

# Report on the Educational Credit for Exceptional Needs Children (ECENC) Program

May 2023

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# Introduction

This report is the fifth annual report on the impact of the Educational Credit for Exceptional Needs Children (ECENC) program as required by Act 247 of 2018 as amended in 2021. The ECENC program provides grants and parental tax credits to students with exceptional needs attending private schools that meet specific eligibility requirements for approval by the Education Oversight Committee (EOC). Exceptional SC is a 501 (c) (3) that raises and accepts funds and reviews student grant applications for an ECENC grant. This evaluation was prepared using information and data from the state fiscal year 2021-22 and utilizes information prepared by the South Carolina Department of Revenue (SCDOR) and Exceptional SC. The law also specifically requires the EOC to annually:

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 51% 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 30 participating students who have scores for tests administered. If the Education Oversight Committee determines that the 30 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 10 participating students. (Section 12-6-3790 (E) (6) of the SC Code of Laws).

This report seeks to provide the following about the Educational Credit for Exceptional Needs Children (ECENC) program:

1. Information on the approval process, participation, and compliance for ECENC schools;
2. information about the process for collecting assessment results used to document the impact of the ECENC program on student success; and
3. updates to previous recommendations from the EOC report.



# Recommendations

## **Recommendation 1: Offer Summative State Assessments to ECENC Students in Public Schools**

South Carolina students in private schools are not currently offered the opportunity to participate in South Carolina State assessments. Examples of these assessments include SCREADY and End of Course (EOC) examinations. In the 2020-21 ECENC Report, a recommendation was made to allow students in private schools to participate in these assessments, and while that has not yet come to fruition, offering these examinations to students participating in the ECENC program would offer an assessment opportunity to determine ECENC program impact. It remains the recommendation of the EOC that ECENC funded students be offered the opportunity to participate in state summative assessments.

## **Recommendation 2: Monitor Policy and Legislation that Shapes the ECENC program**

Several pieces of legislation have been proposed and are moving through committees at the time of this report that would impact the governance of the ECENC program. While it remains to be seen what impact these bills will have on the future of the program, it is important to monitor and be aware of legislative changes to grant funded scholarship opportunities. Appendix G displays bills related to ECENC and their status as of publication of this report.

## **A Follow-up to 2021 Recommendation:**

The 2020-21 ECENC report recommended that the EOC Advisory Committee for ECENC program review and recommendations be reconvened to consider overall program improvement. Part of this effort would include another recommendation from the 2020-21 report to offer informational material to clarify the roles of various organizations responsible for ECENC administration. It became clear from the evaluation that was completed last year, found in Appendix H, that additional information and materials would benefit both ECENC schools and the students and families who participate in the program. These informational materials would be the product approved by the Advisory Committee. The Advisory Committee was planned to be convened in January 2023; however, after substantive legislation that could change the program and function of the ECENC program was introduced, the decision was made to wait until the end of the legislative session. This would enable the appropriate people to be convened for the current purpose following new legislation.

## **Next Steps:**

As new legislation with potential to impact the ECENC program is considered by the General Assembly, the EOC will continue to proceed as any new legislation requires. If the ECENC program remains as it currently does, the EOC will reconvene the advisory council and work toward development of informational materials and present the EOC's recommendation to offer private schools the opportunity for students to participate in state summative assessments for consideration. Questions can be directed to EOC staff. The phone number is 803-734-6148 and additional resources can be found at [www.eoc.sc.gov](http://www.eoc.sc.gov).



# Process, Participation and Compliance

## Process

The law defines qualifying students and eligible schools. Grants may be awarded to students in an amount not exceeding \$11,000 or the annual cost of tuition, whichever is less, to a qualifying student at an eligible school. A qualifying student receiving a grant may not be charged tuition by an eligible school in an amount greater than the student would be charged if the student was not a qualifying student.

Term	Definition per Act 247
Qualifying Student	A student who is an exceptional needs child, is a South Carolina resident, and is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later grade for the applicable school year.
Exceptional Needs Child	A child who has been evaluated in accordance with this state's evaluation criteria as set forth in S.C. Code Ann. Regs 43-243.1, and determined eligible as a child with a disability who needs special education and related services, in accordance with the requirements of Section 300.8 of the federal Individuals with Disabilities Education Act. Or a child who has been diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical, mental health, psychoeducational or other comparable licensed health care provider as having a neurodevelopmental disorder, a substantial sensory or physical impairment such as deaf, blind or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student's ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child's unique needs.

The EOC approves and posts a list of eligible schools annually. The eligible schools approved in FY 22 can be found in Appendix A. These eligible schools must document that they meet the following criteria:

- Independent school, including those religious in nature, other than public schools, that offer a general education to primary or secondary school students;
- does not discriminate on the basis of race, color, or national origin;
- is located in South Carolina;
- 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;
- has school facilities that are subject to applicable federal, state, and local laws;
- 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 School Association, or Palmetto Association of Independent Schools; and
- provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students 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.

An application form to apply to be an ECENC approved school and the current *ECENC Manual* can be found in Appendices B and C respectively.

## ECENC School Approval Timeline

The following process and timeline were used by the EOC to determine school eligibility in the ECENC Program for state fiscal year 2021-22. Each school, new or recurring, was required to comply with the same program standards and reporting requirements.

### January 2, 2022

- Notification sent by email to schools currently in good standing with the ECENC program in the 2020-2021 school year that the application process is open. *The Application to Participate in the ECENC Program for 2021-22* was made available on the EOC's website with direct links to the *ECENC Manual for the SY 2021-22*, designed to be used as a guide to the application process. All documents must be completed, signed, attached and returned to EOC staff.
- The completed application of schools meeting the standards and reporting requirements for SY 2020-21 were published on the EOC's website, [www.eoc.sc.gov](http://www.eoc.sc.gov).

### February 28, 2022:

- The Application to Participate and *Document A – Statement of Services* was required to be submitted to EOC staff by February 28, 2022 to be approved for participation in the program for the FY 2021-22.
- EOC Staff called programs that have previously participated to remind them of the legislative due date so that they may submit required documents and continue to be eligible for the students they serve. This annual process is not legislatively required; however, it does serve children and families in South Carolina..
- The EOC publishes a list on the website of schools meeting the standards and reporting requirements for participation in the program for the FY 22.

### June 30, 2022:

- *Document B – Grants* received must be completed, signed, and returned to EOC staff by June 30, 2022. This document must contain information on the number of students (K-12) who were enrolled in the school in 2021-22 and information on the number and amount of grants received in 2021-22. No personally identifiable information of students may be submitted.

### September 1, 2022:

- *Document C – School level assessment results* must be provided directly to the EOC with the name of each national achievement test administered and the scale scores/percentile rankings/stanines/grade level equivalents for ELA (Reading) and Mathematics. This information must be reported by grade level for classes with 10 or more students of all grades tested and attached by September 1, 2022. No personally identifiable information of students or teachers should be included in the submission.
- *Document C* – Information on staff responsible for the submission of school level assessment results must be provided to the EOC staff by September 1, 2022. *Document C* must be completed, signed, and returned at that time.

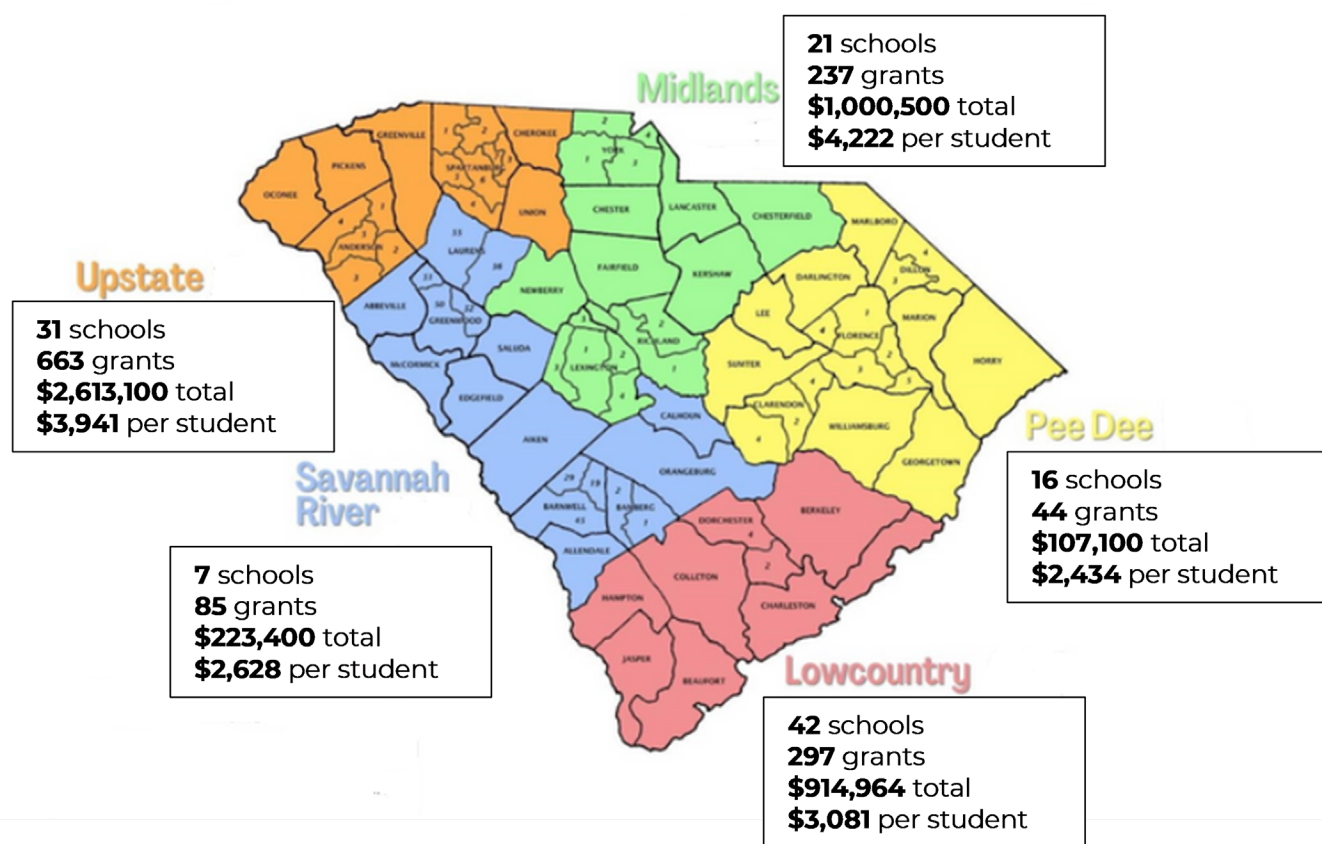
### November 15, 2022:

- A “copy of compilation, review, or compliance audit of the organization’s financial statements as relating to the grants received, conducted by a certified public accounting firm” must be received by the EOC no later than November 15, 2022. No personally identifiable information of students should be submitted.

## School Participation

Schools approved by the EOC to participate in the ECENC program in 2022-23 can be found in each of the five Center for Educator Recruitment, Retention and Advancement (CERRA) regions of South Carolina.

The Upstate, Region 1, has 31 approved schools and serves the most student recipients with 663 ECENC receiving a total of \$2,613,100 in grants, for an average grant amount of \$3,941 per student. The Savannah River Basin, Region 2, has 7 approved schools and 85 student recipients receiving a total of \$223,400. The average student grant in Region 2 is \$2,628. The Midlands make up CERRA Region 3, where 21 approved schools serve 237 grant funded students receiving a total of \$1,000,500. The average grant for a student in the Midlands is \$4,222. Sixteen approved schools are located in CERRA Region 4, the Pee Dee, and serve 44 grant funded students receiving a total of \$107,100, or an average of \$2,434 per student. The Lowcountry makes up CERRA region 5 and has the highest number of approved schools. Forty-two schools serve 297 grant funded students with an average grant of \$3,080, for a total of \$914,964. There were 29 approved ECENC schools in the state that did not receive any grants from the program across the state.



