

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Maria Castro. Is this correct?** If you have legally changed your name but once went by Maria Castro, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Maria Castro?** If you have legally changed your name but once went by Maria Castro, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Marisela Duarte. Is this correct?** If you have legally changed your name but once went by Marisela Duarte, please answer Yes below.  
 No → Continue with question 2.  
 Yes → Skip to question 3.
2. **Have you ever gone by Marisela Duarte?** If you have legally changed your name but once went by Marisela Duarte, please answer Yes below.  
 No → Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → Skip to question 4.  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**  
 No → Skip to question 5.

Yes→ **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No→ *Thank you. Please **return the survey**.*

Yes→ **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Marsha Shetler. Is this correct?** If you have legally changed your name but once went by Marsha Shetler, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Marsha Shetler?** If you have legally changed your name but once went by Marsha Shetler, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Michelle Capps. Is this correct?** If you have legally changed your name but once went by Michelle Capps, please answer Yes below.  
 No → Continue with question 2.  
 Yes → Skip to question 3.
2. **Have you ever gone by Michelle Capps?** If you have legally changed your name but once went by Michelle Capps, please answer Yes below.  
 No → Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → Skip to question 4.  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**



No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Michelle Hensley. Is this correct?** If you have legally changed your name but once went by Michelle Hensley, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Michelle Hensley?** If you have legally changed your name but once went by Michelle Hensley, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year.**

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once.** Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate.** Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015?**

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015?** If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Morgan Crites. Is this correct?** If you have legally changed your name but once went by Morgan Crites, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Morgan Crites?** If you have legally changed your name but once went by Morgan Crites, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

5. People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Preston Reitsma. Is this correct?** If you have legally changed your name but once went by Preston Reitsma, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Preston Reitsma?** If you have legally changed your name but once went by Preston Reitsma, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Sha Sawers. Is this correct?** If you have legally changed your name but once went by Sha Sawers, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Sha Sawers?** If you have legally changed your name but once went by Sha Sawers, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year.**

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once.** Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate.** Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**



No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Shandra Hall. Is this correct?** If you have legally changed your name but once went by Shandra Hall, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Shandra Hall?** If you have legally changed your name but once went by Shandra Hall, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year.**

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once.** Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate.** Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015?**

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015?** If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Tara Colson. Is this correct?** If you have legally changed your name but once went by Tara Colson, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Tara Colson?** If you have legally changed your name but once went by Tara Colson, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

## Recent Graduates Employment and Earnings Survey

*The purpose of the Recent Graduates Employment and Earnings Survey is to collect information about the average earnings of graduates from programs whose students receive federal financial aid and which are subject to regulations on gainful employment.*

*The information you provide on this survey will be grouped with information from other graduates of your program. Average earnings for all graduates of the program will be calculated and reported to the U.S. Department of Education. Your individual earnings will **never** be reported, disclosed, or used in any other manner.*

1. **Please verify that you are Vanessa Granados. Is this correct?** If you have legally changed your name but once went by Vanessa Granados, please answer Yes below.  
 No → *Continue with question 2.*  
 Yes → *Skip to question 3.*
2. **Have you ever gone by Vanessa Granados?** If you have legally changed your name but once went by Vanessa Granados, please answer Yes below.  
 No → *Thank you. Please return the survey so that we can remove you from our list and you are not contacted again.*  
 Yes

The next few questions are about employment earnings **during the 2015 calendar year**.

This survey asks about wages and self-employment income separately. In some cases, it may not be clear to you where earnings you received should be reported. Please just use your best judgment about this, but please **do NOT report the same earnings more than once**. Remember to include earnings **from ALL jobs, even if they are not related to your degree or certificate**. Please do NOT include sources of income other than employment, such as alimony, child support, social security, disability, or unemployment compensation.

3. **Did you receive any wages, salary, tips, overtime pay, bonuses, or commissions from an employer in 2015?**  
 No → *Skip to question 4.*  
 Yes → **3a.** Think about **the job you held the longest** during 2015. **In total**, how much did you earn **from that employer**, before taxes and other deductions, in **2015**?

\$

**3b.** Now think about **all OTHER jobs** you held during 2015. **In total**, how much did you receive **from all other employers**, before taxes and other deductions, in **2015**? If you had no additional jobs, please enter a zero.

\$

4. **Excluding any income mentioned above, did you receive any self-employment income, including income from your own business, in 2015?**

No → *Skip to question 5.*

Yes → **4a.** What was the amount you received in net self-employment income in **2015**? Please report income minus expenses. If this amount is negative, please enter zero.

\$

**5.** People sometimes earn extra money doing work outside of their regular jobs, such as freelancing, consulting, moonlighting, or doing other casual jobs. **In 2015, did you earn any other money from work you did that you have not already reported on this survey?**

No → *Thank you. Please **return the survey.***

Yes → **5a.** What was the amount of your additional earnings from work in **2015** that are not already reported above?

\$

*Thank you for your participation.  
Please return the survey.*

This template calculates the response rate for graduates in your survey.

Simply enter the number of graduates who completed the survey in cell B6 and the total number of graduates in the cohort in cell C6.

The survey response rate will be automatically calculated in cell D6.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
235	300	78.33%



This template calculates the mean and median income for graduates in your program. Simply copy the name and total income for each survey respondent starting in row 8. Mean and median income will be automatically calculated in cells C5 and C6, respectively.

<b>MEAN</b>	<b>\$30,300</b>
<b>MEDIAN</b>	<b>\$35,000</b>
<b>Name (or unique ID):</b>	<b>Total Earnings:</b>
Fred	\$20,000
Nancy	\$50,000
Sally	\$0
Peter	\$18,000
Bob	\$45,000
Mike	\$40,000
Jennifer	\$60,000
Eric	\$32,000
Karen	\$0
Beth	\$38,000



This template calculates the response rate for graduates in your survey.

Simply enter the number of graduates who completed the survey in cell B6 and the total number of graduates in the cohort in cell C6.

The survey response rate will be automatically calculated in cell D6.

<b>Number of survey respondents</b>	<b>Number of graduates in the cohort</b>	<b>Response rate</b>
33	66	50.00%

This template calculates the mean and median income for graduates in your program.  
 Simply copy the name and total income for each survey respondent starting in row 8.  
 Mean and median income will be automatically calculated in cells C5 and C6, respectively.

<b>MEAN</b>	<b>\$15,197</b>
<b>MEDIAN</b>	<b>\$16,000</b>
<b>Name (or unique ID):</b>	<b>Total Earnings:</b>
Angela	\$24,850
Catherine	\$26,000
Char	\$21,600
Jodi	\$25,000
Mary	\$18,000
Megan	\$18,000
Micheala	\$21,000
Nicola	\$46,940
Shana	\$25,000
Shanay	\$16,000
Tatiana	\$26,000
Angelica	\$16,400
Savannah	\$8,000
Savanna	\$27,000
Kiley	\$14,650
TeCee	\$16,000
Crystal	\$17,478
Jennifer	\$34,800
Diana	\$0
Fabiola	\$0
Veronica	\$8,000
Bailey	\$7,000
Stephanie	\$0
Cathy	\$0
Rashele	\$0
Melissa	\$3,400
Gabriela	\$0
Heather	\$0
Kori	\$29,300
Destiny	\$13,000
Spring	\$13,910
Margarita	\$400
Ashley	\$23,780



**From:** Cathy Snoddy  
**Sent:** 3 Mar 2017 12:16:29 -0500  
**To:** AltEarningsAppeals  
**Cc:** 'Lake Tackett';Cathy Snoddy';csmith@huntingtonjuniorcollege.edu  
**Subject:** Alternate Earnings Appeal  
**Attachments:** CEO Certification.pdf, Huntington Junior College 2015 RGEES Attestation Report  
- FINAL.pdf

This email is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged and confidential. If the reader of this email message is not the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is prohibited. If you have received this email in error, please notify the sender and destroy/delete all copies of the transmittal.

## ATTESTATION OF SURVEY RESULTS

Huntington Junior College's institutional survey of graduates' earnings in support of our Alternate Earnings Appeal was conducted in accordance with the STANDARDS FOR CONDUCTING THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY.

The median earnings used to recalculate the debt-to-earnings ratios were accurately determined from the survey results.

(b)(6)

  
Carolyn Smith  
President

**HUNTINGTON JUNIOR COLLEGE OF BUSINESS, INC.  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**



**HUNTINGTON JUNIOR COLLEGE OF BUSINESS, INC.**

**TABLE OF CONTENTS**

	<u><b>Page(s)</b></u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6

**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Shareholders  
Huntington Junior College of Business, Inc.

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Huntington Junior College of Business, Inc. conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Huntington Junior College of Business, Inc.'s compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Huntington Junior College of Business, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Huntington Junior College of Business, Inc.'s compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Huntington Junior College of Business, Inc. complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Huntington Junior College of Business, Inc.'s results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

March 3, 2017  
Darien, Illinois

**HUNTINGTON JUNIOR COLLEGE OF BUSINESS, INC.  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Huntington Junior College of Business, Inc. (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**HUNTINGTON JUNIOR COLLEGE OF BUSINESS, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**HUNTINGTON JUNIOR COLLEGE OF BUSINESS, INC.  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Medical/Clinical Assistant  
CIP: 510801

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	62.90%
Average of Absolute Values of Relative Bias	0.02%
Mean Earnings	\$16,061
Median Earnings	\$18,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	15.64	100.00	N/A	N/A	Fail
Appeal	11.71	611.01	N/A	N/A	Zone

**From:** Cindy Palermo  
**Sent:** 30 Jun 2017 19:01:07 +0000  
**To:** AltEarningsAppeals  
**Cc:** Lisa Palermo; Lisa Palermo  
**Subject:** Alternate Earnings Appeal  
**Attachments:** Creative Hair 2015 RGEES Attestation FINAL.PDF, CEO Certification.pdf  
**Importance:** High

To Whom it May Concern:

Attached please find Creative Hair Acquisition Corp., Inc. d/b/a Vanguard College of Cosmetology A Paul Mitchell Partner School's required attestation report and signed CEO Certification regarding the alternate earnings appeals.

Thank you.

Kindest regards,

***Cindy Palermo***

Controller

Vanguard College of Cosmetology,

A Paul Mitchell Partner School

740 Oak Harbor Boulevard

Slidell, LA 70458

[cindyp@vanguardcollege.edu](mailto:cindyp@vanguardcollege.edu)

985-643-2614 x 6113

**BE  
Amazing**

**CREATIVE HAIR ACQUISITION CORP., INC.  
D/B/A VANGUARD COLLEGE OF COSMETOLOGY,  
A PAUL MITCHELL PARTNER SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**



**CREATIVE HAIR ACQUISITION CORP., INC.  
D/B/A VANGUARD COLLEGE OF COSMETOLOGY,  
A PAUL MITCHELL PARTNER SCHOOL**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement for Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



KNUTTE & ASSOCIATES, P.C.

