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/.

Independent School Name:	Southside Christian School
Independent School Contact Person:	Debbie Irwin
Independent School Address:	2211 Woodruff Rd
City, State, Zip Code:	Simpsonville, SC 29681
Independent School Telephone Number:	(864)-234-7575
Independent School Fax Number:	(864)-234-7048
Independent School E-mail Address:	dirwin@southsidechristian.org
Independent School Website Address:	www.southsidechristian.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.

STANDARDS	YES	NO
1. Offers a general education to primary or secondary school students.	☑	☐
2. Does not discriminate on the basis of race, color, or national origin.	☑	☐
3. Is located in this State.	☑	☐
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.	☑	☐
5. Has school facilities that are subject to applicable federal, state, and local laws.	☑	☐
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.	☑	☐
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.	☑	☐

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.	☑	☐
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.	☑	☐
3. Your school will submit to the EOC by November 15, 2019 the school-level 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.	☑	☐
4. If your school received grants from Exceptional SC in school year 2018-19, the school will submit by November 15, 2019 individual student test scores 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.	☑	☐
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.	☑	☐

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: Deborah Irwin

Date: 8.13.19

Print Name of Signature Above: Deborah Irwin

Title: Director of Student Success Services

Email: dirwin@southsidechristian.org

Document A
Grants Received

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

Independent School Name: Southside Christian School

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? 852

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.

Total Number of Grants Received	Total Amount of Grants Received
# 64	$ 494,993.00

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.

Signature: Peggy J Howard

Date: 8/13/19

Print Name of Signature Above: Peggy J Howard

Title: Accountant

Email: phoward@southsidechristian.org

Document B
Statement of Services

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

Independent School Name: Southside Christian School

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: 8.13.19

Print Name of Signature Above: Deborah Irwin

Title: Director of Student Success Services

Email: dirwin@southsidechristian.org

STUDENT SUCCESS SERVICES (SSS)

RATIONALE

Each student is uniquely created by God, and SCS is attentive to the fact that learning progresses in a variety of ways. Consequently, programs offered through the Student Success Services (SSS) are designed to support students in meeting all developmental, behavioral, and academic benchmarks as a child progresses through school. SSS provides remedial, compensatory, and enrichment activities for children in EE - 12th grade. The SSS program supports students who have been professionally diagnosed with a learning disability, processing deficit, ADHD, anxiety, chronic medical conditions as well as above average students needing support and challenge within an academic setting. Students must meet the admissions criteria that include possession of average or above average intelligence and have the ability to function within the behavioral expectations of SCS.

If a physician identifies a student as having a medical condition such as ADHD and anxiety that requires any type of educational accommodation, that student must seek educational testing. Specialized testing by either a licensed psychologist or by a certified mental health professional must include cognitive and achievement scores, development history, a specific DSM-V diagnosis, a severity of disability assessment with its impact on learning, and specific professional recommendations.

GOAL

The SSS personnel are dedicated to equip students with a biblical worldview which they can use in serving God. Students are encouraged to recognize their individual talents and abilities to reach their fullest potential as vital members of their families, society, and the body of Christ. They are also guided by SSS to develop good workmanship qualities as well as a commitment to life-long learning. The strengths of the students are used to encourage spiritual, academic, emotional, social, and physical growth.

EDUCATIONAL TEAM

To receive the maximum benefit from programs and services, the SSS faculty recognizes the importance of fostering a close relationship among the parents of the students who receive SSS services, the teachers, SSS faculty, and the principal. This partnership includes regular communication, parent training, teacher training, and support. The educational team will consist of the parents and school personnel including SSS faculty, principal, and classroom teacher(s). Decisions surrounding the student's academic progress or behavioral expectations must involve the entire team. At the parent's request, private service providers may be invited to attend team meetings.

The educational team, excluding the principal, will meet annually to review the student's classroom accommodation plan and discuss expectations. Accommodation meetings for students new to SCS will be scheduled as soon as possible at the beginning of the school year. Otherwise, accommodation meetings will typically take place during the birthday month of the student Subsequent meetings will take place on an as-needed basis. When a meeting with the educational team is requested by any party involved, it must take place as soon as possible for all team members.