## Participation

For State Fiscal Year 2021-22:

- \$4,961,300 Total ECENC scholarship funds
- 1,365 ECENC scholarships distributed according to SC Department of Revenue
  - 1,050 incumbent students
  - 315 new students
  - 333 more students in 2021-22 than 2020-21 according to Exceptional SC
- 114 eligible schools
- 93 schools received ECENC funding

*(Source 2021-2022 Study of Educational Credit for Exceptional Needs Children Program completed by the South Carolina Department of Revenue January 17, 2023. Full report accessible in Appendix D)*

Each ECENC approved school represents one or more of the independent accrediting associations for private schools, and were in good standing at the time of approval. The independent accrediting associations accepted by the ECENC program include:

- South Carolina Independent School Association (SCISA) accredits 69 ECENC approved schools.
- Southern Association of Colleges and Schools (SACS) accredits 63 with ECENC approved schools.
- South Carolina Association of Christian Schools (SCACS) accredits 20 ECENC approved schools.
- Palmetto Association of Independent School Accreditation (PAIS) accredits 17 schools.

Table 1 shows the Accrediting Association for ECENC schools by CERRA region for Fiscal Year 2021-2022. Only the Pee Dee does not have representation of all four accrediting associations, as they have no PAIS accredited schools in the region. Several ECENC schools are members of more than one accrediting association, which is why there are more schools listed by accrediting association than the total of ECENC approved schools.

**Table 1: Accrediting Associations by CERRA Region, Fiscal Year 2021-22**

CERRA Region	SCISA	SACS	SCACS	PAIS
Upstate (1)	15	15	9	3
Savannah River (2)	5	4	1	1
Midlands (3)	9	10	6	4
Pee Dee (4)	12	4	3	0
Lowcountry (5)	28	30	1	9
Total	69	63	20	17



## Student Participation

A total of 1,365 students participate in the ECENC program, and nearly 73% of the scholarship recipients are from households earning \$100,000 or more annually. Approximately 18% of ECENC recipients are from households earning \$50,000 through \$100,000, and 9% are from households earning \$50,000 or less annually. This data has been collected from the Department of Revenue and the full report published January 2023 can be seen in Appendix D. The data reported by Exceptional SC represents the original number of scholarships funded. This number is larger than the total reported by DOR because 22 students changed schools or moved out of state. These students applied and received a scholarship and are counted in Exceptional SC data, yet should not be included in the calculations used in DOR reporting.

Exceptional SC provided data on students rising Kindergarten through grade 12 who applied for and those who received an ECENC grant during the 2021-22 school year. Table 2 shows this data and indicates if that number is more or less than in the 2020-21 school year. In the 2021-22 school year, 1,387 or 90% of students who applied were funded. In contrast, for the 2021-22 school year, 47% of students applying received grants. There were 712 fewer applicants in the 2021-22 school year than in the previous, and by grade level, a higher percentage of younger students were funded than in the year before.

Table 2: Count of Children by Grade (K-12) who Applied for and Received Grants from Exceptional SC, School Years 2020-21 and 2021-22

Grade Level	Applied for SY 2021-2022	Funded Students SY 2021-2022	Percent of Students Funded SY 2021-2022	Funded Students SY 2020-2021	Percent of Students Funded SY 2020-2021
Kindergarten – 5 yr old	63	51	81%	2	3%
First	54	46	85%	9	9%
Second	82	80	98%	18	14%
Third	108	102	94%	77	45%
Fourth	131	122	93%	87	24%
Fifth	120	114	95%	91	44%
Sixth	132	102	77%	111	54%
Seventh	144	119	83%	122	54%
Eighth	151	136	90%	120	59%
Ninth	170	164	96%	108	61%
Tenth	143	119	83%	115	70%
Eleventh	137	124	91%	99	73%
Twelfth	110	108	98%	95	83%
Total	1,545	1,387	90%	1,054	47%

Data on students funded in the 2021-22 year were relatively stable across all grade levels -- between 77% and 98%. This is drastically different when you consider the percent funded in the younger grades. In 2020-21, only 3% of applicants were funded as compared to 81% in 2021-22. This shift is likely due to some changes in funding opportunity and policy. For the 2021-22 Fiscal Year, there was an increase in the amount of money from the parental refundable tax credit -- from approximately \$2 million to \$5 million which increased access. Additionally, the Board of Exceptional SC, that determines which students are funded, chose to fund all new and incumbent students at comparable amounts, therefore increasing the number of new students who could participate in 2021-22. This allowed for an increased number of younger students to participate.

## Student Grants and Funding

Act 247 states that student grants may not exceed eleven thousand dollars, or the total amount of tuition, whichever is less. The Exceptional SC Board for the 2021-22 year funded all students who applied for a grant, both incumbent or new, 24% of the annual tuition, with a cap of \$9,000, in a one-time payment made in the Spring. Families who applied for the parental tax credit, but not a grant, could receive \$11,000. A family who did apply for the grant and a parental tax credit, the maximum amount the family could receive was \$11,000 total, so the grant had to be deducted from the tax credit. While \$11,000 is the maximum a family could receive, the amount given is typically less and determined by the Exceptional SC board. In the 2021-22 school year, all incumbent and new students received some form of funding. Applications in Table 2 reflect both applications for grants and those who applied for parental tax credits whether or not a grant application was also submitted.

## Compliance: Assessments and the Impact on Student Success

In evaluating the impact of the ECENC program on student achievement and academic growth, there are challenges due to a lack of student level data. ECENC schools are not required to provide individual student test scores for students who received an ECENC grant; compliance is monitored by receipt of aggregate scores from approved schools and information about what assessments are given to all students in the school. All approved schools administered assessments and maintained compliance; however, there is a lack of student level data. This makes it difficult to determine if students participating in ECENC have experienced measurable improvement as a result of the ECENC program. Approved schools do offer standardized or criterion referenced assessments as a condition of participation and these assessments can be found in Appendix E. Private

and independent schools that administer national assessments typically select an assessment or assessments that measure English and Language Arts (ELA) and Math competencies at a minimum. Examples of these assessments include Measures of Academic Progress (MAP), and the Iowa Test of Basic Skills (ITBS). The most commonly used nationally normed assessments that ECENC approved schools administered in the 2021-22 school year include: PSAT, SAT, ACT, MAP and the Iowa Assessment which is similar to previous years.

Act 247 requires an evaluation of the ECENC program's impact on student achievement where a majority (51% or more) of students enrolled in a school received a grant from Exceptional SC. In the previous reporting year, there were only three schools. However, in the 2022-23 school year, there are nine schools meeting the reporting criteria. The three schools have remained consistent over the past two years.

Of the nine schools that received ECENC funding for more than half of the total student enrollment, three were on also on this list in the 2020-21 ECENC report published May 2022. Only one of the schools with more than 50% of the total enrollment accessing ECENC dollars is not identified on the website as a school specially designed to serve students with disabilities and accepts students without disabilities as well.

To protect the privacy of students, when a grade level had fewer than 10 students, scores were suppressed. As a result, more detailed assessment analysis for each school with 51% or more of the total enrollment funded by ECENC grants is provided as possible within these parameters. School data submitted to the EOC is included in Appendix F.

Table 3: Schools with Majority of Enrolled Students Accessing ECENC Funds

School	Percentage of Students Funded through ECENC	Total Amount per School	Average Amount per grant	Assessment(s) Used		CERRA Region
				Assessment	Grade	
The Chandler School	100%	\$173,400.00	\$5,100	Stanford 10	K-8th	Upstate
				OLSAT	1st-3rd 5th-7th	
				PSAT	8th	
Hidden Treasure Christian School	77%	\$217,000.00	\$4,931.82	Woodcock-Johnson IV	K-12th	Upstate
Camperdown Academy	71%	\$797,000.00	\$5,860.29	Gates-MacGinitie Reading Test, GMADE Math Assessment	1st-8th	Upstate
HOPE Academy	62%	\$88,400.00	\$2,600.00	MAP	K-12th	Upstate
Einstein Academy	54%	\$15,500.00	\$2,214.29	MAP	K- 12th	Upstate
Hope Christian Academy	89%	\$32,000.00	\$4,000.00	Woodcock-Johnson IV	2nd-12th	Midlands
Sandhills School	63%	\$425,900.00	\$5,834.25	Woodcock Johnson IV	1st-8th	Midlands
				Pre ACT	9th-11th	
				ACT	12th	
Glenforest School	52%	\$139,700.00	\$4,656.67	FastBridge	1st-12th	Midlands
				Brigance	K-5th	
				PSAT	10	
				ACT, SAT	11th-12th	
Miracle Academy Preparatory School	68%	\$66,700.00	\$2,900.00	Stanford 10	K-5th	Lowcountry
				OLSAT	6th-8th	
				ACT, Accu-placer	10th	
				SAT	12th	





## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Addlestone Hebrew Academy	1639 Wallenberg Boulevard Charleston, SC 29407	843.571.1105	<a href="http://addlestone.org/">http://addlestone.org/</a>
All Saints' Episcopal Day School	1425 Cherokee Road Florence, SC 29501	843.662.8134	<a href="https://www.aseds.com/">https://www.aseds.com/</a>
Anderson Christian School	3902 Liberty Highway Anderson, SC 29621	864.224.7309	<a href="http://www.andersonchristian.com/">http://www.andersonchristian.com/</a>
Ascent Christian Academy	701 Main Street N. Myrtle Beach, SC 29582	843.548.8474	<a href="http://ascenteducation.net/ascent-christian-academy/">http://ascenteducation.net/ascent-christian-academy/</a>
Ashley Hall	172 Rutledge Avenue Charleston, SC 29403	843.722.4088	<a href="http://www.ashleyhall.org/">http://www.ashleyhall.org/</a>
Beaufort Academy	240 Sams Point Road Beaufort, SC 29907	843-524-3393	<a href="http://www.beaufortacademy.org/">http://www.beaufortacademy.org/</a>
Ben Lippen School	7401 Monticello Road Columbia, SC 29203	803.786.7200	<a href="http://www.benlippen.com/">http://www.benlippen.com/</a>
Bishop England High School	363 Seven Farms Drive Charleston, SC 29492	843.849.9599	<a href="http://www.behs.com/">http://www.behs.com/</a>
Blessed Sacrament School	7 Saint Teresa Drive Charleston, SC 29407-7243	843.766.2128	<a href="https://www.scbss.org/">https://www.scbss.org/</a>
Bob Jones Academy	1700 Wade Hampton Boulevard Greenville, SC 29614	864.770.1395	<a href="http://www.bobjonesacademy.net">www.bobjonesacademy.net</a>
Calhoun Academy	81 Academy Road St. Matthews, SC 29135	803.874.2734	<a href="https://www.calhounacademy.org/">https://www.calhounacademy.org/</a>
Calvary Christian School-Greer	101 Calvary Street Greer, SC 29650	864.877.5555	<a href="http://www.calvarychristiangreer.org/">http://www.calvarychristiangreer.org/</a>
Camden Military Academy	520 Highway 1 North Camden, SC 29020	800.948.6291	<a href="http://camdenmilitary.com">http://camdenmilitary.com</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

