

**Estimated Impact of Adding DOD and VA Funds to Title IV Funds for the 90/10 Revenue Attestation Percentage  
Additional Institutions That Could Have Failed If DOD and VA Funds Were Included**

**Note: These estimates were based on adjustments to the aggregate funds reported for the institutions on the list. The actual 90/10 calculations are made by the institutions on a student-by-student basis, and the federal funds provided for living expenses that exceed the tuition amounts would not be included in the 90/10 calculation.**

**Proprietary School 90/10 Revenue Percentages from Financial Statements**

with Fiscal Year End Dates Between 7/1/2011 and 6/30/2012  
Source: eZ-Audit as of 06/17/2013 with 3/19/2014 Updates  
(Percentages vary slightly from Report to Congress due to rounding)

**VA Amounts Disbursed During Same Months as Reported by Each School. DoD Fiscal Year Data Distributed Proportionally to Same Months as Reported by Each School.**

**Estimated Impact of Including DOD and VA Funds in 90/10 Calculation**

| OPEID    | School Name   | City             | ST | Fiscal Year Ending Date | Title IV Revenue | All Revenue | 90/10 Revenue Percentage | Amounts Disbursed to School for DoD Tuition Assistance | Amounts Disbursed to School for VA Programs | Total Amounts Disbursed by DOD and VA to School | Title IV Revenue + DOD and VA Amounts Disbursed to School | 90/10 Revenue Percentage Using DOD and VA Amounts Disbursed to |
|----------|---|------------------|----|-------------------------|------------------|-------------|--------------------------|--|---|---|---|--|
| 01050900 | Hallmark College of Technology                          | San Antonio      | TX | 12/31/2011              | 7,277,264        | 10,336,740  | 70.40%                   | 6,500  | 5,225,906                                   | 5,232,406                                       | 12,509,670  | 121.02%  |
| 03126300 | Aviation Institute of Maintenance                       | Chesapeake       | VA | 12/31/2011              | 6,617,096        | 8,539,643   | 77.49%                   |  | 2,437,818                                   | 2,437,818                                       | 9,054,914   | 106.03%  |
| 02253700 | IntelliTec College                                      | Colorado Springs | CO | 12/31/2011              | 7,346,134        | 10,325,591  | 71.14%                   | 1,826  | 3,273,697                                   | 3,275,523                                       | 10,621,657  | 102.87%  |
| 02050300 | Academy College   | Bloomington      | MN | 6/30/2012               | 1,648,194        | 2,114,111   | 77.96%                   |  | 481,619                                     | 481,619   | 2,129,813   | 100.74%  |
| 02572800 | Vista College   | Clearfield       | UT | 12/31/2011              | 377,464          | 432,862     | 87.20%                   | 2,952  | 53,486                                      | 56,438  | 433,902   | 100.24%  |
| 01157200 | Colorado School of Trades                               | Lakewood         | CO | 12/31/2011              | 1,663,740        | 2,790,334   | 59.63%                   |  | 1,109,387                                   | 1,109,387                                       | 2,773,127   | 99.38%   |
| 03532400 | Advanced Training Associates                            | El Cajon         | CA | 12/31/2011              | 516,015          | 863,344     | 59.77%                   | 97,488   | 219,881                                     | 317,369   | 833,384   | 96.53%   |
| 02113600 | American InterContinental University                    | Schaumburg       | IL | 12/31/2011              | 315,364,000      | 361,467,000 | 87.25%                   | 2,384,398  | 29,280,240                                  | 31,664,639                                      | 347,028,639   | 96.01%   |
| 03395300 | International Career Development Center                 | Huntington Park  | CA | 12/31/2011              | 39,820,023       | 44,821,186  | 88.84%                   | 29,825   | 3,177,906                                   | 3,207,731                                       | 43,027,754  | 96.00%   |