EDUCATIONAL SHADOWS

SSS has developed a multi-faceted program in order to meet individual learning needs of students. These services are meant to occur the needs of the students in the least restrictive environment. Southside Christian School is not set up to meet the needs of students whose primary disability is behavioral or emotional. As such, all students at SCS must be able to follow the rules of academic and behavior expectations as outlined in the ***Student and Family Handbook***. However, for younger children or during times of transition, an educational shadow may be warranted at the cost of the family. The decision for an educational shadow must be recommended by the educational team, approved by the principal, and overseen by the Director of SSS. SCS reserves the right to terminate the use an educational shadow in order to maintain the learning environment in the classroom.

PROCEDURES FOR IDENTIFICATION OF CURRENTLY ENROLLED STUDENTS NEEDING EDUCATIONAL SERVICES

When either a classroom teacher or parent suspects a student has a learning, emotional, or behavioral need, the teacher and parent will meet together to discuss the nature of the student's difficulty and possible solutions. If the need persists, the teacher will complete an ***SSS Intervention Request Form*** with parental input. This form will be sent to the principal and forwarded to the Director of Student Success Services. The classroom teacher may also implement strategies to address the needs in the classroom for a period of nine weeks. Any interventions used must be documented on the Intervention Strategies Form and submitted to the principal and Director of SSS. If interventions are needed for longer than the nine-week period, the classroom teacher, parents, and SSS Lead Teacher will meet to determine whether or not educational screening or psycho-educational testing is needed. If a family pursues formal testing and a student is diagnosed with a specific learning need, an Accommodation Plan and possible SSS placement will be pursued.

1. The classroom teacher recognizes an academic or behavioral need of a student.
2. The classroom teacher informs the parents and principal of the concern.
3. The teacher completes a ***Teacher Intervention Request*** form and sends it to the principal. The principal reviews, signs, and forwards the form to the Director of SSS. The teacher will inform parents of possible observation by SSS personnel.

4. The parent and teacher work together to implement strategies outlined in the *PRIM Manual* for a minimum of four weeks.
5. The classroom teacher reports to the parents, principal, and appropriate SSS personnel, regarding improvements or continued struggles.
6. After receiving a *Teacher Intervention Request* form, the SSS lead teacher will contact the child's parents by phone, set up a classroom observation, and obtain permission for conducting screening.
7. The Director of SSS or designee will observe and screen the student. The appropriate SSS teacher will report to the principal, parents, and teacher regarding findings from the internal diagnostic testing. .
8. When a specific learning disability, processing problem, or developmental need is suspected, parents will be referred to a licensed school psychologist or physician for a full evaluation. Testing referrals should be initiated and managed by SSS, not classroom teachers.
9. School interventions will be implemented after psychological testing is scheduled in a good-faith effort to help the student.
10. Once testing results are received, they will be reviewed by the principal, teacher, and SSS lead teacher. An *Accommodation Form* will be developed on the basis of testing results, and SSS services needed by the student will be determined.
11. The SSS lead teacher and classroom teacher will meet with the parents to present the *Accommodation Plan* and SSS services needed for the student. If SSS services are not optional, an *Intervention Agreement* will be presented to the parents.
12. If related services are needed, private contractors could be involved.
13. Copies of the signed *Accommodation Plan, Intervention Agreement,* and formal testing are filed in the SSS office and the student's permanent records.

EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN

Southside Christian School has been approved by the South Carolina Education Oversight Committee (EOC) to participate in the Educational Credit for Exceptional Needs Children (ECENC) Program. The ECENC provide tax credits and/or scholarships to students who have been diagnosed by a medical professional with a specific learning need. Detailed information about the Educational Credit for Exceptional Needs Children and Scholarship Funding Organizations can be found at exceptionalsc.org and http://www.eoc.sc.gov/educredit4exceptionalneeds/Pages/default.aspx. Please contact that SSS office if you have questions.

