CIRR SCHEDULE OF OUTCOME DATA

I. Report Information		
School Name	Tech Elevator, Inc.	
Campus Location	Columbus, OH	
Program Name	Full-Stack Web Development	
Reporting Period	1/1/2017	6/30/2017
Published Course Length (in days, including weekends and holidays)	96	
Graduates Included in Report	26	

II. Graduation Requirements
- Satisfactory completion all course modules
- Satisfactory completion of final capstone project
- Attendance at all Pathway Program events
- Adherence to school Attendance policy

III. Graduation Data		
How many students graduate within 100% of published program length (on-time)?	**92.86%**	
How many students graduate within 150% of published program length	92.86%	
IV. What were the employment results for graduates?	**90 days**	**180 days**
1. Employed full-time in paid, in-field positions	**88.5%**	**92.3%**
A. Full-time employee	88.5%	92%
B. Full-time apprenticeship, internship, or contract position	0%	0%
C. Hired by school in-field	0%	0%
2. Employed in other positions	**0%**	**0%**
A. Started a new company or venture after graduation	0%	0%
B. Short-term contract or part-time position	0%	0%
C. Hired by school out of field	0%	0%
D. Out of field	0%	0%
3. Not employed	**11.5%**	**7.7%**
A. Still seeking a job	11.5%	7.7%
B. Not seeking a job	0%	0%
4. Non-reporting	0%	0%
What is the median annual base salary of graduates?	**$68,000**	**$68,000**
Under $60,000	30.4%	33.3%
$60,000-$70,000	39.1%	37.5%
$70,000-$80,000	21.7%	20.8%
$80,000-$90,000	4.3%	4.2%
$90,000-$100,000	4.3%	4.2%
Over $100,000	0.0%	0.0%
Percentage of job obtainers who reported salaries	100.0%	100.0%
V. What were the most frequent job titles for graduates?		
Software Engineer	30.4%	
Software Developer	26.1%	
Analyst	17.4%	
Web Developer	13.0%	
QA/Tester	4.3%	
VI. What percent of incoming students held a prior computer science degree?	Did not report on	

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

TECH ELEVATOR, INC.
COLUMBUS, OHIO CAMPUS

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

For the Reporting Period January 1, 2017 through June 30, 2017

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To Management:

We have performed the procedures agreed upon by Tech Elevator, Inc. and management solely to assist Tech Elevator, Inc. with its analysis of their Student Data, Employment Outcome Rate and Graduation Rate for the period of **January 1, 2017 through June 30, 2017**. Management is responsible for Tech Elevator, Inc.'s Student Data, Employment Outcome Rate and Graduation Rate. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in our report either for the purpose for which this report has been requested or for any other purpose.

Tech Elevator, Inc. is responsible for the agreed-upon procedures to be performed outlined in Exhibit A and that it is in accordance with applicable standards; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. Tech Elevator, Inc. is also responsible for, and have provided us in writing regarding the Company's assertions about accuracy and existence of Student Data, Employment Outcome, and Graduation Rates which is presented in accordance with Council on Integrity in Results Reporting "CIRR" Standards & Implementation Standards which governs outcome report for graduates of 2017 rev. 2018-03-19 "CIRR Standards".

Agreed-upon procedures on Tech Elevator, Inc.'s Student Data, Employment Outcome Rate, and Graduation Rate for Enrolled Students who graduated during the period of January 1, 2017 through June 30, 2017.

DEFINITIONS:

A. **Published Course Length:** For fixed-length programs, the Published Course Length must be in calendar days such that the following statement is true: If a student needs to repeat a module/section prior to meeting the graduation criteria, he or she should not count as graduated in 100% of the program length.

   For self-paced programs, schools must report on all students who enrolled 12 months prior to the reporting period's start date until 6 months prior to the reporting period's start date. They must report the graduation rate by dividing the total number of graduates from the dataset by the total amount of enrollments from the dataset, and report the time to graduate as a table by dividing the number of graduates in six 30-day periods by the total number of students in the report**.**

B. **Employment Outcome Rate** – Calculated based on dividing (i) the number of graduates available for employment who accepted an offer of gainful employment within 90 and 180 days of graduation by (ii) the number of graduates available for employment. The Employment Outcome Rate is calculated as an aggregate number for all graduates of the Full-Stack Web Development – Columbus, Ohio campus.