As of Thursday, December 16, 2021

## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Camperdown Academy	501 Howell Road Greenville, SC 29615	864.244.8899	<a href="http://camperdown.org">http://camperdown.org</a>
Cardinal Newman School	2945 Alpine Road Columbia SC 29223	803.782.2814	<a href="http://www.cnhs.org">www.cnhs.org</a>
Carolina Christian Academy	1850 Kershaw Camden Highway Lancaster, SC 29720	803.285.5565	<a href="https://carolinachristian.org/">https://carolinachristian.org/</a>
Chabad Jewish Academy	2803 North Oak Street Myrtle Beach, SC 29577	843.448.0035	<a href="http://www.chabadjewishacademy.org/">http://www.chabadjewishacademy.org/</a>
Charis Academy	415 Sangaree Parkway Summerville, SC 29486	843.934.7520	<a href="http://charisacademysc.org/">http://charisacademysc.org/</a>
Charleston Collegiate School	2024 Academy Road John's Island, SC 29455	843.559.5506	<a href="https://www.charlestoncollegiate.org/">https://www.charlestoncollegiate.org/</a>
Charleston Day School	15 Archdale Street Charleston, SC 29401	843.377.0315	<a href="http://www.charlestondayschool.org">http://www.charlestondayschool.org</a>
Cherokee Creek Boys School, Inc.	198 Cooper Road Westminster, SC 29693	864.647.1885	<a href="http://cherokeecreek.net/">http://cherokeecreek.net/</a>
Christ Church Episcopal School	245 Cavalier Drive Greenville, SC 29607	864.331.4225	<a href="http://www.cces.org">http://www.cces.org</a>
Christ Our King-Stella Maris Catholic School	1183 Russell Drive Mount Pleasant, SC 29464	843.884.4721	<a href="http://www.coksm.org/">http://www.coksm.org/</a>
Clarendon Hall School	1140 South Duke Street P.O. Box 609 Summerton, SC 29148	803.485.3550	<a href="https://clarendonhall.org/">https://clarendonhall.org/</a>
Coastal Christian Preparatory School	681 McCants Drive Mt. Pleasant, SC 29464	843.884.3663	<a href="https://coastalchristian.org/">https://coastalchristian.org/</a>
Colleton Preparatory Academy	165 Academy Road P.O. Box 1426 Walterboro, SC 29488	843.538.8989	<a href="http://www.colletonprep.org/index.html">http://www.colletonprep.org/index.html</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

As of Thursday, December 16, 2021

## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Cross Schools	495 Buckwalter Parkway Bluffton, SC 29910	843.706.2000	<a href="https://www.crossschools.org/">https://www.crossschools.org/</a>
Crown Leadership Academy	1455 Wakendaw Road Mt. Pleasant, SC 29464	843.425.2414	<a href="https://www.crownleadershipacademy.org/">https://www.crownleadershipacademy.org/</a>
Cutler Jewish Day School	5827 A North Trenholm Road Columbia, SC 29206	803.782.1831	<a href="http://www.cidssc.com">www.cidssc.com</a>
Divine Redeemer Catholic School	1104 Fort Drive Hanahan, SC 29406	843 553 1521	<a href="http://www.divinereedeemerschool.com">www.divinereedeemerschool.com</a>
Easley Christian School	461 Saco Lowell Rd. Easley, SC 29640	864-855-8000	<a href="http://www.easleychristianschool.org/">http://www.easleychristianschool.org/</a>
Einstein Academy	847 Cleveland Street Greenville, SC 29601	864.269.8999	<a href="http://www.einsteinacademysc.org/">http://www.einsteinacademysc.org/</a>
First Baptist School of Charleston	48 Meeting Street Charleston, SC 29401	843.722.6646	<a href="http://www.fbschool.org/">http://www.fbschool.org/</a>
First Presbyterian Academy at Shannon Forest	829 Garlington Road Greenville, SC 29615	864.678.5107	<a href="http://www.shannonforest.com/">http://www.shannonforest.com/</a>
Five Oaks Academy	1101 Jonesville Road Simpsonville, SC 29681	864-228-1881	<a href="http://www.fiveoaksacademy.com/">http://www.fiveoaksacademy.com/</a>
Glenforest School	1041 Harbor Drive West Columbia, SC 29169	803.796.7622	<a href="http://www.Glenforest.org">www.Glenforest.org</a>
Grace Christian School	416 Denham Ave. West Columbia, SC 29169	803.794.8996	<a href="http://www.gracelions.com/d/">http://www.gracelions.com/d/</a>
Greenville Classical Academy	2519 Woodruff Road Simpsonville, SC 29681	864.329.9884	<a href="https://greenvilleclassical.com/">https://greenvilleclassical.com/</a>
Hammond School	854 Galway Lane Columbia, SC 29209	803.776.0295	<a href="http://www.hammondschool.org/Home">http://www.hammondschool.org/Home</a>
Hampton Park Christian School	875 State Park Road Greenville, SC 29609	864.233.0556	<a href="http://www.hpcsonline.org/hpcs">http://www.hpcsonline.org/hpcs</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

As of Thursday, December 16, 2021

## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Harvest Community School	PO Box 21 (10 South Dukes Street) Summerton, SC 29148	803.574.1004	<a href="http://www.harvestcommunityschool.org/">http://www.harvestcommunityschool.org/</a>
Hawthorne Christian Academy	PO Box 801 790 Hawthorne Road Chester, SC 29706	803.377.8235	<a href="https://www.enrollathca.org/">https://www.enrollathca.org/</a>
Heathwood Hall Episcopal School	3000 South Beltline Blvd Columbia, SC 29201	803-765-2309	<a href="http://www.heathwood.org">www.heathwood.org</a>
Hidden Treasure Christian School	500 West Lee Road Taylors, SC 29687	864.235.6848	<a href="http://www.hidden-treasure.org">www.hidden-treasure.org</a>
Hilton Head Christian Academy	55 Gardner Drive Hilton Head Island, SC 29926	843.681.2878	<a href="http://www.hhca.org/">http://www.hhca.org/</a>
Hilton Head Preparatory School	8 Fox Grape Road Hilton Head Island, SC 29928	843.671.2286	<a href="https://www.hhhprep.org/">https://www.hhhprep.org/</a>
Holy Angels Academy	11 South Magnolia Street Sumter, SC 29150	803.775.3632	<a href="https://www.sasjrcc.org/schools/">https://www.sasjrcc.org/schools/</a>
Holy Trinity Catholic School	1760 Living Stones Lane Longs, SC 29568-7486	843.390.4108	<a href="http://www.htcatholicsschoolmyrtlebeach.com">http://www.htcatholicsschoolmyrtlebeach.com</a>
HOPE Academy	PMB 358, Suite 2100 2131 Woodruff Road Greenville, SC 29607	864.676.0028	<a href="http://www.projecthopesc.org/">http://www.projecthopesc.org/</a>
Hope Christian Academy	545 Alexander Circle Columbia, SC 29206	803.790.4028	<a href="https://www.hcatoday.org/">https://www.hcatoday.org/</a>
James Island Christian School	15 Crosscreek Drive Charleston, SC 29412	843.795.1762	<a href="http://www.jics.org/">http://www.jics.org/</a>
John Paul II Catholic School	4211 N. Okatie Highway Ridgeland, SC 29936	843.645.3838	<a href="http://www.johnpaul2school.org">www.johnpaul2school.org</a>
Lowcountry Preparatory School	300 Blue Stem Drive Pawleys Island, SC 29585	843.237.4147	<a href="http://lowcountryprep.org/">http://lowcountryprep.org/</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

As of Thursday, December 16, 2021



## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

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SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Mason Preparatory School	56 Halsey Boulevard Charleston, SC 29401	843.723.0664	<a href="https://www.masonprep.org/">https://www.masonprep.org/</a>
Mead Hall Episcopal School	129 Pendleton Street Aiken, SC 29801	803.644.1122	<a href="http://www.meadhallschool.org/">http://www.meadhallschool.org/</a>
Miracle Academy Preparatory School	1019 Bethel Road Russellville, SC 29476	843.567.4644	<a href="http://www.miracleacademy.org/home.html">http://www.miracleacademy.org/home.html</a>
Mitchell Road Christian Academy	207 Mitchell Road Greenville, SC 29615	864.268.2210	<a href="http://www.mitchellroadchristian.org">http://www.mitchellroadchristian.org</a>
Montessori School of Anderson	280 Sam McGee Road Anderson, SC 29621	864.226.5344	<a href="http://msasc.org/">http://msasc.org/</a>
Nativity Catholic School	1125 Pittsford Circle Charleston, SC 29412	843.795.3975	<a href="http://www.nativity-school.com/">http://www.nativity-school.com/</a>
North Walterboro Christian Academy	2177 Jeffries Hwy. Walterboro, SC 29488	843-538-8080	<a href="http://northwalterborobc.org/our-school">http://northwalterborobc.org/our-school</a>
Northside Christian Academy	4347 Sunset Boulevard Lexington, SC 29072	803.520.5656	<a href="http://northsidechristianacademy.org/">http://northsidechristianacademy.org/</a>
Oakbrook Preparatory School	190 Lincoln School Road Spartanburg, SC 29301	864.587.2060	<a href="http://www.oakbrookprep.org/">http://www.oakbrookprep.org/</a>
Oconee Christian Academy	150 His Way Circle Seneca, SC 29672	864-882-6925	<a href="http://www.oconeechristian.org/">http://www.oconeechristian.org/</a>
Orangeburg Preparatory Schools, Inc.	2651 North Road, NW Orangeburg, SC 29118	803.534.7970	<a href="http://orangeburgprep.com/index.html">http://orangeburgprep.com/index.html</a>
Our Lady of Peace Catholic School	856 Old Edgefield Road N Augusta, SC 29841	803.279.8396	<a href="http://www.olpschool.us/">http://www.olpschool.us/</a>
Our Lady of the Rosary Catholic School	2 James Drive Greenville, SC 29605-2209	864.277.5350	<a href="http://www.olrschool.net">www.olrschool.net</a>
Palmetto Christian Academy of Greenwood (PCAG)	1615 Woodlawn Road Greenwood, SC 29649	864.223.0391	<a href="http://www.pcagreenwood.org/">http://www.pcagreenwood.org/</a>
Palmetto Christian Academy-Mt. Pleasant	361 Egypt Road Mt. Pleasant, SC 29464	843-881-9967	<a href="http://www.palmettochristianacademy.org">www.palmettochristianacademy.org</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

As of Thursday, December 16, 2021

## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Patrick Henry Academy	8766 Savannah Hwy. Estill, SC 29918	803.625.2440	<a href="http://www.patrickhenryacademy.org/">http://www.patrickhenryacademy.org/</a>
Pee Dee Academy	2903 E. Highway 76 E P.O. Box 449 Mullins, SC 29574	843.423.1771	<a href="http://www.peedeacademy.org/">http://www.peedeacademy.org/</a>
Porter-Gaud School	300 Albemarle Road Charleston, SC 29407	843.556.3620	<a href="https://www.portergaud.edu/">https://www.portergaud.edu/</a>
Prince of Peace Catholic School	1209 Brushy Creek Road Taylors, SC 29687	864.331.2145	<a href="http://www.popcatholicsschool.org">www.popcatholicsschool.org</a>
Providence Classical School of Rock Hill	318 N Jones Avenue Rock Hill, SC 29730-3800	803.900.9582	<a href="https://www.providenceclassicalrockhill.com/">https://www.providenceclassicalrockhill.com/</a>
Ridge Christian Academy	2168 Ridge Church Road Summerville, SC 29483	843.873.9856	<a href="http://ridgechristian.info/">http://ridgechristian.info/</a>
Riverpointe Christian Academy	8310 Dorchester Road N. Charleston, SC 29418	843.552.0624	<a href="https://riverpointechristian.org/">https://riverpointechristian.org/</a>
Sandhills School	1500 Hallbrook Drive Columbia, SC 29209	803.695.1400	<a href="http://www.sandhillsschool.org">http://www.sandhillsschool.org</a>
Southside Christian School	2211 Woodruff Road Simpsonville, SC 29681	864.234.7575	<a href="http://www.southsidechristian.org">http://www.southsidechristian.org</a>
Spartanburg Christian Academy	8740 Asheville Highway Spartanburg, SC 29316	864-578-4238	<a href="http://www.scawarriors.org">www.scawarriors.org</a>
Spartanburg Day School	1701 Skylyn Drive Spartanburg, SC 29307	864.582.7539	<a href="http://www.spartanburgdayschool.org/">http://www.spartanburgdayschool.org/</a>
St. Andrew Catholic School	3601 N Kings Highway Myrtle Beach, SC 29577-2933	843.448.6062	<a href="http://www.standrewschoolmb.com">www.standrewschoolmb.com</a>
St. Anne Catholic School-Rock Hill	1698 Bird Street Rock Hill, SC 29730-3800	803.324.4814	<a href="http://www.stanneschool.com/wp/">http://www.stanneschool.com/wp/</a>
St. Anthony Catholic School-Florence	2536 W. Hoffmeyer Road Florence, SC 29501	843.662.1910	<a href="http://www.saintanthonycatholic.com">www.saintanthonycatholic.com</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