PROGRAMS AND SERVICES

A variety of programs are offered through SSS programs that supplement, reinforce, and enrich classroom instruction for students. SSS personnel work with teachers and parents to suggest educational accommodations made in the classroom. SSS personnel are also responsible for monitoring the student's achievement and communicating with the parents on a regular basis.

After a child has been approved and scheduled for an SSS program, the cost of the program will be added to the student's annual tuition and distributed according to the desired payment plan.

Early Education Intervention

Early Education provides developmentally appropriate education to children 12 months through Kindergarten. God makes each child wonderfully in His image, with their own strengths and areas of need. Student Success Services provides additional support to children who demonstrate unique needs, whether they are motor, sensory, academic or other needs, in order to help them reach their highest level of achievement. We work in partnership with the classroom teacher and the parents in order to identify the needs and develop a plan.

Diagnostic Testing

Diagnostic testing enables SSS to determine a student's specific needs so that the proper remediation and intervention can be administered. Testing can be provided for educational screening, academic levels, and learning gaps. Diagnostic testing will be scheduled by SSS. Results will be discussed with respective principal, teachers, and parents. The educational team will have access to a student's diagnostic testing during the review and decision process.

Search and Teach

Search and Teach is an early intervention program for young children designed to identify and remediate weak processing areas which could be warning signs of a learning difficulty. Search and Teach assesses visual and auditory processing as well as fine and gross motor skills. Based on results of the Search screening test, students work with an educational therapist using Teach activities. The Search and Teach program consists of two forty-five minute sessions per week.

NILD Therapy (National Institute of Learning Disabilities)

NILD is an intensive educational therapy designed for students in grades 2-12 to stimulate areas of weaknesses in perception and thinking. Techniques are intended to improve academic success within the classroom. Students meet one-on-one with a therapist two times a week for eighty minutes each session.

Wilson Reading

Wilson Reading is an Orton-Gillingham method of reading instruction. Multi-sensory methods are used to remediate spelling, reading, and writing difficulties. SSS tutoring focuses on remediation of reading skills, reinforcement of classroom teaching, and the coordination of home and school efforts. Students attend two sixty minute sessions each week.

Individualized Courses

Students in Grades 1 -12 who are struggling with a course in the traditional classroom may benefit from small group instruction in the areas of English and math in the SSS. These courses are taught using a variety of materials including general classroom texts and multi-sensory instruction.

Academic Support Class

Academic Support is a class that is available for students in Grades 4-12. During Academic Support, an SSS instructor provides assistance needed in study skills, test preparation, homework assignments, and reinforcement of classroom instruction. Academic Support is designed to help students meet assignment deadlines set by classroom teachers. Academic Support students must comply with all guidelines set forth in the Southside Christian School Academic Assessment Policies, Procedures, and Guidelines. In order to ensure that the assessment policies, procedures, and guidelines are met, close communication is given among the academic support instructor, the classroom teacher, and the home. Finally, the instructor monitors the implementation of any classroom accommodations based on formal testing.

Homework Assistance Program (HAP)

Based on research supported strategies, HAP is an 11-week program aimed at helping students develop and maintain organizational skills necessary for school success. Focus is given to building executive functioning skills by developing a system for notebook and locker organization, homework planning and submission, and time management. HAP classes are offered throughout the school year.

Multi-Grade Classrooms

The multi-grade classroom is designed for children who need an individualized instructional program throughout the school day. Factors such as personal abilities, classroom demands, and social/emotional concerns will be used to determine placement. Besides using theme ideas for instruction, students will have teacher-directed instruction in the areas of language arts, reading, spelling, and math Elementary School students will be assigned a grade level "buddy class" and will participate with their peers in specials classes. The multi-grade classroom is for students in grades 1-3.

Elementary English Language Support Class

The Elementary English Language Support class is a combined skills course integrating acquisition of and improving on all four skill areas of English: listening, speaking, reading and writing. Students will practice new vocabulary in writing and speaking. This class also focuses on increasing listening and reading skills and strategies with an intensive focus on vocabulary development. Special emphasis is placed on recognizing and pronouncing many of the most common words in

English. This class will allow students to develop basic English vocabulary and grammatical structures so that they can successfully communicate. Students will gain a better understanding of American culture and customs through special lessons and activities.