| 00926700 | Everest College   | Newport News     | VA | 6/30/2012               | 11,119,585       | 14,812,456  | 75.07%                   |  | 3,080,214                                   | 3,080,214                                       | 14,199,799  | 95.86%   |
| 01014800 | Colorado Technical University                           | Colorado Springs | CO | 12/31/2011              | 378,204,000      | 434,224,000 | 87.10%                   | 3,668,054  | 32,664,954                                  | 36,333,008                                      | 414,537,008   | 95.47%   |
| 00188100 | Ashford University                                      | Clinton          | IA | 12/31/2011              | 698,519,005      | 804,569,982 | 86.82%                   | 41,489,646   | 26,838,453                                  | 68,328,099                                      | 766,847,104   | 95.31%   |
| 02614200 | Miller - Motte Technical College                        | Clarksville      | TN | 6/30/2012               | 64,622,121       | 73,116,598  | 88.38%                   | 63,429   | 4,661,805                                   | 4,725,234                                       | 69,347,355  | 94.84%   |
| 01084700 | Arizona Automotive Institute                            | Glendale         | AZ | 12/31/2011              | 17,004,230       | 19,449,888  | 87.43%                   |  | 1,432,253                                   | 1,432,253                                       | 18,436,483  | 94.79%   |
| 00723400 | Heald College   | San Francisco    | CA | 6/30/2012               | 53,282,255       | 61,416,953  | 86.75%                   | 75,604   | 4,635,054                                   | 4,710,659                                       | 57,992,914  | 94.42%   |
| 04131700 | Southwest University at El Paso                         | El Paso          | TX | 12/31/2011              | 10,992,421       | 12,492,372  | 87.99%                   | 11,957   | 746,182                                     | 758,139   | 11,750,560  | 94.06%   |
| 01303900 | South University  | Savannah         | GA | 6/30/2012               | 273,120,840      | 326,934,149 | 83.54%                   | 1,568,577  | 31,921,729                                  | 33,490,307                                      | 306,611,147   | 93.78%   |
| 02572000 | Vista College   | El Paso          | TX | 12/31/2011              | 25,618,343       | 29,163,534  | 87.84%                   | 4,290  | 1,719,683                                   | 1,723,973                                       | 27,342,316  | 93.76%   |
| 03102000 | Rivertown School of Beauty, Barber, Skin Care and Nails | Columbus         | GA | 6/30/2012               | 1,245,108        | 1,480,723   | 84.09%                   | 10,005   | 131,234                                     | 141,239   | 1,386,347   | 93.63%   |
| 03756300 | Anamarc College   | El Paso          | TX | 12/31/2011              | 6,654,829        | 7,405,625   | 89.86%                   | 750  | 260,266                                     | 261,016   | 6,915,845   | 93.39%   |
| 01157400 | Bauder College  | Atlanta          | GA | 12/31/2011              | 9,801,791        | 11,197,596  | 87.53%                   | 4,290  | 640,223                                     | 644,513   | 10,446,304  | 93.29%   |
| 02071200 | Kaplan College  | Phoenix          | AZ | 12/31/2011              | 5,562,866        | 6,492,486   | 85.68%                   |  | 489,260                                     | 489,260   | 6,052,126   | 93.22%   |
| 00729700 | Redstone College  | Broomfield       | CO | 9/30/2011               | 11,438,000       | 16,789,000  | 68.13%                   | 733  | 4,209,093                                   | 4,209,826                                       | 15,647,826  | 93.20%   |
| 04137200 | Borner's Barber College                                 | Los Angeles      | CA | 12/31/2011              | 145,630          | 169,255     | 86.04%                   |  | 12,030                                      | 12,030  | 157,660   | 93.15%   |