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## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

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SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
St. Anthony of Padua Catholic School	311 Gower Street Greenville, SC 29611	864.271.0167	<a href="http://www.stanthonygreenvillesc.org">www.stanthonygreenvillesc.org</a>
St. Elizabeth Ann Seton Catholic High School	1300 Carolina Forest Blvd Myrtle Beach, SC 29579	843.903.1400	<a href="http://www.setonhighschoolsc.org/">http://www.setonhighschoolsc.org/</a>
St. Francis by the Sea Catholic School	45 Beach City Road Hilton Head Island, SC 29926	843.681.6501	<a href="http://www.sfcshhi.com">www.sfcshhi.com</a>
St. Gregory the Great Catholic School	323 Fording Island Road Bluffton, SC 29909-6134	843.815.9988	<a href="http://www.sgg.cc">www.sgg.cc</a>
St. John Catholic School-Charleston	3921 St. John Ave N. Charleston, SC 29405	843.744.3901	<a href="http://saintjohncatholicsc.org/schoolsite/index.php">http://saintjohncatholicsc.org/schoolsite/index.php</a>
St. John Neumann Catholic School	721 Polo Road Columbia, SC 29223	803.788.1367	<a href="http://www.sjncatholic.com">http://www.sjncatholic.com</a>
St. John's Christian Academy	204 W. Main Street Moncks Corner, SC 29461	843.761.8539	<a href="http://www.sjacavaliers.com/">http://www.sjacavaliers.com/</a>
St. Joseph Catholic School-Anderson	1200 Cornelia Road Anderson, SC 29621-3349	864.760.1619	<a href="http://www.stjosephofanderson.com/">http://www.stjosephofanderson.com/</a>
St. Joseph Catholic School-Columbia	3700 Devine Street Columbia, SC 29205-1908	803.254.6736	<a href="http://www.stjosdevine.com/">http://www.stjosdevine.com/</a>
St. Joseph's Catholic School-Greenville	100 St Joseph's Drive Greenville, SC 29607	864.234.9009	<a href="http://www.sjcatholicsschool.org">www.sjcatholicsschool.org</a>
St. Martin de Porres Catholic School	2225 Hampton Street Columbia, SC 29204	803.254.5477	<a href="http://www.saintmartindeporres.net/index.html">http://www.saintmartindeporres.net/index.html</a>
St. Mary Help of Christians Catholic School	118 York Street, SE Aiken, SC 29801	803.649.2071	<a href="http://www.stmarysschoolaiken.com">www.stmarysschoolaiken.com</a>
St. Michael Catholic School	542 Cypress Avenue Murrells Inlet, SC 29576-8739	843.651.6795	<a href="http://www.saintmichaelsc.com">http://www.saintmichaelsc.com</a>
St. Peter's Catholic School-Beaufort	70 Lady's Island Drive Beaufort, SC 29907	843.522.2163	<a href="http://saintpeters.school/">http://saintpeters.school/</a>
St. Peter's Catholic School-Columbia	1035 Hampton Street Columbia, SC 29201	803.252.8285	<a href="http://stpeterscatholicsschool.org/">http://stpeterscatholicsschool.org/</a>

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## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

As of Thursday, December 16, 2021

SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Step of Faith Christian Academy	P.O. Box 1449 9009 Tarboro Rd. Ridgeland, SC 29936	843.726.6100	<a href="http://www.sfcaweb.org/">http://www.sfcaweb.org/</a>
Summerville Catholic School	226 Black Oak Blvd Summerville, SC 29485-5800	843.873.9310	<a href="http://www.summervillecatholic.org">www.summervillecatholic.org</a>
Sumter Christian School	420 S. Pike West Sumter, SC 29150	803.773.1902	<a href="http://www.sumterchristian.org/">http://www.sumterchristian.org/</a>
The Chandler School	2900 Augusta Street Greenville, SC 29605	864.991.8443	<a href="http://www.thehandlerschool.org">www.thehandlerschool.org</a>
The Charleston Catholic School	888-A King St Charleston, SC 29403-4181	843.577.4495	<a href="http://www.charlestoncatholic.com">www.charlestoncatholic.com</a>
The Complete Student	2204 Southside Blvd Port Royal, SC 29935	843.379.0193	<a href="https://www.thecompletestudent.com/">https://www.thecompletestudent.com/</a>
The Cooper School	13 Oakdale Place Charleston, SC 29407	843.573.1033	<a href="http://thecooperschool.org/">http://thecooperschool.org/</a>
The King's Academy	1015 S Ebenezer Road Florence, SC 29501	843.661.7464	<a href="http://www.tkaflorance.com">www.tkaflorance.com</a>
The Timmerman School	2219 Atascadero Drive Columbia, SC 29206	803.782.2748	<a href="https://www.timmermanschool.org/">https://www.timmermanschool.org/</a>
Thomas Heyward Academy	1727 Malphrus Road Ridgeland, SC 29936	843.726.3673	<a href="http://www.thomasheyward.org/">http://www.thomasheyward.org/</a>
Thomas Sumter Academy	5625 Camden Highway Rembert, SC 29128	803.499.3378	<a href="http://www.thomassumter.org">www.thomassumter.org</a>
Trident Academy	1455 Wakendaw Road Mt. Pleasant, SC 29464	843.884.7046	<a href="http://www.tridentacademy.com/">http://www.tridentacademy.com/</a>
Trinity Christian Educational School	524 Martha Drive Anderson, SC 29654	864.382.5248	<a href="https://iaminthisimage.org/tces.html">https://iaminthisimage.org/tces.html</a>
Victory Bible Christian School	10245 Broad River Road Irmo, SC 29063	803.781.6970	<a href="http://victorybiblebaptist.org/Victory_Bible_Christian_School.html">http://victorybiblebaptist.org/Victory_Bible_Christian_School.html</a>

Each school has completed an application to participate in the Educational Credit for Exceptional Needs Children (ECENC) program in school year 2021-22. Each school meets the program standards of Act 247 of 2018. Each school must comply with the reporting requirements of Act 247 of 2018 during school year 2021-22, and failure to submit the required reporting information will result in the school's removal from the ECENC program.

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## Educational Credit for Exceptional Needs Children's Fund (ECENC) - Act 247

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SCHOOL	ADDRESS	TELEPHONE	WEBSITE ADDRESS
Walnut Grove Christian School	1036 Maxwell Mill Road Fort Mill, SC 29708	803.835.2000	<a href="http://www.walnutgrovechristianschool.com/">http://www.walnutgrovechristianschool.com/</a>
Westgate Christian School	1990 Old Reidville Rd. Spartanburg, SC 29301	864.576.4953	<a href="https://www.westgatechristianschool.com/">https://www.westgatechristianschool.com/</a>
Westminster Catawba Christian School	2650 India Hook Road Rock Hill, SC 29732	803.366.4119	<a href="http://wccs.org">http://wccs.org</a>

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As of Thursday, December 16, 2021



**South Carolina Education Oversight Committee (EOC)****Annual Standards Assurance Form****School Year: 2022-23****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>	
<b>Independent School Contact Person:</b>	
<b>Independent School Address:</b>	
<b>City, State, Zip Code:</b>	
<b>Independent School Telephone Number:</b>	(      ) -
<b>Independent School Fax Number:</b>	(      ) -
<b>Independent School E-mail Address:</b>	
<b>Independent School Website Address:</b>	

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 type="checkbox"/>	<input type="checkbox"/>
<b>2. Does not discriminate on the basis of race, color, or national origin.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Is located in this State.</b>	<input 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 type="checkbox"/>	<input type="checkbox"/>
<b>5. Has school facilities that are subject to applicable federal, state, and local laws.</b>	<input 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 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 type="checkbox"/>	<input type="checkbox"/>

REPORTING REQUIREMENTS	YES	NO
<b>1. <u>At the time of your application to participate in the program</u>, your school must submit <b>Document A</b> to the EOC <u>and a statement of services</u> that documents your school by <b>February 28, 2022</b>:</b> (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"/>	<input type="checkbox"/>
<b>2. Your school will submit <b>Document B</b> to the EOC by <b>June 30, 2022</b> which documents the number and total dollar amount of grants received in the 2021-22 school year from Exceptional SC.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Your school will submit directly to the EOC by <b>September 1, 2022</b> the <u>school-level</u> assessment results for <u>all grades in the school</u> 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 2021-22 on <b>Document C</b>.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4. If your school received grants from Exceptional SC in school year 2021-22, the school would submit to the EOC a copy of a compilation, review, or compliance audit of the organization's financial statements relating to the grants received, conducted by a certified public accounting firm by <b>November 15, 2022</b>.</b>	<input 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. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name of Signature Above: \_\_\_\_\_

Title: \_\_\_\_\_

Email: \_\_\_\_\_

Return this form to the Education Oversight Committee

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

**Application Process for School Eligibility  
Educational Credit for Exceptional Needs Children  
Program  
School Year 2022-23**







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## Application Process

Annually by March 1, the Education Oversight Committee (EOC) is required to publish on its website a list of schools that desire to participate in the Educational Credit for Exceptional Needs Children (ECENC) program and that meet the statutory requirements for participation.

Act 247 of 2018, as amended May 17, 2021, articulates the eligibility and reporting requirements that schools must follow in order to participate in the ECENC program. Act 247 of 2018 is included in the Appendix. Schools that participated in the ECENC program in the prior year as well as schools desiring to participate in the ECENC program for the first time must meet the same **program standards** and comply with the same **reporting requirements**.

### Program Standards

The law defines an eligible school 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, that:

- (a) offers a general education to primary or secondary school students;
- (b) does not discriminate on the basis of race, color, or national origin;
- (c) is located in this State;
- (d) 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;
- (e) has school facilities that are subject to applicable federal, state, and local laws;
- (f) 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 Palmetto Association of Independent Schools; and
- (g) 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.” (*Section 12-6-3790(A)(1)*)

## Reporting Requirements

By law, schools that participate in the ECENC must report the following information to the EOC. This information will be posted online at the EOC's website at [www.eoc.sc.gov](http://www.eoc.sc.gov):

“(a) the number and total amount of grants received in the preceding school year;

(b) 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 also shall 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;~~

(c) 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; and

(d) a certification by the independent school that it meets the definition of an eligible school as that term is defined in subsection (A)(1) and that the report is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10.”  
(Section 12-6-3790(E)(1))

## Definitions

The EOC uses the state fiscal year, July 1 through June 30 as the definition of a school year. For example, schools applying to participate in the ECENC program for the 2022-23 school year are schools that will participate in the program between July 1, 2022 and June 30, 2023. In such case, the previous school year is defined as school year 2021-22, which began on July 1, 2021 and concluded June 30, 2022.

