursement (COD) system records indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07, months after the student had graduated.

Student #48- The student's attendance records indicate that she began the Medical Assistant Program on 11/14/05, and graduated on 6/30/06. However, Common Origination and Disbursement System records indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07, months after the student had graduated.

Student #51- There are two sets of attendance records for the same period of enrollment in the student's file. The original set indicates many absent hours with some make up hours. The second set of attendance indicates perfect attendance. However, according to finding 2, the Department confirmed with some students that Willsey falsified make up hours to make it appear that they completed the full program of study, when they did not. As a result, because there are two sets of attendance and the student's make up hours are questionable, eligibility for subsequent Title IV disbursements during award year 2006/07 is also questionable.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. However, Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response or any further documentation. The Pell grant liability being identified for this finding, included in Appendix H, is \$17,956.00. The total Direct Loan liability due the Direct Loan programs on behalf of the students included in Appendix H(1) is \$6,243.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 6. 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 reviewers found several cases of conflicting information in students' records as follows:

Student #13- The student's enrollment summary in NSLDS indicates that she graduated on 9/25/2005. However, Willsey disbursed a 2005/06 Pell grant in the amount of \$1278.00 on 2/13/06 and again disbursed \$1278.00 on 4/21/06.

Student #27- The student's status was reported to NSLDS as graduate as of 10/1/2006. However, the student's attendance records indicate that she completed 658 hours, of which 19 hours were make-up hours. The Medical Assistant program requires 960 hours for graduation. In addition, the program also requires clinical internship, and there is no record of attendance or evaluation from an internship site. There is a copy of a letter from the student dated 8/16/2006 stating that she turned down the externship site provided, but Willsey still disbursed an amount of Title IV funds as if the student had completed the externship hours.

Student #29- There is a copy of a High School/GED Certification in the student's file which states that she graduated from "New Drop" (Should be Dorp) H.S. in 1996. However, there is a copy of a letter supposedly from Tottenville High School which states that the student successfully completed the educational requirements of the high school program and graduated in August 1997. There was no documentation in the student's file resolving the high school graduation conflicting information. However, the institution improperly disbursed a 2005/06 Pell grant in the amount of \$4050.

Student #46- The student's 2006/07 ISIR shows her status as separated. However, during the interview process, the student stated that she was married, and that the writing on the FAFSA is not her writing.

Student #49- There is a copy of a termination letter sent to the student on 8/16/06 informing her that although she had been notified several times about her absences, the school had not heard any response from the student, and as a result the institution regrets to inform her that she was dropped from the program. However, the Department's Common Origination & Disbursement System indicates that an additional 2006/07 Pell grant in the amount of \$4050 was disbursed on 3/2/07 subsequent to the student being dropped. In addition, the student could not have been eligible for the 3rd and 4th Pell grant disbursements because the program's length is 960 clock hours, and the school had already disbursed \$4050 Pell grant during award year 2005/06.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response to the program review report or any further documentation. The Pell grant liability being identified for this finding, included in Appendix I, is \$16,181.00. The total Direct Loan due the Direct Loan programs on behalf of the students included in Appendix I(1) is \$3,412.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 7. Incorrect Return of Title IV Funds

Noncompliance:

An institution must return the amount of Title IV funds for which it is responsible 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 the lesser of the total amount of unearned Title IV assistance to be returned as calculated under § 668.22(e) (4); or the number of hours in a 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(e)(3). See 34 C.F.R § 668.22 (g).

The institution incorrectly calculated the return of Title IV funds for students #25 and 40. The students' return of Title IV calculations were incorrectly completed using the number of weeks in the payment period instead of using the number of hours scheduled to be completed in the payment period.

Directives From Program Review Report:

Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible students. However, as previously stated, the school's owner/president pled guilty in federal district court to falsifying and forging multiple FAFSAs; falsifying attendance reports to obtain Federal student aid funds; and directing staff to submit FAFSAs and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore did not request a file review. However, Willsey was informed that it should submit any documents it would like the Department to consider in response to this finding.

Final Determination:

Willsey failed to submit a response to the program review report or submit any further documentation. The Pell grant liability being identified for this finding due the Department, included in Appendix J is **\$993.00**. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix J(1) are \$651.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

Finding 8. Willsey Failed to Submit a Required Compliance Audit

Noncompliance:

As part of its obligation to account for the Title IV funds received, an institution must submit to the Department annual financial and compliance audits conducted by a qualified independent auditor. See 20 U.S.C. § 1094(c); 34 C.F.R. § 668.23(a),(b). The audits submitted by institutions must meet specific guidelines established by the Comptroller General and the Secretary. 20 U.S.C. § 1094(c); 34 C.F.R. §668.23(b). The guidelines for these audits are set forth in the U.S. General Accounting Office's (GAO's) Government Auditing Standards and in the audit guides published by the Department's Office of Inspector General. 34 C.F.R. § 668.23(b).

For a proprietary institution such as Willsey, the audits must be submitted no later than 6 months after the end of the institution's fiscal year. 34 C.F.R. § 668.23(a)(4). An institution's failure to submit required audits is grounds for its termination from continued participation in the Title IV programs. See 20 U.S.C §1094(c)(1)(F).

Willsey's fiscal year ends on June 30th. Willsey failed to submit required annual compliance audits for fiscal years ended 6/30/07 due the Department by 12/31/07, 6/30/08 due 12/31/08, and 6/30/09 due December 31, 2009.

Directives From Program Review Report:

Willsey was informed that it was required to submit the required compliance audits or liabilities would be identified for all unaudited funds delivered to the institution during the unaudited periods.

Final Determination:

Willsey failed to submit a response to the program review report and failed to submit any further documentation. The Pell grant liability being identified for this finding, included in Appendix K, is \$686,231.00. The total Direct Loan liabilities due the Direct Loan programs on behalf of the students included in Appendix K(1) are \$593,075.00. Repayment instructions are included at the end of this report.

The liabilities for this finding are duplicated in finding 1; therefore, the liabilities in this finding will be removed in the summary of liabilities table.

D. Summary of Liabilities

The total amount calculated as liabilities from the findings in the program review determination is as follows. The liability amount in the first chart below reflects duplicated **and unduplicated** liabilities because some students appear in more than one finding. This information is provided so that the institution understands the liabilities associated with each finding. Duplicate liabilities have been removed in the second chart. The payment instructions in Section E have been adjusted to reflect the unduplicated liabilities.