**Estimated Impact of Adding DOD and VA Funds to Title IV Funds for the 90/10 Revenue Attestation Percentage  
Additional Institutions That Could Have Failed If DOD and VA Funds Were Included**

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**Proprietary School 90/10 Revenue Percentages from Financial Statements**

with Fiscal Year End Dates Between 7/1/2011 and 6/30/2012  
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**VA Amounts Disbursed During Same Months as Reported by Each School. DoD Fiscal Year Data Distributed Proportionally to Same Months as Reported by Each School.**

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| OPEID    | School Name   | City             | ST | Fiscal Year Ending Date | Title IV Revenue | All Revenue   | 90/10 Revenue Percentage | Amounts Disbursed to School for DoD Tuition Assistance | Amounts Disbursed to School for VA Programs | Total Amounts Disbursed by DOD and VA to School | Title IV Revenue + DOD and VA Amounts Disbursed to School | 90/10 Revenue Percentage Using DOD and VA Amounts Disbursed to |
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| 00499200 | Miller-Motte Technical College                              | Lynchburg        | VA | 6/30/2012               | 47,387,776       | 53,931,348    | 87.87%                   | 13,524   | 2,721,299                                   | 2,734,822                                       | 50,122,598  | 92.94%   |
| 02599700 | Vatterott College   | Berkeley         | MO | 12/31/2011              | 69,437,775       | 78,045,102    | 88.97%                   |  | 3,083,733                                   | 3,083,733                                       | 72,521,508  | 92.92%   |
| 03010600 | Virginia College  | Birmingham       | AL | 12/31/2011              | 263,608,733      | 306,715,050   | 85.95%                   | 251,509  | 20,887,437                                  | 21,138,946                                      | 284,747,679   | 92.84%   |
| 03903500 | Southern Technical College                                  | Orlando          | FL | 12/31/2011              | 20,465,029       | 23,280,257    | 87.91%                   |  | 1,137,040                                   | 1,137,040                                       | 21,602,069  | 92.79%   |
| 03124800 | Platt College   | Lawton           | OK | 12/31/2011              | 2,225,488        | 2,586,700     | 86.04%                   |  | 173,479                                     | 173,479   | 2,398,967   | 92.74%   |
| 02136800 | American Commercial College                                 | San Angelo       | TX | 12/31/2011              | 1,432,396        | 1,601,634     | 89.43%                   |  | 52,749                                      | 52,749  | 1,485,145   | 92.73%   |
| 02204200 | Chattanooga College - Medical, Dental and Technical Careers | Chattanooga      | TN | 12/31/2011              | 3,925,089        | 4,370,448     | 89.81%                   |  | 127,274                                     | 127,274   | 4,052,363   | 92.72%   |
| 04174600 | Nashville Barber and Style Academy                          | Nashville        | TN | 12/31/2011              | 394,244          | 445,144       | 88.57%                   |  | 18,500                                      | 18,500  | 412,744   | 92.72%   |
| 02069300 | Vatterott College   | Quincy           | IL | 12/31/2011              | 13,452,669       | 15,370,464    | 87.52%                   | 4,500  | 792,387                                     | 796,887   | 14,249,556  | 92.71%   |
| 04005300 | United States University                                    | National City    | CA | 12/31/2011              | 3,505,580        | 4,048,796     | 86.58%                   | 12,250   | 228,826                                     | 241,076   | 3,746,656   | 92.54%   |
| 03218300 | Potomac College   | Washington       | DC | 12/31/2011              | 2,776,471        | 3,325,047     | 83.50%                   | 3,000  | 297,128                                     | 300,128   | 3,076,599   | 92.53%   |
| 02060900 | Brown College of Court Reporting                            | Atlanta          | GA | 9/30/2011               | 2,180,716        | 2,430,649     | 89.72%                   | 2,333  | 65,136                                      | 67,469  | 2,248,185   | 92.49%   |
| 03534300 | Jones International University                              | Centennial       | CO | 12/31/2011              | 40,407,000       | 45,174,000    | 89.45%                   | 668,097  | 692,778                                     | 1,360,876                                       | 41,767,876  | 92.46%   |
| 03066300 | Bryan University  | Springfield      | MO | 6/30/2012               | 8,952,025        | 10,119,322    | 88.46%                   | 6,728  | 393,771                                     | 400,498   | 9,352,523   | 92.42%   |
| 01289100 | Antonelli College   | Cincinnati       | OH | 6/30/2012               | 19,898,928       | 22,320,739    | 89.15%                   | 24,513   | 692,586                                     | 717,100   | 20,616,028  | 92.36%   |
| 02334400 | Centura College   | Virginia Beach   | VA | 12/31/2011              | 43,828,400       | 49,271,028    | 88.95%                   | 750  | 1,642,456                                   | 1,643,206                                       | 45,471,606  | 92.29%   |
| 04151100 | Summit Salon & Beauty School                                | Woodland Park    | CO | 12/31/2011              | 226,252          | 258,886       | 87.39%                   |  | 12,527                                      | 12,527  | 238,779   | 92.23%   |
| 03066200 | Bryan University  | Topeka           | KS | 6/30/2012               | 2,437,418        | 2,830,817     | 86.10%                   |  | 171,798                                     | 171,798   | 2,609,216   | 92.17%   |
| 00405700 | National American University                                | Rapid City       | SD | 5/31/2012               | 89,389,651       | 105,576,878   | 84.67%                   | 1,851,883  | 6,018,442                                   | 7,870,325                                       | 97,259,976  | 92.12%   |
| 03127500 | Advanced Technology Institute                               | Virginia Beach   | VA | 12/31/2011              | 9,244,912        | 16,765,576    | 55.14%                   | 11,170   | 6,187,834                                   | 6,199,004                                       | 15,443,916  | 92.12%   |
| 03545300 | University of the Rockies                                   | Colorado Springs | CO | 12/31/2011              | 23,414,174       | 27,548,654    | 84.99%                   | 100,750  | 1,844,289                                   | 1,945,039                                       | 25,359,213  | 92.05%   |
| 02098800 | University of Phoenix                                       | Tempe            | AZ | 8/31/2011               | 3,461,259,000    | 4,020,258,000 | 86.10%                   | 32,654,940   | 206,126,227                                 | 238,781,167                                     | 3,700,040,167   | 92.03%   |
| 03115100 | Heritage College  | Oklahoma City    | OK | 12/31/2011              | 15,576,044       | 17,518,781    | 88.91%                   | 4,635  | 538,666                                     | 543,301   | 16,119,345  | 92.01%   |