## Timeline

Following is the timeline by which schools desiring to participate in the ECENC program must submit an application and appropriate reporting requirements. It is the responsibility of the schools to meet the reporting requirements. While the EOC will make every effort to communicate with schools, changes in administration and personnel at the school level occur. **It is the responsibility of schools participating in the ECENC program to notify the EOC either in writing or by email of changes in the names or contact information for persons responsible for submitting all required documentation to the EOC.**

<p><b>On or before February 1</b></p>	<p>Applications for participation in the ECENC program for the subsequent school year begin.</p> <p>The EOC will notify by email each school currently participating in the ECENC program that the application process is open. All current school contacts on file at the EOC are notified. The EOC will provide a document that each school must complete and submit to the EOC that guarantees that the school meets the standards and that the school will comply with all reporting requirements.</p> <p><b>The application must include a statement of services (<a href="#">Document A</a>) at the time of application to be considered for participation in the ECENC program by <b>February 28, 2022</b>.</b></p> <p>For schools that are operated and governed under one organization, like the Catholic Diocese of Charleston, the EOC will accept one application for all schools as long as the governing body provides a list of the school names, addresses, telephone numbers, and, if available, website address of each school.</p> <p style="text-align: center;"><b><u><a href="#">Application to Participate in ECENC Program Document A</a></u></b></p>
<p><b>On or before March 1</b></p>	<p>The EOC will publish on its website a list of schools meeting the standards and reporting requirements for participation in the ECENC program. The list will include: the school's name, addresses, telephone numbers, and, if available, website address.</p>
<p><b>On or before June 30</b></p>	<p>A school approved to participate in the program must submit to the EOC information on grants received from Exceptional SC in the prior school year:</p> <p style="text-align: center;"><b><u><a href="#">Document B – Grants Received</a></u></b></p> <p>Failure of a school to provide <a href="#">Document B</a> and the corresponding information will result in the school's removal from the program. The EOC will notify the school by email of the removal. Schools wishing to remain in the program will be required to complete a "<a href="#">Request for Review Form</a>" prior to submission of required material. The EOC will also notify Exceptional SC and the South Carolina Department of Revenue of the Reinstatement of a school.</p>

<p><b>On or before September 1</b></p>	<p>A school approved to participate in the program must submit directly to the EOC by <b>September 1</b>, <b>school-level assessment</b> results from the prior school year for <b><u>all grades in the school</u></b> 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 2021-22:</p> <p style="text-align: center;"><b><u><a href="#">Document C – School-Level Assessment Data</a></u></b></p> <p>Failure of a school to provide Document C and the corresponding information will result in the school's removal from the program. The EOC will notify the school by email of the removal. Schools wishing to remain in the program will be required to complete a "<b><u><a href="#">Request for Review Form</a></u></b>" prior to submission of required material. The EOC will also notify Exceptional SC and the Department of Revenue of the Reinstatement of a school.</p>
<p><b>On or before November 15</b></p>	<p>A school that is approved to participate in the program in the current school year, that participated in the program in the prior school year, and that received grants from Exceptional SC in the prior school year must submit to <u>the EOC</u> 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.</p> <p style="text-align: center;"><b><u><a href="#">Audit Clarification Letter</a></u></b></p> <p>Failure of a school to provide a copy of a compilation, review, or compliance audit, conducted by a certified public accounting firm will result in the school's removal from the program. The EOC will notify the school by email of the removal. Schools wishing to remain in the program will be required to complete a "<b><u><a href="#">Request for Review Form</a></u></b>" prior to submission of required material. The EOC will also notify Exceptional SC and the Department of Revenue of the Reinstatement of a school.</p>

**NOTE:** For schools that are operated and governed under one organization, like the Catholic Diocese of Charleston, the EOC will accept one application for all schools as long as the governing body provides a list of the school names, addresses, telephone numbers, and, if available, website address of each school. In addition, the EOC will accept all information required by Documents A, B and C and the compilation, review or compliance audit for schools that are operated and governed under one organization, like the Catholic Diocese of Charleston, in one document to facilitate reporting.



## Documentation of Reporting Requirements

The following is additional information concerning the documents that must be submitted by schools participating in the ECENC program. The information is organized by the actual document.

Failure to provide to comply with the reporting requirements will result in the school being removed from the list of eligible schools. Schools wishing to remain in the program will be required to complete a [“Request for Review Form”](#) prior to submission of required material. The school, Exceptional SC, and the South Carolina Department of Revenue will be notified of the school’s participation in and removal from the program. Exceptional SC is the entity that awards grants for eligible students attending approved schools. The South Carolina Department of Revenue is the entity responsible for administering the Parental Refundable Tax Credit for an eligible exceptional needs child who attends an approved school.

### Application to Participate in ECENC Program

The application to participate in the ECENC Program is the initial document that a school choosing to participate in the ECENC program must complete. By March 1, the EOC will publish on its website a list of schools that successfully complete this document. This document requires schools to indicate whether the school meets each program standard and whether the school intends to submit the appropriate documents for reporting requirements. The EOC reserves the right to request additional documentation to show the school is in compliance with state law.

Participation in the ECENC program does not guarantee that eligible students attending eligible schools will receive grants from Exceptional SC. Decisions on grants are made by Exceptional SC and will likely be impacted by the date when a school completes its initial application to participate in the ECENC Program. Schools are highly encouraged to meet all published deadlines.

**South Carolina Education Oversight Committee (EOC)****Annual Standards Assurance Form****School Year: 2022-23****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>	
<b>Independent School Contact Person:</b>	
<b>Independent School Address:</b>	
<b>City, State, Zip Code:</b>	
<b>Independent School Telephone Number:</b>	(      ) -
<b>Independent School Fax Number:</b>	(      ) -
<b>Independent School E-mail Address:</b>	
<b>Independent School Website Address:</b>	

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 type="checkbox"/>	<input type="checkbox"/>
<b>2. Does not discriminate on the basis of race, color, or national origin.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Is located in this State.</b>	<input 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 type="checkbox"/>	<input type="checkbox"/>
<b>5. Has school facilities that are subject to applicable federal, state, and local laws.</b>	<input 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 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 type="checkbox"/>	<input type="checkbox"/>

REPORTING REQUIREMENTS	YES	NO
<b>1. <u>At the time of your application to participate in the program</u>, your school must submit <u>Document A</u> to the EOC and a <u>statement of services</u> that documents your school by <b>February 28, 2022</b>:</b> (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"/>	<input type="checkbox"/>
<b>2. Your school will submit <u>Document B</u> to the EOC by <b>June 30, 2022</b> which documents the number and total dollar amount of grants received in the 2021-22 school year from Exceptional SC.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Your school will submit directly to the EOC by <b>September 1, 2022</b> the <u>school-level</u> assessment results for <u>all grades in the school</u> 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 2021-22 on <u>Document C</u>.</b>	<input type="checkbox"/>	<input type="checkbox"/>
<b>4. If your school received grants from Exceptional SC in school year 2021-22, the school would submit to the EOC a copy of a compilation, review, or compliance audit of the organization's financial statements relating to the grants received, conducted by a certified public accounting firm by <b>November 15, 2022</b>.</b>	<input 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. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name of Signature Above: \_\_\_\_\_

Title: \_\_\_\_\_

Email: \_\_\_\_\_

Return this form to the Education Oversight Committee

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

## **Document A – Statement of Services**

Each school must provide a statement of services that documents how 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.

**The statement of services must accompany the application to be considered for participation in the ECENC program.**

Schools can review applications from prior years on the EOC website ([www.eoc.sc.gov](http://www.eoc.sc.gov)) to see examples of what services are provided. The purpose of this document is to substantiate that the school does serve the needs of exceptional needs children/students.

Please do not provide any Individualized Education Programs (IEPs), 504 plans, or any student-level information to the EOC. It is a violation of federal and state laws, and such information will be properly disposed of to maintain the privacy of students.

**Document A  
Statement of Services**

**Educational Credit for Exceptional Needs Children (ECENC) Program  
2022-23**

**Independent School Name:** \_\_\_\_\_

An independent school participating in the Educational Credit for Exceptional Needs Children is required to submit a Statement of Services that documents that the school **at the time of your application to participate in the program:**

- (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:** \_\_\_\_\_

**Print Name of Signature Above:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Email:** \_\_\_\_\_



## Document B – Grants Received

The first question asks how many students in kindergarten through grade 12 were enrolled in your school in the prior school year. This information is used to compare the school's enrollment with the number of students who received grants from Exceptional SC. The EOC needs this information to determine which schools have at least 51 percent of the total enrolled students participating in the ECENC program. *(Section 12-6-3790(E)(6))*

Each school must also report the number and total dollar amount of grants received by the school in the prior school year from Exceptional SC. The total number of grants is defined as the number of individual children/students who received a grant from Exceptional SC in the prior school year even if the school received more than one grant or check for a specific child/student.

If no grants for any student were received by the school in the prior year from Exceptional SC, please indicate "0" grants received and "\$0" in total amount of grants received. All schools, including schools that did not participate in the program in the prior school year, must complete this document.

**Neither the EOC or its staff can answer any questions about the number and amount of grants received or questions about the status of grant applications. All questions regarding the grant process should be directed to Exceptional SC.**

**Please do not send any information to the EOC that lists the names of students who received grants. Submission of such personally identifiable information violates state and federal privacy laws.**

## Document B Grants Received

### Educational Credit for Exceptional Needs Children (ECENC) Program 2022-23

**Independent School Name:** \_\_\_\_\_

An independent school participating in the ECENC Program is required to submit the following information by **June 30**:

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

**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>	<b>\$</b>

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:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Print Name of Signature Above:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Email:** \_\_\_\_\_

**To be completed by a school administrator or program manager. Use black ink if completing by hand.**

Mail completed form to: SC Education Oversight Committee | ATTN: ECENC Program | Edgar A. Brown Building, Suite 502 | 1205 Pendleton Street  
Columbia, SC 29201 | Fax: 803.734.6167 | Email: [hjones@eoc.sc.gov](mailto:hjones@eoc.sc.gov) | Questions: 803.734.2714



## Document C – Assessment Data

All schools must provide **school-level assessment data by September 1** that will be reported and documented online.

**Schools are asked to report which national assessments are administered at each grade level in English language arts (ELA)/reading and mathematics.** If a school chooses to add other content areas, they may. At a minimum, the EOC needs to know which ELA/reading and mathematics assessments are administered.

To maintain student privacy, the EOC is requesting schools report overall student results for all grades tested in the school and for each grade with **at least 10 students tested**. If each grade tested in the school had less than 10 students in the 2021-22 school year, a statement of that fact should be put on school letterhead and signed by a program/school administrator.

Information should be provided for English language arts (reading) and mathematics achievement of students in the grade. Examples of national achievement tests 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.

Document C also asks for the **name of at least one individual or employee of the school** who will provide the **School-Level Assessment Results** administered on national achievement tests during the prior school year.



## Assessment Data

### Educational Credit for Exceptional Needs Children (ECENC) Program

**2022-23**

**Independent School Name:** \_\_\_\_\_

A school applying for participation in the ECENC Program must provide directly to the EOC by **September 1** 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.

<b>Grade</b>	<b>English language arts (Reading)</b>	<b>Mathematics</b>	<b>Other</b>

**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 the achievement level in mean scale scores, national percentile rankings, stanines, etc.

**The individual submitting school-level assessment information must sign below.**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Print Name of Signature Above:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Email:** \_\_\_\_\_

## **Audit Clarification Letter**

State law requires that an independent school's application to the Educational Credit for Exceptional Needs Children (ECENC) program include "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." The term compliance audit refers to a determination of whether the school in the prior fiscal year complied with the requirements of the Educational Credit for Exceptional Needs Children Program.

Annually, the EOC produces an audit clarification letter that a certified public accounting firm can use to determine a school's compliance with the ECENC program by **November 15, 2022.**

## **Completion of the Application Process for SY2022-23**

In an agreement with the SC Department of Revenue (DOR), the EOC will supply the names of schools in good standing with the ECENC Program to identify parents/taxpayers qualified for the Parental Refundable Tax Credit for Tax Year 2022. No school will be added/reinstated for the 2022-23 school year after the EOC's submission to DOR. This completion of the Application Process allows the EOC to compile the annual report that is required by Act 247 to be issued to the General Assembly. The ECENC Program Application Process for SY2023-24 will begin in January 2023.