Certified Public Accountants  
7900 S. Cass Avenue  
Darien, Illinois 60561  
(630) 960-3317  
FAX (630) 960-9960  
www.knutte.com

**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholders  
Creative Hair Acquisition Corp., Inc.  
d/b/a Vanguard College of Cosmetology,  
A Paul Mitchell Partner School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Creative Hair Acquisition Corp., Inc. d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

## **Accountants' Responsibility**

Our responsibility is to express an opinion on Creative Hair Acquisition Corp., Inc.'s d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Creative Hair Acquisition Corp., Inc.'s d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Creative Hair Acquisition Corp., Inc.'s d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School compliance with specified requirements.

## **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Creative Hair Acquisition Corp., Inc. d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

## **Other Matters**

Creative Hair Acquisition Corp., Inc.'s d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

## **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

June 23, 2017  
Darien, Illinois

*Knuttle & Associates, P.C.*

**CREATIVE HAIR ACQUISITION CORP., INC.  
D/BA VANGUARD COLLEGE OF COSMETOLOGY,  
A PAUL MITCHELL PARTNER SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Creative Hair Acquisition Corp., Inc. d/b/a Vanguard College of Cosmetology, A Paul Mitchell Partner School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**CREATIVE HAIR ACQUISITION CORP., INC.  
D/B/A VANGUARD COLLEGE OF COSMETOLOGY,  
A PAUL MITCHELL PARTNER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**CREATIVE HAIR ACQUISITION CORP., INC.  
D/B/A VANGUARD COLLEGE OF COSMETOLOGY,  
A PAUL MITCHELL PARTNER SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.2%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$22,092
Median Earnings	\$22,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	13.97	100.00	14.72	100.00	Fail
Appeal	9.77	48.66	10.29	51.25	Zone



740 Oak Harbor Blvd-Slidell-LA-70458  
T: 985.643.2614 – F: 985.646.0524  
Vanguard.paulmitchell.edu

June 21, 2017

**CERTIFICATION OF RGEES**

I, Lisa B. Palermo, CFO of Vanguard College of Cosmetology A Paul Mitchell Partner School, attest the Recent Graduates Employment and Earnings Survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the means or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Lisa B. Palermo, CEO



**From:** Cynthia Medina  
**Sent:** 6 Mar 2017 22:45:16 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal  
**Attachments:** Bel-Rea Institute 2015 RGEES Attestation Report FINAL.pdf, CEO Certification.pdf

Dear Gainful Employment Operations Team:

Please see the attached documents for the Alternate Earnings Appeal submission from Bel-Rea Institute of Animal Technology, OPEID 012670.

Attachments:

- Bel-Rea Institute 2015 RGEES Attestation Report Final
- CEO Certification

Would you please confirm that you received this email?

Thank you.

Best wishes,

- Cynthia

**Cynthia Medina, MA**  
Campus Director  
Bel-Rea Institute of Animal Technology  
www.belrea.edu  
medina@bel-rea.com  
303-751-8700, 800-950-8001





**BEL-REA INSTITUTE OF ANIMAL TECHNOLOGY  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**BEL-REA INSTITUTE OF ANIMAL TECHNOLOGY**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Members  
Bel-Rea Institute of Animal Technology

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Bel-Rea Institute of Animal Technology conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Bel-Rea Institute of Animal Technology's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Bel-Rea Institute of Animal Technology's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Bel-Rea Institute of Animal Technology's compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Bel-Rea Institute of Animal Technology complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Bel-Rea Institute of Animal Technology's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

March 6, 2017  
Darien, Illinois

**BEL-REA INSTITUTE OF ANIMAL TECHNOLOGY  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Bel-Rea Institute of Animal Technology (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**BEL-REA INSTITUTE OF ANIMAL TECHNOLOGY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**BEL-REA INSTITUTE OF ANIMAL TECHNOLOGY  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Veterinary/Animal Health Technology/Technician and Veterinary Assistant  
CIP: 510808

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	60.2%
Average of Absolute Values of Relative Bias	3%
Mean Earnings	\$26,246
Median Earnings	\$28,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.45	36.68	13.81	40.66	Fail
Appeal	11.90	32.20	13.19	35.70	Zone



1681 South Dayton Street • Denver CO 80247 • 303.751.8700  
Toll Free: 800.950.8001 • Fax: 303.751.9969 • www.belrea.edu

### Standards Certification Statement

In signing below, I, Tracy Peterson, Chief Operations and Compliance Officer at Bel-Rea Institute of Animal Technology, attest that the Recent Graduates Employment and Earnings Survey (RGEES) completed on 2/1/2017 was conducted according to RGEES standards and that the median earnings figure used to recalculate the D/E rates was accurately determined.

(b)(6)

Tracy Peterson, BA, CPA/CIA

peterson@bel-rea.com

2/13/17

Date



**From:** Dana Bell  
**Sent:** 10 Mar 2017 16:36:07 -0500  
**To:** AltEarningsAppeals  
**Cc:** Trina Carter  
**Subject:** Alternate Earnings Appeal  
**Attachments:** PMTS-Delaware 2015 RGEES FINAL.pdf, CEO Signed Certification.pdf

Greetings!

Attached are Paul Mitchell The School Delaware's Alternate Earnings Appeal documentation.

If you have any questions, I will be more than happy to help.

Thank you!

--

*Peace, Love & Happiness!*

*Dana Bell*

Director

Paul Mitchell The School Delaware

302-832-8418 ext.102

[dana@delaware.paulmitchell.edu](mailto:dana@delaware.paulmitchell.edu)

<http://delaware.paulmitchell.edu>

*BE  
Amazing*



**CARME, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**CARME, LLC  
D/B/A PAUL MITCHELL THE SCHOOL**

**TABLE OF CONTENTS**

	<u><b>Page(s)</b></u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Members  
Carne, LLC  
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Carne, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Carne, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Carne, LLC's d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Carme, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Carme, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Carme, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**CARME, LLC  
D/BA PAUL MITCHELL THE SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Carme, LLC d/b/a Paul Mitchell the School (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**CARME, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**CARME, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.0%
Average of Absolute Values of Relative Bias	9.8%
Mean Earnings	\$27,475
Median Earnings	\$27,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.10	100.00	10.26	100.00	Zone
Appeal	5.14	14.38	5.22	14.61	Pass



March 2, 2017

RE: Alternative Earnings Survey Certification from CEO

To whom it may concern,

I, Trina Carter, as Owner and Dean of Paul Mitchell the School Delaware, attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Trina Carter  
Owner/Dean  
Paul Mitchell The School Delaware

**From:** Dawn Creekmore  
**Sent:** 27 Jun 2017 10:55:51 -0500  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal  
**Attachments:** Director Certification.pdf, Imagine-PM Little Rock - 2015 RGEES Attestation Final.pdf

Please find attached the Alternate Earnings Appeal for PMHS-LR,LLC, Imagine Paul Mitchell Partner School.

OPE ID: 03124900  
DUNS NBR: 077397487

Please let me know if there is anything else you need.

Thank you,  
Dawn Creekmore

--

**A very happy director**

**Dawn Creekmore** | School Director  
Imagine Paul Mitchell Partner School  
4201 East McCain Blvd | North Little Rock, AR 72117  
Call: 501.801.1833 | Fax: 501.375.3595

Website: <https://littlerock.paulmitchell.edu/>  
Facebook: [www.facebook.com/Imaginepm](http://www.facebook.com/Imaginepm)  
Twitter: [@paulmitchellLR](https://twitter.com/paulmitchellLR) - [twitter.com/paulmitchellLR](https://twitter.com/paulmitchellLR)  
Instagram: [Imaginepaulmitchell](https://www.instagram.com/Imaginepaulmitchell)  
Youtube: [www.youtube.com/user/Imaginepaulmitchell1](https://www.youtube.com/user/Imaginepaulmitchell1)  
Pinterest: [www.pinterest.com/pmpsImagine/](https://www.pinterest.com/pmpsImagine/)

**BE  
Amazing**

For more information about our graduation rates, the median debt of students who have completed our program, and other important information please visit our website at [www.pmlittlerock.com/programs/cosmetology/gainful-employment](http://www.pmlittlerock.com/programs/cosmetology/gainful-employment)

imagine

PAUL MITCHELL

PARTNER SCHOOL

4201 East McCain Boulevard • North Little Rock • AR • 72117

T: 501.801.1833 • F: 501.375.3595

www.pmlittlerock.com

6/20/2017

RE: Alternative Earnings Survey Certification from Director,

I, Dawn Creekmore, as Director of imagine Paul Mitchell attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Dawn Creekmore



**PMHS-LR, LLC  
D/B/A IMAGINE - PAUL MITCHELL PARTNER SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**IMAGINE - PAUL MITCHELL PARTNER SCHOOL**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholder  
Imagine - Paul Mitchell Partner School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Imagine - Paul Mitchell Partner School conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Imagine - Paul Mitchell Partner School's compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Paul Mitchell the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Imagine - Paul Mitchell Partner School's compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Imagine - Paul Mitchell Partner School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Imagine - Paul Mitchell Partner School's results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**IMAGINE - PAUL MITCHELL PARTNER SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Imagine - Paul Mitchell Partner School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System



**IMAGINE - PAUL MITCHELL PARTNER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**IMAGINE - PAUL MITCHELL PARTNER SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	50.0%
Average of Absolute Values of Relative Bias	4%
Mean Earnings	\$21,265
Median Earnings	\$20,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.07	100.00	12.12	100.00	Zone
Appeal	6.38	37.60	7.68	45.24	Pass

**From:** Dax Gomez  
**Sent:** 29 Jun 2017 16:15:52 -0500  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal  
**Attachments:** GE Appeal 7.2017.pdf, RGEES (Responses).xlsx

Nossi College of Art  
OPEID:025782

Attached is the required documents for an appeal (attachment GE Appeal 7.2017) and the individual survey responses for the program cohort (attachment RGEES Responses).

Thank you

Dax Gomez  
Career Services Director

nossi college of art  
[nossi.edu](http://nossi.edu)  
615.514.2787  
[JOBPLACEMENT@NOSSI.EDU](mailto:JOBPLACEMENT@NOSSI.EDU)  
[DGOMEZ@NOSSI.EDU](mailto:DGOMEZ@NOSSI.EDU)

Nossi College of Art  
590 Cheron Rd, Nashville TN 37115  
615-514-2787  
OPEID: 025782

### Alternate Earnings Appeal required documents

- Document 1 - A certification signed by the institution's chief executive officer attesting that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results;
- Document 2 - An examination-level attestation engagement report prepared by an independent public accountant or independent governmental auditor, as appropriate, that the survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*.
- Document 3 – RGEES Platform data report showing all necessary data, calculated by the RGEES platform, for a valid survey (response rate, mean & median earnings, nonresponse bias)
- Document 4 – Program information and new debt to earnings calculations

Department of Education

June 29, 2017

Re: Certification Statement

I certify that the information herein and attached hereto is correct, to the best of my knowledge and belief.

