

**South Carolina Education Oversight Committee (EOC)  
Annual Standards Assurance Form**

H.4077 (R.247) as Signed by the Governor on May 18, 2018

2018-19

**Document A – Application for Continued Participation in ECENC Program**

Please complete the information requested below concerning your independent school. This information will be listed on the South Carolina Education Oversight Committee's website, [www.eoc.sc.gov](http://www.eoc.sc.gov).

Independent School Name:	LAURENCE MANNING Academy
Independent School Contact Person:	Robert N. Boykin, III
Independent School Address:	P.O. Box 278
City, State, Zip Code:	MANNING, SC 29102
Independent School Telephone Number:	(803) - 435-2114
Independent School Fax Number:	(803) - 435-9154
Independent School E-mail Address:	rboykin@lmaedu.org
Independent School Website Address:	WWW.LAURENCEMANNING.COM

Please review the standards below based on H.4077 (R.247) as signed by the Governor on May 18, 2018. An "eligible school" is defined as "an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met," and does not discriminate based on the grounds of race, color, or national origin. Please indicate whether your school has met each standard to ensure the following academic requirements are being met. The S.C. Education Oversight Committee reserves the right to request additional documentation to show the school is in compliance with state law.

STANDARDS	YES	NO
1. Offers a general education to primary or secondary school students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Does not discriminate on the basis of race, color, or national origin.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Is located in this state.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Has an educational curriculum that includes courses set forth in the state's diploma requirements, graduation certificate requirements (for special needs children), and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress. Please	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Has school facilities that are subject to applicable federal, state, and local laws.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students, or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities. Please provide a summary of the services provided based on exceptional needs of students served.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Did this school receive any grants last fiscal year (July 1, 2017 until June 30, 2018) from Exceptional SC from the Educational Credit for Exceptional Needs Children Fund? Please complete Document B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. By December 31, 2018, will your school submit school-level test score results from the prior school year on national achievement tests and individual student test scores for students who received a grant from Exceptional SC in the prior school year? Please complete Document C.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. By December 31, 2018, will your school provide a "compilation, review, or compliance audit of the organization's financial statements as relating to the grants received, conducted by a certified public accounting firm"? Please complete Document D.	<input checked="" type="checkbox"/>	<input type="checkbox"/>





## LAURENCE MANNING ACADEMY

May 31, 2018

Laurence Manning Academy serves children with the following challenges: ADD; ADHD; minor forms of Tourette's; minor forms of Autism; minor forms of behavioral imbalances; a variety of emotional, physical, and mental needs. The school does this through an individually designed curriculum for students who qualify for our special needs program. We have a special needs teacher, Mrs. Margaret Baron, who works with students and parents to make sure an individual program is designed to meet each student's needs.

A handwritten signature in black ink, reading "Dinah B. Swygert". The signature is written in a cursive style and is positioned above the printed name.

Dinah B. Swygert  
Laurence Manning Academy  
College and Academic Counselor

**Document B  
Grants Received**

**Application for Continued Participation  
Educational Credit for Exceptional Needs Children (ECENC) Program  
2018-2019**

**Independent School Name:** Laurence Manning Academy

An Independent school continuing to participate in the Educational Credit for Exceptional Needs Children for Fiscal Year 2018-19 is required to submit the following information:

**Total number of grants and total amount of grants received in the preceding fiscal year, from July 1, 2017 through June 30, 2018.**

Please complete the following chart. If no grants for any qualifying student were received from Exceptional SC in Fiscal Year 2017-18, please indicate with "0" grants received and "\$0" in total amount of grants received.

Total Number of Grants Received	Total Amount of Grants Received
19	\$ 14,134.50

Total number of grants is the number of individual children/students who received a grant even if the school received more than one grant for a specific child/student. The total amount of grants per child/student should not have exceeded \$11,000.

**Document C  
Student Assessment Data**

**Application for Continued Participation  
Educational Credit for Exceptional Needs Children (ECENC) Program  
2018-2019**

**Independent School Name:**

Laurence Manning Academy

An Independent school applying for continued participation in the Educational Credit for Exceptional Needs Children Program for Fiscal Year 2018-19 is required to submit the following information by **December 31, 2018**:

*Student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested and administered by the school receiving or entitled to receive scholarship grants pursuant to this section in the previous school year. The school shall also provide individual student test scores on national achievement or state standardized tests, or both, for any student in grades one through twelve who received a grant from the program during the prior school year. The information must be used to provide program level reports to determine whether students participating in the program have experienced measurable improvement. Students with disabilities for whom standardized testing is not appropriate are exempt from this requirement.*

*Section 12-6-3790(E)(1)(b)*

The information will be used to issue an annual report.