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| 02160300 | International Academy of Design and Technology | Chicago          | IL | 12/31/2011              | 61,269,000       | 69,023,000  | 88.77%                   |  | 2,225,484                                   | 2,225,484                                       | 63,494,484  | 91.99%   |
| 01019800 | ECPI University                                | Virginia Beach   | VA | 6/30/2012               | 116,745,761      | 176,864,091 | 66.01%                   | 1,346,699  | 44,572,759                                  | 45,919,458                                      | 162,665,219   | 91.97%   |
| 02558700 | Prism Career Institute                         | Philadelphia     | PA | 12/31/2011              | 7,265,626        | 8,124,492   | 89.43%                   |  | 200,976                                     | 200,976   | 7,466,602   | 91.90%   |
| 02056800 | Daymar College                                 | Chillicothe      | OH | 12/31/2011              | 10,156,610       | 11,378,359  | 89.26%                   |  | 298,107                                     | 298,107   | 10,454,717  | 91.88%   |
| 02158400 | Harrison College                               | Indianapolis     | IN | 6/30/2012               | 61,776,823       | 69,094,087  | 89.41%                   | 39,483   | 1,625,331                                   | 1,664,814                                       | 63,441,637  | 91.82%   |
| 00855200 | Stevens Institute of Business & Arts           | St Louis         | MO | 6/30/2012               | 1,612,821        | 1,799,773   | 89.61%                   |  | 39,359                                      | 39,359  | 1,652,180   | 91.80%   |
| 02218700 | Florida Technical College                      | Orlando          | FL | 4/30/2012               | 25,843,476       | 29,045,949  | 88.97%                   |  | 810,096                                     | 810,096   | 26,653,572  | 91.76%   |
| 00907900 | Everest College                                | Portland         | OR | 6/30/2012               | 28,574,633       | 32,256,823  | 88.58%                   |  | 1,022,751                                   | 1,022,751                                       | 29,597,384  | 91.76%   |
| 00754700 | Lincoln College of Technology                  | Denver           | CO | 12/31/2011              | 14,929,713       | 18,063,713  | 82.65%                   |  | 1,639,050                                   | 1,639,050                                       | 16,568,763  | 91.72%   |
| 04156400 | Aviation Institute of Maintenance              | Casselberry      | FL | 12/31/2011              | 3,861,339        | 4,305,036   | 89.69%                   |  | 87,202                                      | 87,202  | 3,948,541   | 91.72%   |
| 03409500 | RSHT   | Richmond         | VA | 12/31/2011              | 3,742,306        | 4,231,288   | 88.44%                   | 4,500  | 133,057                                     | 137,557   | 3,879,863   | 91.69%   |
| 00493400 | Daymar Institute                               | Nashville        | TN | 12/31/2011              | 28,196,288       | 34,278,640  | 82.26%                   | 6,480  | 3,218,330                                   | 3,224,810                                       | 31,421,098  | 91.66%   |
| 00145900 | Strayer University                             | Washington       | DC | 12/31/2011              | 458,500,000      | 603,400,000 | 75.99%                   | 3,543,053  | 91,022,908                                  | 94,565,961                                      | 553,065,961   | 91.66%   |
| 02280800 | Lincoln College of Technology                  | West Palm Beach  | FL | 12/31/2011              | 27,402,362       | 31,070,022  | 88.20%                   | 4,620  | 1,064,692                                   | 1,069,312                                       | 28,471,674  | 91.64%   |
| 03031400 | International Academy of Design and Technology | Tampa            | FL | 12/31/2011              | 127,477,000      | 146,118,000 | 87.24%                   | 84,789   | 6,234,423                                   | 6,319,212                                       | 133,796,212   | 91.57%   |
| 03035800 | Heritage Institute                             | Jacksonville     | FL | 12/31/2011              | 3,753,424        | 4,678,623   | 80.22%                   |  | 530,286                                     | 530,286   | 4,283,710   | 91.56%   |
| 03115800 | Kaplan College                                 | San Antonio      | TX | 12/31/2011              | 22,873,631       | 26,141,947  | 87.50%                   |  | 1,055,887                                   | 1,055,887                                       | 23,929,518  | 91.54%   |
| 03066900 | IntelliTec College                             | Grand Junction   | CO | 12/31/2011              | 9,430,280        | 10,648,398  | 88.56%                   |  | 314,461                                     | 314,461   | 9,744,741   | 91.51%   |
| 03434300 | Fortis College                                 | Orange Park      | FL | 12/31/2011              | 8,314,000        | 10,005,000  | 83.10%                   |  | 834,375                                     | 834,375   | 9,148,375   | 91.44%   |
| 02616400 | Sanford-Brown Institute                        | Jacksonville     | FL | 12/31/2011              | 37,251,000       | 41,910,000  | 88.88%                   |  | 1,067,464                                   | 1,067,464                                       | 38,318,464  | 91.43%   |
| 00863500 | IntelliTec Medical Institute                   | Colorado Springs | CO | 12/31/2011              | 4,934,735        | 6,519,553   | 75.69%                   | 1,980  | 1,023,587                                   | 1,025,567                                       | 5,960,302   | 91.42%   |
| 02593300 | Heald Stockton                                 | Stockton         | CA | 6/30/2012               | 22,391,970       | 24,970,019  | 89.68%                   |  | 429,891                                     | 429,891   | 22,821,861  | 91.40%   |
| 01050300 | Wichita Technical Institute                    | Wichita          | KS | 12/31/2011              | 16,552,326       | 18,426,924  | 89.83%                   |  | 287,758                                     | 287,758   | 16,840,084  | 91.39%   |