January 10, 2022:

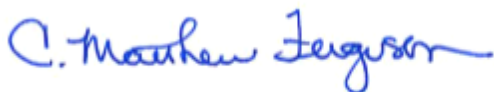
To Whom It May Concern:

State law requires that an independent school's application to the Educational Credit for Exceptional Needs Children (ECENC) program include "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."

The term compliance audit refers to a determination of whether the school in the prior fiscal year complied with the requirements of the Educational Credit for Exceptional Needs Children Program. The certified public accounting firm confirms in writing by **November 15, 2022** that:

- the independent school can document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2021-22 were for eligible children enrolled in the school;
- the independent school can document the total amount of each grant per child from Exceptional SC;
- the independent school can document that no grant exceeded \$11,000 during school year 2021-22;
- the independent school returned a prorated amount of the grant to Exceptional SC if any student withdrew during the school year; and
- 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."

Sincerely,



C. Matthew Ferguson, Esq.  
Executive Director

## **Appendix**

### **Act 247 of 2018 as Amended May 17, 2021**

#### **Educational Credit for Exceptional Needs Children's Fund**

SECTION 1. Article 25, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12-6-3790. (A) As used in this section:

(1) "Eligible school" means 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, that:

(a) offers a general education to primary or secondary school students;

(b) does not discriminate on the basis of race, color, or national origin;

(c) is located in this State;

(d) 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;

(e) has school facilities that are subject to applicable federal, state, and local laws;

(f) 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 Palmetto Association of Independent Schools; and

(g) 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.

(2) "Exceptional needs child" means a child:

(a) who has been evaluated in accordance with this state's evaluation criteria, as set forth in S.C. Code Ann. Regs. 43-243.1, and determined eligible as a child with a disability who needs special education and related services, in accordance with the requirements of Section 300.8 of the federal Individuals with Disabilities Education Act; or

(b) who has been diagnosed within the last three years by a licensed speech-language pathologist, psychiatrist, or medical, mental health, psychoeducational, or other comparable licensed health care provider as having a neurodevelopmental disorder, a substantial sensory or physical impairment such as deaf, blind, or orthopedic disability, or some other disability or acute or chronic condition that significantly impedes the student's ability to learn and succeed in school without specialized instructional and associated supports and services tailored to the child's unique needs.

(3) "Independent school" means a school, other than a public school, at which the compulsory attendance requirements of Section 59-65-10 may be met and that does not discriminate based on the grounds of race, color, religion, or national origin.

(4) "Parent" means the natural or adoptive parent or legal guardian of a child.

(5) "Qualifying student" means a student who is an exceptional needs child, a South Carolina resident, and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the applicable school year.

(6) "Resident public school district" means the public school district in which a student resides, or in the case of dependents of active military personnel, the public school district which the student may attend.

(7) "Transportation" means transportation to and from school only.

(8) "Tuition" means 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, textbook fees, and school-related transportation.

(B)(1) There is created the "Educational Credit for Exceptional Needs Children's Fund" that is separate and distinct from the state general fund. The fund must be organized as a public charity as defined by the Internal Revenue Code under Section 509(a)(1) through (4) and consist only of contributions made to the fund. The fund may not receive an appropriation of public funds. The fund must receive and hold all contributions intended for it as well as all earnings until disbursed as provided in this section. Monies received in the fund must be used to provide scholarships to exceptional needs children attending eligible schools.

(2) The amounts on deposit in the fund do not constitute public funds and are not the property of the State. Amounts on deposit in the fund may not be commingled with public funds, and the State does not have a claim to or interest in the amounts on deposit. Agreements or contracts entered into by or on behalf of the fund do not constitute a debt or obligation of the State.

(3) The public charity disbursing contributions made to the fund is governed by five directors, two appointed by the Chairman of the House Ways and Means Committee, two appointed by the Chairman of the Senate Finance Committee, and one appointed by the Governor. The directors of the public charity shall designate an executive director of the public charity.

(4) The public charity directors shall administer the public charity including, but not limited to, the keeping of records, the management of accounts, and disbursement of the grants awarded pursuant to this section. The public charity may expend up to five percent of the fund for administration and related costs. The public charity may not expend public funds to administer the program. Information contained in or produced from a tax return, document, or magnetically or electronically stored data utilized by the Department of Revenue or the public charity in the exercise of its duties as provided in this section must remain confidential and is exempt from disclosure pursuant to the Freedom of Information Act. Personally identifiable information, as described in the Family Educational Rights and Privacy Act and individual health records, or the medical or wellness needs of children applying for or receiving grants must remain confidential and is not subject to disclosure pursuant to the Freedom of Information Act.

(5) By January fifteenth of each year, the public charity shall report to the Chairman of the Senate Finance Committee, the Chairman of the House Ways and Means Committee, and the Governor:

- (a) the number and total amount of grants issued to eligible schools in each year;
- (b) the identity of the school and the amount of the grant for each grant issued to an eligible school in each year;
- (c) an itemized and detailed explanation of fees or other revenues obtained from or on behalf of an eligible school;
- (d) a copy of a compilation, review, or audit of the fund's financial statements, conducted by a certified public accounting firm; and
- (e) the criteria and eligibility requirements for scholarship awards.

(C)(1) Grants may be awarded in an amount not exceeding eleven thousand dollars or the total annual cost of tuition, whichever is less, to a qualifying student at an eligible school. A qualifying student receiving a grant may not be charged tuition by an eligible school in an amount greater than the student would be charged if the student was not a qualifying student.

(2) Before awarding a grant, the public charity shall receive written documentation from the qualifying student's parent or guardian documenting that the qualifying student is an exceptional needs child. Upon approving the application, the public charity shall issue a check to the eligible school in the name of the qualifying student within either thirty days upon approval of the application or thirty days of the start of the school's semester.

(3) If a qualifying student leaves or withdraws from the school for any reason before the end of the semester or school year and does not reenroll within thirty days, then the eligible school shall return a prorated amount of the grant to the public charity based on the number of days the qualifying student was enrolled in the school during the semester or school year within sixty days of the qualifying student's departure.

(4) The public charity may not award grants only for the benefit of one school.

(5) The department or the public charity may not release personally identifiable information pertaining to students or donors or use information collected about donors, students, or schools for financial gain.

(6) The public charity shall develop a process to prioritize the awarding of grants to eligible incumbent grant recipients at eligible schools.

(D)(1)(a) Tax credits authorized by subsection (H)(1) and subsection (I) annually may not exceed cumulatively a total of twelve million dollars for contributions to the Educational Credit for Exceptional Needs Children's Fund, unless an increased limit is authorized in the annual general appropriations act. However, the fund may carry forward up to five million dollars of donations into the next year to provide credits in the next year. This carryforward amount does not in any way increase the cumulative tax credit amount set forth in this item for any one year.

(b) Tax credits authorized pursuant to subsection (H)(2) annually may not exceed cumulatively a total of two million dollars for tuition payments made on behalf of qualifying students, unless an

increased limit is authorized in the annual general appropriations act. However, if less than the maximum cumulative total of tax credits allowed pursuant to subitem (a) are authorized, then, the maximum cumulative total of tax credits allowed pursuant to this subitem may be increased by up to three million dollars, but the cumulative total of all tax credits authorized pursuant to this section may not be increased as a result.

(c) If the department determines that the total of the credits claimed by all taxpayers exceeds either limit amount as contained in subitems (a) or (b), it shall allow credits only up to those amounts on a first come, first-served basis.

(2)(a) The department shall establish an application process to determine the amount of credit available to be claimed. The receipt of the application by the department determines priority for the credit. The credit must be claimed on the return for the tax year that the contribution is made.

(b) A taxpayer may not claim more than seventy-five percent of his total tax liability for the year in contribution toward the tax credit authorized by subsection (H)(1) or subsection (I). This credit is nonrefundable. Any unused credit may be carried forward three tax years after the tax year in which the qualified contribution is first eligible to be claimed.

(c) If a taxpayer deducts the amount of the contribution on his federal return and claims the credit allowed by subsection (H)(1) or subsection (I), then he must add back the amount of the deduction for purposes of South Carolina income taxes.

(d) The department shall prescribe the form and manner of proof required to obtain the credit authorized by subsection (H)(1) or subsection (I). The department also shall develop a method of informing taxpayers if the credit limit is met any time during the tax year.

(e) A taxpayer only may claim a credit pursuant to subsection (H)(1) and subsection (I) for contributions made during the tax year.

(3) A corporation or entity entitled to a credit under subsection (H)(1) and subsection (I) may not convey, assign, or transfer the credit authorized by this section to another entity unless all of the assets of the entity are conveyed, assigned, or transferred in the same transaction.

(E)(1) By March first of each year, an independent school who participated in the program in the previous year and who desires to participate in the program in the current year shall reapply to the Education Oversight Committee. The independent school shall certify to the Education Oversight Committee that it continues to meet all program requirements and shall provide to the committee student test score data from the previous school year by June thirtieth. If student test score data is not submitted by June thirtieth, then the Education Oversight Committee shall remove the school from the program. An independent school desiring to participate in the program for the first time also shall apply by March first of each year. The Education Oversight Committee shall consult with the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools, the South Carolina Independent Schools Association, the Palmetto Association of Independent Schools, or the Diocese of Charleston to verify that the school is still a member in good standing and that the school continues to serve exceptional needs children. An independent school who did not participate in the program in the previous year but desires to participate in the program in the current year shall apply to the Education Oversight Committee. The Education Oversight Committee shall develop an application to be completed by the independent schools which must contain at least:



- (a) the number and total amount of grants received in the preceding school year;
  - (b) 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;
  - (c) 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; and
  - (d) a certification by the independent school that it meets the definition of an eligible school as that term is defined in subsection (A)(1) and that the report is true, accurate, and complete under penalty of perjury in accordance with Section 16-9-10.
- (2)(a) The Education Oversight Committee may waive the March first deadline contained in subsection (E) upon good cause shown by an independent school.
- (b) The Education Oversight Committee may waive some or all of the curriculum requirements contained in subsection (A)(1)(d) following consultation with the advisory committee.
- (3)(a) By March first of each year the Education Oversight Committee shall publish on its website a comprehensive list of independent schools certified as eligible institutions. The list must include for each eligible institution:
- (i) the institution's name, addresses, telephone numbers, and, if available, website addresses; and
  - (ii) the score reports and compliance audits received by the committee pursuant to subsection (E)(1)(b) and (c).
- (b) The Education Oversight Committee shall summarize or redact the score reports identified in subitem (a)(ii) if necessary to prevent the disclosure of personally identifiable information.
- (4) An independent school that does not apply for certification pursuant to this subsection may not be included on the list of eligible schools and contributions to that school may not be allowed for purposes of the tax credits permitted by this section.
- (5) An independent school that is denied certification pursuant to this section may seek review by filing a request for a contested case hearing with the Administrative Law Court in accordance with the court's rules of procedure.
- (6) 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.

(F)(1) The Education Oversight Committee shall establish an advisory committee made up of not more than nine members, including parents, and representatives of independent schools and independent school associations.

(2) The advisory committee shall:

(a) consult with the Education Oversight Committee concerning requests for exemptions from curriculum requirements; and

(b) provide recommendations on other matters requested by the Education Oversight Committee.

(G) Except as otherwise provided, the Department of Education, the Education Oversight Committee, and the Department of Revenue, or any other state agency may not regulate the educational program of an independent school that accepts students receiving scholarship grants pursuant to this section.

(H)(1) A taxpayer is entitled to a tax credit against income taxes imposed pursuant to this chapter for the amount of cash and the monetary value of any publicly traded securities the taxpayer contributes to the Educational Credit for Exceptional Needs Children's Fund up to the limits contained in subsection (D)(1)(a) if:

(a) the contribution is used to provide grants for tuition to exceptional needs children enrolled in eligible schools who qualify for these grants under the provisions of this section; and

(b) the taxpayer does not designate a specific child or school as the beneficiary of the contribution.