Nossi College of Art has complied with the preparation of its Recent Graduate Employment and Earnings Survey (REEGS) appeal in accordance with *Standards for Conducting the Recent Graduate Employment and Earnings Survey* as promulgated by the U.S. Department of Education. The Mean or Median earnings used to re-calculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Nossi Vatandoost  
President/CEO  
Nossi College of Art

**nossi**  
COLLEGE OF ART

590 CHEROKEE ROAD, NASHVILLE, TN 37215 • 615.514.2787 • TOLL FREE 888.986.2787 • FAX 615.514.2788 • NOSSI.EDU

DAVID P. GUENTHER  
CERTIFIED PUBLIC ACCOUNTANT  
311 BLUE BIRD DRIVE  
GOODLETTSVILLE, TENNESSEE 37072  
(615)859-1300  
(615)859-1932 FAX

### INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors  
Nossi College of Art  
Madison, Tennessee

I have examined Nossi College of Art's compliance with the preparation of its Recent Graduate Employment and Earning Survey (RGEES) appeal in accordance with *Standards for Conducting the Recent Graduate Employment and Earnings Survey* as promulgated by the US Department of Education during the year ended December 31, 2015. Management is responsible for Nossi College of Art's compliance with those requirements. My responsibility is to express an opinion on Nossi College of Art's compliance based on my examination.

My examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Nossi College of Art's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on Nossi College of Art's compliance with specified requirements.

In my opinion, Nossi College of Art complied, in all material respects, with the aforementioned requirements for the year ended December 31, 2015.

This report is intended solely for the information and use of Nossi College of Art and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

(b)(6)

Goodlettsville, Tennessee  
June 28, 2017

Reports and calculations from RGEES platform

## Response Rate

RGEES Response Rate Report  
06/28/2017 12:26

DATA_COLLECTION	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
Graphic Design Media	56.8	56.8	56.8

## Mean & Median Earnings Report

RGEES Mean and Median Earnings Report  
42914.51875

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS
Total	40137.38	37500	1
Graphic Design Media	40137.38	37500	1
From Employer	38313.57	36000	1
Graphic Design Media	38313.57	36000	1
From Own Business	1500	0	1
Graphic Design Media	1500	0	1
Other	323.81	0	1
Graphic Design Media	323.81	0	1

## Nonresponse Bias Analysis

RGEES Nonresponse Bias Report  
42914.52014

CHARACTERISTIC	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	76.2	-0.5	-0.01
Zero expected family contribution	47.6	-1.7	-0.04
Female	33.3	4.5	0.12
Average of absolute values of relative bias	0.06		

## **Document 4 – Program information and new debt to earnings calculations**

CIP Code: 500409

Credential: 3

Program: Graphic Design

Rate evaluation period: 4 years (2009 – 2012)

Provided debt to earnings rate:

9.5 Zone

Numerator: 2976

Denominator: 31,323 (old Median)

Recalculated debt to earnings based on RGEES survey:

7.4 Pass (less than 8%)

Numerator: 2976

Denominator: 40,137.38 (higher of Median or Mean)



(b)(6)

Category	Value	Category	Value
Category 1	1000	Category 1	1000
Category 2	500	Category 2	500
Category 3	200	Category 3	200
Category 4	100	Category 4	100
Category 5	50	Category 5	50
Category 6	25	Category 6	25
Category 7	10	Category 7	10
Category 8	5	Category 8	5
Category 9	2	Category 9	2
Category 10	1	Category 10	1
Category 11	0.5	Category 11	0.5
Category 12	0.2	Category 12	0.2
Category 13	0.1	Category 13	0.1
Category 14	0.05	Category 14	0.05
Category 15	0.02	Category 15	0.02
Category 16	0.01	Category 16	0.01
Category 17	0.005	Category 17	0.005
Category 18	0.002	Category 18	0.002
Category 19	0.001	Category 19	0.001
Category 20	0.0005	Category 20	0.0005
Category 21	0.0002	Category 21	0.0002
Category 22	0.0001	Category 22	0.0001
Category 23	0.00005	Category 23	0.00005
Category 24	0.00002	Category 24	0.00002
Category 25	0.00001	Category 25	0.00001

**From:** Dennis J. Stone  
**Sent:** 28 Jun 2017 18:15:46 +0000  
**To:** AltEarningsAppeals  
**Cc:** Scott DeVito;Joan Lancellot  
**Subject:** Alternate Earnings Appeal  
**Attachments:** FCSL - GE RGEES Alternate Earnings Appeal Submission Package.pdf

To whom it may concern,

Please find attached our Alternate Earnings Appeal.

Dennis Stone  
President  
Florida Coastal School of Law  
8787 Baypine Road  
Jacksonville, FL 32256  
904-680-7703



Florida Coastal School of Law

OPEID: 033743

CIP Code: 220101

Credential Level: 07

CIP Name: Law

Program Name: Juris Doctorate

For the program noted above, at least 50% of the adjusted vetted cohort responded to the survey, and the response bias was within the acceptable range. The updated earnings and debt-to-earnings rates are attached as Exhibit A.

Attached as Exhibit B is the examination-level attestation engagement report prepared by our independent public accountant that the survey was conducted in accordance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*.

Florida Coastal School of Law (Jacksonville, FL), OPE ID 033743, certifies that:

1. An Alternate Earnings Survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* for our Law (Juris Doctorate) program; and
2. The mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

Certified by

Dennis J. Stone  
President

Date:

3/9/17

**Exhibit A to**  
**Florida Coastal School of Law**  
**Gainful Employment**  
**Alternate Earnings Appeal**

Attachments included as Exhibit A:

- Revised D/E Rate
- RGEES Mean and Median Earnings Report
  - RGEES Nonresponse Bias Report
  - RGEES Response Rate Report

Florida Coastal School of Law  
Exhibit A

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate (Calculated by Dept. of Ed)							
CIP Code	Credential Level	CIP Program Name	Official Program Pass/Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary
220101	07	Law	Fail	21.35	34.63	\$9,836	\$46,053

RGEES Survey Results & Revised D/E Rate		
RGEES Higher of Mean/Median Salary	Revised Discretionary D/E Rate	Revised Program Pass/Zone/Fail Zone
\$51,530	29.04%	

RGEES Mean and Median Earnings Report  
 02/28/2017 10:08

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	51530.44	48935	2	473	0	0
FCSL GE Cohort 1	51530.44	48935	2	473	NA	NA
From Employer	48117.09	47000	1	473	0	0
FCSL GE Cohort 1	48117.09	47000	1	473	NA	NA
From Own Business	3225.4	0	1	473	0	0
FCSL GE Cohort 1	3225.4	0	1	473	NA	NA
Other	187.95	0	1	473	0	0
FCSL GE Cohort 1	187.95	0	1	473	NA	NA

RGEES Nonresponse Bias Report  
02/28/2017 10:08

CHARACTERISTIC	GRADUATE_NUMBER	GRADUATE_PERCENT	RESPONDENT_NUMBER	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	276	32.6	151	31.9	0.7	0.02
Zero expected family contribution	212	25	122	25.8	-0.8	-0.03
Female	420	49.6	242	51.2	-1.6	-0.03
Average of absolute values of relative bias						0.03

RGEES Response Rate Report  
 03/03/2017 02:02

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
FCSL Cohort 1	847	0	847	55.8	0	55.8
FCSL GE Cohort 1	847	0	847	55.8	0	55.8



**Exhibit B to**  
**Florida Coastal School of Law**  
**Gainful Employment**  
**Alternate Earnings Appeal**

Attachments included as Exhibit B:

- Almich & Associates Attestation Report

FLORIDA COASTAL SCHOOL OF LAW

JACKSONVILLE, FLORIDA

OPE ID NUMBER: 03374300

COMPLIANCE ATTESTATION EXAMINATION OF THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
FOR THE LAW (JURIS DOCTORATE) PROGRAM

at  
JACKSONVILLE, FLORIDA

FOR THE GAINFUL EMPLOYMENT ALTERNATIVE EARNINGS SURVEY FOR THE  
DEBT MEASURE YEAR 2015 DEBT-TO-EARNINGS RATE APPEAL

*ALMICH & ASSOCIATES*  
*CERTIFIED PUBLIC ACCOUNTANTS*

FLORIDA COASTAL SCHOOL OF LAW  
JACKSONVILLE, FLORIDA

TABLE OF CONTENTS

	<u>Page</u>
Auditor Information Sheet	1
Gainful Employment Summary – RGEES Survey Results and Revised Debt-to-Earnings Rate	1
Independent Accountants' Report on Compliance with Specified Requirements Applicable to <i>The Standards for Conducting the Recent Graduates Employment and Earnings Survey</i>	2
Schedule of Management's Assertions Regarding Specified Compliance Requirements	3

AUDITOR INFORMATION SHEET

FLORIDA COASTAL SCHOOL OF LAW  
8787 BAYPINE ROAD  
JACKSONVILLE, FLORIDA

OPE ID NUMBER: 03374300  
TEL. NO.: (904) 680-7717  
FAX NO.: (904) 680-7664

PRESIDENT: Dennis Stone  
CONTACT PERSON & TITLE: Joan Lancellot  
Paralegal/Records Manager – InfiLaw Corporation  
Aaron Thompson  
Director of Outcome Delivery Services – InfiLaw Corporation

LEAD AUDITOR : John F. Woll  
LICENSE NUMBER : Home State: 51024 Out of State(s): AC0033219 (FL)  
ENGAGEMENT PARTNER : Joseph P. Archer  
FIRM'S NAME : Almich & Associates  
ADDRESS : 26463 Rancho Parkway South  
Lake Forest, California 92630  
TEL. NO. : (949) 600-7550  
FAX NO. : (949) 600-7558

Programs Examined:

The Standards for Conducting the Recent Graduates Employment and Earnings Survey

GAINFUL EMPLOYMENT SUMMARY –  
RGEES SURVEY RESULTS AND REVISED DEBT-TO-EARNINGS RATE

2015 Debt Measure Year - Gainful Employment Debt-to-Earnings (D/E) Rate								RGEES Survey Results & Revised D/E Rate		
CIP Code	Credential Level	CIP Program Name	Official Program Pass /Zone/Fail	D/E Annual Rate	D/E Discretionary Rate	Annual Loan Payment	Higher of Annual Mean/Median Salary	RGEES Higher of Mean/Median Salary	Revised Discretionary D/E Rate	Revised Program Pass /Zone/Fail
220101	07	LAW.	FAIL	21.35	34.63	\$ 9,836	\$ 46,053	\$ 51,530	29.04%	ZONE

# ALMICH & ASSOCIATES

AN ACCOUNTANCY CORPORATION

• Certified Public Accounting and Business Services •

## REPORT ON COMPLIANCE WITH SPECIFIED REQUIREMENTS APPLICABLE TO THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY FOR THE LAW (JURIS DOCTORATE) PROGRAM

### INDEPENDENT ACCOUNTANTS' REPORT

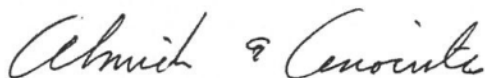
To the Board of Directors of  
Florida Coastal School of Law:

We have examined management's assertions that Florida Coastal School of Law complied with the specified compliance requirements, listed on the accompanying schedule, of *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Law (Juris Doctorate) program. Management is responsible for Florida Coastal School of Law's compliance with those requirements. Our responsibility is to express an opinion on Florida Coastal School of Law's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; *The Standards For Conducting the Recent Graduates Employment and Earnings Survey* and the Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institution, and Institution Servicers*, issued by the U.S. Department of Education, Office of Inspector General, 2000 Revision and accordingly, included examining, on a test basis, evidence about Florida Coastal School of Law's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Florida Coastal School of Law's compliance with specified requirements.