C. **Graduates**– Calculated based on the number of students who have successfully completed the requirements for graduation, including, completing all course modules, completion of final capstone project, attendance at all Pathway Program events, and adherence to school attendance policy. Students who successfully completed the requirements are eligible for graduation.

DEFINITIONS (CONTINUED):

    D. Employed – Calculated based on the number of students who accepted offer of employment within 90 and 180 days of graduation. The following graduates are considered Employed:

        i. Graduates employed by Tech Elevator, Inc. as an instructor or other technical position.

        ii. Graduates who return to their previous employer if the position is a role relevant to the Tech Elevator, Inc. curriculum.

        iii. Graduates who accept a full-time, part-time, or contract position in a role relevant to the Tech Elevator, Inc. curriculum.

        iv. Graduates who start their own business in a founder role (entrepreneurs).

    E. Non-Reporting – Calculated based on the number of graduates who did not respond to a minimum of four attempts through two different means of communication. This documentation shall include the dates of the attempted contacts and the graduate's contact information used in those attempts.

    F. Enrolled Students – Enrolled students are all students in a course as of (i) the final date under applicable state regulations on which the school is required to provide the student with a full tuition refund, or (ii) if applicable state regulations do not contain such a requirement, the final date as specified in the school's published policies on which a student may receive a full tuition refund. The full tuition refund may exclude nominal non-refundable registration fees. Enrolled Students do not include students who died, became incarcerated, or were called into active military duty during the course.

    G. Course – Denoting Tech Elevator, Inc.'s Full-Stack Web Development program from which the students enrolled.

PROCEDURES PERFORMED AND RESULTS:

1. Verify the number of students who were enrolled in the program and if the student graduated within 100% and 150% of the published course length of 96 days during the period of January 1, 2017 through June 30, 2017.

    a. Obtain the list of students who are designated as enrolled, per Tech Elevator, Inc.'s records for the period from January 1, 2017 through June 30, 2017.

    b. Verified independently directly with the student, or alternatively through the procedures listed below, that students designated as "graduated" completed the program within 100% or 150% of the published course length of 96 days. The listed alternative procedures are as follows:

        i. Examination of graduation attestation or written record.

        ii. Examination of school records representing the student graduated such as email communication, offer letters or other student data.

        iii. Examination of professional or company web-sites.

    Results: AGL CPA Group, LLC obtained an enrollment list of 28 students, all of which are eligible to be included in the Graduation Rate calculation. (See Exhibit B)

    AGL CPA Group, LLC verified that 26 of 28 or 92.86% of enrolled students graduated within 100% of the published course length of 96 days. The remaining 2 of 28 or 7.14% of enrolled students did not graduate. No exceptions were noted. (See Exhibit B)

    AGL CPA Group, LLC verified 9 of 26 or 34.62% of graduates through independent email verification with the graduate. The remaining 17 of 26 or 65.38% of graduates were verified through one or more alternative procedures described in section 1.B above (See Exhibit B)

2. Verify the number of graduates who were employed as defined by Definition C and D.

    a. Using the list obtained in procedure 1.A, verify independently directly with the student, or alternatively verify through the procedures listed below, the Employment Outcome provided by Tech Elevator, Inc. for each student who was designated as a graduate as defined by Definitions B, C, and D. The listed alternative procedures are as follows:

        i. Examination of signed offer letter from employer.

        ii. Examination of school records representing the student graduated such as email communication, offer letters or third party professional web-sites, graduate attestation, or documented detail communication with the student/employer.

    b. Using the verified number obtained from procedure 2.A above, recalculate the January 1, 2017 through June 30, 2017 Employment Outcome Rate as defined by Definition B.