Actual Liabilities by Finding-including Duplicate Liabilities

Liabilities	Pell (Closed Award Year)	DL	
Finding 1	\$1,639,664.00	\$1,044,782.00	
Finding 2	13,250.00	18,425.00	
Finding 3	11,490.00	4,648.00	
Finding 4	4,050.00	0.00	
Finding 5	17,956.00	6,243.00	
Finding 6	16,181.00	3,412.00	
Finding 7	993.00	651.00	
Finding 8	686,231.00	593,075.00	
Total	\$2,589,815.00	\$1,671,236.00	

Established Liabilities- Duplicate Liabilities Removed

Findings	Pell (Closed Award Year)	DL	
Finding 1	\$1,639,664.00	\$1,044,779.00	
Subtotal 1	\$1,639,664.00	\$1,044,779.00	
Interest/SA	\$ 280,451.00	\$ 192,874.00	
Excess Cash	0	0	
ACA		0	
Subtotal 2	\$ 280,451.00	\$ 192,874.00	
TOTAL	\$1,920,115.00	\$1,237,653.00	
Payable To:			Total
Department	\$1,920,115.00	\$1,237,653.00	\$3,157,768.00

E. Payment Instructions

1. Liabilities Owed to the Department

Willsey owes to the Department **\$3,157,768.00**. This liability must be paid using an electronic transfer of funds through the Treasury Financial Communications System, which is known as FEDWIRE. Willsey 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 Willsey'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 (Appendix L).

Terms of Payment

As a result of this final determination, the Department has created a receivable for this liability and payment must be received by the Department within **45 days of the date of this letter**. If payment is not received within the 45-day period, interest will accrue in monthly increments from the date of this determination, on the amounts owed to the Department, at the current value of funds rate in effect as established by the Treasury Department, until the date of receipt of the payment. Willsey is also responsible for repaying any interest that accrues. If you have any questions regarding interest accruals or payment credits, contact the Department's Accounts Receivable Group at (202) 245-8080 and ask to speak to Willsey's account representative.

If full payment cannot be made within **45 days of the date of this letter**, contact the Department's Accounts Receivable Group to apply for a payment plan. Interest charges and other conditions apply. Written request may be sent to:

U.S. Department of Education
OCFO Financial Management Operations
Accounts Receivable Group
550 12th Street, S.W., Room 6114
Washington, DC 20202-4461

If within 45 days of the date of this letter, Willsey has neither made payment in accordance with these instructions nor entered into an arrangement to repay the liability under terms satisfactory to the Department, the Department intends to collect the amount due and payable by administrative offset against payments due Willsey from the Federal Government. **Willsey may object to the collection by offset only by challenging the existence or amount of the debt.** To challenge the debt, Willsey must **timely appeal** this determination under the procedures described in the "Appcal 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.

F. Appendices

The following Appendices are attached to this report:

Appendix A- Student Sample
Appendix B- Program Review Report
Appendix C- Program Review Response
Appendix D- and D1- Liabilities for Finding 1
Appendix E- and E1- Liabilities for Finding 2
Appendix F- and F1- Liabilities for Finding 3
Appendix G- Liabilities for Finding 4
Appendix H and H1- Liabilities for Finding 5
Appendix I and I1- Liabilities for Finding 6
Appendix J and J1- Liabilities for Finding 7
Appendix K and K1- Liabilities for Finding 8
Appendix L- FEDWIRE Form

WILLSEY INSTITUTE

OPE ID 03361500

PRCN 200740226215

FINAL PROGRAM REVIEW DETERMINATION

APPENDIX A

STUDENT SAMPLE

APPENDIX A

School Name: Willsey Institute

OPEID 03361500

STUDENT SAMPLE

AWARD YEAR 2005/2006

#	Name	SS #
(b)(6); (b)(7)(C)		

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

AWARD YEAR 2005/2006

#	Name	SS #
(b)(6); (b)(7)(C)		

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

AWARD YEAR 2005/2006

#	Name	SS #
(b)(6); (b)(7)(C)		

APPENDIX A Continuation

School Name: Willsey Institute

OPEID 033615

STUDENT SAMPLE

AWARD YEAR 2006/2007

#	Name	SS #
(b)(6); (b)(7)(C)		

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX B

PROGRAM REVIEW REPORT



MAY 24 2011

Linda Chapilliquen
Owner/President
Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301-1989

Overnight Mail, Tracking # 1Z A5467Y0196417043

RE: Program Review Report
OPE ID: 03361500
PRCN: 200740226215

Dear Ms. Chapilliquen:

From 6/29/2007 through December 1, 2008, Lydia Gonzalez, Olga Touliatos, and Judith Ortiz-Velazquez conducted a program review of Willsey Institute's (Willsey) student files obtained by the Department's Office of Inspector General to examine Willsey'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 Willsey. The response should include a brief, written narrative for each finding that clearly states Willsey's position regarding the finding and the corrective action taken to resolve the finding. Separate from the written narrative, Willsey 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 Fl., New York, NY 10005
www.FederalStudentAid.ed.gov

It should be noted that Willsey's recertification application to continue participation in the Federal Student Financial Assistance programs was denied on December 1, 2008. As a result, Willsey became ineligible to participate in programs authorized by Title IV of the Higher Education Act of 1965, as amended (Title IV) on January 1, 2009.

The Department based its decision to take action by denying the school's continued participation in the Title IV, HEA programs upon reliable information obtained during the program review. This information disclosed severe breaches of Willsey's fiduciary duty to the Department and serious violations.

In addition, it should also be noted that on November 19, 2009, the school's owner and president of Willsey Institute plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance records to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal student aid and create attendance records, grades, and internship documents for individuals who did not attend the school. **The institution should be aware that the Department will be reviewing any documents submitted in response to this report in light of those facts.**

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 Willsey 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 Lydia Gonzalez of this office within 30 calendar days of receipt of this letter.

Protection of Personally Identifiable Information (PII):

PII is any information about an individual which can be used to distinguish or trace an individual's identity (some examples are name, social security number, date and place of birth). The loss of PII can result in substantial harm, embarrassment, and inconvenience to individuals and may lead to identity theft or other fraudulent use of the information. To protect PII, the findings in the attached report do not contain any student PII. Instead, each finding references students only by a student number created by Federal Student Aid. The student numbers were assigned in Appendix A, Student Sample. Please see the enclosure Protection of Personally Identifiable Information for instructions regarding submission to the Department of required data / documents containing PII.

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).