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| 03076400 | Bryman School of Arizona (The)                      | Phoenix            | AZ | 6/30/2012               | 27,157,568       | 30,536,931  | 88.93%                   |  | 745,004                                     | 745,004   | 27,902,572  | 91.37%   |
| 02597100 | Heritage Institute                                  | Fort Myers         | FL | 12/31/2011              | 9,197,306        | 10,432,753  | 88.16%                   |  | 334,008                                     | 334,008   | 9,531,314   | 91.36%   |
| 02234000 | Cameron College                                     | New Orleans        | LA | 12/31/2011              | 1,353,759        | 1,523,960   | 88.83%                   |  | 37,906                                      | 37,906  | 1,391,665   | 91.32%   |
| 03006300 | Institute of Business & Medical Careers             | Fort Collins       | CO | 12/31/2011              | 14,769,997       | 16,695,758  | 88.47%                   |  | 473,230                                     | 473,230   | 15,243,227  | 91.30%   |
| 04051300 | Art Institute of Phoenix (The)                      | Phoenix            | AZ | 6/30/2012               | 342,807,968      | 398,214,545 | 86.09%                   | 29,280   | 20,714,870                                  | 20,744,150                                      | 363,552,118   | 91.30%   |
| 02200800 | American Commercial College                         | Lubbock            | TX | 12/31/2011              | 1,267,206        | 1,410,640   | 89.83%                   |  | 20,360                                      | 20,360  | 1,287,566   | 91.28%   |
| 01313200 | International College of Broadcasting               | Dayton             | OH | 9/30/2011               | 1,260,745        | 1,558,002   | 80.92%                   |  | 161,118                                     | 161,118   | 1,421,863   | 91.26%   |
| 02313900 | Westwood College - O'Hare Airport                   | Chicago            | IL | 9/30/2011               | 28,676,000       | 33,514,000  | 85.56%                   |  | 1,904,002                                   | 1,904,002                                       | 30,580,002  | 91.25%   |
| 00809300 | Heald Fresno  | Fresno             | CA | 6/30/2012               | 25,081,004       | 28,216,469  | 88.89%                   |  | 652,542                                     | 652,542   | 25,733,546  | 91.20%   |
| 02578000 | Santa Barbara Business College                      | Santa Maria        | CA | 6/30/2012               | 3,595,421        | 4,171,597   | 86.19%                   |  | 208,504                                     | 208,504   | 3,803,925   | 91.19%   |
| 02098300 | Western Technical College                           | El Paso            | TX | 12/31/2011              | 17,791,962       | 21,866,564  | 81.37%                   | 23,013   | 2,116,326                                   | 2,139,339                                       | 19,931,301  | 91.15%   |
| 00946600 | Kaplan College                                      | San Antonio        | TX | 12/31/2011              | 33,298,491       | 38,176,118  | 87.22%                   |  | 1,498,628                                   | 1,498,628                                       | 34,797,119  | 91.15%   |
| 04038300 | ATA College   | Louisville         | KY | 6/30/2012               | 8,657,099        | 9,825,098   | 88.11%                   | 5,820  | 286,126                                     | 291,946   | 8,949,045   | 91.08%   |
| 03126400 | Centura College                                     | North Chesterfield | VA | 12/31/2011              | 7,291,971        | 8,166,884   | 89.29%                   |  | 144,798                                     | 144,798   | 7,436,769   | 91.06%   |
| 00492400 | Forrest College                                     | Anderson           | SC | 6/30/2012               | 1,291,453        | 1,456,921   | 88.64%                   |  | 35,196                                      | 35,196  | 1,326,649   | 91.06%   |
| 04177200 | Real Barbers College (The)                          | Anaheim            | CA | 6/30/2012               | 1,218,669        | 1,447,522   | 84.19%                   |  | 98,773                                      | 98,773  | 1,317,442   | 91.01%   |
| 03842500 | Cambridge Institute of Allied Health and Technology | Altamonte Springs  | FL | 12/31/2011              | 1,018,826        | 1,143,286   | 89.11%                   |  | 21,696                                      | 21,696  | 1,040,522   | 91.01%   |
| 02598200 | Southern Career College                             | Jacksonville       | FL | 12/31/2011              | 2,629,697        | 3,315,096   | 79.32%                   |  | 387,351                                     | 387,351   | 3,017,048   | 91.01%   |
| 03062700 | Platt College                                       | Alhambra           | CA | 12/31/2011              | 13,864,438       | 16,245,025  | 85.35%                   |  | 918,134                                     | 918,134   | 14,782,572  | 91.00%   |
| 00931300 | Daymar College                                      | Owensboro          | KY | 12/31/2011              | 26,540,140       | 29,988,103  | 88.50%                   | 6,500  | 711,438                                     | 717,938   | 27,258,078  | 90.90%   |
| 03176300 | Aviation Institute of Maintenance                   | Indianapolis       | IN | 12/31/2011              | 4,206,755        | 4,735,370   | 88.84%                   |  | 97,378                                      | 97,378  | 4,304,133   | 90.89%   |
| 02616700 | Le Cordon Bleu College of Culinary Arts             | Scottsdale         | AZ | 12/31/2011              | 26,501,000       | 33,564,000  | 78.96%                   | 10,770   | 3,994,243                                   | 4,005,013                                       | 30,506,013  | 90.89%   |
| 00472900 | Hesser College                                      | Manchester         | NH | 12/31/2011              | 25,964,578       | 30,019,635  | 86.49%                   | 22,912   | 1,280,794                                   | 1,303,706                                       | 27,268,284  | 90.83%   |