    Results: AGL CPA Group, LLC verified that 24 of 26 or 92.31% of graduates which are eligible to be included in the Employment Outcomes Rate calculation were employed within 180 days of graduation. The remaining 2 of 26 or 7.69% of graduates were not employed within 180 days of graduation. No exceptions were noted. (See Exhibit B)

PROCEDURES PERFORMED AND RESULTS (CONTINUED):

Results (continued): AGL CPA Group, LLC verified Employment Outcome for 9 of 26 or 34.62% of graduates who received and reported an offer of employment by independent email verification with the graduate, 15 of 26 or 57.69% were verified through one or more alternative procedures defined in section 2.A above. (See Exhibit B)

The recalculated verified Employment Outcome Rate for the period of January 1, 2017 through June 30, 2017 was as follows: (See Exhibit B)

Employment Outcome	# of graduates employed within 90 Days	% of graduates employed within 90 Days	# of graduates employed within 180 Days (Cumulative)	% of graduates employed within 180 Days (Cumulative)
Employed full-time in paid, in-field positions	23	88.46%	24	92.31%
Employed in other positions	0	0.00%	0	0.00%
Not employed	3	11.54%	2	7.69%
Total	26	100%	26	100%

3. Verify the number of graduates who accepted an offer of employment and reported salary information to the school.

   a. Using the list obtained in procedure 1.A and the verified information in section 2 verify independently directly with the student, or alternatively verified through the procedures listed below, the salary information for graduates who were designated as employed as defined by Definition C and D, provided by Tech Elevator, Inc., for each graduate. The listed alternative procedure is as follows:

      i. Examination of signed offer letter from employer.

      ii. Examination of school records representing the student graduated such as email communication, offer letters or third party professional web-sites, graduate attestation, or documented detail communication with the student/employer.

   b. For the graduates who provided salary information through applicable documentation, calculate the median annual base salary for graduates for the 90 and 180 day window.

Results: AGL CPA Group, LLC verified independently directly with the student, or alternatively verified through the procedures described in section 3.A, the reported and median salary for 23 of 23 or 100% and cumulative 24 of 24 or 100% of graduates who accepted an offer of employment and reported salary for the 90 and 180 day window, respectively. (See Exhibit B)

PROCEDURES PERFORMED AND RESULTS (CONTINUED):

Results (continued): The results of our findings are as follows. (See Exhibit B)

Salary Range	# of employed graduates reporting salary in 90 Days	% of employed graduates reporting salary in 90 Days	# of employed graduates reporting salary in 180 Days (Cumulative)	% of employed graduates reporting salary in 180 Days (Cumulative)
Under $60,000	7	30.43%	8	33.33%
$60,000 - $69,999	9	39.13%	9	37.50%
$70,000 - $79,999	5	21.74%	5	20.83%
$80,000 - $89,999	1	4.35%	1	4.17%
$90,000 - $99,999	1	4.35%	1	4.17%
$100,000 +	0	0%	0	0%
Total	23	100%	24	100%

The Median Annual Base Salary for the 23 and cumulative 24 employed graduates who reported salary for both the 90 and 180 day window, respectively, was $68,000 and $68,000, respectively. (See Exhibit B)

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of Tech Elevator, Inc. internal control over compliance.

Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Tech Elevator, Inc. and Management and is not intended to be and should not be used by anyone other than these specified parties.

AGL CPA Group, LLC

Atlanta, GA
January 10, 2019

SUPPLEMENTAL EXHIBITS

EXHIBIT A
AGREED UPON PROCEDURES

Management asserts the Outcome Report provided for presentation is accurate and in compliance with CIRR standards and the following reported results:

	Management Objective	Assertion	Procedure
1.	All enrolled student who were included in the CIRR Outcomes Report were enrolled during the reporting period were included in the underlying data used for reporting results of the CIRR Outcomes Report.	Existence and Accuracy	AGL CPA Group, LLC ("AGL") will obtain from management a list of students who are designated as enrolled, per the published CIRR Standards, in the program for the periods January 1, 2017 through June 30, 2017 and July 1, 2017 through December 31, 2017, and perform the following procedures to test existence and accuracy.
			AGL will verify enrollment with the student through confirmation. Those students who don't respond one of the alternative methods listed in the following will be obtained: a) graduation attestation or written record; b) school records representing the student graduated such as email communication, offer letters or other student data; c) professional or company web-sites.
2.	The number of students who were enrolled in the program and presented in the CIRR Outcomes Report that graduated are used in calculating the percentage of students who graduated within 100% and 150% of the published course length is accurate and proper documentation, as defined by the CIRR Standards, has been retained for verification purposes.	Existence, classification and Accuracy	AGL will verify graduation date with the student through confirmation. Those students who don't respond one of the alternative methods listed in the following will be obtained: a) graduation attestation or written record; b) school records representing the student graduated such as email communication, offer letters or other student data; c) professional or company web-sites.
3.	The number of students employed within 90 days and cumulatively within 180 days after graduation are report in the Outcome Report is accurate and proper documentation, as defined by the CIRR Standards, has been retained for verification.	Existence, classification and Accuracy	AGL will verify the student was employed as stated in the employment calculation with the student through confirmation, and those who don't respond one of the alternative methods listed in the following will be obtained: a) signed offer letter from employer; b) school records representing the student graduated such as email communication, offer letters or third party professional web-sites, graduate attestation, or documented detail communication with the student/employer.
4.	The graduates that report salary's after employment is accurate and relates to the proper reporting period, as defined by the CIRR Standards,	Existence, classification and Accuracy	AGL will verify the student's salary as stated in the Outcome Report through confirmation, and those who don't respond one of the alternative methods listed in the following will be obtained: a) examine signed offer letter from employer, b) school records representing the students salary such as email communication, offer letters or documented detail communication with the student/employer.

See Independent Accountant's Report on Applying Agreed-Upon Procedures.

EXHIBIT B
CIRR SCHEDULE OF OUTCOME DATA

I. Report Information		
School Name	Tech Elevator, Inc.	
Campus Location	Columbus, OH	
Program Name	Full-Stack Web Development	
Reporting Period	1/1/2017	6/30/2017
Published Course Length (in days, including weekends and holidays)	96	
Graduates Included in Report	26	
II. Graduation Requirements		
- Satisfactory completion all course modules		
- Satisfactory completion of final captstone project		
- Attendance at all Pathway Program events		
- Adherence to school Attendance policy		
III. Graduation Data		
How many students graduate within 100% of published program length (on-time)?	92.86%	
How many students graduate within 150% of published program length	92.86%	
IV. What were the employment results for graduates?	**90 days**	**180 days**
1. Employed full-time in paid, in-field positions	**88.5%**	**92.3%**
A. Full-time employee	88.5%	92%
B. Full-time apprenticeship, internship, or contract position	0%	0%
C. Hired by school in-field	0%	0%
2. Employed in other positions	**0%**	**0%**
A. Started a new company or venture after graduation	0%	0%
B. Short-term contract or part-time position	0%	0%
C. Hired by school out of field	0%	0%
D. Out of field	0%	0%
3. Not employed	**11.5%**	**7.7%**
A. Still seeking a job	11.5%	7.7%
B. Not seeking a job	0%	0%
4. Non-reporting	0%	0%
What is the median annual base salary of graduates?	**$68,000**	**$68,000**
Under $60,000	30.4%	33.3%
$60,000-$70,000	39.1%	37.5%
$70,000-$80,000	21.7%	20.8%
$80,000-$90,000	4.3%	4.2%
$90,000-$100,000	4.3%	4.2%
Over $100,000	0.0%	0.0%
Percentage of job obtainers who reported salaries	100.0%	100.0%
V. What were the most frequent job titles for graduates?		
Software Engineer	30.4%	
Software Developer	26.1%	
Analyst	17.4%	
Web Developer	13.0%	
QA/Tester	4.3%	
VI. What percent of incoming students held a prior computer science degree?	Did not report on	

See Independent Accountant's Report on Applying Agreed-Upon Procedures.