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 Lydia Gonzalez at (646)428-3743 or lydia.gonzalez@ed.gov

Sincerely,

(b)(6)

Christopher Curry
Team Leader

cc: Julio Teran, Financial Aid Administrator

Enclosure:
Protection of Personally Identifiable Information

Prepared for

Willsey Institute



START HERE
GO FURTHER
FEDERAL STUDENT AID

OPE ID 03361500

PRCN 200740226215

Prepared by

U.S. Department of Education

Federal Student Aid

School Participation Team – New York/Boston

Program Review Report

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Appendix A: Student Sample

A. Institutional Information

Willsey Institute
120 Stuyvesant Place
Staten Island, NY 10301

Type: Proprietary

Highest Level of Offering: Non-Degree 1 Year

Accrediting Agency: School is no longer accredited

Current Student Enrollment: School is no longer participating in the Title IV, HEA programs

Title IV Participation: Source: Postsecondary Education Participants System (PEPS)

2007-2008

Programs

Federal Pell Grant (Pell)	\$197,095
Federal Direct Loan Stafford Subsidized (FDLP)	171,407
Federal Direct Loan Stafford Unsubsidized	34,972
Federal Direct Loan PLUS	10,710
Total	\$414,184

Default Rate FFEL/DL:	2008	18.5%
	2007	18.4%
	2006	7.8%

Source: Postsecondary Education Participants System (PEPS)

B. Scope of Review

The U.S. Department of Education (the Department) conducted a program review of Willsey Institute (Willsey) student files obtained by the Department's Office of Inspector General from 6/29/2007 through 12/1/ 2008. The review was conducted by Lydia Gonzalez, Olga Touliatos, and Judith Ortiz Velazquez.

The initial focus of the review was to determine whether Willsey had disbursed funds to students that never attended the program(s) and paid returns due to the Title IV programs for students who withdrew from school. The review consisted of, but was not limited to, an examination of individual student financial aid and academic files, attendance records, and student account ledgers that were in the possession of the Department's Office of the Inspector General (OIG). These records had been seized as part of an investigation of the institution.

A sample of 54 files was identified for review from the 2005/06 and 2006/07 award years. The student files were selected based on a review of attendance records to identify a judgmental sample of students that had likely not attended or withdrawn from school. Appendix A lists the names and partial social security number 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 Willsey'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 Willsey 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. As a result of the findings noted during the review, the Department, on December 1, 2008, decided to deny Willsey's application to continue participation in the student financial assistance programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended (Title IV). As a result, Willsey's Title IV Program Participation Agreement was revoked on January 1, 2009.

The Department based its decision to take action upon reliable information obtained during the program review. This information disclosed severe breaches of Willsey's fiduciary duty to the Department and serious violations of regulatory and statutory provisions. Due to the limited information in the students' files reviewed, the Department was only able to locate and interview approximately 25 students. Based on the high percentage of falsified information found in those limited files, it is likely that the true extent of this fraud is more widespread than discovered.

Finding 1. Falsification of Attendance Records to Obtain Title IV Funds for Individuals Who Never Attended the Institution, Never Enrolled in an Eligible Program, or Never Attended the Program for Which the Title IV Funds Were Disbursed.

Citation: In order for students to be eligible to receive Title IV funds, they must be enrolled in an eligible educational program at a Title IV eligible institution. 34 C.F.R. §668.32(a)(1). The institution's licensing body and the Department must approve the programs. 34 C.F.R. §600.2.610(b). Programs must be a minimum of 15 weeks and 600 hours of instructional time in order to receive Pell grant funds. 34 C.F.R. § 668.8(d)(1). To be eligible for Federal Direct Loans (Direct Loans), a program must be a minimum of 10 weeks and 300 clock hours of instructional time. 34 C.F.R. §668.8(d)(3). A student must begin classes in order to be eligible for any Title IV funding. If a student enrolls at an institution, but never begins classes, that student is considered a "no show" and any Title IV funds improperly disbursed for the student must be promptly returned. 34 C.F.R. §§ 668.21, 685.303(a)(3).

Noncompliance: Based on interviews conducted with students, the Department discovered that Willsey illegally obtained, and retained, Title IV funds for the following students despite the fact that in many instances these students notified the institution that they would not be attending. Students #11, 15, 21, 33, 39, and 43 filled out paperwork to attend the institution, but never actually started. Willsey compounded its misconduct by falsifying student file documentation to make it appear that the students actually attended.

The Department also discovered that Willsey fraudulently obtained Title IV funds on behalf of students who the institution claimed enrolled in a second eligible program at the institution. Students #9, 16, 28, and 35 attended and completed the Medical Assistant Program at the institution. In complete disregard for its fiduciary responsibilities, Willsey illegally used the personal information obtained when the students attended the Medical Assistant Program to falsify financial aid applications and other documentation for a Dental Assistant Program that these students did not enroll in or attend. By falsifying this documentation, Willsey illegally obtained funds to which it was not entitled.

In addition to its other programs, Willsey offered a 120-hour Nursing Assistant Program. Based on the clock hours involved, the Nursing Assistant Program was not an eligible Title IV program. Consequently, the students enrolled in that program were not eligible to receive Title IV assistance. Willsey illegally obtained Title IV funds for students #22, and 23 who were enrolled in the Nursing Assistant Program. As with the Dental Assistant Program, Willsey illegally used the personal information obtained from students who enrolled in the ineligible Nursing Assistant Program to fraudulently obtain Title IV funds.

Willsey also fraudulently obtained funds for students #3, 6, 12, 24, 46, 31, 38, 41, 42, 44, 45, and 53 through falsified attendance documentation, grade reports, and financial aid applications to make it appear that these students attended an eligible Medical Assistant Program when they did not.

Furthermore, the institution's independent auditor disclosed in Willsey's compliance audit for fiscal year ending 6/30/2006 (ACN 02-2006-72599) that three students stated that they never attended Willsey Institute, contrary to school records showing that the students attended, and received Title IV funds. That finding has been referred to this program review for resolution.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 2. Falsification of Make-Up Hours In Order to Make it Appear the Institution Provided Students a Full Program of Study When It Did Not

Citation: Once it is determined that a student is enrolled in an eligible program, the amount of a student's Pell and Direct Loan funds are calculated by using the guidelines established in the regulations. 34 C.F.R. §§ 690.62, 690.63, and 685.203. The calculations to be used by an institution vary depending on the length of the student's

program and the method by which the institution measures its academic program. For an institution, such as Willsey, whose programs are measured in clock hours, the calculations focus on the number of hours and numbers of weeks required to complete the student's program of study. 34 C.F.R. § 690.63, and 685.203.