**Estimated Impact of Adding DOD and VA Funds to Title IV Funds for the 90/10 Revenue Attestation Percentage  
Additional Institutions That Could Have Failed If DOD and VA Funds Were Included**

**Note: These estimates were based on adjustments to the aggregate funds reported for the institutions on the list. The actual 90/10 calculations are made by the institutions on a student-by-student basis, and the federal funds provided for living expenses that exceed the tuition amounts would not be included in the 90/10 calculation.**

**Proprietary School 90/10 Revenue Percentages from Financial Statements**  
with Fiscal Year End Dates Between 7/1/2011 and 6/30/2012  
Source: eZ-Audit as of 06/17/2013 with 3/19/2014 Updates  
(Percentages vary slightly from Report to Congress due to rounding)

**VA Amounts Disbursed During Same Months as Reported by Each School. DoD Fiscal Year Data Distributed Proportionally to Same Months as Reported by Each School.**

**Estimated Impact of Including DOD and VA Funds in 90/10 Calculation**

| OPEID    | School Name  | City             | ST | Fiscal Year Ending Date | Title IV Revenue | All Revenue | 90/10 Revenue Percentage | Amounts Disbursed to School for DoD Tuition Assistance | Amounts Disbursed to School for VA Programs | Total Amounts Disbursed by DOD and VA to School | Title IV Revenue + DOD and VA Amounts Disbursed to School | 90/10 Revenue Percentage Using DOD and VA Amounts Disbursed to |
|----------|--|------------------|----|-------------------------|------------------|-------------|--------------------------|--|---|---|---|--|
| 00461700 | National College of Business and Technology          | Nashville        | TN | 11/30/2011              | 16,054,196       | 18,721,270  | 85.75%                   |  | 950,082                                     | 950,082   | 17,004,278  | 90.83%   |
| 03115000 | Arizona College                                      | Glendale         | AZ | 3/31/2012               | 7,913,836        | 8,909,828   | 88.82%                   |  | 178,517                                     | 178,517   | 8,092,353   | 90.83%   |
| 02596600 | ATI Career Training Center                           | Dallas           | TX | 12/31/2011              | 12,121,032       | 13,643,081  | 88.84%                   |  | 268,082                                     | 268,082   | 12,389,114  | 90.81%   |
| 03092700 | Skyline College                                      | Roanoke          | VA | 6/30/2012               | 3,404,368        | 4,011,854   | 84.86%                   |  | 237,666                                     | 237,666   | 3,642,034   | 90.78%   |
| 02263100 | Anthem College                                       | Phoenix          | AZ | 6/30/2012               | 35,813,782       | 40,701,133  | 87.99%                   | 44,840   | 1,080,262                                   | 1,125,102                                       | 36,938,884  | 90.76%   |
| 04029300 | Trendsetters of Florida School of Beauty & Barbering | Jacksonville     | FL | 12/31/2011              | 417,543          | 468,344     | 89.15%                   |  | 7,498                                       | 7,498   | 425,041   | 90.75%   |
| 00149900 | Everest University                                   | Orlando          | FL | 6/30/2012               | 392,274,380      | 437,321,333 | 89.70%                   | 7,355  | 4,533,030                                   | 4,540,385                                       | 396,814,765   | 90.74%   |
| 02320900 | Tidewater Tech                                       | Norfolk          | VA | 12/31/2011              | 4,628,920        | 5,203,992   | 88.95%                   |  | 92,724                                      | 92,724  | 4,721,644   | 90.73%   |
| 03025800 | Dawn Career Institute                                | Wilmington       | DE | 6/30/2012               | 7,875,471        | 8,783,821   | 89.66%                   |  | 91,836                                      | 91,836  | 7,967,307   | 90.70%   |
| 03035900 | National Aviation Academy                            | Clearwater       | FL | 6/30/2012               | 10,350,811       | 13,213,355  | 78.34%                   | 16,210   | 1,617,762                                   | 1,633,973                                       | 11,984,784  | 90.70%   |