(2)(a) A taxpayer is entitled to a refundable tax credit against income taxes imposed pursuant to this chapter for the amount of cash and the monetary value of any publicly traded securities, not exceeding eleven thousand dollars for each child, for tuition payments to an eligible school for an exceptional needs child within his custody or care who would be eligible for a grant pursuant to this section up to the limits contained in subsection (D)(1)(b).

(b) If a child within the care and custody of a taxpayer claiming a tax credit pursuant to this item also receives a grant from the Educational Credit for Exceptional Needs Children's Fund, then the taxpayer only may claim a credit equal to the difference of eleven thousand dollars or the cost of tuition, whichever is lower, and the amount of the grant.

(c) A child within the care and custody of a taxpayer claiming a tax credit pursuant to this item may not be charged tuition by an eligible school in an amount greater than the student would be charged if the student was not a qualifying student.

(I) A taxpayer is entitled to a tax credit against income taxes imposed pursuant to Chapter 11, Title 12 for the amount of cash and the monetary value of any publicly traded securities the taxpayer contributes to the Educational Credit for Exceptional Needs Children's Fund up to the limits contained in subsection (D)(1)(a) if:

(1) the contribution is used to provide grants for tuition to exceptional needs children enrolled in eligible schools who qualify for these grants under the provisions of this section; and

(2) the taxpayer does not designate a specific child or school as the beneficiary of the contribution.

(J)(1) The department shall conduct a comprehensive study of the Exceptional Needs Tax Credit program. The study must examine the following:

(a) the allocation of scholarship funds and tax credits among students, including the effect of funding limitations on the addition of new participants; the demographic and socio-economic data of the participants and their families, including the distribution of scholarship funds by income ranges, to be determined by the department, of scholarship recipients, and their legal guardians, as applicable; and the geographical distribution of the participants. In reporting the information required by this subitem, the department shall protect and may not display any personally identifiable information of scholarship recipients, their families or legal guardians, or taxpayers;

(b) the distribution of scholarship funds among all eligible schools; and

(c) any other aspect of the program that the department determines would be relevant and useful in making future policy decisions in regard to the program and its continued existence or expansion.

(2) The department shall submit a report of its study to the General Assembly no later than January fifteenth of each year.

HISTORY: 2018 Act No. 247 (H.4077), Section 1, eff May 18, 2018; 2021 Act No. 79 (H.3899), Sections 1 to 4, eff May 17, 2021.

#### Code Commissioner's Note

At the direction of the Code Commissioner, the amendments to (D)(1) made by 2021 Act No. 79, Sections 2.A and 4, were read together.

#### Editor's Note

2018 Act No. 247, Section 2, provides as follows:

"SECTION 2. This act takes effect upon approval of the Governor and applies to income tax years beginning after 2017. All tax credits earned as a result of a contribution made to the Educational Credit for the Exceptional Needs Children's Fund in 2018 apply to the cumulative total of twelve million dollars regardless of when in 2018 the contribution is made. All tax credits earned as a result of a tuition payment made by a taxpayer to an eligible school for an exceptional needs child within his custody or care in 2018 apply to the cumulative total of two million dollars regardless of when in 2018 the payment is made. All necessary reports and forms must be submitted as soon as practicable upon the enactment of this act."

#### Effect of Amendment

2021 Act No. 79, Section 1, in (B), in (3), in the second sentence, deleted ", along with the director of the department," following "public charity", in (4), in the first sentence, substituted "The public charity directors shall administer" for "In concert with the public charity directors, the department shall administer", in the second sentence, substituted "five percent" for "two percent", and in the third sentence, substituted "The public charity" for "The department and the public charity", and in (5), substituted "public charity" for "department".

2021 Act No. 79, Section 2.A, in (D)(1)(a), added the second and third sentences.

2021 Act No. 79, Section 2.B, in (D)(2)(b), in the first sentence, substituted "seventy-five percent" for "sixty percent", and added the third sentence.

2021 Act No. 79, Section 3, in (E)(1)(b), deleted the second, third, and fourth sentences, which related to schools providing individual student test scores on national achievement or state standardized tests.

2021 Act No. 79, Section 4, in (D)(1)(b), added the second sentence.

### **Time effective**

SECTION 5. This act takes effect upon approval by the Governor.

Ratified the 13th day of May, 2021.

Approved the 17th day of May, 2021.

## **Contact Information**

For questions about the application process by which schools apply to participate in the ECENC program, please contact the Education Oversight Committee.

Phone: 803.734.6148

Mail: P.O. Box 11867  
Columbia, S.C. 29211

Fax: 803.734.6167

Physical Location:  
Edgar A. Brown Building, Suite 502  
1205 Pendleton Street  
Columbia, SC 29201

Website: <https://eoc.sc.gov/>

For questions about grants awarded to schools on behalf of eligible students attending eligible schools, please contact Exceptional SC.



# 2021-2022 STUDY OF EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN PROGRAM

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South Carolina Department of Revenue

300A Outlet Pointe Blvd | Columbia, SC 29210 | [dor.sc.gov](http://dor.sc.gov)

January 17, 2023

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# INTRODUCTION

Appendix D

This study was prepared in accordance with Act 247 of 2018, as amended in 2021, regarding the Educational Credit for Exceptional Needs Children (ECENC) program. The data and information contained in this study are from tax year 2021 and fiscal year 2022 (FY22) and were provided by the South Carolina Department of Revenue (SCDOR), the South Carolina Education Oversight Committee (EOC), and Exceptional SC.

The ECENC program was reorganized under a proviso in 2016 to better serve South Carolina's exceptional needs students. The program was codified under Act 247 in 2018 and was amended in 2021.



## **SOUTH CAROLINA DEPARTMENT OF REVENUE**

The SCDOR oversees the tax credit for Exceptional SC donors as well as the process for eligible parents to reserve, apply, and receive the Parental Refundable Tax Credit.

The SCDOR conducts a study of the ECENC program as prescribed in Act 247 of 2018, amended in 2021.



## **SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE**

The EOC determines the eligibility of schools to participate in the ECENC program. Once a school is designated as eligible, it must submit an annual compliance audit to maintain eligibility.



## **EXCEPTIONAL SC**

Exceptional SC is a 501(c)(3) that provides scholarship grants to exceptional needs students in South Carolina to attend credentialed private schools.

Exceptional SC fundraises, accepts and reviews student grant applications, and awards scholarship grants based on a number of criteria. Students who are awarded the scholarship must attend a school that the EOC has approved for program participation.



# SCHOLARSHIP FUNDS

To be eligible for a scholarship from Exceptional SC, students must be residents of South Carolina, be eligible to attend a public school, complete an application with proof of disability (Medical/Professional Form or Educator Eligibility Form), and must attend an EOC approved school. Per legislation, scholarships are awarded to incumbents (students who have previously participated in the program) first and then to students who are new to the program.

**\$5,476,184.67**

total tax year 2021  
donations

**1,365**

total scholarship  
recipients (**315** new  
and **1,050** incumbent)

**\$3,650**

average incumbent  
scholarship grant

**\$3,649**

average new student  
scholarship grant

**\$4,961,300**

total amount of  
scholarships  
disbursed FY22

## FY22 BOARD MEMBERS

Mr. Edward Earwood

Executive Director, South Carolina  
Association of Christian Schools

Mrs. Betsy Fanning

Head of School, Trident Academy

Dr. Spencer Jordan

Director, South Carolina Independent  
School Association

Dr. Randy Page

Chief of Staff, Bob Jones University

# DONOR TAX CREDIT

Appendix D

Individuals and corporations who pay South Carolina taxes are eligible to donate to the Exceptional SC 501(c)(3) scholarship fund. Donations to Exceptional SC are claimed as state tax credits.



South Carolina individuals and/or businesses make a donation to Exceptional SC.



Donors complete the Exceptional SC Donation Form, and Exceptional SC notifies the SCDOR of the donation.



The SCDOR confirms the credit amount, provided the statewide \$12 million cap has not been met.



Donors claim the credit amount with their SC income taxes using SC1040TC or SC1120TC (code 057).

## For tax year 2021, donors were:

- Eligible to claim a dollar-for-dollar credit on state income tax liability
  - **or** entitled to a tax credit against bank taxes imposed pursuant to Chapter 11, Title 12
- Limited to a maximum credit claim that is 75% of their one-year tax liability
- Not allowed to designate a specific student or school as beneficiary
- Limited by a first come, first served annual statewide cap of \$12 million

**\$5,476,184.67**  
donor credits  
issued

**\$23,303**  
average gift per  
donor

**235**  
total donors

# PARENTAL TAX CREDIT

Appendix D

Parents or guardians of exceptional needs students attending eligible schools can apply for a refundable tax credit (referred to as Parental Refundable Credit) toward their South Carolina income tax bill. Parental Refundable Credits can only be claimed for actual out-of-pocket spending on tuition, up to \$11,000. There is a statewide cap of \$2 million, with a possibility to be raised to \$5 million. Credits are reserved on a first come, first served basis. For tax year 2021, the credit cap was \$5 million.



Parents make a tuition payment to an eligible school for their exceptional needs student.



Parents complete and submit Form TC-57A online to request the credit. Parents should retain documentation of the child's eligibility for their own records.



The SCDOR confirms the "reservation" of a Parental Tax Credit, so long as the statewide cap has not been met.



When the parent files SC income taxes, the Parental Tax Credit amount is used to complete Form I-361.

**\$7,842,920**

total tax year 2021 credits applied for

**936**

applicants

**564**

recipients

**\$8,865**

average credit  
per recipient

**\$5 million** credits approved

Data provided by the SCDOR.

# STUDENTS

Appendix D

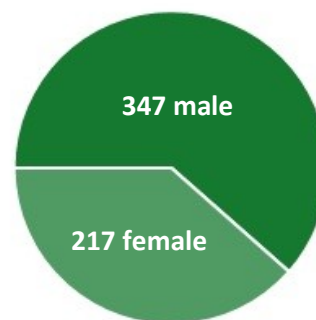
Act 247 calls for reporting demographic and socio-economic data for participants and their families, including the distribution of scholarship funds by income ranges. Applicants reported the information below.

## PARENTAL TAX CREDIT RECIPIENTS

Data reported by applicants on credit application—not all applicants responded

Household Income Range	# of Recipients
\$0-50,000	20
\$50,001-100,000	87
\$100,001-150,000	119
\$150,001-200,000	77
\$200,001-250,000	49
\$250,001-300,000	60
\$300,001+	122

Ages	# of Students
5-10	195
11-15	273
16+	95
No response	1



**\$7,375**

avg. estimated additional expenses from caring for exceptional needs child

**2**

average number of children in household

**1**

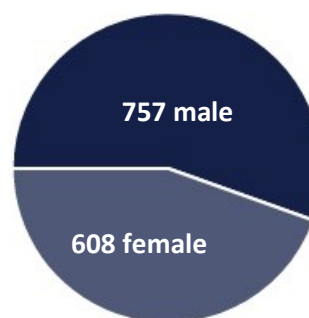
average number of exceptional needs children in household

## SCHOLARSHIP RECIPIENTS

Data reported by applicants on scholarship application—not all applicants responded

Household Income Range	# of Recipients
\$0-50,000	119
\$50,001-100,000	256
\$100,001-150,000	344
\$150,001-200,000	380
\$200,001-250,000	127
\$250,001-300,000	95
\$300,001+	44

Ages	# of Students
5-10	496
11-15	564
16+	304
No response	0



**\$6,000**

avg. estimated additional expenses from caring for exceptional needs child

**2.5**

average number of children in household

**1**

average number of exceptional needs children in household

Schools apply to the EOC to participate in the ECENC program. A list of eligible schools is available on the EOC's website ([eoc.sc.gov](http://eoc.sc.gov)).