Related Services - Occupational Therapy and Speech Therapy

Occupational Therapy provides therapeutic support for the student's development and "work-related" skills required for success in the classroom and in life. OT services are provided on site by an independent contractor.

Speech therapy is for children who have difficulty with specific speech sounds (for example, the letters *r, s, and l*) or for children who may have other speech and language delays. Speech services are provided on site by an independent contractor.

Classroom Accommodations and Monitoring

Classroom accommodations are available for students with a learning disability, processing deficit, ADHD, anxiety, diabetes, or other medical conditions who have been diagnosed by a licensed school psychologist or physician, but are generally successful in the traditional classroom. SSS personnel implement the student's ***Accommodation Plan*** and monitor the student's progress. Students enrolled in this program may occasionally require minimal services such as extended time for tests. If routine services are required for the student to be successful in the traditional classroom or for the student to meet the academic assessment policies, procedures, and guidelines of SCS, the student must enroll in Academic Support and/or an SSS class.

ACCOMODATION PLANS

Accommodation Plans are developed by the school educational team based on psycho-educational testing results. They are intended to help meet the educational needs of the student. As a private 501c3 organization, SCS is not legally bound to uphold the federal and state laws related to PL 94-142 or the ***Americans with Disabilities Act.*** However, our intent when granting these accommodations is to partner with each family in providing an appropriate education for their child within the school's limitation.

Accommodation Plans are available to classroom teachers on ***RenWeb.*** The SSS staff and Director will assist in meeting the accommodations. If a student needs extended time or oral testing on a consistent basis, he/she will be asked to enroll in Academic Support Class. Changes to the ***Accommodation Plan*** cannot be made based solely on a parental request or teacher's decision. Any additions or deletions of accommodations will take place only after the Director of SSS and appropriate SSS personnel have met to approve them.

MEDICAL/EXTENDED ABSENCES

SCS recognizes there are times when extended illness and/or chronic medical conditions necessitate absences to exceed the 10 allowable missed school days set by the state of South Carolina. In such cases the following procedures will be put into place in order to provide students a means to complete missed assignments and maintain academic integrity.

1. If a student has missed more than 3 days in a row, the classroom teacher or the appropriate administrative assistant will contact the family to determine the cause of the absences.
2. If a student has been diagnosed with a medical condition which results in missed school days, the family will provide the school with a signed doctor's note indicating the medical condition diagnosis, anticipated return to school date, and activity restrictions. Such diagnoses include, but are not limited to, flu, concussion, migraines, chronic illness, etc. Doctor's notes must be provided to the school within 2 days of a student's return to school. In situations which require an immediate extended absence, a doctor's note must be provided as soon as possible from the date of diagnosis and treatment.
3. A copy of the note will be given to the director of Student Success Services (SSS) and forwarded to the appropriate SSS lead teacher, classroom teachers, nurses, and administrators.
4. Classroom teachers will forward all missing assignments to the SSS lead teacher who will determine a plan for making up missed assignments.
5. Parents and students will be notified by the lead SSS teacher in writing of the make-up work plan with a timeline given for the estimated completion date.
6. In situations where a student must be on homebound instruction, the SSS lead teacher will provide the parents with missing assignments each week. It may be necessary for parents to secure a tutor to assist with instruction during the homebound period. SCS does not provide a teacher to come to the home for instruction.
7. When necessary students will be allowed to work on missed assignments and tests over Christmas break or during the summer. Extensions outside of the school year must have approval by the SSS director.
8. If it is determined a student requires seat recovery time, students will be charged $25 per hour. Students will be billed for seat recovery time unless seat recovery time takes place after 3:30 p.m. during the school year, on a Saturday, or over the summer. Payment for seat recovery time outside of the regular school day will be payable to the teacher/administrator who proctors the time by check.
9. Quarter and semester grades will not be issued until assignments are completed and any seat recovery time has been met. Transcripts and grades may be held until a student meets the academic and extended illness policies.