In our opinion, Florida Coastal School of Law complied, in all material respects, with the aforementioned requirements regarding *The Standards For Conducting the Recent Graduates Employment and Earnings Survey*, issued by the U.S. Department of Education and the Gainful Employment alternative earnings survey for the Gainful Employment debt measure year 2015 debt-to-earnings rate appeal for the Law (Juris Doctorate) program.

This report is intended solely for the information and use of the board of directors, management, and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Lake Forest, California  
March 9, 2017

FLORIDA COASTAL SCHOOL OF LAW  
JACKSONVILLE, FLORIDA

SCHEDULE OF MANAGEMENT'S ASSERTIONS REGARDING  
SPECIFIED COMPLIANCE REQUIREMENTS <sup>A</sup>

1. Florida Coastal School of Law complied with *Standard 1: The survey design components required to conduct the Recent Graduates Employment and Earnings Survey (RGEES Survey) include a plan that addresses the objectives of the survey, the survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.* These compliance requirements are listed in the U.S. Department of Education (ED) - *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* (Standards Document).
2. Florida Coastal School of Law complied with *Standard 2: Administer data collection instruments and methods in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology* requirements as listed in the ED's Standards Document.
3. Florida Coastal School of Law complied with *Standard 3: Federal law requires that the confidentiality of data that contain information about individuals (i.e., personally identifiable information or PII) must be protected (20 U.S.C. 1232g). Anyone who will have access to the information must understand the importance of protecting the confidentiality of the survey respondents' information, be cognizant of the requirements of the law, and monitor the confidentiality of PII in their daily activities and in the release of information to the public. Steps must be taken throughout the data collection, processing, and reporting activities to ensure that data are handled in such a way as to avoid disclosure of PII* requirements as listed in the ED's Standards Document.
4. Florida Coastal School of Law complied with *Standard 4: Data editing will be used to correct inconsistent data in the RGEES Survey data* requirements as listed in the ED's Standards Document.
5. Florida Coastal School of Law complied with *Standard 5: Surveys must be designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance so that they can be used with confidence to reflect the employment status and earnings of the Title IV-assisted recent graduate cohort. Nonresponse bias analysis must be conducted when response rates or other factors suggest the potential for bias to occur* requirements as listed in the ED's Standards Document.
6. Florida Coastal School of Law complied with *Standard 6: The Institution will consider the potential impact of nonresponse on the quality of information obtained from the survey* in accordance with the requirements as listed in the ED's Standards Document.
7. Florida Coastal School of Law complied with *Standard 7: Established procedures will be used to compute the mean and median of the earnings data collected using RGEES Survey* requirements listed ED's Standards Document.
8. Florida Coastal School of Law complied with *Standard 8: Complete documentation will be developed for each program that uses the RGEES Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations. Documentation includes those materials necessary to replicate and evaluate each survey* requirements as listed in the ED's Standards Document.

---

<sup>A</sup> Reference to the ED's Standards Document refers the U.S. Department of Education's Standards For Conducting the Recent Graduates Employment and Earnings Survey – November 2015  
<https://ifap.ed.gov/GainfulEmploymentInfo/attachments/standards.pdf>.

**From:** Dylan Hagen  
**Sent:** 26 Jun 2017 22:09:27 +0000  
**To:** AltEarningsAppeals  
**Cc:** Erin Sutton;Dylan Hagen  
**Subject:** Alternate Earnings Appeal  
**Attachments:** CertificateSignedbyCEO.pdf, AuditorAttestation.pdf, Gainful Employment Results.pdf

To whom it concerns,

Eric Fisher Academy, OPE ID number 04162700, is proving the Department of Education results of Alternate Earning Appeal for the Cosmetology program (CIP Code, 120401). Eric Fisher Academy is a Undergraduate Certificate or Diploma Program credential level.

Please see the three attachments documents required for an appeal submission:

1. Certification letter signed by institution's CEO.
2. Attestation engagement report from an auditor.
3. Supporting documentation – Gainful Employment Results

If you have any questions, please contact me.

Sincerely,

**Dylan Hagen**

Director

Eric Fisher Academy

6727 W. Central Wichita, KS 67212

[p] 316 440 5555 Ext 301

[f] 316 440 4985

[ericfisheracademy.com](http://ericfisheracademy.com)





To whom it concerns,

I, Eric Fisher, the owner and Chief Executive Officer of Eric Fisher Academy, am attesting that the enclosed survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratio was accurately determined from the survey results.

CEO Print Name: Eric Fisher

CEO Signature: (b)(6)

Date: 2/10/17



# LIGHTHEART | SANDERS

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT

To Eric Fisher Academy

We have examined management's assertions that Eric Fisher Academy conducted its gainful employment survey of its Title IV programs in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (GE Standards) and that the mean or median earnings used to recalculate the debt-to earnings ratios was accurately determined from the survey results for the award year ended June 30, 2015. Eric Fisher's management is responsible for this statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the requirements set forth in the GE Standards and with attestation standards contained in the Government Accountability Office's Government Auditing Standards promulgated by the Comptroller General of the United States and with procedures for attestations contained in guides developed by and available from the Department of Education's Office of Inspector General, and accordingly, included examining, on a test basis, evidence supporting management's assertions that Eric Fisher Academy conducted its gainful employment survey in accordance with the previously mentioned standards and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the gainful employment survey referred to above presents, in all material respects, gainful employment survey results in accordance with the Standards for Conducting the Recent Graduates employment and Earning Survey.

This report is intended solely for the information and use of management and the Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Lighthouse Sanders and Associates

February 28, 2017



March 7, 2017

To Whom It May Concern:

Eric Fisher Academy is writing this letter to notify the Department of Education the results of our Alternate Earnings Appeal for our Cosmetology program (CIP Code 120401), which is currently in the zone. Based on our numbers after completing the Alternate Earnings Appeal and final approval from the Department of Education, we are now in the **passing zone**.

Eric Fisher Academy Alternate Earning Appeal Results

**Response Rate:**

Eric Fisher Academy had 113 graduates in the cohort. 61 completed the RGEES survey, which makes our response rate 53.98%. The Academy met the minimum threshold of a 50% response rate.

**Mean/Median**

Eric Fisher Academy calculated the 61 graduates' income to find a mean of \$23,407 and median of \$25,000. The Department of Education allows the greater of the two numbers, which is the median of \$25,000.

**Nonresponse Bias Analysis**

Eric Fisher Academy did not receive over an 80% response rate, therefore had to comply with a less than 10% nonresponse bias. The Academy had a Nonresponse Bias Analysis of 1.02%. Please see the following chart for details.

Graduate characteristic	Number of respondents	Percentage of respondents	Number of non-respondents	Percentage of non-respondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	61		53				
Graduates with Pell Grants	38	62.30	32	60.38	0.89	1.45	1.45
Graduates with a zero expected family contribution	24	39.34	21	39.62	-0.13	-0.33	0.33
Females	56	91.80	50	94.34	-1.18	-1.27	1.27
<b>AVERAGE</b>							<b>1.02</b>

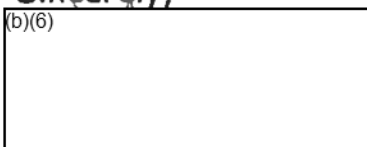
**Conclusion**

After the final Department of Education approval, Eric Fisher Academy is now in the **passing zone**.

If you have any questions or concerns, please feel free contact me.

Sincerely,

(b)(6)



Dylan Hagen

Director

Eric Fisher Academy

(316) 440-5555, ext. 301

Fax: (316) 440-4985

**From:** Dylan Hagen  
**Sent:** 7 Mar 2017 15:52:19 +0000  
**To:** AltEarningsAppeals  
**Cc:** Erin Sutton;Dylan Hagen  
**Subject:** Alternate Earnings Appeal  
**Attachments:** CertificateSignedbyCEO.pdf, AuditorAttestation.pdf, Gainful Employment Results.pdf

To whom it concerns,

Eric Fisher Academy, OPE ID number 04162700, is proving the Department of Education results of Alternate Earning Appeal for the Cosmetology program (CIP Code, 120401). Eric Fisher Academy is a Undergraduate Certificate or Diploma Program credential level.

Please see the three attachments documents required for an appeal submission:

1. Certification letter signed by institution's CEO.
2. Attestation engagement report from an auditor.
3. Supporting documentation – Gainful Employment Results

If you have any questions, please contact me.

Sincerely,

**Dylan Hagen**

Director

Eric Fisher Academy

6727 W. Central Wichita, KS 67212

[p] 316 440 5555 Ext 301

[f] 316 440 4985

[ericfisheracademy.com](http://ericfisheracademy.com)






To whom it concerns,

I, Eric Fisher, the owner and Chief Executive Officer of Eric Fisher Academy, am attesting that the enclosed survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratio was accurately determined from the survey results.

CEO Print Name: Eric Fisher

CEO Signature (b)(6)  


Date: 2/10/17

# LIGHTHEART | SANDERS

CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT ACCOUNTANT'S REPORT

To Eric Fisher Academy

We have examined management's assertions that Eric Fisher Academy conducted its gainful employment survey of its Title IV programs in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey (GE Standards) and that the mean or median earnings used to recalculate the debt-to earnings ratios was accurately determined from the survey results for the award year ended June 30, 2015. Eric Fisher's management is responsible for this statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the requirements set forth in the GE Standards and with attestation standards contained in the Government Accountability Office's Government Auditing Standards promulgated by the Comptroller General of the United States and with procedures for attestations contained in guides developed by and available from the Department of Education's Office of Inspector General, and accordingly, included examining, on a test basis, evidence supporting management's assertions that Eric Fisher Academy conducted its gainful employment survey in accordance with the previously mentioned standards and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the gainful employment survey referred to above presents, in all material respects, gainful employment survey results in accordance with the Standards for Conducting the Recent Graduates employment and Earning Survey.

This report is intended solely for the information and use of management and the Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Lighthouse Sanders and Associates

February 28, 2017



March 7, 2017

To Whom It May Concern:

Eric Fisher Academy is writing this letter to notify the Department of Education the results of our Alternate Earnings Appeal for our Cosmetology program (CIP Code 120401), which is currently in the zone. Based on our numbers after completing the Alternate Earnings Appeal and final approval from the Department of Education, we are now in the **passing zone**.

Eric Fisher Academy Alternate Earning Appeal Results

**Response Rate:**

Eric Fisher Academy had 113 graduates in the cohort. 61 completed the RGEES survey, which makes our response rate 53.98%. The Academy met the minimum threshold of a 50% response rate.