Noncompliance: Willsey's Medical Assistant Program consisted of 960 hours of instruction. The Title IV aid received by these students was based on the total hours in the program. Willsey took daily attendance to track the hours a student completed, and allegedly required students who missed class to make up the hours. During the course of the review, the Department confirmed with students that Willsey falsified make up hours for students to make it appear that they completed the full program of study, when they did not. Falsified hours were discovered for students 7, 17, 30, 32, and 50. In the case of student 32 Willsey also falsified externship documentation and graduation documentation to make it appear the student completed her program of study when she actually withdrew. By falsifying the hours and externship documentation, Willsey attempted to mask the fact that it obtained full Pell grant and Direct Loan funds when the students did not actually earn all of those funds.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 3. Delayed Student Withdrawal Resulting in Illegal Disbursement, and Retention of Unearned Title IV Funds

Citation: Once the amount of a student's Title IV award is established, the funds are disbursed to the student in incremental payments, or payments periods, which are related to the number of hours in the student's program of instruction. 34 C.F.R. §668.4 (c)

The first payment period for an eligible program that is one academic year in length or less and is measured in clock hours is defined as the period of time in which the student completes the first half of the clock hours and weeks in his or her educational program. The second payment period is the period of time which the student completes the educational program. 34 C.F.R. § 668.4 (c) (1)

For a student whose educational program is more than one academic year, the payment period for subsequent academic years, or fractions of academic years, is the period of time in which the student completes one-half of the academic year or one-half the remaining clock hours in the student's educational program, whichever is to be completed first. 34 C.F.R. § 668.4(c)(2)

Under these regulations, an institution may not disburse a second payment of Pell funds to a student until he/she has completed the requisite hours for which Pell disbursements have previously been made. 34 C.F.R. § 690.75(a)(3)(i)

The regulations are similarly clear on the procedures that must be followed in disbursing Direct Loan proceeds. Except in limited circumstances, loan proceeds are to be disbursed in two installments, and must be made on a payment period basis. See 34 C.F.R. §§ 668.164(b), 685.303(c)

The payment periods for Direct Loans are the same as those outlined above for the Pell grant program. In addition, the first installment of loan proceeds for students who are enrolled in the first year of an undergraduate program, and who has not previously received a Direct Loan, cannot be made until 30 days after the first day of the student's program of study. 34 C.F.R. § 685.303 (b)(4)

When a student withdraws prior to the completion of his/her program of study, the institution must determine if the amount of Title IV assistance disbursed to the student exceeded the amount of Title IV funds earned as of the date of the student's withdrawal. The date of withdrawal is critical to this calculation. 34 C.F.R. § 668.22(c), (e). Title IV funds not earned by the student must be returned within 45 days from the date of the institution's determination that the student withdrew. 34 C.F.R. § 668.22(j)(1). Prior to July 1, 2006, a school was required to pay refunds within 30 days of the institution's determination that a student withdrew.

If a student fails to provide notification of his/her withdrawal, the determination date is the date that the institution becomes aware that the student ceased attendance. 34 C.F.R. § 668.22 (j)(1)

An institution's failure to pay refunds is a criminal offense. 20 U.S.C. §1097

Noncompliance: The Department discovered that Willsey failed to properly withdraw students 5, 8, 10, 26, 34, 36, 52, and 54 despite the fact that the attendance records clearly established that the students ceased attending. By failing to withdraw these students and calculate refunds, Willsey disbursed and retained funds to which it was not entitled. Willsey completely ignored its own records in order to illegally disburse and retain Title IV funds.

Compliance with Title IV disbursements and refund requirements is a critical component of an institution's fiduciary duty to the Department and its students. The improper disbursement of, and failure to return, unearned loan funds creates a significant and undue hardship on students by inflating the amount of money the student must repay. The inflated loan payments can become an excessive burden on these students who were unable to complete the program and secure viable employment. In addition, the inflated loans result in increased interest and default costs to the government and taxpayers.

Required Action: Under different circumstances, the Department might require a school to determine Title IV aid inappropriately awarded to ineligible students. However, based on the fact that on November 19, 2009, the school's owner, and president of Willsey plead guilty, and subsequently was sentenced in U.S. District Court, Eastern District of New York, to 24 months imprisonment and was ordered to pay \$2,000,000.00 in restitution for falsifying, and forging multiple Federal student financial aid applications, falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 4. Verification Violations

Citation: An institution shall require each applicant whose application is selected for verification on the basis of edits specified by the Secretary of Education, to verify all of the applicable items specified in 34 C.F.R. § 668.56, except that no institution is required to verify the applications of more than 30% of its total number of applicants for assistance under the Federal Pell Grant, Federal Direct Loan, Campus Based, and Federal Stafford Loan programs in an award year. 34 C.F.R. § 668.54(a)(2)(i)

The data elements that are required to be verified when a student is selected for verification by the Department are identified at 34 C.F.R. § 668.56, and the documentation acceptable for completing verification is specified at 34 C.F.R. § 668.57

Noncompliance: the 2005/06 ISIR for student #11 was selected for verification. The ISIR indicates two members in the household. However, the student's verification worksheet shows that there is only one member in the household. Additionally, during the students' interview process, the student stated that the signature on the verification worksheet is not her signature.

Required Action: The student cited in this finding was also cited in the recertification denial action taken against Willsey for falsifying attendance. Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. Therefore, the Department questions the veracity of Willsey's documentation as a whole. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 5. Improper Disbursement of Title IV Funds

Citation: An institution must disburse Title IV funds on a payment period basis. An institution may disburse funds to a student for a payment period only if the student enrolled in classes for that payment period, and is eligible to receive those funds. C.F.R. § 668.164(b)

Regulations specify how an institution must define its payment periods for purposes of awarding and disbursing Title IV funds. 34 C.F.R. § 668.4(c) specifies that the first payment period for an eligible program that measures programs in clock hours, and is one academic year or less in length, equals the period of time in which the student completes the first half the number of clock hours in the program. The second payment period is the period of time in which the student completes the program.

Noncompliance: The reviewers noted the following instances where Willsey improperly disbursed Title IV funds as follows:

Student #2- the student's attendance records and academic transcript indicate that he began the Medical Assistant Program on 1/31/05 and graduated 9/10/05. However, COD indicates that Willsey improperly disbursed \$2556.00 Pell grant payments during award year 2005/06; months after the student had graduated.

Student #10- According to the attendance records found in the student's file, she began the Medical Assistant Program on 7/25/05 and the last date of attendance recorded was 9/16/05. During the student interview process, the student confirmed that she only attended classes for two months, and stated that she called the school to inform them that she was withdrawing because she had obtained a job. The institution, instead of withdrawing the student, kept her name on the attendance records, and improperly disbursed the second Pell grant 2005/06 in the amount of \$1,950.00 on 12/28/05, prior to the end of the first payment period.