*Annually, the Education Oversight Committee shall issue a report to the General Assembly documenting the impact of the Educational Credit for Exceptional Needs Children Program on student achievement. In addition, the report must include information on individual schools if at least fifty-one percent of the total enrolled students in the private school participated in the Educational Credit for Exceptional Needs Children Program in the prior school year. The report must be according to each participating private school, and for participating students, in which there are at least thirty participating students who have scores for tests administered. If the Education Oversight Committee determines that the thirty participating-student cell size may be reduced without disclosing personally identifiable information of a participating student, the Education Oversight Committee may reduce the participating-student cell size, but the cell size may not be reduced to less than ten participating students.*

*Section 12-6-3790(E)(6)*

Each school will have access to a secure data portal to upload individual student assessment results, which will include personally identifiable information. The portal will capture, at a minimum, the following information:

- Name of the student who received a grant from Exceptional SC in the prior school year along with data including date of birth, sex, grade level, etc. to ensure that the assessment results can be matched to the individual student who received a grant;
- For each student who received a grant, the results of a national assessment or assessments in 2017-18 and if possible, in 2016-17 as well to document academic growth. The name of the assessment as well as scale scores for students or national percentile ranks must be included; and
- If a student received a grant but due to the student's exceptional needs was not able to be assessed with a national assessment, the school must provide an explanation by student of the reason why a national assessment was not administered and how the school is measuring academic and personal growth for each student not assessed.

Please identify one staff person from your school who will provide the individual student test scores from this school:

Name:

Dinah B. Swygert

Title:

College & Academic Counselor

Telephone Number:

(803) 435-2114 Ext. 107

Email Address:

dswygert@ma.edu.org

Document C (continued)  
Student Assessment Data

How many students were enrolled in your school in 2017-18? 1036

2017-18 School Year Results for Stanford Assessment  
National Percentile

Grade	English language arts (Reading)	Mathematics
1	54-5	65-6
2	65-6	70-6
3	66-6	70-6
4	73-6	82-7
5	77-7	78-7
6	69-6	69-6
7	65-6	57-2
8	63-6	71-6

**Document D  
Compilation, Review or Compliance Audit**

**Application for Continued Participation  
Educational Credit for Exceptional Needs Children (ECENC)  
2018-2019**

**Independent School Name:** Laurence Manning Academy

An independent school applying for or continuing to participate in the Educational Credit for Exceptional Needs Children Program is required to submit the following information:

"a copy of a compilation, review, or compliance audit of the organization's financial statements as relating to the grants received, conducted by a certified public accounting firm."

By law the compilation, review or compliance audit will be posted online at [www.eoc.sc.gov](http://www.eoc.sc.gov).

Please answer the following questions:

	<b>YES</b>	<b>NO</b>
Did your school receive from Exceptional SC any grants in the prior fiscal year, between July 1, 2017 and June 30, 2018?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If <b>Yes</b> , will your school submit to the EOC a compilation, review, or compliance audit of the school's financial statements as relating to the grants received during the prior fiscal year and conducted by a certified public accounting firm by <b>December 30, 2018</b> ? Failure to provide the compilation, review or compliance audit will result in your school's removal as an eligible school under the ECENC program.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If <b>No</b> , will your school submit to the EOC a compilation, review, or compliance audit of the school's financial statements as relating to the grants received and conducted by a certified public accounting firm by <b>June 30, 2019</b> to the EOC if you receive grants from Exceptional SC this fiscal year between July 1, 2018 and June 30, 2019? Failure to provide the compilation, review or compliance audit will result in your school's removal as an eligible school under the ECENC program.	<input type="checkbox"/>	<input type="checkbox"/>



DERLE LOWDER JR AP  
2625 B HARDEE COVE  
SUMTER SC 29150

PHONE: 803-775-4045

September 5, 2018

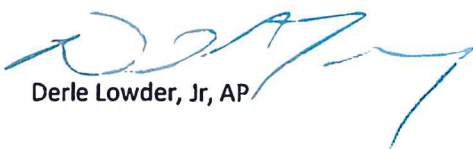
Melanie D Barton, Executive Director  
SC Education Oversight Committee  
PO Box 11867  
227 Blatt Building  
Columbia, SC 29211

Re: Manning Educational Association  
Laurence Manning Academy  
Tax ID# 57-0545276

I am submitting this letter to confirm that in school year 2017-2018 Manning Educational Association / Laurence Manning Academy complied with the requirements of the Educational Credit for Exceptional Needs Children Program as summarized below.

- All grants received were eligible for students who were enrolled in Laurence Manning Academy for the 2017-2018 school year.
- Enclosed is a summary of grants per child received by Laurence Manning Academy from scholarship funding organizations during 2017-18.
- No grant received during 2017-18 exceeded \$10,000.
- No student receiving grants during 2017-18 withdrew before the end of 2017-18.
- All grant funds received during 2017-18 were used to pay the 2017-18 tuition of qualifying students.