**Mean/Median**

Eric Fisher Academy calculated the 61 graduates' income to find a mean of \$23,407 and median of \$25,000. The Department of Education allows the greater of the two numbers, which is the median of \$25,000.

**Nonresponse Bias Analysis**

Eric Fisher Academy did not receive over an 80% response rate, therefore had to comply with a less than 10% nonresponse bias. The Academy had a Nonresponse Bias Analysis of 1.02%. Please see the following chart for details.

Graduate characteristic	Number of respondents	Percentage of respondents	Number of non-respondents	Percentage of non-respondents	Estimated bias	Relative bias	Absolute value of relative bias
Total	61		53				
Graduates with Pell Grants	38	62.30	32	60.38	0.89	1.45	1.45
Graduates with a zero expected family contribution	24	39.34	21	39.62	-0.13	-0.33	0.33
Females	56	91.80	50	94.34	-1.18	-1.27	1.27
<b>AVERAGE</b>							<b>1.02</b>

**Conclusion**

After the final Department of Education approval, Eric Fisher Academy is now in the **passing zone**.

If you have any questions or concerns, please feel free contact me.

Sincerely,

(b)(6)

Dylan Hagen  
Director  
Eric Fisher Academy  
(316) 440-5555, ext. 301  
Fax: (316) 440-4985



**From:** Ed Bell  
**Sent:** 29 Jun 2017 14:47:24 -0400  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal  
**Attachments:** Charleston School of Law 20170629 GE Appeal.pdf

To: Department of Education

Institution: Charleston School of Law  
OPEID Code: 040963  
CIP: 220101  
Program: Law  
Credential Level: 07

Attached is the Alternate Earnings Appeal, including all required documentation, for the Charleston School of Law. If you require any additional information please let me know.

Best regards,

J. Edward Bell III  
President  
Charleston School of Law  
[EBell@charlestonlaw.edu](mailto:EBell@charlestonlaw.edu)

---

The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or legally privileged material. Any review, retransmission, dissemination or other use of this information, directly or indirectly, by persons or entities other than the intended recipient is prohibited. If you are not the intended recipient please contact the sender and delete the material from all computers in which it resides. Internet communications cannot be guaranteed to be secure or error-free as information could be intercepted, corrupted, lost, destroyed, arrive late, incomplete, or contain viruses. Therefore, we do not accept responsibility for any errors or omissions that are present in this message, or any attachment, that have arisen as a result of e-mail transmission. If verification is required, please request a hard-copy version or contact us by phone. Any views or opinions presented are solely those of the author and do not necessarily represent those of the Charleston School of Law.

# CHARLESTON

---

S C H O O L O F L A W

---

To: Department of Education

Date: June 29, 2017

Institution: Charleston School of Law

OPEID Code: 040963

CIP: 220101

Program: Law

Credential Level: 07

Subject: Alternate Earnings Appeal

This submission by the Charleston School of Law represents our formal appeal to the Gainful Employment regulation findings dated January 9, 2017. The required survey was met with great enthusiasm by the alumni of the Charleston School of Law resulting in an 86.9% response rate. The income reported through the survey show the average earnings 11.5% higher than the figure used to calculate our reported regulation score. This increase in income would remove the Charleston School of Law from a 'failing' designation to 'in the zone.'

The Gainful Employment regulation does not take into consideration the differences between a program of legal education and other for-profit schools, nor does it recognize the altruistic goals of a large number of the students graduating from the Charleston School of Law who hope to serve their community as a public defender, a non-profit employee, a spiritual leader or a civil servant. Our school motto, *Pro Bono Populi* ("for the good of the people") reflects the fundamental and distinctive service mission of our law school. This service mission is also one of the primary motivating factors in the decision of the students to enroll in our law school, because it is an integral part of our academic curriculum, our extracurricular activities, and the fundamental tenets of law that we teach.

Importantly, our graduates pay their obligations at a high rate (most recently reported at a 0.8% default rate). This statistic, perhaps above all else, clearly demonstrates that the students' level of debt compared to income level is indeed manageable.

We appreciate your time in reviewing the attached appeal and hope that you will conclude, as have our graduates, that the Charleston School of Law prepares its students to serve their community and empowers them, both academically and financially, to pursue their legal careers and attain their ultimate career goals.

J. Edward Bell III

President, Charleston School of Law

Charleston School of Law  
PO Box 535  
Charleston, SC 29402

**TO:** [AltEarningsAppeals@ed.gov](mailto:AltEarningsAppeals@ed.gov)

**SUBJECT:** **Alternate Earnings Appeal**

**Institution:** **Charleston School of Law**  
**OPEID Code:** **040963**  
**CIP:** **220101**  
**Program:** **Law**  
**Credential Level:** **07**

### **Background**

On January 9, 2017, the Charleston School of Law was informed by the Department of Education (DOE) that it failed to meet the DOE's Gainful Employment (GE) standards for debt-to earnings ratios based on select graduate earnings from 2014. On January 13, 2017, President Ed Bell delivered notice to the DOE of the Charleston School of Law's intent to appeal the earnings determinations of the DOE from the cohort's 2014 earnings. Subsequently, the Charleston School of Law conducted the Recent Graduate Employment and Earnings Survey (RGEES) pursuant to the standards of the DOE and utilizing the RGEES platform provided by the DOE. The Charleston School of Law now submits new calculations for debt-to-earnings ratios based on the RGEES conducted by the Charleston School of Law, and with the accompanying certifications of President Ed Bell and an independent auditor from Elliott Davis Decosimo in Charleston, South Carolina.<sup>1</sup>

For purposes of the RGEES, the Charleston School of Law used the exact same 344 vetted cohorts provided directly from the Department of Education for its calculations. Of the 344 vetted cohorts, the Charleston School of Law received 299 responses, for an 86.9% response rate.<sup>2</sup> Due to the 86.9% response rate, the non-response bias analysis did not apply.

### **Recalculated Debt-to Earnings Rates**

Based on the Charleston School of Law's RGEES results, the mean earnings for the adjusted vetted cohort were \$55,338.96 in 2014 and the median earnings were \$54,459.00 in 2014.<sup>3</sup> The higher of the two, the mean earnings of \$55,338.96 is used to recalculate debt-to-earnings ratios.

The annual loan payment amount from the final D/E rate calculated by the DOE is \$10,132. The poverty guideline amount for 2015 is \$11,770.

---

<sup>1</sup> See Appendix C

<sup>2</sup> See Appendix A: RGEES Response Rate Report

<sup>3</sup> See Appendix B: RGEES Mean and Median Earnings Report

***Recalculated Discretionary Income Rate***

Pursuant to 34 CFR 668.404(a)(1): Discretionary income rate = annual loan payment/ (the higher of the mean or median annual earnings-(1.5 × Poverty Guideline)). For the purposes of this paragraph, the Secretary applies the Poverty Guideline for the calendar year immediately following the calendar year for which annual earnings are obtained.

$$\$10,132 / [(\$55,338.96 - (1.5 \times \$11,770))] = \mathbf{26.88}$$

***Recalculated Annual Earnings Rate***

Pursuant to 34 CFR 668.404(a)(2): Annual earnings rate = annual loan payment/the higher of the mean or median annual earnings.

$$\$10,132 / \$55,338.96 = \mathbf{18.30}$$

***The Charleston School of Law is “in the Zone”***

The Charleston School of Law’s current discretionary income rate is **26.88**. Pursuant to 34 CFR 668.403(c)(3): A GE program is “in the zone” for the purpose of the D/E rates measure if it is not a passing GE program and its - (i) Discretionary income rate is greater than 20 percent but less than or equal to 30 percent; **or** (ii) Annual earnings rate is greater than eight percent but less than or equal to 12 percent.

The Charleston School of Law respectfully requests that the Department of Education recognize the recalculation presented for purposes of Gainful Employment and move the school’s classification from “failing” to “in the zone.” According to the current data provided by the DOE, Graduates of the Charleston School of Law have a default rate on their federally funded loans of 0.8%. This low default rate is consistent with the low historical default rate of Charleston School of Law graduates and demonstrates that our graduates have the adequate resources to repay their debts and, in fact, do so at a high level.

**CERTIFICATION**

I, Ed Bell, President of the Charleston School of Law, do hereby attest the Recent Graduate Employment and Earnings Survey (RGEES) was conducted in accordance with the Department of Education's Standards and that the mean or median earnings used to recalculate the Charleston School of Law's debt to earnings rates were accurately determined from the survey results.

(b)(6)

\_\_\_\_\_  
Ed Bell, President of the Charleston School of Law

Date: \_\_\_\_\_

6-29-17

Appendix A:  
RGEES Response Rate  
Report

RGEES Response Rate Report  
 02/24/2017 03:12

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
Law20142015	344	344	344	86.9	86.9	86.9
Law	344	344	344	86.9	86.9	86.9

Appendix B:  
RGEES Mean and  
Median Earnings  
Report



RGEES Mean and Median Earnings Report  
 02/24/2017 03:15

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	55338.96	54459	1	299	0	0
Law	55338.96	54459	1	299	NA	NA
From Employer	52909.39	52000	1	299	0	0
Law	52909.39	52000	1	299	NA	NA
From Own Business	2325.08	0	1	299	0	0
Law	2325.08	0	1	299	NA	NA
Other	104.49	0	1	299	0	0
Law	104.49	0	1	299	NA	NA

Appendix C:  
Examination-level  
Attestation Engagement  
Report from Elliott  
Davis Decosimo in  
Charleston, SC



## Independent Accountant's Report

Charleston School of Law, LLC  
81 Mary Street  
Charleston, South Carolina 29402

We have examined the assertions below of Charleston School of Law, LLC (the "School"), regarding the Standards for Conducting the Recent Graduates Employment and Earnings Survey as issued by the U.S. Department of Education (the "Standards"). The School's management is responsible for the assertions. Our responsibility is to express an opinion on the assertions, based on our examination.

The School has provided us the following written assertions:

1. The Recent Graduates Employment and Earnings Survey (the "Survey " or "RGEES") has been administered at a minimum to every one of the graduates identified on the finalized list of Title IV-assisted program completers that was used by the U.S. Department of Education for matching with the Social Security Administration's ("SSA") records.
2. The Survey has been designed to address the objectives of the Survey, the Survey design, the data collection plan, the confidentiality pledge, a data security plan, and the human and fiscal resources and time needed to achieve high data quality.
3. Data collection instruments and methods have been administered in a manner that achieves the best balance between maximizing data quality and controlling measurement error while minimizing respondent burden using best practices established in the field of survey methodology.
4. Steps have been taken throughout the data collection, processing, and reporting activities to ensure that data has been handled in such a way to avoid disclosure of personally identifiable information (PII) and to maintain confidentiality of PII.
5. Inconsistencies have been corrected in the Survey data using data edits approved per the Best Practice Guide.
6. The Survey was designed and conducted to achieve the highest practical rates of response to ensure that survey results are representative of the list of recent graduates who received Title IV assistance.
7. The potential impact of nonresponse on the quality of information obtained from the survey has been considered, and it has been determined that the School is not required to conduct a nonresponse bias analysis as a result of a response rate over 80%.