Student #18- the student's attendance information found in the student's file indicates that the student did not enroll in the Medical Assistant Program. All documents, including attendance and enrollment agreement are blank. As a result, Willsey improperly disbursed and retained a 2005/06 Pell grant payment in the amount \$2025.00.

Student #36- the student's attendance records indicate that Willsey disbursed the second Pell 2005/06 in the amount of \$2025.00 and Direct Stafford Subsidized loan in the amount of \$1312.00 prior to midpoint. At the time of the second disbursement, the student had only completed 211 hours, instead of 450 scheduled hours.

Student #47- the student's academic transcript indicates that she started the Medical Assistant Program on 5/23/2005 and graduated on 1/06/06. On 10/30/06, Willsey reported the student's status as a graduate to NSLDS with a graduation date of 5/26/06. However, Common Origination and Disbursement (COD) system indicates that Willsey improperly disbursed \$4050.00 during award year 2006/07; months after the student had graduated.

Student #48- the student's attendance records indicate that she began the Medical Assistant Program on 11/14/05, and graduated on 6/30/06. However, Common Origination and Disbursement System indicate that Willsey improperly disbursed \$4050.00 during award year 2006/07; months after the student had graduated.

Student #51- there are two sets of attendance records for the same period of enrollment in the student's file. The original set indicates many absent hours with some make up hours. The second set of attendance indicates perfect attendance. However, according to finding 2, the Department confirmed with some students that Willsey falsified make up hours for some students to make it appear that they completed the full program of study, when they did not. As a result, the fact that there are two sets of attendance and student's

make up hours are questionable, eligibility for subsequent Title IV disbursement during award year 2006/07 is questionable.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as stated in previous findings, the owner and president of Willsey was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 6. 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: The reviewers found several cases of conflicting information in students' records as follows:

Student #13- the student's enrollment summary in NSLDS indicates that she graduated on 9/25/2005. However, Willsey disbursed a 2005/06 Pell grant in the amount of \$1278.00 on 2/13/06 and again disbursed \$1278.00 on 4/21/06.

Student #27- the student's status was reported to NSLDS as graduate as of 10/1/2006. However, the student's attendance records indicate that she completed 658 hours, of which 19 hours were make-up hours. The Medical Assistant program requires 960 hour for graduation. In addition, the program also requires clinical internship, and there is no record of attendance or evaluation from an internship site. There is a copy of a letter from the student dated 8/16/2006 stating that she turned down the externship site provided, but Willsey still disbursed an amount of Title IV funds as if the student had completed the externship hours.

Student #29- there is a copy of a High School/GED Certification in the student's file which states that she graduated from "New Drop" (Should be Drop) H.S. in 1996.

However, there is a copy of a letter supposedly from Tottenville High School which states that the student successfully completed the educational requirements of the high school program and graduated in August 1997. There was no documentation in the student's file resolving the high school graduation conflicting information. However, the institution improperly disbursed a 2005/06 Pell grant in the amount of \$4050.

Student #46- the student's 2006/07 ISIR shows her status as separated. However, during the interview process, the student stated that she was married, and that the writing on the FAFSA is not her writing.

Student #49- there is a copy of a termination letter sent to the student on 8/16/06 informing her that although she had been notified several times about her absences, the school had not heard any response from the student, and as a result the institution regrets to inform her that she was dropped from the program. However, the Department's Common Origination & Disbursement System indicates that an additional 2006/07 Pell grant in the amount of \$4050 was disbursed on 3/2/07 subsequent to the student being dropped. In addition, the student could not have been eligible for the 3rd and 4th Pell grant disbursements because the program's length is 960 clock hours, and the school had already disbursed \$4050 Pell grant during award year 2005/06.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 7. Incorrect Return of Title IV Funds

Citation: An institution must return the amount of Title IV funds for which it is responsible under 34 C.F.R. § 668.22(g) as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew, as defined in 34 C.F.R. § 668.22. 34 C.F.R. 668.22 (j)

Federal regulations 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) The number of hours in a 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)

Noncompliance: The institution incorrectly calculated the return of Title IV funds for students #25 and 40. The students' return of Title IV calculation was incorrectly completed using the number of weeks in the payment period instead of using the number of hours scheduled to complete in the payment period for student which is required when a student withdraw from a clock-hour program.

Required Action: Under different circumstances, the Department might require the school to submit additional information to determine Title IV aid inappropriately awarded to ineligible student. However, as previously stated, the president was indicted for falsifying attendance reports to obtain Federal student aid funds, and directing staff to submit Free Applications for Federal Student Aid and create attendance records, grades, and internship documents for individuals who did not attend the school. The Department questions the veracity of Willsey's documentation as a whole, and therefore will not request a file review. However, Willsey may submit any documents it would like the Department to consider in response to this finding.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

Finding 8. Willsey Failed to Submit a Required Compliance Audit

Citation: As part of its obligation to account for the Title IV funds received, an institution must submit to the Department annual financial and compliance audits conducted by a qualified independent auditor. See 20 U.S.C. § 1094(c); 34 C.F.R. § 668.23(a), (b). The audits submitted by institutions must meet specific guidelines established by the Comptroller General and the Secretary. 20 U.S.C. § 1094(c); 34 C.F.R. §668.23(b). The guidelines for these audits are set forth in the U.S. General Accounting Office's (GAO's) Government Auditing Standards and in the audit guides published by the Department's Office of Inspector General. 34 C.F.R. §668.23(b)

For a proprietary institution such as Willsey, the audits must be submitted no later than 6 months after the end of the institution's fiscal year. 34 C.F.R. § 668.23(a)(4). An

institution's failure to submit required audits is grounds for its termination from continued participation in the Title IV programs. See 20 U.S.C §1094 (c)(1)(F)

Non compliance: Willsey's fiscal year ends on June 30th. Willsey failed to submit required annual compliance audits for fiscal years ending 6/30/07 due the Department by 12/31/07, 6/30/08 due 12/31/08, and 6/30/09 was due December 31, 2009.

Required Action: Willsey must submit the required compliance audits or liabilities will be assessed for all unaudited funds delivered to the institution during the unaudited periods.

A description of the Department's methodology for determining liabilities, including interest, and instructions for repayment of those liabilities will be provided in the final program review determination letter.

