

CREATE ANNUAL SUBMISSIONS

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» Proprietary School OPEID:77889900

NOTIFICATIONS

- Your Fiscal Year End 10/31/2002 Annual Submission is overdue.
- Your Merger/Change in Ownership Submission submitted on 03/14/2003 16:51:29 has been received. Review of your submission has not yet started.
- Your Merger/Change in Ownership Submission submitted on 03/14/2003 16:20:59 has been received. Review of your submission has not yet started.
- Your Exemption/Waiver Request submitted on 03/14/2003 04:33:00 has been received. Review of your submission has not yet started.
- Your Exemption/Waiver Request submitted on 03/14/2003 04:24:29 has been received. Review of your submission has not yet started.
- Your Merger/Change in Ownership Submission submitted on 03/12/2003 12:12:00 is under FSA review.

- 1 **Financial Statements**
- 2 Program & Audit Info
- 3 Completeness Checklist
- 4 Upload Attachments
- 5 Submit

FSA Annual Submission FINANCIAL STATEMENTS

» Proprietary School
• OPEID:77889900

All fields are required.

1. Are the Financial Statements consolidated?

NO

2. Indicate the Period Audited (mm/dd/yyyy):

Begin Date:

End Date:

Reason if Less than 1 Year:

3. Review Auditor Information:

Records Indicate your Current Auditor Is: Price Waterhouse 111111111

YES NO

Is this information correct?

Enter Auditors TIN:

4. Are your financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP)?

YES NO

5. Are your financial statements audited in accordance with Generally Accepted Government Auditing Standards (GAGAS)?

YES NO

6. Opinion Type

7. Enter 90/10 Revenue Attestation Percentage

%

8. Do you have any of the following disclosures in notes ...

YES NO

Going Concern:

Contingent Liabilities:

Debt Agreement Violation:

ED Compliance Issues:

Income Recognition:

Late Refunds:

9. Enter Financial Statement Data

Balance Sheet

Income Statement

Cash Flow Statement

Financial Statements Info Page • Balance Sheet
Balance Sheet Information

All fields are required.

Cash and Cash Equivalents:	\$	
Accounts Receivable - Student:	\$	
Accounts Receivable - Employee:	\$	
Accounts Receivable - Related Parties - Secured:	\$	
Accounts Receivable - Related Parties - Unsecured:	\$	
Accounts Receivable - Other:	\$	
Allowances for Doubtful Accounts:	\$	
Net Accounts Receivable:	\$0	
Prepaid Expenses:	\$	
Inventories:	\$	
Note Receivable - Related Party - Secured:	\$	
Note Receivable - Related Party - Unsecured:	\$	
Note Receivable - Other:	\$	
Investments (Current):	\$	
Deferred Advertising:	\$	
Deferred Income Tax - Current:	\$	
Other Current Assets:	\$	
Total Current Assets:	\$0	
Property and Equipment, including capitalized lease assets:	\$	
Accumulated Depreciation:	\$	
Net Property and Equipment, including capitalized lease assets:	\$0	
Intangible Assets, net of amortization (excluding goodwill):	\$	
Goodwill, net:	\$	
Investments (non-current):	\$	
Note Receivable, Related Party - Secured:	\$	
Note Receivable, Related Party - Unsecured:	\$	
Note Receivable - Other:	\$	
Deferred Income Tax - Non-Current:	\$	
Other Assets:	\$	
Total Assets:	\$0	
Accounts Payable:	\$	
Refunds Payable:	\$	
Student Deposits and Advances:	\$	
Accrued Expenses:	\$	
Current Portion of Long Term Debt:	\$	
Deferred Tuition:	\$	
Deferred Taxes - Current:	\$	
Line of Credit:	\$	
Current Portion of Capital Lease Obligations:	\$	
Other Current Liabilities:	\$	
Total Current Liabilities:	\$0	
Long-term debt, net of current portion:	\$	
Deferred taxes - Non-Current:	\$	
Capital Lease Obligations:	\$	
Deferred Compensation:	\$	
Accruals Payable:	\$	
Post Employment & Post Retirement Benefits:	\$	
Other Liabilities:	\$	
Total Liabilities:	\$0	
Contributed Capital:	\$	
Retained Earnings:	\$	
Common Stock:	\$	
Preferred Stock:	\$	
Paid in Capital Excess of Par:	\$	
Unrealized Gain (Loss) on Marketable Securities:	\$	
Comprehensive Income (Loss):	\$	
Treasury Stock:	\$	123124
Total Owner's Equity:	\$123,124	
Total Liabilities and Owner's Equity:	\$123,124	

[CANCEL](#) [CALCULATE](#) [SAVE AND PROCEED](#)

Income Statement

All fields are required.