8. Established procedures per the Best Practice Guide and the RGEES platform have been used to compute the mean and median of the earnings data collected using the Survey.
9. Complete documentation has been developed for each program that uses the Survey in an appeal of the program's graduates' earnings under the Gainful Employment Regulations, including materials necessary to replicate and evaluate each survey.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertions referred to above are fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertions. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertions, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We believe that the evidence we obtained is sufficient to provide a reasonable basis for our opinion. However, our examination does not provide a legal determination as to the School's compliance with any requirements related to the above assertions.

It is the responsibility of the School to establish internal controls over its compliance with the requirements of the Standards. It is also the School's responsibility to monitor internal controls over administering the Survey to ensure that compliance with Standards is maintained.

In our opinion, the School's assertions referred to above are fairly stated, in all material respects, based on criteria set forth in the Standards.

This report is intended solely for the information and use of the management of Charleston School of Law, LLC and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

*Elliott Davis Decosimo, LLC*

Charleston, SC  
March 1, 2017

**From:** Steve Cowan  
**Sent:** 6 Mar 2017 09:48:39 -0600  
**To:** AltEarningsAppeals  
**Subject:** 2015 RGEES Attestation  
**Attachments:** Success Shared, LLC 2015 RGEES Attestation - Final.pdf, CEO Certification.pdf

Hello,

Attached please find for Paul Mitchell The School –Chicago/Escanaba/Lombard:

1. Final electronic version of 2015 RGEES Attestation
2. CEO Signed Certification

Thank you for providing the opportunity for appeal.

--

Steve Cowan  
CEO  
Co-Director/Daymaker  
Paul Mitchell The School  
Chicago, Lombard, Escanaba  
P: 312-733-9285  
E: [stevec@chicago.paulmitchell.edu](mailto:stevec@chicago.paulmitchell.edu)

**SUCCESS SHARED, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**SUCCESS SHARED, LLC  
D/B/A PAUL MITCHELL THE SCHOOL**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Members  
Success Shared, LLC  
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Success Shared, LLC d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Success Shared, LLC's d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Success Shared, LLC's d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Success Shared, LLC's d/b/a Paul Mitchell the School compliance with specified requirements.

**Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Success Shared, LLC d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

**Other Matters**

Success Shared, LLC's d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

**Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**SUCCESS SHARED, LLC  
D/BA PAUL MITCHELL THE SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Success Shared, LLC d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**SUCCESS SHARED, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**SUCCESS SHARED, LLC  
D/B/A PAUL MITCHELL THE SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.2%
Average of Absolute Values of Relative Bias	9%
Mean Earnings	\$23,721
Median Earnings	\$22,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	10.63	100.00	10.24	100.00	Zone
Appeal	7.28	28.45	7.01	27.42	Pass

February 17<sup>th</sup>, 2017

To whom it may concern,

I, Steve Cowan, CEO and Owner of Paul Mitchell the School Chicago, Lombard, and Escanaba attest that the Recent Graduates Employment and Earning Survey (RGEES) was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey. I also attest that the mean and median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

Sincerely,

(b)(6)

Steve Cowan  
CEO/Owner  
Paul Mitchell the School  
Chicago-Lombard-Escanaba



**From:** Kimberly Cvitkovic  
**Sent:** 30 Jan 2017 16:32:21 +0000  
**To:** AltEarningsAppeals  
**Subject:** Acceptance of intent to appeal

Hello,

Can you please tell me if you accepted our e-mail with the intent to appeal the recent graduates earnings rates? Also, we used Survey Monkey to conduct the survey. In what format should we submit the appeal?

Thank you,

Kimberly Cvitkovic  
Director of Financial Aid  
Douglas J Aveda Institute

**From:** René Kulacz  
**Sent:** 6 Apr 2017 10:14:11 -0700  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earning Appeal  
**Attachments:** Alternate Earnings Appeal.pdf

Please find attached all required paperwork for the appeal from PMTS Bradley/Tinley Park.

**Rene' Kulacz**

*Executive Director*

Paul Mitchell The School Tinley Park / Paul Mitchell The School Bradley  
phone: (708) 478-6907 | fax: (708) 478-6908

**BE  
Amazing**



18454 WEST CREEK DR. | TINLEY PARK | IL 60477  
708.478.6907  
TINLEYPARK.PAULMITCHELL.EDU

March 18, 2017

RE: Alternative Earnings Survey Certification from CEO

I, Lori Clark, as owner of Paul Mitchell The School Bradley and Tinley Park attest that the Alternative Earnings survey was conducted in accordance with the Standards for Conducting the Recent Graduates and Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determine from the survey results.

(b)(6)

Lori Clark



**TREND SETTERS, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**TREND SETTERS, INC.  
D/B/A PAUL MITCHELL THE SCHOOL**

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholders  
Trend Setters, Inc.  
d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Trend Setters, Inc. d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Trend Setters, Inc.'s d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Trend Setters, Inc.'s d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Trend Setters, Inc.'s d/b/a Paul Mitchell the School compliance with specified requirements.

**Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Trend Setters, Inc. d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

**Other Matters**

Trend Setters, Inc.'s d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

**Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**TREND SETTERS, INC.  
D/BA PAUL MITCHELL THE SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Trend Setters, Inc. d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**TREND SETTERS, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**TREND SETTERS, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	56.9%
Average of Absolute Values of Relative Bias	6%
Mean Earnings	\$17,040
Median Earnings	\$17,150

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	8.82	100.00	10.03	100.00	Zone
Appeal	7.94	100.00	9.02	100.00	Pass

**From:** denise merck  
**Sent:** 14 Mar 2017 16:19:51 -0400  
**To:** AltEarningsAppeals;Steve Pollack;Nancy Smith  
**Subject:** Alternate Earning Appeal  
**Attachments:** CEO for RGEES Survey.pdf, PM - Gastonia RGEES Final (1).pdf

Dear FSA,

Attached is the Final Electronic Version of the 2015 RGEES Attestation and a Signed Certification from the CEO for Paul Mitchell the School Gastonia OPEID: 03777300.

If you have any questions please do not hesitate to contact me at the email address, or by telephone at 704-864-8723.

--

Denise Merck  
Financial Aid/Admissions  
(704)864-8723 ext 114  
(704)864-7670 Fax





Signed page for G.E. Audit

To: Tim Gaber,

The survey was conducted in accordance with the Standards for Conducting the Recent Graduates and employment and earnings survey and that the mean or median earnings used to recalculate the dept to earnings ratios was accurately determined from the survey results.

(b)(6)

CEO Steve Pollak



**LISTEVA, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**LISTEVA, INC.  
D/B/A PAUL MITCHELL THE SCHOOL**

**TABLE OF CONTENTS**

	<u><b>Page(s)</b></u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholders  
Listeva, Inc. d/b/a Paul Mitchell the School

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Listeva, Inc. d/b/a Paul Mitchell the School conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Listeva, Inc.'s d/b/a Paul Mitchell the School compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Listeva, Inc.'s d/b/a Paul Mitchell the School compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Listeva, Inc.'s d/b/a Paul Mitchell the School compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Listeva, Inc. d/b/a Paul Mitchell the School complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Listeva, Inc.'s d/b/a Paul Mitchell the School results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

March 3, 2017  
Darien, Illinois

**LISTEVA, INC.  
D/BA PAUL MITCHELL THE SCHOOL  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Listeva, Inc. d/b/a Paul Mitchell the School (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**LISTEVA, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**LISTEVA, INC.  
D/B/A PAUL MITCHELL THE SCHOOL  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Cosmetology/Cosmetologist, General  
CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	52.7%
Average of Absolute Values of Relative Bias	3%
Mean Earnings	\$27,305
Median Earnings	\$25,000

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	14.82	100.00	15.66	100.00	Fail
Appeal	7.90	22.35	8.34	23.61	Pass



**From:** Jeffrey Bodimer  
**Sent:** 29 Jun 2017 03:58:37 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal - East West College of Natural Medicine (03429700) 51.3301 Level 04  
**Attachments:** ! RGEES Report Submissions to DOE - 062817.pdf, East West College of Natural Medicine Attestation.pdf, 0500-006 EWC REPORT - 2016 GE ATTESTATION (FINAL 6-28-17).pdf

Please find attached East West College of Natural Medicine (03429700) documents for an Alternate Earnings Appeal of the 2016 Gainful Employment Debt-to-Earnings Rate Calculation for:

- Program CIP 51.3301, Level 04 – Masters, Acupuncture and Oriental Medicine.

The recalculated DTE rate is 6.92% moving this program from the zone to passing.  
Debt Service \$4,337 / RGEES DM \$62,682 = 6.92% Annual D/E Rate

Documents attached:

1. EWCNM COO/CCO Certification attesting that the alternate earnings survey was conducted in accordance with RGEES standards.
2. Independent auditor attestation engagement report.
3. RGEES response rate report, mean and median earnings report, and nonresponse bias report combined in one PDF.

Thank you for your assistance. If you need any additional information, please do not hesitate to ask.

**JEFFREY  
BODIMER**

*Chief Operations / Compliance Officer*  
**AMERICAN HIGHER EDUCATION DEVELOPMENT CORP.**  
116 Village Blvd. Suite 200  
Princeton, NJ 08540  
T 404-704-2426



## RGEES Mean and Median Earnings Report

06/26/2017 02:07

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	62682.38	42700	1	58	0	0
MSOM	62682.38	42700	1	58	NA	NA
From Employer	22874.52	11500	1	58	0	0
MSOM	22874.52	11500	1	58	NA	NA
From Own Business	38764.76	20000	0	58	0	0
MSOM	38764.76	20000	0	58	NA	NA
Other	1043.1	0	0	58	0	0
MSOM	1043.1	0	0	58	NA	NA

RGEES Nonresponse Bias Report  
06/26/2017 02:07

CHARACTERISTIC	GRADUATE_NUMBER	GRADUATE_PERCENT	RESPONDENT_NUMBER	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	0	0	0	0	0	0
Zero expected family contribution	41	41.8	25	43.1	-1.3	-0.03
Female	58	59.2	36	62.1	-2.9	-0.05
Average of absolute values of relative bias						0.03

## RGEES Response Rate Report

06/27/2017 10:21

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
2015 Survey	98	0	98	59.2	0	59.2
MSOM	98	0	98	59.2	0	59.2



June 28, 2017

U.S. Department of Education  
Department of Education Building  
Gainful Employment Office  
400 Maryland Ave, SW  
Washington, DC 20202

Re: Alternate Earnings Appeal  
East West College of Natural Medicine; 51.3301 Oriental Medicine program

I, Jeffrey L. Bodimer, certify that the alternate earnings appeal survey for the Oriental Medicine program at East West College of Natural Medicine was conducted in accordance with *The Standards for Conducting the Recent Graduates Employment and Earnings Survey* and the mean or median earnings used to recalculate the Gainful Employment program's Debt-to- Earnings rate was accurately determined from the RGEES survey results.