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX C

PROGRAM REVIEW REPORT INSTITUTIONAL
RESPONSE

WILLSEY FAILED TO SUBMIT A RESPONSE

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX D AND D1

LIABILITIES FOR FINDING 1

Willsey - NSLDS Menu 1D - 2006 AY

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS PLUS	FDL GP PLUS			
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	2625	1330	0	0			
				4050	0	0	0	0	0	0	0	0	0	0	2665	1360	0	0	
				3800	0	0	0	0	0	0	0	0	0	0	2625	480	0	0	
				2200	0	0	0	0	0	0	0	0	0	0	2625	0	2075	0	
				700	0	0	0	0	0	0	0	0	0	0	1312	1822	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	0	0	0	2625	582	0	0
				1200	0	0	0	0	0	0	0	0	0	0	0	2625	0	1538	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	1315	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				1400	0	0	0	0	0	0	0	0	0	0	0	2625	0	4032	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				1000	0	0	0	0	0	0	0	0	0	0	0	1312	1110	0	0
				2400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3100	0	0	0	0	0	0	0	0	0	0	0	2665	2332	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1333	675	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	1800	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1312	0	2000	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2272	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	117	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0				
3200	0	0	0	0	0	0	0	0	0	0	0	2625	1075	0	0				
1663	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS				
(b)(6); (b)(7)(C)				1750	0	0	0	0	0	0	0	0	1313	392	0	0				
				2500	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	1313	0	0	0		
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				1858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	2205	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	5370	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1850	0	0	0	0	0	0	0	0	0	0	0	0	1312	400	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	115	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1313	2000	0	0
				4000	0	0	0	0	0	0	0	0	0	0	0	0	1333	729	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	0	1350	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0				

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	ACAD NATL				PERKINS LOAN	FFEL			FFEL		FFEL		FDL		FDL	
				PELL GRANT	COMP GRANT	SMART GRANT	TEACH GRANT		STAFF SUB	STAFF UNSUB	FFEL PLUS	FFEL PLUS	FFEL SUB	FFEL UNSUB	FDL SUB	FDL UNSUB	FDL PLUS	FDL PLUS	
(b)(6); (b)(7)(C)				3955	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	47	113	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2665	229	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2665	1350	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	1312	230	0	0	0
(b)(6); (b)(7)(C)				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	0	0	6625	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7)(C)				1148	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	0	0	850	0	0	0
(b)(6); (b)(7)(C)				1450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	1313	113	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2625	223	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	1312	112	0	0	0
(b)(6); (b)(7)(C)				1900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2665	229	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	1333	117	0	0	0
(b)(6); (b)(7)(C)				0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2208	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	2625	0	1330	0	0
(b)(6); (b)(7)(C)				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				3800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				1550	0	0	0	0	0	0	0	0	0	0	1313	543	0	0	0
(b)(6); (b)(7)(C)				950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	0	0	1312	230	0	0	0

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL GP PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS		
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	2625	225	0	0		
				0	0	0	0	0	0	0	0	0	0	2625	4000	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1333	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	2071	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	481	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	1312	328	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				2500	0	0	0	0	0	0	0	0	0	0	2625	1799	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				0	0	0	0	0	0	0	0	0	0	0	1303	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	1330	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0				

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS				
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	1312	225	0	0				
				1200	0	0	0	0	0	0	0	0	0	1313	1001	0	0			
				2025	0	0	0	0	0	0	0	0	0	1333	0	0	0			
				250	0	0	0	0	0	0	0	0	0	0	0	0	0			
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0			
				3300	0	0	0	0	0	0	0	0	0	0	0	0	0			
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0			
				0	0	0	0	0	0	0	0	0	0	0	0	0	2665	4300	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	1313	1134	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1400	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	1313	1141	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	4300	0
				500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1488	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				1900	0	0	0	0	0	0	0	0	0	0	0	0	1312	630	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	1352	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	1292	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	1350	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1352	2284	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	800	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1036	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	0	4366	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL			FFEL	FFEL	FFEL	FDL	FDL	FDL					
SSN	NAME	NAME	OF	GRANT	COMP	SMART	TEACH	PERKINS	STAFF	STAFF	FFEL	GP	STAFF	FDL					
			BIRTH		GRANT	GRANT	GRANT	LOAN	SUB	UNSUB	PLUS	PLUS	SUB	UNSUB					
														PLUS					
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2625	226	0	0			
				2025	0	0	0	0	0	0	0	0	0	0	1312	230	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	2625	230	0	0	
				1448	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	113	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	875	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1333	117	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	2665	787	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				2900	0	0	0	0	0	0	0	0	0	0	0	2625	1375	0	0
				650	0	0	0	0	0	0	0	0	0	0	0	1333	130	0	0
				2800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	1313	115	0	0				
2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	1331	0	0	0				
3700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
1800	0	0	0	0	0	0	0	0	0	0	0	1313	1001	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0				

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL	FFEL				
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB				
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	2625	225	0	0	0	0	0			
				2025	0	0	0	0	0	0	0	0	0	0	1352	116	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	2665	1352	0	0	0	0	0	
				1100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2400	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	1350	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	692	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	0	0	0	2625	1695	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0	0	0	0
				3900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0	0	0	0
				3600	0	0	0	0	0	0	0	0	0	0	0	2625	680	0	0	0	0	0
				1700	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	116	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0	0	0	0
				1550	0	0	0	0	0	0	0	0	0	0	0	1333	579	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	225	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1830	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2800	0	0	0	0	0	0	0	0	0	0	0	2625	2601	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4050	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0	0	0				
3000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FFEL	FDL	FDL	FDL	FDL			
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FDL PLUS	GP PLUS			
(b)(6); (b)(7)(C)				2556	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	116	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				1858	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1100	0	0	0	0	0	0	0	0	0	0	0	2665	3223	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				1050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				3500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2600	0	0	0	0	0	0	0	0	0	0	0	2665	2842	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1333	117	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3700	0	0	0	0	0	0	0	0	0	0	0	2665	583	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1312	112	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	6625	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	946	115	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1793	832	4300	0
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL GP PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	1313	1140	0	0			
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	1333	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	234	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2556	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				953433				0	0	0	0	0	0	0	0	315422	108659	34961	0

