

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.

Independent School Name:	TABERNACLE CHRISTIAN SCHOOL
Independent School Contact Person:	RODGER HAWTHORNE
Independent School Address:	3931 WHITE HORSE ROAD
City, State, Zip Code:	GREENVILLE, SC 29611
Independent School Telephone Number:	(864) - 269-2760
Independent School Fax Number:	() -
Independent School E-mail Address:	rhawthorne@tabernacleministries.org
Independent School Website Address:	tbc.sc

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: 

Date: JUNE 12, 2018

Print Name of Signature Above: DR. RODGER T. HAWTHORNE II

Title: ADMINISTRATOR

Email: rhawthorne@tabernacleministries.org

Return this form to Melanie Barton

- Phone: 803.734.6148
- E-mail: 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

TABERNACLE CHRISTIAN SCHOOL

3931 White Horse Road ♦ Greenville, SC 29611-5546 ♦

Phone (864) 269-2760 ♦ Fax (864) 269-0677

www.tabernacleministries.org

June 13, 2018

Statement of Services for Special Needs Students

Tabernacle Christian School is committed to partnering with families to provide the best possible education for all students enrolled. We recognize that the parents come first when making educational choices for their children. It is part of our mission to come alongside our parents to aid them in providing high quality education for their children that takes into consideration the individual needs of each student.

Tabernacle Christian School is a traditional independent school that offers individual services for those students who have been diagnosed with a special need. We take into consideration recommendations and existing Individualized Education Plans from school psychologists for students who have a specific diagnosis and, along with the parents, will prepare an individualized plan for accommodations for each student. If a student presents difficulties or areas of concern while enrolled, we work with the parents to identify specific learning disabilities through proper evaluation. We work with our local school district to identify these learning disabilities.

The accommodations available at Tabernacle Christian School include (but are not limited to):

- ▼ Alternate test setting
- ▼ Additional time on tests
- ▼ Oral testing
- ▼ Small group instruction
- ▼ Alternate test formats or reduction of number of questions

☞ A Ministry of Tabernacle Baptist Church ☞

Dr. Harold B. Sightler, Founder - *Ephesians 6:16*

Elementary

Middle School

Senior High

Baptist Bible College

Dr. Joel W. Logan, Pastor

Dr. Rodger T. Hawthorne II, Administrator

**Document B
Grants Received**

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

Independent School Name: TABERNACLE CHRISTIAN SCHOOL

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
1	\$ 1215.00

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: TABERNACLE CHRISTIAN SCHOOL

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? 96

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	See separate copy	
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:	<u>DR. RODGER HAWTHORNE</u>
Title:	<u>ADMINISTRATOR</u>
Telephone Number:	<u>864-269-2760</u>
Email Address:	<u>rhawthorne@tabernacleministries.org</u>

TABERNACLE CHRISTIAN SCHOOL
IOWA Tests
ASSESSMENT RESULTS
2017-2018

2017-2018 School Year Results for IOWA Assessment
NATIONAL PERCENTILE RANK/NATIONAL STANINE

	ENGLISH LANGUAGE ARTS (READING)	MATHEMATICS
K	80	75
1	25	38
2	23	49
3	50	43
4	48	28
5	72	56
6	46	23
7	39	27
8	44	37
9	70	57
10	69	68
11	93	40

Document D
Compilation, Review or Compliance Audit

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

Independent School Name: TABERNACLE CHRISTIAN SCHOOL

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.

Please answer the following questions:

	YES	NO
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 Yes , 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 December 30, 2018 ? 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 No , 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 June 30, 2019 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"/>

**TABERNACLE CHRISTIAN SCHOOL
Greenville, South Carolina**

AGREED-UPON PROCEDURES REPORT

For the Program Year Ended June 30, 2018



MARTIN-SMITH
& COMPANY CPAs

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

Dr. Rodger Hawthorne, Administrator
Tabernacle Christian School
3931 White Horse Road
Greenville, South Carolina 29611

We have performed the procedures enumerated below, which were agreed to by the management of Tabernacle Christian School ("the School"), on its compliance with certain requirements of the SC Education Oversight Committee in its determination of the School's eligibility to participate in the Educational Credit for Exceptional Needs Children Program for the year ended June 30, 2018, in the areas addressed. The School's management is responsible for compliance with the requirements of the Educational Credit for Exceptional Needs Children Program. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we 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.

Specifically, for purposes of this report, we have performed the following procedures and noted the indicated findings:

1. Ascertained that the School can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children who were enrolled and attended School. We did not determine eligibility regarding disability.
 - a. We obtained documentation to verify that grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children enrolled to attend the School. We noted no findings as a result of our procedures.
2. Verified the total amount of each grant per child from each scholarship funding organization (SFO).
 - a. We compared the total of grants received for each child to the amount(s) disbursed from each scholarship funding organization (the "SFO"). We noted no findings as a result of our procedures.
3. Verified that no grant exceeded \$11,000 during 2017-18 school year.
 - a. We obtained documentation to verify that no individual student's grant exceeded \$11,000 for the 2017-18 school year. We noted no findings as a result of our procedures.
4. If applicable, we verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year.
 - a. We verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year. We noted no findings as a result of our procedures.
 - b. \$11,000

5. Verified that 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."

a. We obtained documentation that each grant was used for tuition. We noted no findings as a result of our procedures.

The engagement to apply the Agreed-Upon Procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the School's compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Education Oversight Committee. Accordingly, we do not express such an opinion or conclusion. 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 use of the School's management and applicable State agencies, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Martin Smith & Company CPAs PA

August 20, 2018