Sincerely,

(b)(6)

Jeffrey L. Bodimer  
Chief Operations / Compliance Officer

***EAST WEST COLLEGE  
OF NATURAL MEDICINE***

*Sarasota, Florida*

**OPE ID NUMBER: 03429700**

**COMPLIANCE ATTESTATION EXAMINATION  
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
FOR THE ACUPUNCTURE AND ORIENTAL MEDICINE PROGRAM**

**DEBT MEASURE YEAR 2015  
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

**EAST WEST COLLEGE OF NATURAL MEDICINE**

3808 NORTH TAMiami TRAIL  
SARASOTA, FL 34234-5362

OPE ID NUMBER: 03429700  
TELEPHONE: (941) 355-9080  
FAX: (941) 355-3243

PRESIDENT: RUSSELL BATTIATA

CONTACT PERSON & TITLE: RUSSELL BATTIATA  
PRESIDENT

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L  
PENNSYLVANIA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.  
ADDRESS: 1370 WASHINGTON PIKE  
BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980  
FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016  
DEBT MEASURE YEAR 2015

<b>ED 2015 Debt-to-Earnings Calculations (DM)</b>				<b>RGEES 2015 DM</b>			
<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Annual D/E Rate</u>	<u>Annual Debt Service</u>	<u>Annual Median / Mean Salary</u>	<u>Annual Median / Mean Salary</u>	<u>Annual D/E Rate</u>
513301	07	Acupuncture and Oriental Medicine	18.20%	\$ 4,337	\$ 23,820	\$ 62,682	6.92%

**INDEPENDENT AUDITOR'S REPORT**

To the Shareholder  
East West College of Natural Medicine  
Sarasota, Florida

We have examined East West College of Natural Medicine's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Acupuncture and Oriental Medicine program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of East West College of Natural Medicine's participation in the Federal Student Financial Assistance Programs. Management is responsible for East West College of Natural Medicine's compliance with those requirements. Our responsibility is to express an opinion on East West College of Natural Medicine's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; and attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about East West College of Natural Medicine's compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether East West College of Natural Medicine's compliance is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of management's compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on East West College of Natural Medicine's compliance with specified requirements.

In our opinion, East West College of Natural Medicine complied in all material respects, with the aforementioned requirements for the Acupuncture and Oriental Medicine program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

*McClintock & Associates, P.C.*

Pittsburgh, Pennsylvania  
June 27, 2017



**From:** Arthur, Jeff  
**Sent:** 16 Feb 2017 14:36:10 +0000  
**To:** AltEarningsAppeals  
**Cc:** Arthur, Jeff  
**Subject:** Alternate Earnings Appeal - ECPI University (010198) 12.0503 Level 02  
**Attachments:** 0163 CULINARY ARTS-CHEF TRAINING REPORT 16RGEES (FINAL 2-10-17).pdf, Culinary Response Rate-Earnings-Bias Reports.pdf, ECPI U President Cert RGEES 2016 AAS Culinary.pdf

Please find attached ECPI University's documents for an Alternate Earnings Appeal of the 2016 Gainful Employment Debt-to-Earnings Rate Calculation for:

- Program CIP 12.0503, Level 02 – AAS Culinary Arts, for ECPI University (010198).

The recalculated DTE rate is 7.91% moving this program from the zone to passing.  
Debt Service \$2215 / RGEES DM \$28,008 = 7.91% Annual D/E Rate

Documents attached:

1. ECPI University President Certification attesting that the alternate earnings survey was conducted in accordance with RGEES standards.
2. Independent auditor attestation engagement report.
3. RGEES response rate report, mean and median earnings report, and nonresponse bias report combined in one PDF.

Thank you for your assistance.

## **Jeff Arthur**

Vice President of Regulatory Affairs and Chief Information Officer

**ECPI University** | 5555 Greenwich Road | Virginia Beach, VA 23462  
(Phone) 757-213-3505 x55311 | [Arthur@ecpi.edu](mailto:Arthur@ecpi.edu) | [www.ecpi.edu](http://www.ecpi.edu)

***ECPI UNIVERSITY***

***Virginia Beach, Virginia***

**OPE ID NUMBER: 01019800**

**COMPLIANCE ATTESTATION EXAMINATION  
OF THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
FOR THE CULINARY ARTS/CHEF TRAINING PROGRAM**

**DEBT MEASURE YEAR 2015  
2016 GAINFUL EMPLOYMENT DEBT-TO-EARNINGS (D/E) RATES**

**ECPI UNIVERSITY**  
 5555 GREENWICH ROAD  
 VIRGINIA BEACH, VA 23462

OPE ID NUMBER: 01019800  
 TELEPHONE: (757) 671-7171  
 FAX: (757) 671-8661

PRESIDENT: MARK B. DREYFUS

CONTACT PERSON & TITLE: JEFFERY ARTHUR  
 VP INFORMATION SYSTEMS & FINANCIAL AID

LEAD AUDITOR: MICHAEL T. WHERRY, CPA

EMAIL ADDRESS: mwherry@mcclintockcpa.com

LICENSE NUMBER: AF-001648-L  
 PENNSYLVANIA

FIRM'S NAME: MCCLINTOCK & ASSOCIATES, P.C.  
 ADDRESS: 1370 WASHINGTON PIKE  
 BRIDGEVILLE, PA 15017

TELEPHONE: (412) 257-5980  
 FAX: (412) 257-2549

GAINFUL EMPLOYMENT (GE) SUMMARY:

GE RATES YEAR 2016  
 DEBT MEASURE YEAR 2015

<b>ED 2015 Debt-to-Earnings Calculations (DM)</b>					<b>RGEES 2015 DM</b>		
<u>CIP Code</u>	<u>Credential Level</u>	<u>CIP Program Name</u>	<u>Annual D/E Rate</u>	<u>Annual Debt Service</u>	<u>Annual Median / Mean Salary</u>	<u>Annual Median / Mean Salary</u>	<u>Annual D/E Rate</u>
120503	02	Culinary Arts/Chef Training	10.23%	\$ 2,215	\$ 21,645	\$ 28,008	7.91%

**INDEPENDENT AUDITOR'S REPORT**

To the Shareholders  
ECPI University  
Virginia Beach, Virginia

We have examined ECPI University's compliance with the requirements set forth in the *Standards for Conducting the Recent Graduates Employment and Earnings Survey* relative to the Culinary Arts/Chef Training program's 2016 Gainful Employment Debt-to-Earnings Rates and the 2015 Debt Measure Year as part of ECPI University's participation in the Federal Student Financial Assistance Programs. Management is responsible for ECPI University's compliance with those requirements. Our responsibility is to express an opinion on ECPI University's compliance based on our examination.

Our examination was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about ECPI University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on ECPI University's compliance with specified requirements.

In our opinion, ECPI University complied in all material respects, with the aforementioned requirements for the Culinary Arts/Chef Training program's 2016 Debt-to-Earnings Rates and the 2015 Debt Measure Year.

This report is intended solely for the information and use of management and the U.S. Department of Education and is not intended to be and should not be used by anyone other than these specified parties.

*McClintock & Associates, P.C.*

Pittsburgh, Pennsylvania  
February 10, 2017

RGEES Response Rate Report  
 02/15/2017 12:45

DATA_COLLECTION	GRADUATES_IN_BC	GRADUATES_IN_VC	GRADUATES_IN_AVC	BC_RESPONSE_RATE	VC_RESPONSE_RATE	AVC_RESPONSE_RATE
TEST - CULINARY - TEST	2	1	2	100	100	100
Test-Culinary -Test	2	1	2	100	100	100
Culinary Grad Survey	229	6	229	69.4	33.3	69.4
AAS Culinary Arts 120503	229	6	229	69.4	33.3	69.4
MA Graduate Survey	1566	0	1566	50.3	0	50.3
AAS Medical Assistant 510801	1566	0	1566	50.3	0	50.3
Dental Assisting Program	126	0	126	48.4	0	48.4
AAS Dental Assisting 510601	126	0	126	48.4	0	48.4
Massage Therapy Survey	48	0	48	50	0	50
AAS Massage Therapy 513501	48	0	48	50	0	50
Test-Test	7	0	5	42.9	0	60
TEST - TEST	7	0	5	42.9	0	60

RGEES Mean and Median Earnings Report  
 02/15/2017 12:46

EARNINGS	MEAN	MEDIAN	ZERO_EARNINGS	RESPONDENTS	NUMBER_OF_TRIMMED_RESPONDENTS	PERCENT_OF_TRIMMED_RESPONDENTS
Total	28008.43	25000	1	159	0	0
AAAS Culinary Arts 120503	28008.43	25000	1	159	NA	NA
From Employer	27545.54	24560	1	159	0	0
AAAS Culinary Arts 120503	27545.54	24560	1	159	NA	NA
From Own Business	219.81	0	1	159	0	0
AAAS Culinary Arts 120503	219.81	0	1	159	NA	NA
Other	243.08	0	1	159	0	0
AAAS Culinary Arts 120503	243.08	0	1	159	NA	NA

CHARACTERISTIC	GRADUATE_NUMBER	GRADUATE_PERCENT	RESPONDENT_NUMBER	RESPONDENT_PERCENT	ESTIMATED_BIAS	RELATIVE_BIAS
Pell Grant Recipient	158	69	113	71.1	-2.1	-0.03
Zero expected family contribution	73	31.9	53	33.3	-1.4	-0.04
Female	107	46.7	79	49.7	-3	-0.06
Average of absolute values of relative bias						0.04



I attest that the Alternate Earnings Survey for ECPI University's (010198) Associate Degree in Culinary Arts (12.0503) was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earning Survey*, and that the mean earnings used to recalculate the 2016 Gainful Employment Debt-to-Earnings ratio was accurately determined from the survey results.

(b)(6)



February 15, 2017

Mark B. Dreyfus, President



**From:** Kyle Rumbel  
**Sent:** 26 Jun 2017 12:19:32 -0700  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal; OPEID 022110  
**Attachments:** CEO certification.pdf, Salon Success Academy 2015 RGEES - Riverside (Final).pdf

Please find our Alternate Earnings Appeal and CEO certification attached.

Thanks

--

***Kyle Rumbel***  
***Salon Success Academy***  
***Controller***  
***(909) 982-4200 - office***  
***(909) 982-7318 - Fax***  
***www.gotobeautyschool.com***


The information contained in this e-mail transmission is PRIVILEGED and constitutes CONFIDENTIAL INFORMATION intended only for the use of the individual or entity named above. FEDERAL CRIMINAL LAW PROHIBITS THE INTERCEPTION OF THIS ELECTRONIC COMMUNICATION. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution, or communication is STRICTLY PROHIBITED. If you have received this communication in error, please immediately notify us by return e-mail, or telephone, and delete the original message from your computer system.

Please Hug Trees. Print only when necessary

March 1, 2017  
RE: RGEES Appeal Submission  
OPEID 022110

I certify that the survey was conducted in accordance with the Standards for Conducting the Recent Graduates Employment and Earnings Survey and that the mean or median earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results.