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				2000	0	0	0	0	0	0	0	0	1333	702	0	0
				1400	0	0	0	0	0	0	0	0	2625	0	2930	0
				1495	0	0	0	0	0	0	0	0	1066	0	0	0
				4050	0	0	0	0	0	0	0	0	2625	226	0	0
				2025	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	1313	2000	0	0
				4050	0	0	0	0	0	0	0	0	2625	226	0	0
				0	0	0	0	0	0	0	0	0	1312	3774	0	0
				4050	0	0	0	0	0	0	0	0	2625	1332	0	0
				800	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1312	117	0	0
				2025	0	0	0	0	0	0	0	0	1333	115	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1352	4060	0	0
				1495	0	0	0	0	0	0	0	0	1050	249	0	0
				4050	0	0	0	0	0	0	0	0	2625	1332	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				3300	0	0	0	0	0	0	0	0	2625	0	0	0
				0	0	0	0	0	0	0	0	0	1313	2000	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	2665	0	4379	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	1313	0	366	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0
				1716	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	2071	334	0	0
				0	0	0	0	0	0	0	0	0	1352	2060	0	0
				4050	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	2625	226	0	0
				0	0	0	0	0	0	0	0	0	1313	68	0	0
				1750	0	0	0	0	0	0	0	0	2625	784	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0

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CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD	NATL	PERKINS LOAN	FFEL	FFEL	FFEL PLUS	FEL	FEL	FEL PLUS	FEL	FEL	FEL PLUS	FEL	FEL	
					COMP	SMART		STAFF	STAFF		GP	STAFF		STAFF	STAFF		STAFF	STAFF	STAFF
(b)(6); (b)(7)(C)				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	1333	115	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1312	113	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	345	0	0	0
				1659	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				350	0	0	0	0	0	0	0	0	0	0	656	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
				3400	0	0	0	0	0	0	0	0	0	0	2625	886	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	2665	4060	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	1352	3947	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1352	4060	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1352	0	0	0	0
				1950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2625	4379	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	113	0	0	0
				2990	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2400	0	0	0	0	0	0	0	0	0	0	2625	1901	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1312	3887	0	0	0
				1300	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1333	115	0	0	0
				1950	0	0	0	0	0	0	0	0	0	0	1312	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1650	0	0	0	0	0	0	0	0	0	0	1352	1574	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	236	0	0	0	0
				3900	0	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
				1850	0	0	0	0	0	0	0	0	0	0	1313	291	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	1312	113	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	334	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	1312	3887	0	0	0

CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL	TEACH	PERKINS	FFEL	FFEL	FFEL	FDL	FDL	FDL	FDL			
SSN	NAME	NAME	OF BIRTH	GRANT	COMP GRANT	SMART GRANT	GRANT	LOAN	STAFF SUB	STAFF UNSUB	FFEL PLUS	GP PLUS	STAFF SUB	STAFF UNSUB	FDL PLUS	FDL PLUS		
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1800	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1300	0	0	0	0	0	0	0	0	0	1352	3579	0	0	0
(b)(6); (b)(7(C))				3300	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1100	0	0	0	0	0	0	0	0	0	1312	1001	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2625	4000	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1650	0	0	0	0	0	0	0	0	0	1333	486	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7(C))				500	0	0	0	0	0	0	0	0	0	1312	1133	0	0	0
(b)(6); (b)(7(C))				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	1352	1174	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	1313	666	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	1352	117	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				0	0	0	0	0	0	0	0	0	0	1352	117	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	1365	0	0	0
(b)(6); (b)(7(C))				4000	0	0	0	0	0	0	0	0	0	2625	277	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	1313	113	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2625	226	0	0	0
(b)(6); (b)(7(C))				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				0	0	0	0	0	0	0	0	0	0	1313	0	0	0	0
(b)(6); (b)(7(C))				1698	0	0	0	0	0	0	0	0	0	2100	2000	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	2665	230	0	0	0
(b)(6); (b)(7(C))				3900	0	0	0	0	0	0	0	0	0	2625	0	0	0	0
(b)(6); (b)(7(C))				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b)(6); (b)(7(C))				2025	0	0	0	0	0	0	0	0	0	2665	0	0	0	0

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL		FFEL	FFEL		FFEL	FDL	FDL	FDL	FDL					
SSN	NAME	NAME	OF	GRANT	COMP	SMART	TEACH	PERKINS	STAFF	STAFF	FFEL	GP	STAFF	STAFF	FDL					
			BIRTH		GRANT	GRANT	GRANT	LOAN	SUB	UNSUB	PLUS	PLUS	SUB	UNSUB	PLUS					
(b)(6); (b)(7)(C)				1495	0	0	0	0	0	0	0	0	0	0	0	0				
				0	0	0	0	0	0	0	0	0	0	0	0	0	2749	0		
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0	
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1850	0	0	0	0	0	0	0	0	0	0	0	0	1313	844	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				3300	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	1312	3887	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				500	0	0	0	0	0	0	0	0	0	0	0	0	1312	1001	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2665	4060	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1313	2030	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1312	691	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				1250	0	0	0	0	0	0	0	0	0	0	0	0	1333	914	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				2000	0	0	0	0	0	0	0	0	0	0	0	0	2625	2306	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	1313	666	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				1218	0	0	0	0	0	0	0	0	0	0	0	0	1066	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	1352	3276	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4000	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	0	2625	0	2169	0				

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CURRENT	LAST	FIRST	DATE	PELL	ACAD	NATL		FFEL	FFEL	FFEL	FDL	FDL	FDL						
SSN	NAME	NAME	OF	GRANT	COMP	SMART	TEACH	PERKINS	STAFF	STAFF	FFEL	GP	STAFF	STAFF	FDL	GP			
			BIRTH		GRANT	GRANT	GRANT	LOAN	SUB	UNSUB	PLUS	PLUS	SUB	UNSUB	PLUS	PLUS			
(b)(6); (b)(7)(C)				2025	0	0	0	0	0	0	0	0	1313	113	0	0			
				1550	0	0	0	0	0	0	0	0	0	0	1313	595	0	0	
				950	0	0	0	0	0	0	0	0	0	0	2665	2341	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2025	0	0	0	0	0	0	0	0	0	0	0	1352	117	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	1312	2226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1333	115	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2625	4000	0	0
				1495	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	230	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	2625	2226	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1333	115	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2625	226	0	0
				1300	0	0	0	0	0	0	0	0	0	0	0	2665	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	0	0	0
				2000	0	0	0	0	0	0	0	0	0	0	0	1313	986	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2800	0	0	0	0	0	0	0	0	0	0	0	2665	4060	0	0
				4050	0	0	0	0	0	0	0	0	0	0	0	2665	229	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2025	0	0	0	0	0	0	0	0	0	0	0	1313	113	0	0
				2990	0	0	0	0	0	0	0	0	0	0	0	2132	506	0	0
				1750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	2071	334	0	0
								=====											
				489136	0	0	0	0	0	0	0	0	0	238527	113979	16972	0		