| 00844100 | Anthem Institute                                     | Springfield      | PA | 6/30/2012               | 8,093,812        | 9,191,936   | 88.05%                   |  | 241,685                                     | 241,685   | 8,335,497   | 90.68%   |
| 02239200 | Anthem College                                       | Maryland Heights | MO | 6/30/2012               | 13,417,245       | 14,983,265  | 89.55%                   |  | 169,269                                     | 169,269   | 13,586,514  | 90.68%   |
| 00814600 | Everest University - Pompano Beach                   | Pompano Beach    | FL | 6/30/2012               | 29,517,342       | 33,253,836  | 88.76%                   |  | 636,145                                     | 636,145   | 30,153,487  | 90.68%   |
| 00793800 | Lincoln College of Technology                        | Indianapolis     | IN | 12/31/2011              | 63,632,108       | 76,328,292  | 83.37%                   |  | 5,579,805                                   | 5,579,805                                       | 69,211,913  | 90.68%   |
| 03783300 | Blue Cliff Career College                            | Mobile           | AL | 12/31/2011              | 1,222,787        | 1,378,807   | 88.68%                   | 982  | 26,307                                      | 27,289  | 1,250,076   | 90.66%   |
| 03523300 | Aviation Institute Of Maintenance                    | Duluth           | GA | 12/31/2011              | 10,381,244       | 11,655,580  | 89.07%                   |  | 183,859                                     | 183,859   | 10,565,103  | 90.64%   |
| 00908200 | International Business College                       | El Paso          | TX | 6/30/2012               | 4,056,315        | 4,856,831   | 83.52%                   | 1,320  | 342,717                                     | 344,037   | 4,400,352   | 90.60%   |
| 02609200 | Vatterott College                                    | Des Moines       | IA | 12/31/2011              | 24,365,096       | 27,774,829  | 87.72%                   | 38,593   | 760,215                                     | 798,808   | 25,163,904  | 90.60%   |
| 03120300 | CollegeAmerica - Flagstaff                           | Flagstaff        | AZ | 12/31/2011              | 11,005,000       | 12,434,000  | 88.51%                   |  | 258,159                                     | 258,159   | 11,263,159  | 90.58%   |
| 04148000 | New Life Business Institute                          | Jamaica          | NY | 12/31/2011              | 831,909          | 927,970     | 89.65%                   |  | 8,378                                       | 8,378   | 840,287   | 90.55%   |
| 03573300 | Aviation Institute of Maintenance                    | Irving           | TX | 12/31/2011              | 8,315,937        | 9,276,002   | 89.65%                   |  | 83,289                                      | 83,289  | 8,399,226   | 90.55%   |
| 01005700 | American Commercial College                          | Abilene          | TX | 12/31/2011              | 1,946,343        | 2,167,497   | 89.80%                   |  | 15,270                                      | 15,270  | 1,961,613   | 90.50%   |
| 00754900 | Coyne College  | Chicago          | IL | 9/30/2011               | 9,603,536        | 11,114,250  | 86.41%                   | 1,403  | 452,625                                     | 454,027   | 10,057,563  | 90.49%   |

**Estimated Impact of Adding DOD and VA Funds to Title IV Funds for the 90/10 Revenue Attestation Percentage  
Additional Institutions That Could Have Failed If DOD and VA Funds Were Included**

**Note: These estimates were based on adjustments to the aggregate funds reported for the institutions on the list. The actual 90/10 calculations are made by the institutions on a student-by-student basis, and the federal funds provided for living expenses that exceed the tuition amounts would not be included in the 90/10 calculation.**

**Proprietary School 90/10 Revenue Percentages from Financial Statements**

with Fiscal Year End Dates Between 7/1/2011 and 6/30/2012  
Source: eZ-Audit as of 06/17/2013 with 3/19/2014 Updates  
(Percentages vary slightly from Report to Congress due to rounding)

**VA Amounts Disbursed During Same Months as Reported by Each School. DoD Fiscal Year Data Distributed Proportionally to Same Months as Reported by Each School.**