Sincerely,



Derle Lowder, Jr, AP

DERLE LOWDER AP LLC  
2625 B HARDEE CV  
SUMTER, SC 29150

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT


Manning Education Association  
Laurence Manning Academy  
Post Office Box 278  
Manning, SC 29102

I have compiled the accompanying statement of assets, liabilities, and equity-cash basis of Manning Education Association as of June 30, 2018, and the related statement of revenues, expenses, and retained earnings-cash basis for the twelve months then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

  
Derle Lowder Jr  
Accounting Practitioner

September 12, 2018

MANNING EDUCATIONAL ASSOCIATION  
BALANCE SHEET  
JUNE 30, 2018

ASSETS

CURRENT ASSETS

CASH	\$	346,522	
ACCOUNTS RECEIVABLE		627,939	

TOTAL CURRENT ASSETS			\$ 974,461
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FIXED ASSETS

LAND, BUILDING & EQUIPMENT		3,293,797	
ACCUM DEPRECIATION		(1,333,206)	

NET FIXED ASSETS			1,960,591
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TOTAL ASSETS			\$ 2,935,051
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See Attached Compilation Report

MANNING EDUCATIONAL ASSOCIATION  
BALANCE SHEET  
JUNE 30, 2018

LIABILITIES AND EQUITY

CURRENT LIABILITIES		
ACCOUNTS PAYABLE	\$	20,866
DEFERRED INCOME		227,816
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TOTAL CURRENT LIABILITIES	\$	248,682
LONG-TERM LIABILITIES		
MORTGAGES		771,971
		<hr/>
TOTAL LONG-TERM LIABILITIES		771,971
EQUITY		
COMMON STOCK, 1000000 Shs		
CAPITAL STOCK		45,675
PAID IN CAPITAL		13,965
RETAINED EARNINGS		1,795,961
NET PROFIT/(LOSS)		58,798
		<hr/>
TOTAL EQUITY		1,914,399
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TOTAL LIABILITIES AND EQUITY	\$	2,935,051
		<hr/> <hr/>

See Attached Compilation Report

MANNING EDUCATIONAL ASSOCIATION  
STATEMENT OF INCOME  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2018

	Year To Date	
	Actual	Percent
<b>REVENUE</b>		
SCHOOL REVENUES	\$ 3,608,215	80.1
FUNDRAISER	42,707	0.9
CANTEEN REVENUES	417,386	9.3
BOOSTER INCOME	335,645	7.5
CONTRIBUTIONS	100,000	2.2
* TOTAL REVENUE	4,503,952	100.0
* GROSS MARGIN	4,503,952	100.0
 <b>EXPENSES</b>		
SALARIES-ADMINISTRATIVE	118,362	2.6
PAYROLL WAGES & EXPENSES	2,225,275	49.4
WAGE LABOR/OTHER	8,115	0.2
ADMINISTRATIVE	24,361	0.5
BOOSTER CLUB EXPENSES	165,367	3.7
STUDENT ACTIVITIES	143,260	3.2
EMP (401)C MATCHING CONT	24,477	0.5
CONTRACT LABOR	62,178	1.4
WORKERS COMPENSATION	20,852	0.5
EMPLOYER SHARE P/R TAXES	173,598	3.9
UNEMPLOYMENT STATE SUTA	731	0.0
ACCOUNTING & LEGAL	9,700	0.2
ATHLETICS	146,370	3.2
BUS EXPENSE	75,539	1.7
ADVERTISING	15,321	0.3
CANTEEN EXPENSE	362,978	8.1
BANK FEE/CHECK ORDER FEES	3,773	0.1
DEPRECIATION	90,351	2.0
DUES & SUBSCRIPTIONS	10,688	0.2
CONTRIBUTIONS	1,211	0.0
LEASE/RENTALS	8,506	0.2
INTEREST EXPENSE	40,725	0.9
INSURANCE - GENERAL	154,867	3.4
INS - STUDENT ACCIDENT	5,796	0.1
LICENSES & TAXES	3,361	0.1
MISC EXPENSE	2,271	0.1
OFFICE SUPPLIES	2,172	0.0
POSTAGE	5,500	0.1
RENT	4,491	0.1
REPAIRS & MAINTENANCE	287,487	6.4
EQUIPMENT	2,995	0.1
INFORMATION TECHNOLOGY	70,026	1.6
TESTING EXPENSE	12,982	0.3
REFUNDS	6,758	0.2
TEXTBOOKS	60,284	1.3
TELEPHONE	11,750	0.3
UTILITIES - ELECT	76,513	1.7
UTILITIES - GAS	158	0.0

See Attached Compilation Report

MANNING EDUCATIONAL ASSOCIATION  
STATEMENT OF INCOME  
FOR THE TWELVE MONTHS ENDED JUNE 30, 2018

	Year To Date	
	Actual	Percent
UTILITIES - WATER	6,632	0.1
* TOTAL EXPENSES	4,445,782	98.7
* NET OPERATING PFT/(LOSS)	58,170	1.3
OTHER INCOME		
INTEREST INCOME	509	0.0
Miscellaneous Income	119	0.0
* TOTAL OTHER INCOME	628	0.0
* NET PROFIT/(LOSS)	58,798	1.3
* NET PROFIT	\$ 58,798	1.3

See Attached Compilation Report