(b)(6)

  
Robert Gross  
President/Owner  
Salon Success Academy

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholders  
R&M Beauty Colleges, Inc.  
d/b/a Salon Success Academy

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that R&M Beauty Colleges, Inc. d/b/a Salon Success Academy conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on R&M Beauty Colleges, Inc.'s d/b/a Salon Success Academy compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about R&M Beauty Colleges, Inc.'s d/b/a Salon Success Academy compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on R&M Beauty Colleges, Inc.'s d/b/a Salon Success Academy compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, R&M Beauty Colleges, Inc. d/b/a Salon Success Academy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

R&M Beauty Colleges, Inc.'s d/b/a Salon Success Academy results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

R&M Beauty Colleges, Inc. d/b/a Salon Success Academy (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.



**R&M BEAUTY COLLEGES, INC.  
D/B/A SALON SUCCESS ACADEMY  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

OPE ID: 02211000  
 Program: Cosmetology/Cosmetologist, General  
 CIP: 120401

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	52.8%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$30,306
Median Earnings	\$30,500

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	12.12	100.00	14.32	100.00	Fail
Appeal	4.29	10.18	5.07	12.03	Pass

**From:** Kathleen Colt  
**Sent:** 28 Feb 2017 15:04:49 +0000  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal; OPEID 025681  
**Attachments:** Texas Barber College Hairstyling Schools 2015 RGEES Attestation - Final.pdf, Texas Barber College Hairstyling Schools 2015 RGEES Attestation - Final.pdf, Texas Barber College Hairstyling Schools 2015 RGEES Attestation - Final.pdf, Surv-3 Certification.pdf, Surv-3 Certification.pdf, Surv-3 Certification.pdf

Dear Alternate Earnings Appeal,

I am filing this appeal on behalf of Texas Barber Colleges & Hairstyling Schools. It is for the institution's 1500-hour barber program, CIP code 12.0402.

Per the Best Practices Guide for RGEES, please see attached 3 sets of the independent auditor's attestation report and CEO certification.

An acknowledgment of receipt would be greatly appreciated.

Also, I sent an email to you on Saturday, February 25, 2017, requesting clarification on whether or not there was additional documentation I needed to provide (in addition to the attached) in support of my appeal. If the answer to that question is 'yes,' please let me know what documents those are that I still need to send you. Thank you.

Sincerely,

Kathleen B. Colt  
President  
Texas Barber Colleges & Hairstyling Schools  
9275 Richmond Ave., Suite 184  
Houston, Texas 77063  
713.953.0262, ext. 1406  
713.574.2731 fax

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

# TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS

## TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Owners  
Texas Barber Colleges & Hairstyling Schools

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Texas Barber Colleges & Hairstyling Schools conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Texas Barber Colleges & Hairstyling Schools' compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Texas Barber Colleges & Hairstyling Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Texas Barber Colleges & Hairstyling Schools' compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Texas Barber Colleges & Hairstyling Schools complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Texas Barber Colleges & Hairstyling Schools' results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Texas Barber Colleges & Hairstyling Schools (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.



**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Barbering/Barber  
CIP: 120402

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.7%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$23,248
Median Earnings	\$18,700

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	13.53	100.00	10.27	100.00	Zone
Appeal	7.42	30.86	5.64	23.44	Pass

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

# TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS

## TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Owners  
Texas Barber Colleges & Hairstyling Schools

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Texas Barber Colleges & Hairstyling Schools conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Texas Barber Colleges & Hairstyling Schools' compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Texas Barber Colleges & Hairstyling Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Texas Barber Colleges & Hairstyling Schools' compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Texas Barber Colleges & Hairstyling Schools complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Texas Barber Colleges & Hairstyling Schools' results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Kuntle & Associates, P.C.*

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Texas Barber Colleges & Hairstyling Schools (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Barbering/Barber  
CIP: 120402

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.7%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$23,248
Median Earnings	\$18,700

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	13.53	100.00	10.27	100.00	Zone
Appeal	7.42	30.86	5.64	23.44	Pass



**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

# TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS

## TABLE OF CONTENTS

	<u>Page(s)</u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Owners  
Texas Barber Colleges & Hairstyling Schools

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Texas Barber Colleges & Hairstyling Schools conducted its Recent Graduates Employment and Earnings Survey for the Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Texas Barber Colleges & Hairstyling Schools' compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Texas Barber Colleges & Hairstyling Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Texas Barber Colleges & Hairstyling Schools' compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Texas Barber Colleges & Hairstyling Schools complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Texas Barber Colleges & Hairstyling Schools' results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Kuntle & Associates, P.C.*

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Texas Barber Colleges & Hairstyling Schools (the "Institution") asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DEBT MEASUREMENT YEAR 2015**

There are no findings.

**TEXAS BARBER COLLEGES & HAIRSTYLING SCHOOLS  
SURVEY INFORMATION TABLE  
DEBT MEASUREMENT YEAR 2015**

Program: Barbering/Barber  
CIP: 120402

From the RGEES Platform Reports:	
Adjusted Vetted Cohort Response Rate	51.7%
Average of Absolute Values of Relative Bias	7%
Mean Earnings	\$23,248
Median Earnings	\$18,700

	Standard Rates		Transitional Rates		Result
	Annual	Discretionary	Annual	Discretionary	
Original	13.53	100.00	10.27	100.00	Zone
Appeal	7.42	30.86	5.64	23.44	Pass

**Certification Pursuant to 34 C.F.R. 668.406(c)(2)(i)**

I, Kathleen B. Colt, President of TBES, Inc. d/b/a Texas Barber Colleges & Hairstyling Schools, hereby attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, and that the mean earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results. The recalculated rate is 5.64%.

By (b)(6)  
Date: February 15, 2017



**Certification Pursuant to 34 C.F.R. 668.406(c)(2)(i)**

I, Kathleen B. Colt, President of TBES, Inc. d/b/a Texas Barber Colleges & Hairstyling Schools, hereby attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, and that the mean earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results. The recalculated rate is 5.64%.

By (b)(6)  
Date: February 15, 2017

**Certification Pursuant to 34 C.F.R. 668.406(c)(2)(i)**

I, Kathleen B. Colt, President of TBES, Inc. d/b/a Texas Barber Colleges & Hairstyling Schools, hereby attest that the survey was conducted in accordance with the *Standards for Conducting the Recent Graduates Employment and Earnings Survey*, and that the mean earnings used to recalculate the debt-to-earnings ratios was accurately determined from the survey results. The recalculated rate is 5.64%.

By: (b)(6)  
Date: February 15, 2017

**From:** Kyle Rumbel  
**Sent:** 30 Jun 2017 18:24:45 -0400  
**To:** AltEarningsAppeals  
**Subject:** Alternate Earnings Appeal; OPEID 0072030  
**Attachments:** Salon Success Academy (Upland) 2015 RGEES Attestation Report  
Final.pdf, CEO certification.pdf

Good afternoon

Please see attached for Alternate Earnings Appeal.

Kyle Rumbel

**RICHARD GROSS ENTERPRISES, INC.  
D/B/A SALON SUCCESS ACADEMY  
COMPLIANCE ATTESTATION EXAMINATION OF  
THE STANDARDS FOR CONDUCTING  
THE RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

**RICHARD GROSS ENTERPRISES, INC.  
D/B/A SALON SUCCESS ACADEMY**

**TABLE OF CONTENTS**

	<u><b>Page(s)</b></u>
Report on Compliance with Specified Requirements Applicable to the Standards for Conducting the Recent Graduates Employment and Earnings Survey	2 - 3
Standards Regarding Recent Graduates Employment and Earnings Survey Debt Measurement Year 2015	4
Schedule of Findings and Questioned Costs	5
Survey Information Table	6
Corrective Action Plan	7



**REPORT ON COMPLIANCE WITH SPECIFIED  
REQUIREMENTS APPLICABLE TO THE STANDARDS FOR CONDUCTING THE  
RECENT GRADUATES EMPLOYMENT AND EARNINGS SURVEY**

**INDEPENDENT ACCOUNTANTS' REPORT**

To the Stockholders  
Richard Gross Enterprises, Inc.  
d/b/a Salon Success Academy

**Report on Compliance with Specified Requirements Applicable to the Standards  
for Conducting the Recent Graduates Employment and Earnings Survey**

We have examined management's assertions, that Richard Gross Enterprises, Inc. d/b/a Salon Success Academy conducted its Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Management's Responsibility**

Management is responsible for conducting the Recent Graduates Employment and Earnings Survey in accordance with the requirements set forth in the Standards for Conducting the Recent Graduates Employment and Earnings Survey listed in Appendix A of the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* published in November 2015.

**Accountants' Responsibility**

Our responsibility is to express an opinion on Richard Gross Enterprises, Inc.'s d/b/a Salon Success Academy compliance based on our examination of the types of compliance requirements referred to above. We conducted our examination of compliance in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States; attestation standards established by the American Institute of Certified Public Accountants; and the *Best Practices Guide for Recent Graduates Employment and Earnings Survey* issued by the U.S. Department of Education in November 2015, and accordingly, included examining, on a test basis, evidence about Richard Gross Enterprises, Inc.'s d/b/a Salon Success Academy compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our examination provides a reasonable basis for our opinion on compliance with the Standards for Conducting the Recent Graduates Employment Survey. However, our examination does not provide a legal determination on Richard Gross Enterprises, Inc.'s d/b/a Salon Success Academy compliance with specified requirements.

### **Opinion on Compliance with the Standards for Conducting the Recent Graduates Employment Survey**

In our opinion, Richard Gross Enterprises, Inc. d/b/a Salon Success Academy complied with the types of compliance requirements referred to above that could have a direct and material effect on its survey appeal conforming to the Standards for Conducting the Recent Graduates Employment and Earnings Survey for the programs subject to the Department of Education's Gainful Employment regulations for Debt Measurement Year 2015.

### **Other Matters**

Richard Gross Enterprises, Inc.'s d/b/a Salon Success Academy results from the Recent Graduates Employment and Earnings Survey are presented in the accompanying Survey Information Table. The Survey Information Table was not subjected to the testing procedures applied in the examination of compliance, and accordingly, we express no opinion on the Survey Information Table.

### **Purpose of this Report**

This report is intended solely for the information and use of the audit committee, management, and U.S. Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Knuttle & Associates, P.C.*

**RICHARD GROSS ENTERPRISES, INC.  
D/B/A SALON SUCCESS ACADEMY  
STANDARDS REGARDING RECENT GRADUATES  
EMPLOYMENT AND EARNINGS SURVEY  
DEBT MEASUREMENT YEAR 2015**

Richard Gross Enterprises, Inc. d/b/a Salon Success Academy (the “Institution”) asserts that the Standards for Conducting the Recent Graduates Employment and Earnings Survey for Debt Measurement Year 2015 were followed as listed below:

1. Planning Your Data Collection
2. Data Collection Methodology
3. Maintaining Confidentiality
4. Data Editing
5. Calculation of Response Rates
6. Nonresponse Bias Analysis
7. Calculating the Mean and Median
8. Documenting a Survey System