CURRENT SSN	LAST NAME	FIRST NAME	DATE OF BIRTH	PELL GRANT	ACAD COMP GRANT	NATL SMART GRANT	TEACH GRANT	PERKINS LOAN	FFEL STAFF SUB	FFEL STAFF UNSUB	FFEL PLUS	FFEL GP PLUS	FDL STAFF SUB	FDL STAFF UNSUB	FDL PLUS	FDL GP PLUS			
(b)(6); (b)(7)(C)				2155	0	0	0	0	0	0	0	0	1750	0	0	0			
				2155	0	0	0	0	0	0	0	0	0	1750	0	0	0		
				1680	0	0	0	0	0	0	0	0	0	1750	365	0	0		
				2060	0	0	0	0	0	0	0	0	0	3500	0	2075	0		
				4310	0	0	0	0	0	0	0	0	0	3552	0	0	0		
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0		
				2155	0	0	0	0	0	0	0	0	0	0	1776	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	1312	2000	0	0	
				1530	0	0	0	0	0	0	0	0	0	0	1312	0	376	0	
				2155	0	0	0	0	0	0	0	0	0	0	1776	0	0	0	
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				1880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2155	0	0	0	0	0	0	0	0	0	0	1750	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	7500	0	0	
				2155	0	0	0	0	0	0	0	0	0	0	1312	0	0	0	
				4310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
				0	0	0	0	0	0	0	0	0	0	0	0	3500	0	4186	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2842	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1312	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3552	0	0	0
				3260	0	0	0	0	0	0	0	0	0	0	0	3500	884	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				0	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				2080	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1776	0	0	0
				3448	0	0	0	0	0	0	0	0	0	0	0	2800	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3290	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
				2960	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
				2155	0	0	0	0	0	0	0	0	0	0	0	1750	0	0	0
				4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	3138	362	0	0				
2155	0	0	0	0	0	0	0	0	0	0	0	3500	1948	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1237	2000	0	0				
4310	0	0	0	0	0	0	0	0	0	0	0	3500	0	0	0				
0	0	0	0	0	0	0	0	0	0	0	0	1626	5874	0	0				

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DATE	ACAD	NATL			FFEL	FFEL		FFEL	FDL	FDL		FDL
(b)(6); (b)(7)(C)	2155	0	0	0	0	0	0	0	1776	0	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	3660	0	0	0	0	0	0	0	3500	0	0	0
	0	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	0	0	0	0	0	0	0	0	3552	0	4083	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	2155	0	0	0	0	0	0	0	1352	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4310	0	0	0	0	0	0	0	3552	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	4260	0	0	0	0	0	0	0	3552	0	0	0
	0	0	0	0	0	0	0	0	3500	4000	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	2155	0	0	0	0	0	0	0	0	0	0	0
	4310	0	0	0	0	0	0	0	3552	0	0	0
	969	0	0	0	0	0	0	0	0	0	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	3260	0	0	0	0	0	0	0	3552	896	0	0
	1630	0	0	0	0	0	0	0	1750	416	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	1159	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	7500	0	0
	2155	0	0	0	0	0	0	0	1312	0	0	0
	330	0	0	0	0	0	0	0	1312	986	0	0
	1730	0	0	0	0	0	0	0	1750	315	0	0
	2155	0	0	0	0	0	0	0	1750	0	0	0
	4310	0	0	0	0	0	0	0	0	0	0	0
	2160	0	0	0	0	0	0	0	3500	1940	0	0
	4310	0	0	0	0	0	0	0	3500	0	0	0
	197095	0	0	0	0	0	0	0	168553	36986	10720	0

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX E AND E1
LIABILITIES FOR FINDING 2

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX F AND F1

LIABILITIES FOR FINDING 3

Late or Unmade Returns (Loans) - Cost of Funds

Name of institution WILSEY FINDING 3 APPENDIX F(1)

Note: The withdrawal date is necessary to determine if an institution has 30 (default) or 45 days to return funds

No.	Description/Name	Return Amount	Program	WD Date	Institution Det Date	Return Paid Date	Return Due Date	Days Late	Days ED	Days Stud	Imputed CVFR	FFEL Interest	Special Allow	To ED	To Student
(b)(6); (b)(7)(C)		\$880.00	DL Sub		06/30/06	01/31/13	7/30/2006	2377			2.00%			\$ 115.00	
		\$283.00	DL Unsub		06/30/06	01/31/13	7/30/2006	2377			2.00%			\$ 34.00	
		\$722.00	DL Sub		06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 159.00	
		\$1,333.00	DL Sub		06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 294.00	
		\$117.00	DL Unsub		06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 26.00	
		\$1,333.00	DL Sub		06/30/07	01/31/13	7/30/2007	2012			4.00%			\$ 294.00	

Total Principal \$ 4,648.00

\$ 922.00 \$ -

Total DL Sub \$ 4,268.00

\$ 922.00

Total DL Unsub \$ 380.00

Total FFEL Sub \$

Total FFEL Unsub \$

Total PLUS \$

WILLSEY INSTITUTE
OPE ID 03361500
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APPENDIX G

LIABILITIES FOR FINDING 4

WILLSEY INSTITUTE
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PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX H AND H1

LIABILITIES FOR FINDING 5

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX I AND II

LIABILITIES FOR FINDING 6

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX J AND J1

LIABILITIES FOR FINDING 7

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX K AND K1

LIABILITIES FOR FINDING 8

WILLSEY INSTITUTE
OPE ID 03361500
PRCN 200740226215
FINAL PROGRAM REVIEW DETERMINATION

APPENDIX L

FED-WIRE EFT MESSAGE FORMAT AND
INSTRUCTIONS

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.		

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

Institution: Willsey Institute

City, State: Staten Island, New York

PRCN: 200740226215

TIN: 223002296

DUNS: 105129571

Reviewer: Lydia Gonzalez

Region: New York

Date: 1/30/2013

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

Programs	Type	Amount	Funding Code	Object Class
Federal Pell Grant (Closed AY)	Principal	\$1,639,664.00	3220RNOYR	69017
	Interest	280,451.00	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		1435RNOYR	64020
FWS (No FISAP Corrections)	Principal		3220RNOYR	69017
	Interest		1435RNOYR	64020
Direct Loan and Direct Loan EAL	Principal	\$1,044,779.00	4253XNOYR	53020 or 53010
	Interest	192,874.00	4253XNOYR	53040
FFEL and FFEL EAL	Interest/ SA/EAL		4251XNOYR	53020
Federal Perkins	Principal		2915RNOYR	53054