Revenue:	\$	<input type="text"/>
Tuition and Fees (less refunds and institutional scholarships):	\$	<input type="text"/>
Other:	\$	<input type="text"/>
Total Revenue:	\$	<input type="text"/>
Non-Operating Income:	\$	<input type="text"/>
Gains on Sale of Investments, net of losses:	\$	<input type="text"/>
Interest Income:	\$	<input type="text"/>
Other:	\$	<input type="text"/>
Total Non-Operating Income:	\$	<input type="text"/>
Total Income:	\$	<input type="text"/>
Cost of Goods Sold:	\$	<input type="text"/>
Salaries Expense:	\$	<input type="text"/>
Rent Expense:	\$	<input type="text"/>
Insurance Expense:	\$	<input type="text"/>
Administrative Expense:	\$	<input type="text"/>
Depreciation and Amortization Expense:	\$	<input type="text"/>
Interest Expense:	\$	<input type="text"/>
Bad Debt Expense:	\$	<input type="text"/>
Marketing:	\$	<input type="text"/>
Recruiting:	\$	<input type="text"/>
Other Expenses:	\$	<input type="text"/>
Total Expenses:	\$	<input type="text"/>
Net Income Before Taxes:	\$	<input type="text"/>
Provision for Income Taxes:	\$	<input type="text"/>
Net Income After Taxes:	\$	<input type="text"/>
Extraordinary Gain (Loss), net of tax:	\$	<input type="text"/>
Gain (Loss) from Discontinued Operations, net of tax:	\$	<input type="text"/>
Gain (Loss) from Change in Accounting Principle, net of tax:	\$	<input type="text"/>
Net Income:	\$	<input type="text"/>
Retained Earnings, Beginning of year:	\$	<input type="text"/>
Gain (Loss) from Correction of Error, net of tax:	\$	<input type="text"/>
Retained Earnings, End of Year:	\$	<input type="text"/>

CANCEL CALCULATE SAVE AND PROCEED

Financial Statements Info Page > Cash Flows Statement

Cash Flows Statement

All fields are required.

Net Cash Provided by (Used in) Operating Activities: \$

Net Cash Provided by (Used in) Investing Activities: \$

Net Cash Provided by (Used in) Financing Activities: \$

**Net Increase (Decrease) in Cash and Cash
Equivalents:** \$

Cash and Cash Equivalents at Beginning of Year: \$

Cash and Cash Equivalents at End of Year: \$

FSA Annual Submission PROGRAM AND AUDIT INFO

» Proprietary School
• OPEID: 77889900

- Financial Statements
- Program & Audit Info
- Completeness Checklist
- Upload Attachments
- Submit

All fields are required.

1. Indicate the Programs Examined in the Attached Audit

	Audited	Closeout
FSEOG 84.007	<input type="checkbox"/>	<input type="checkbox"/>
FFELP 84.032	<input type="checkbox"/>	<input type="checkbox"/>
FWS 84.033	<input type="checkbox"/>	<input type="checkbox"/>
FPL 84.038	<input type="checkbox"/>	<input type="checkbox"/>
Pell 84.063	<input type="checkbox"/>	<input type="checkbox"/>
FDP 84.268	<input type="checkbox"/>	<input type="checkbox"/>

2. Indicate the Period Audited (mm/dd/yyyy):

Begin Date:

End Date:

Reason if Less than 1 Year:

3. Is this a consolidated Audit report?

NO

4. Review Auditor Information:

Records Indicate your Current Auditor Is: Price Waterhouse 111111111

YES NO

Is this information correct?:

Enter Auditors TIN:

5. Does this Audit contain any findings? (If Question 3 is 'yes', this applies to all schools listed.)

YES NO

If yes, do these include findings of the following types?

	YES	NO
Pell Adjustment:	<input type="checkbox"/>	<input type="checkbox"/>
Student Eligibility:	<input type="checkbox"/>	<input type="checkbox"/> If Yes, Summary Schedule A is required in the attached audit
Disbursement:	<input type="checkbox"/>	<input type="checkbox"/> If Yes, Summary Schedule B is required in the attached audit
Refunds:	<input type="checkbox"/>	<input type="checkbox"/> If Yes, Summary Schedule C is required in the attached audit

6. Does the attached audit indicate that this examination was conducted in accordance with:

	YES	NO
Generally Accepted Government Auditing Standards (GAGAS):	<input type="checkbox"/>	<input type="checkbox"/>
AICPA:	<input type="checkbox"/>	<input type="checkbox"/>
Audit Guide:	<input type="checkbox"/>	<input type="checkbox"/>

7. Opinion Type

8. Were there audit findings in the previous year's audit? (If Question 3 is 'yes', this applies to all schools listed.)

YES NO

9. Does Institution utilize a Third-Party Servicer?

YES NO

10. Does the attached audit indicate that management assertions have been examined, that the institution complied with the specified compliance requirements regarding:

	YES	NO
Institution Eligibility and Participation:	<input type="checkbox"/>	<input type="checkbox"/>
Reporting:	<input type="checkbox"/>	<input type="checkbox"/>
Student Eligibility:	<input type="checkbox"/>	<input type="checkbox"/>
Disbursements:	<input type="checkbox"/>	<input type="checkbox"/>
Refunds:	<input type="checkbox"/>	<input type="checkbox"/>
GAPS and Cash Management:	<input type="checkbox"/>	<input type="checkbox"/>
Perkins:	<input type="checkbox"/>	<input type="checkbox"/>
Administrative Capabilities:	<input type="checkbox"/>	<input type="checkbox"/>

FSA Annual Submission CHECKLIST

>> Proprietary School
- OPEID: 77889900

All fields are required.