TEST TAKING POLICY

Students are expected to begin their tests in the classroom with their classroom teacher on the day a test is given. The classroom teacher should make every effort to meet all test accommodations within the classroom. For instance, if the student's accommodation plan calls for oral testing, the teacher should make every effort to read sections orally or allow for oral responses to essay answers. If a student is unable to have his/her accommodations met with the classroom teacher due to the need for additional time or the presence of anxiety or distractions, the test will be forwarded to the SSS department. If a student has not prepared adequately for a test, no additional time will be given. This decision will be made by the SSS and classroom teachers together. Tests/quizzes should be completed within two school days.

PRIVATE TUTORING

The Student Success Services coordinates all private tutoring available on campus to SCS students. Tutoring or instruction that is required for promotion or for advancement must be approved by both the appropriate principal and Director of SSS.

PSYCHO-EDUCATIONAL TESTING

For students needing psycho-educational testing, the Director of SSS can provide parents with a list of recommended educational psychologists. Psycho-educational testing should be submitted to determine the educational needs of a student. Any teacher or principal receiving testing from a parent must submit a copy to the Student Success Services Director for evaluation, and a copy will be placed in the student's cumulative file. Testing referrals should be initiated by SSS, not classroom teachers.

Document C
Assessment Data

Educational Credit for Exceptional Needs Children (ECENC) Program

2019-20

Independent School Name: **_Southside Christian School**

A school applying for participation in the ECENC Program must provide by **November 15** the following:

School-level Assessment Results

In the chart below, please list the NAME of each national achievement test that was administered and the grade in which the test is administered for the prior school year. Examples include: *TerraNova, Stanford 10, Iowa Test of Basic Skills, MAP, PSAT, SAT, ACT, etc.*

For schools that specifically exist to meet the needs of only exceptional needs students with documented disabilities, please document how the school documents students' academic and social development.

Grade	English language arts (Reading)	Mathematics	Other
1- MAP	50	63	
2- MAP	53	60	
3- Aspire	76	67	
4- Aspire	73	84	
5- Aspire	62	64	
6- Aspire	59	76	
7- Aspire	71	60	
8- Aspire	76	67	
9- Aspire	78	71	
10 - PSAT	63	53	
11 - PSAT	61	60	
12			

For each national assessment listed above and for each grade with at least 10 students tested, please attach the results from the prior school year. The manual provides a template for schools to use in reporting mean scale scores, national percentile rankings, etc.

Individual Student Assessment Results

If your school received grants from Exceptional SC in the prior school year, the school must submit by **November 15**, individual student test scores on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during the prior school year.

The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated.

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

Name: **_Debbie Irwin _____**

Title: **__Director of Student Success Services _____**

Telephone Number: **_864-234-7575 ex. 1340_____**

Email Address: **_dirwin@southsidechristian.org_____**

The individual submitting school-level assessment information and the name of the staff person to provide individual student assessment data must sign below.

Signature: Deborah Irwin

Date: **__8/13/19_____**

Print Name of Signature Above: Deborah Irwin

Title: **___ Director of Student Success Services _____**

Email: **___ dirwin@southsidechristian.org _____**

SOUTHSIDE CHRISTIAN SCHOOL OF THE UPSTATE
Simpsonville, South Carolina

AGREED-UPON PROCEDURES REPORT

For the Program Year Ended June 30, 2019

MARTIN SMITH & COMPANY, CPAs, PA ■ CERTIFIED PUBLIC ACCOUNTANTS, PA ■ GREENVILLE, SOUTH CAROLINA

MARTIN·SMITH

& COMPANY CPAs

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Donna Perry, Controller
Southside Christian School of the Upstate
2211 Woodruff Road
Simpsonville, South Carolina 29681

We have performed the procedures enumerated below, which were agreed to by the management of Southside Christian School of the Upstate ("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. 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 Southside Christian School of the Upstate 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 2018-19 school year.

    a. We obtained documentation to verify that no individual student's grant exceeded $11,000 for the 2018-19 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.

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

July 9, 2019