

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

**School Year: 2019-20**

**Application to Participate in  
Educational Credit for Exceptional Needs Children (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, <https://eoc.sc.gov/>.

<b>Independent School Name:</b>	Miracle Academy Preparatory School
<b>Independent School Contact Person:</b>	Teresa S. Middleton
<b>Independent School Address:</b>	P.O. Box 47
<b>City, State, Zip Code:</b>	Russellville, SC 29476
<b>Independent School Telephone Number:</b>	( 843 ) - 567-4644
<b>Independent School Fax Number:</b>	(843 ) - 567-2495
<b>Independent School E-mail Address:</b>	miracleacademy@tds.net
<b>Independent School Website Address:</b>	miracleacademy.org

Please review the standards below that are based on Act 247 of 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." Please indicate whether your school has met or intends to meet each standard to ensure the following academic and reporting requirements are met. The South Carolina Education Oversight Committee reserves the right to **request additional documentation** to show the school is in compliance with state law. Failure to meet these standards or reporting requirements will result in your school being denied or removed from participation in the program.

<b>STANDARDS</b>	<b>YES</b>	<b>NO</b>
<b>1. Offers a general education to primary or secondary school students.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2. Does not discriminate on the basis of race, color, or national origin.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3. Is located in this State.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>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.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5. Has school facilities that are subject to applicable federal, state, and local laws.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>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.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>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.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

REPORTING REQUIREMENTS	YES	NO
1. If your school received any grants from Exceptional SC in school year 2018-19, then your school will report to the EOC the number and total dollar amount of grants received in the 2018-19 school year from Exceptional SC by September 1, 2019.	✓	<input type="checkbox"/>
2. Your school will submit to the EOC by September 1, 2019 a statement of services that documents your school:  (a) provides a specially designed program or learning resource to provide needed accommodations based on the needs of exceptional needs students; or (b) provides onsite educational services or supports to meet the needs of exceptional needs students; or (c) exists specifically to meet the needs of only exceptional needs students with documented disabilities.	✓	<input type="checkbox"/>
3. Your school will submit to the EOC by November 15, 2019 the <u>school-level</u> assessment results for all grades in the school and for each grade with at least (10) students tested. Results should be provided for English language arts (reading) and mathematics achievement of students in each grade tested in school year 2018-19.	✓	<input type="checkbox"/>
4. If your school received grants from Exceptional SC in school year 2018-19, the school will submit by November 15, 2019 <u>individual student test scores</u> on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during school year 2018-19. The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated.	✓	<input type="checkbox"/>
5. If your school received grants from Exceptional SC in school year 2018-19, the school will submit to the EOC 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 November 15, 2019.	✓	<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. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: T. S. Middleton

Date: 2-5-19

Print Name of Signature Above: Teresa S. Middleton

Title: Principal

Email: miracleacademy@tds.net

tsmiddleton69@yahoo.com

**Document A  
Grants Received**

**Educational Credit for Exceptional Needs Children (ECENC) Program  
2019-20**

**Independent School Name:** Miracle Academy Preparatory

An independent school participating in the ECENC Program is required to submit the following information by **September 1**:

**How many students in kindergarten through grade 12 were enrolled in your school in the prior school year?** 55

**What is the total number of grants and total amount of grants received in the prior school year from Exceptional SC?** Please complete the following chart and sign below.

If no grants for any qualifying student were received from Exceptional SC in the prior school year, please indicate with "0" grants received and "\$0" in total amount of grants received from Exceptional SC.

	<b>Total Number of Grants Received</b>	<b>Total Amount of Grants Received</b>
<b>#</b>	<u>40</u>	<u>\$ 218,400</u>

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.

**Signature:** T. Middleton

**Date:** August 13, 2019

**Print Name of Signature Above:** Teresa Middleton

**Title:** Director / Principal

**Email:** miracleacademy@tds.net

**Document B  
Statement of Services**

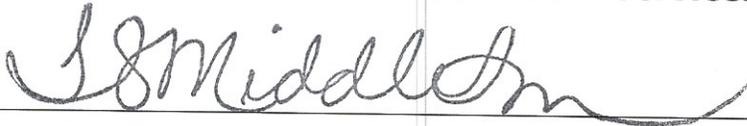
**Educational Credit for Exceptional Needs Children (ECENC) Program  
2019-20**

**Independent School Name:** Miracle Academy

An independent school participating in the Educational Credit for Exceptional Needs Children is required to submit a Statement of Services by **September 1** that documents that the school:

- (a) provides a specially designed program or learning resource to provide needed accommodations based on the needs of exceptional needs students; or
- (b) provides onsite educational services or supports to meet the needs of exceptional needs students; or
- (c) exists specifically to meet the needs of only exceptional needs students with documented disabilities.