1. Are the following items included in the attachment of your Financial Statements?

	YES	NO	N/A	If N/A, please provide reason
Balance Sheet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Income Statement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Change in Equity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Cash Flows Statement	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Consolidated Statements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Notes to Financial Statements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
90/10 Revenue Percentage Reported in the Notes to the Financial Statements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Report on Compliance with Laws and Regulations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Report on Internal Controls	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Report on Financial Statements (This report must contain the Auditor's signature)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>

2. Are the following items included in the attachment of your Compliance Audit?

	YES	NO	N/A	If N/A, please provide reason
Servicer Information Sheet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Auditor Information Sheet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Summary Schedule A	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Summary Schedule B	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Summary Schedule C	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Corrective Action Plan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Schedule of Findings & Questioned Costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Statement addressing prior year audit findings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Independent Auditors Report (THIS REPORT MUST INCLUDE AUDITORS' SIGNATURE.)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Explanation of All Current Year Audit Findings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>

Does the Independent Auditor's Report make reference to the examination of required management assertions?:

Institutional Eligibility & Participation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Reporting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Student Eligibility	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Disbursements	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Refunds/Return of Title IV	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
GAPS & Cash Management	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Perkins Loan	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
Administrative Capability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>

3. Contact Information/Additional Notes

Enter any additional notes or explanation and name, phone number, and email address for who should be contacted regarding this submission

FSA Annual Submission FILE UPLOAD

» Proprietary School
• OPEID:77889900

As part of your Annual Submission, you must include an electronic copy of your complete audited financial statements, compliance audit and corrective action plan (if applicable). Please use the fields below to upload the files that you wish to submit to the Department of Education. For each file you upload, use the checkboxes to indicate what is contained in the file. Please note, all files must be in .pdf format. Upload times may vary depending on connection speed, but upload times greater than 1 minute is common - please wait for page to refresh before continuing. All required fields are indicated with an asterisk. Selecting 'All' satisfies all required fields.

- 1** [Financial Statements](#)
- 2** [Program & Audit Info](#)
- 3** [Completeness Checklist](#)
- 4** [Upload Attachments](#)
- 5** [Submit](#)

File: **Browse...**

- Audited Financial Statements:**
- Compliance Audit:**
- Corrective Action Plan:**
- Other:**
- All:**

ADD

CANCEL

SAVE

SAVE AND PROCEED

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File:

- Audited Financial Statements:**
- Compliance Audit:**
- Corrective Action Plan:**
- Other:**
- All:**

ATTACHED FILE(S)	TYPE	
pdf.pdf	All	<input type="button" value="DELETE"/>

- 1 [Financial Statements](#)
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FSA Annual Submission SUBMIT

>> Proprietary School
• OPEID:77889900

By selecting to submit, the information you have entered on these pages will be sent to the Department of Education for review.

Your submission must be prepared in accordance with guidance provided in 34 CFR 668.23, the FSA Audit Guide, or OMB Circular A-133. Once submitted, you will only have read access to this data.

REMINDER: OMB still requires submissions of A-133 reports (public and non-profit institutions) to the Federal Audit Clearinghouse.

By clicking the "Submit to ED" button below, I certify that I am the individual currently signed into this system on behalf of the institution, and that I am authorized to submit this information on behalf of the institution. I also certify that, to the best of my knowledge and belief, all information in this document is true and correct. I understand that if the institution provides false or misleading information, (a) the U.S. Department of Education may deny or seek to revoke the institution eligibility to participate in the federal student financial aid programs and (b) the institution may be liable for all federal student financial aid fund it or its students received. I also understand that I may be subject to a fine of not more than \$25,000 or imprisonment of not more than five years, or both, for misinformation that is material to receipt and stewardship of federal student aid funds.

By clicking the "Submit to ED" button below, I certify that I am not in default on a federal student loan or that I have made satisfactory arrangement to repay it.

SUBMIT TO ED

CREATE ANNUAL SUBMISSIONS

OTHER SUBMISSIONS

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» Proprietary School OPEID:77889900

Your Submission has been received by the Department of Education. You will be contacted if additional information is needed after the submission has passed the edit/completeness check.

NOTIFICATIONS

- Your FYE 10/31/2002 Annual Submission submitted on 06/19/2003 11:13:12 has been received. Review of your submission has not yet started.
- Your Merger/Change in Ownership Submission submitted on 03/14/2003 16:51:29 has been received. Review of your submission has not yet started.
- Your Merger/Change in Ownership Submission submitted on 03/14/2003 16:20:59 has been received. Review of your submission has not yet started.
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