**Estimated Impact of Including DOD and VA Funds in 90/10 Calculation**

| OPEID    | School Name  | City        | ST | Fiscal Year Ending Date | Title IV Revenue | All Revenue | 90/10 Revenue Percentage | Amounts Disbursed to School for DoD Tuition Assistance | Amounts Disbursed to School for VA Programs | Total Amounts Disbursed by DOD and VA to School | Title IV Revenue + DOD and VA Amounts Disbursed to School | 90/10 Revenue Percentage Using DOD and VA Amounts Disbursed to |
|----------|--|-------------|----|-------------------------|------------------|-------------|--------------------------|--|---|---|---|--|
| 03680300 | Jay's Technical Institute                          | Houston     | TX | 12/31/2011              | 771,808          | 871,454     | 88.57%                   |  | 16,489                                      | 16,489  | 788,297   | 90.46%   |
| 04131400 | Phoenix School of Law                              | Phoenix     | AZ | 7/31/2011               | 21,194,399       | 24,223,916  | 87.49%                   |  | 710,005                                     | 710,005   | 21,904,404  | 90.42%   |
| 02577900 | Santa Barbara Business College                     | Bakersfield | CA | 6/30/2012               | 10,058,711       | 11,686,882  | 86.07%                   |  | 503,392                                     | 503,392   | 10,562,103  | 90.38%   |
| 03537300 | New York Automotive & Diesel Institute             | Jamaica     | NY | 6/30/2012               | 6,392,992        | 7,518,322   | 85.03%                   |  | 398,557                                     | 398,557   | 6,791,549   | 90.33%   |
| 00842500 | Daymar College                                     | Paducah     | KY | 12/31/2011              | 3,476,449        | 3,947,827   | 88.06%                   |  | 87,895                                      | 87,895  | 3,564,344   | 90.29%   |
| 02218800 | Brookline College                                  | Phoenix     | AZ | 12/31/2011              | 44,460,712       | 50,365,221  | 88.28%                   | 1,500  | 977,618                                     | 979,118   | 45,439,830  | 90.22%   |
| 01116600 | Broadview University                               | West Jordan | UT | 3/31/2012               | 14,517,557       | 18,233,022  | 79.62%                   | 26,750   | 1,899,456                                   | 1,926,206                                       | 16,443,763  | 90.19%   |
| 02110700 | Cleveland Institute of Dental - Medical Assistants | Cleveland   | OH | 12/31/2011              | 5,055,555        | 5,635,464   | 89.71%                   |  | 25,028                                      | 25,028  | 5,080,583   | 90.15%   |
| 00778100 | Kaplan Career Institute                            | Broomall    | PA | 12/31/2011              | 7,444,481        | 8,566,219   | 86.91%                   |  | 278,219                                     | 278,219   | 7,722,700   | 90.15%   |
| 02621500 | Career College of Northern Nevada                  | Sparks      | NV | 12/31/2011              | 6,951,434        | 8,140,705   | 85.39%                   |  | 387,045                                     | 387,045   | 7,338,479   | 90.15%   |
| 02190700 | Fortis College                                     | Centerville | OH | 12/31/2011              | 33,381,000       | 37,903,000  | 88.07%                   | 10,370   | 773,311                                     | 783,681   | 34,164,681  | 90.14%   |
| 03786300 | Advanced College                                   | South Gate  | CA | 12/31/2011              | 3,359,595        | 3,738,415   | 89.87%                   |  | 9,794                                       | 9,794   | 3,369,389   | 90.13%   |
| 02591900 | Kaplan College                                     | El Paso     | TX | 12/31/2011              | 15,055,407       | 17,455,046  | 86.25%                   |  | 664,806                                     | 664,806   | 15,720,213  | 90.06%   |
| 03010400 | Crescent City School of Gaming & Bartending        | New Orleans | LA | 12/31/2011              | 4,579,552        | 5,169,049   | 88.60%                   | 3,090  | 72,419                                      | 75,509  | 4,655,061   | 90.06%   |
| 03616300 | Aviation Institute of Maintenance                  | Kansas City | MO | 12/31/2011              | 3,590,017        | 4,067,746   | 88.26%                   |  | 73,176                                      | 73,176  | 3,663,193   | 90.05%   |
| 02341000 | Fortis College                                     | Mobile      | AL | 12/31/2011              | 17,574,000       | 20,232,000  | 86.86%                   | 1,335  | 636,542                                     | 637,877   | 18,211,877  | 90.02%   |
| 02305800 | Florida Career College                             | Miami       | FL | 6/30/2012               | 70,464,925       | 80,827,125  | 87.18%                   | 3,765  | 2,282,303                                   | 2,286,068                                       | 72,750,993  | 90.01%   |