**Please sign below and attach a statement of services.**

**Signature:** 

**Date:** August 13, 2019

**Print Name of Signature Above:** Teresa Middleton

**Title:** Director / Principal

**Email:** miracleacademy@tds.net



Miracle Academy Preparatory School  
1019 Bethel Rd., P.O. Box 47  
Russellville, SC 29476

Phone: 843-567-4644 Fax: 843-567-2495

Miracleacademy.org e-mail: [miracleacademy@tds.net](mailto:miracleacademy@tds.net)

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Miracle Academy has a Speech and Language Pathologist Assistant that works with children daily that have speech and language disabilities.

The academy provides accommodations to children with ADD/ADHD. Students are given extra time to test, a quiet area to lessen distractions, breaks during testing, and evaluations if needed.

The school also has a retired teacher that serves as a resource teacher for students with academic disabilities. She assists classroom teachers in the areas of math and reading.

The school also offers additional help to students with an extended day and an academic summer program for five weeks during the summer.



Miracle Academy, Inc.  
1019 Bethel Rd., P.O. Box 47  
Russellville, SC 29476

Phone: 843-567-4644 Fax: 843-567-2495

Miracleacademy.org e-mail: miracleacademy@tds.net

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August 13, 2019

To Whom This May Concern:

This letter is to inform you that, Miracle Academy is a small private school with less than ten students in any grade level. We are unable to submit school level assessment results on Document C. The Stanford 10 was administered to the K-5 through 6<sup>th</sup> graders. The PSAT was administered to 7<sup>th</sup> through 9<sup>th</sup> graders. The OLSAT was administered to 11<sup>th</sup> graders. Two 10<sup>th</sup> grade students took the ACT off campus. Please call the school at, 843-567-4644 with any further questions.

*Teresa Middleton*

Teresa Middleton  
Miracle Academy Principal

# BURKETT BURKETT & BURKETT

Certified Public Accountants, P.A.

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and Management of  
Miracle Academy Preparatory School  
P. O. Box 47  
Russellville, South Carolina 29476

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and management of Miracle Academy Preparatory 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, 2019, in the areas addressed. Miracle Academy Preparatory 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 those parties specified in the 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.

The procedures and associated findings are as follows:

- 1) We verified that all grants received under the Educational Credit for Exceptional Needs Children Program were for eligible children enrolled in the school by vouching the list of students who received grants for the fiscal year ended June 30, 2019 to the School's attendance records.

No findings noted.

- 2) We vouched the amount of the grants provided per the copies of checks and a corresponding reconciliation of amounts per student provided by the Scholarship Funding Organization to the School's bank statements to determine the total amount of the grant per student from every Scholarship Funding Organization.

No findings noted.

- 3) We inspected the copies of checks and a corresponding reconciliation of amounts per student provided by the Scholarship Funding Organization to determine that no grant exceeded \$11,000 per student during the fiscal year ended June 30, 2019.

No findings noted.

(Continued)

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### WEST COLUMBIA

3101 SUNSET BLVD. · WEST COLUMBIA, SC 29169  
POST OFFICE BOX 2044 · WEST COLUMBIA, SC 29171  
MAIN LINE: 803.794.3712 · MAIN FAX: 803.739.4394  
WWW.BURKETTCPAS.COM

### ROCK HILL

128 EAST MAIN STREET, SUITE 201  
ROCK HILL, SC 29730  
MAIN LINE: 803.325.1660 · FAX LINE: 803.325.1665  
WWW.BURKETTCPAS.COM

- 4) We inspected the School's documentation that it returned a prorated amount of the grant to the Scholarship Funding Organization when any student withdrew during the school year.

No findings noted.

- 5) We verified that the total amount of the 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," by verifying that the amount of the grant per the copies of checks and a corresponding reconciliation of amounts per student provided by the Scholarship Funding Organization was the same amount as the standard tuition rate for the semester each student was enrolled per the School's attendance records.

No findings noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the School's compliance with the requirements of the Educational Credit for Exceptional Needs Children Program. 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 information and use of Miracle Academy Preparatory School, the South Carolina Department of Revenue and the SC Education Oversight Committee, and is not intended to be and should not be used by anyone other than those specified parties.



BURKETT BURKETT & BURKETT  
Certified Public Accountants, P.A.  
West Columbia, South Carolina  
August 20, 2019