

## 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:	Montessori Academy of Spartanburg
Independent School Contact Person:	Elisa Troz
Independent School Address:	384 South Spring St.
City, State, Zip Code:	Spartanburg, SC 29306
Independent School Telephone Number:	(864) - 585 - 3046
Independent School Fax Number:	(864) - 585 - 3680
Independent School E-mail Address:	elisamontessori@hotmail.com
Independent School Website Address:	www.montessorispartanburg.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"/>

I assure that all documents submitted to the SC Education Oversight Committee for the purpose of applying as an eligible school, as defined by state law, is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10 of the South Carolina Code of Laws.

Signature: Elisa Troz

Date: 7/20/18

Print Name of Signature Above: Elisa Troz

Title: Head of School

Email: elisa.monessori@hotmail.com

**Return this form to Melanie Barton**

- Phone: 803.734.6148
- E-mail: [mbarton@eoc.sc.gov](mailto:mbarton@eoc.sc.gov)
- Mail: P.O. Box 11867  
Columbia, S.C. 29211
- Fax: 803.734.6167
- Physical Location:  
1205 Pendleton Street  
Room 502 Brown Building  
Columbia, SC 29201



# Montessori Academy of Spartanburg

864-585-3016  
381 South Spring St. Spartanburg, SC 29605  
[www.montessorispartanburg.com](http://www.montessorispartanburg.com)

## Document A item 7

Montessori Academy of Spartanburg maintains and fosters an authentic Montessori education while providing a safe developmentally appropriate environment for students ranging from 8 weeks through 8<sup>th</sup> grade. Montessori Academy also allows children to become actively involved in their own education. This affords them the opportunity to learn at a pace that best suits each individual child. The Montessori Method gives children freedom within limits to choose the materials they are interested in learning and that best suit their needs and abilities. Children not only learn traditional academics, but they also become skilled at problem-solving, critical thinking, decision-making and caring for their surrounding environment.

**Document B  
Grants Received**

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

**Independent School Name:** Montessori Academy of Spartanburg

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.

<b>Total Number of Grants Received</b>	<b>Total Amount of Grants Received</b>
10	\$18,250.00

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:** Montessori Academy of Spartanburg

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)*

Schools applying for continued participation in the ECENC Program must provide the following:

- 1. School-level assessment results** for school year 2017-18 on national achievement tests for all grades tested in the school and for each grade with at least 10 students tested. Information should be provided for English language arts (reading) and mathematics achievement of students in the grade. Examples include: *TerraNova, Stanford 10, Iowa Test of Basic Skills, etc.* For grades 9-12, the school may provide average PSAT, SAT, ACT, or other scores as appropriate.

For schools that specifically exist to meet the needs of only exceptional needs students with documented disabilities, the EOC will work with the schools to provide information (including formative assessments, portfolios, etc.) that document the students' academic and social development.

How many students were enrolled in your school in 2017-18? 39 (K-8)  
22 tested

The following is a **template** that you may use for reporting purposes. For questions, contact the EOC office.

**2017-18 School Year Results for (NAME OF ASSESSMENT)**  
**National Percentiles, Mean (Average) Scale Scores, Grade Equivalents, etc.**

Grade	English language arts (Reading)	Mathematics
1	<i>See attached</i>	
2		
3		
4		
5		
6		

- 2. Individual student test scores** on national achievement tests for any child who received a grant from the program during the 2017-18 school year. No personally identifiable information will be published; instead, the information will be aggregated at the school or state level as stipulated in law.

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:** Elisa Troz  
**Title:** Head of School  
**Telephone Number:** 864 585-3046  
**Email Address:** elisamontessori@hotmail.com

Stanford 10

Grade	Total Reading/National %	Total Mathematics/National %
2	56	41
3	58	25
4	49	62
5	80	42
6	70	55
7	34	36
8	57	45

Otis-Lennon

Grade	Total Verbal/National %	Total Nonverbal/National %
4	83	81
5	79	86
6	87	86
7	28	36
8	59	59

We begin standardized testing in the 2<sup>nd</sup> grade. Second and 3rd grade did not take the Otis-Lennon Ability test.



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

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

**Independent School Name:** Montessori Academy of Spartanburg

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"/>

1218 John B. White, Sr. Blvd.  
Suite G  
Spartanburg, SC 29306-3920

Phone: (864) 574-7010  
Fax: (864) 574-7018  
Email: tmorris@tsmcpa.net

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Montessori Academy International, Ltd.  
384 South Spring Street  
Spartanburg, South Carolina 29306

I have performed the procedures as outlined in the letter to Montessori Academy International, Ltd. from the S.C. Education Oversight Committee relating to Act 247 of the SC General Assembly as approved on May 18, 2018. These procedures were agreed to by the management of Montessori Academy International, Ltd. This engagement to apply agreed upon procedures 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 the management of Montessori Academy International, Ltd. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The requirements, procedures, and associated findings are as follows:

**Requirement:** The independent school can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2017-2018 were for eligible children enrolled in the school.

**Management Representation:** Management has indicated that the eligibility determination is made by Palmetto Kids First Scholarship Program, Inc. (referred to hereinafter as "PKF"). According to management, Montessori Academy International Ltd. obtains disability documentation for each student from the student's parent or guardian. The documentation is submitted to PKF for review and determination of eligibility.

**Procedure:** To verify that grants received under the Educational Credit for Exceptional Needs Children Program as passed through PKF were for children enrolled in the School, accountant agreed scholarship by student name as received in check payments from PKF to the school's records of attendance.

**Results:** School attendance records were examined noting all students that received scholarships from PKF attended the school during the 2017-2018 school year.

**Requirements:** The independent school can document the total amount of each grant per child from every scholarship funding organization (SFO). The independent school can document that no grant exceeded \$11,000 during school year 2017-18.

**Procedure:** To verify the total amount of each grant per child from the SFO, accountant examined copies of scholarship payment checks received from PKF. Accountant agreed the scholarship amount received to the school's tuition records.

# Terry S Morris, CPA PA

CERTIFIED PUBLIC ACCOUNTANT

1218 John B. White, Sr. Blvd.  
Suite G  
Spartanburg, SC 29306-3920

Phone: (864) 574-7010  
Fax: (864) 574-7018  
Email: tmorris@tsmcpa.net

**Results:** Accountant verified that each grant was recorded to the individual student tuition account in the school accounting records, noting that all grants received were from PKF scholarship funding organization. No grant received from PKF exceeded \$11,000 per student.

**Requirement:** The independent school returned a prorated amount of the grant to the SFO if any student withdrew during the school year.

**Management Representation:** Management has indicated that no scholarship recipients withdrew from Montessori Academy International Ltd. during the 2017-2018 school year.

**Procedure:** Accountant agreed scholarship recipient name to school attendance records for each of the four quarters of the 2017-2018 school year.

**Results:** No exceptions. Attendance records indicated each scholarship recipient attended the school for each quarter of the 2017-2018 school year.


**Requirement:** The total amount of each grant was used for tuition which is defined as "the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school-related transportation."

**Procedure:** Accountant agreed grant amount received from PKF to the school tuition billing records to determine that all scholarship amounts received were applied to the student's tuition billing record.

**Results:** No exceptions.

I have performed the procedures, where applicable, as indicated in the letter from the S.C. Education Oversight Committee, as described in the first paragraph of this report. I was not engaged to, and did not perform an audit of the school's financial statement, internal controls, or accounts, the objective of which would be an expression of an opinion on specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the management of Montessori Academy International, Ltd. and specified users as approved by the school's management and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



Terry S Morris CPA PA  
Spartanburg, SC  
December 27, 2018