To receive an Exceptional SC scholarship grant for an exceptional needs student, the school must:

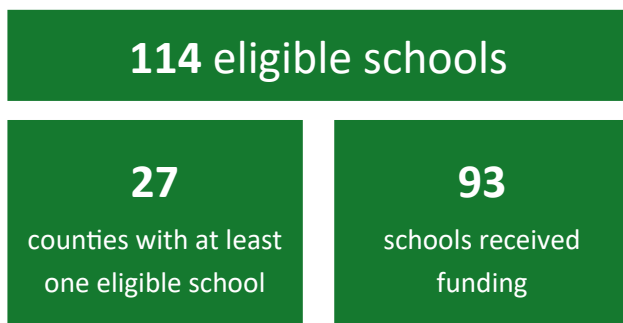
- Be a private primary or secondary school physically located within South Carolina;
- Not discriminate on basis of race, color, or national origin in their admission of students;
- Use a curriculum which includes courses listed in state diploma requirements;
- Use national or state standardized testing and provide test scores to the EOC;
- Have physical facilities that meet local, state and/or federal laws;
- Be a member of SACS, SCACS, Palmetto Association of Independent Schools, and/or SCISA;
- Complete an annual compliance audit.

Each year, private schools interested in participating in this program must apply for eligibility with the EOC. This application process helps protect students and families by ensuring schools meet and continue to meet the program eligibility requirements.

To be considered for eligibility, a school must initially provide the EOC with:

- Information on the school's eligibility,
- Assessment score data from the previous school year,
- The number of grants received in the previous school year,
- A copy of an audit of the organization's financial statements relating to the grants received,
- A Statement of Services with information on the services and/or resources exceptional needs students receive and what needs those services are geared toward.

School eligibility for participation occurs during the school year. The information provided by the EOC to the SCDOR is based on the fiscal year.



# GRANTS BY SCHOOL

Appendix D

The EOC approved 114 schools to participate in the ECENC program for FY22. The following 93 schools received funding from grants issued by Exceptional SC to scholarship recipients.

ELIGIBLE SCHOOL	NUMBER OF GRANTS	VALUE OF GRANTS ISSUED
1. All Saints Episcopal Day School	<10	\$14,200
<b>2. Anderson Christian School</b>	<b>&lt;10</b>	<b>\$18,700</b>
3. Ascent Christian Academy	<10	\$5,500
<b>4. Ashley Hall</b>	<b>&lt;10</b>	<b>\$31,400</b>
5. Ben Lippen School	24	\$77,400
<b>6. Bishop England High School</b>	<b>40</b>	<b>\$148,000</b>
7. Blessed Sacrament School	<10	\$10,300
<b>8. Bob Jones Academy</b>	<b>27</b>	<b>\$44,000</b>
9. Calvary Christian School—Greer	13	\$26,600
<b>10. Camden Military Academy</b>	<b>&lt;10</b>	<b>\$53,100</b>
11. Camperdown Academy	134	\$797,000
<b>12. Cardinal Newman School</b>	<b>47</b>	<b>\$164,200</b>
13. Charis Academy	<10	\$11,000
<b>14. Charleston Collegiate School</b>	<b>10</b>	<b>\$38,000</b>
15. Charleston Day School	<10	\$29,500
<b>16. Christ Church Episcopal School</b>	<b>88</b>	<b>\$393,300</b>
17. Christ Our King-Stella Maris Catholic School	15	\$25,500
<b>18. Clarendon Hall School</b>	<b>&lt;10</b>	<b>\$1,100</b>
19. Coastal Christian Preparatory School	<10	\$8,300
<b>20. Colleton Preparatory Academy</b>	<b>21</b>	<b>\$56,700</b>
21. Cross Schools	<10	\$10,800
<b>22. Crown Leadership Academy</b>	<b>12</b>	<b>\$22,700</b>
23. Divine Redeemer Catholic School	<10	\$1,300
<b>24. Easley Christian School</b>	<b>&lt;10</b>	<b>\$3,400</b>
25. Einstein Academy	<10	\$15,500
<b>26. First Baptist School of Charleston</b>	<b>&lt;10</b>	<b>\$5,100</b>
27. First Presbyterian Academy	19	\$61,200
<b>28. Five Oaks Academy</b>	<b>&lt;10</b>	<b>\$2,700</b>
29. Glenforest School	30	\$139,700
<b>30. Grace Christian School</b>	<b>&lt;10</b>	<b>\$2,800</b>

Data provided by Exceptional SC.

# GRANTS BY SCHOOL

Appendix D

ELIGIBLE SCHOOL	NUMBER OF GRANTS	VALUE OF GRANTS ISSUED
31. Hammond School	13	\$60,700
<b>32. Hampton Park Christian School</b>	<b>11</b>	<b>\$19,600</b>
33. Harvest Community School	<10	\$1,200
<b>34. Heathwood Hall Episcopal School</b>	<b>25</b>	<b>\$118,700</b>
35. Hidden Treasure Christian School	46	\$230,000
<b>36. Hilton Head Christian Academy</b>	<b>10</b>	<b>\$38,600</b>
37. Holy Trinity Catholic School	<10	\$11,200
<b>38. HOPE Academy</b>	<b>37</b>	<b>\$96,200</b>
39. Hope Christian Academy	<10	\$36,000
<b>40. James Island Christian School</b>	<b>&lt;10</b>	<b>\$4,600</b>
41. John Paul II Catholic School	<10	\$26,400
<b>42. Mason Preparatory School</b>	<b>&lt;10</b>	<b>\$29,600</b>
43. Mead Hall Episcopal School	<10	\$4,300
<b>44. Miracle Academy Preparatory School</b>	<b>23</b>	<b>\$66,700</b>
45. Mitchell Road Christian Academy	14	\$39,700
<b>46. Montessori School of Anderson</b>	<b>&lt;10</b>	<b>\$2,500</b>
47. Montessori School of Florence	<10	\$4,200
<b>48. Nativity Catholic School</b>	<b>&lt;10</b>	<b>\$7,100</b>
49. Newberry Academy	<10	\$9,700
<b>50. North Walterboro Christian Academy</b>	<b>&lt;10</b>	<b>\$1,600</b>
51. Northside Christian Academy	<10	\$12,900
<b>52. Oakbrook Preparatory School</b>	<b>16</b>	<b>\$43,000</b>
53. Oconee Christian Academy	<10	\$9,300
<b>54. Orangeburg Preparatory Schools, Inc.</b>	<b>&lt;10</b>	<b>\$6,400</b>
55. Our Lady of Peace Catholic School	31	\$46,500
<b>56. Our Lady of the Rosary Catholic School</b>	<b>27</b>	<b>\$63,400</b>
57. Palmetto Christian Academy—Mt. Pleasant	19	\$47,000
<b>58. Patrick Henry Academy</b>	<b>13</b>	<b>\$14,300</b>
59. Pee Dee Academy	<10	\$4,200
<b>60. Porter-Gaud School</b>	<b>&lt;10</b>	<b>\$37,500</b>
61. Prince of Peace Catholic School	<10	\$3,600
<b>62. Ridge Christian Academy</b>	<b>11</b>	<b>\$20,200</b>

Data provided by Exceptional SC.

# GRANTS BY SCHOOL

Appendix D



ELIGIBLE SCHOOL	NUMBER OF GRANTS	VALUE OF GRANTS
63. Sandhills School	74	\$431,700
<b>64. Southside Christian School</b>	<b>78</b>	<b>\$244,500</b>
65. Spartanburg Christian Academy	<10	\$10,200
<b>66. Spartanburg Day School</b>	<b>21</b>	<b>\$118,500</b>
67. St. Andrew Catholic School	10	\$20,000
<b>68. St. Anne Catholic School—Rock Hill</b>	<b>14</b>	<b>\$27,100</b>
69. St. Anthony Catholic School—Florence	<10	\$10,000
<b>70. St. Anthony of Padua Catholic School</b>	<b>12</b>	<b>\$38,400</b>
71. St. Elizabeth Ann Seton Catholic High School	<10	\$6,500
<b>72. St. Francis by the Sea Catholic School</b>	<b>&lt;10</b>	<b>\$2,800</b>
73. St. Gregory the Great Catholic School	<10	\$1,500
<b>74. St. John Catholic School—Charleston</b>	<b>&lt;10</b>	<b>\$37,800</b>
75. St. John Neumann Catholic School	15	\$39,000
<b>76. St. John's Christian Academy</b>	<b>13</b>	<b>\$19,700</b>
77. St. Joseph Catholic School—Columbia	11	\$18,700
<b>78. St. Joseph's Catholic School—Greenville</b>	<b>24</b>	<b>\$92,800</b>
79. St. Mary Help of Christians Catholic School	<10	\$12,000
<b>80. St. Peter's Catholic School—Beaufort</b>	<b>&lt;10</b>	<b>\$2,000</b>
81. Step of Faith Christian Academy	<10	\$1,000
<b>82. Summerville Catholic School</b>	<b>&lt;10</b>	<b>\$1,600</b>
83. Sumter Christian School	<10	\$2,300
<b>84. The Chandler School</b>	<b>38</b>	<b>\$182,000</b>
85. The Charleston Catholic School	17	\$42,500
<b>86. The King's Academy</b>	<b>17</b>	<b>\$54,700</b>
87. The Timmerman School	<10	\$8,800
<b>88. Thomas Heyward Academy</b>	<b>&lt;10</b>	<b>\$13,500</b>
89. Thomas Sumter Academy	<10	\$5,600
<b>90. Trident Academy</b>	<b>28</b>	<b>\$199,200</b>
91. Walnut Grove Christian School	<10	\$12,000
<b>92. Westgate Christian School</b>	<b>&lt;10</b>	<b>\$2,200</b>
93. Westminster Catawba Christian School	19	\$65,300

Data provided by Exceptional SC.



# DATA BY COUNTY

Appendix B

The chart below provides the number of eligible schools, Exceptional SC scholarship recipients, and Parental Tax Credit recipients by county. For FY22, 19 of South Carolina's 46 counties did not have an eligible school participate in the program.

SC County	# of Grant Recipients	# of Credit Recipients	# of Eligible Schools
Abbeville	0	0	0
Aiken	<10	<10	3
Allendale	0	0	0
Anderson	<10	15	4
Bamberg	0	0	0
Barnwell	0	0	0
Beaufort	17	13	8
Berkeley	26	14	5
Calhoun	<10	<10	1
Charleston	288	67	19
Cherokee	0	0	0
Chester	<10	0	1
Chesterfield	0	<10	0
Clarendon	<10	<10	2
Colleton	21	<10	2
Darlington	0	<10	0
Dillon	0	0	0
Dorchester	20	<10	2
Edgefield	0	0	0
Fairfield	0	<10	0
Florence	27	<10	0
Georgetown	0	0	1
Greenville	345	276	18

SC County	# of Grant Recipients	# of Credit Recipients	# of Eligible Schools
Greenwood	0	0	1
Hampton	13	<10	1
Horry	18	<10	6
Jasper	<10	0	3
Kershaw	10	<10	1
Lancaster	0	<10	1
Laurens	0	0	0
Lee	0	0	0
Lexington	124	26	3
Marion	<10	0	1
Marlboro	0	0	0
McCormick	0	0	0
Newberry	<10	<10	0
Oconee	<10	<10	2
Orangeburg	<10	0	1
Pickens	<10	10	1
Richland	271	72	13
Saluda	0	0	0
Spartanburg	67	29	4
Sumter	16	<10	3
Union	0	0	0
Williamsburg	0	<10	0
York	47	<10	4

Data provided by Exceptional SC (grant recipients), the SCDOR (credit recipients), and the EOC (schools).

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Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSAT 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimsweb	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Addlestone Hebrew Academy	✓																			
Anderson Christian School		✓	✓	✓	✓	✓	✓													
Ascent Christian Academy					✓															
Ashley Hall			✓	✓	✓			✓												
Beaufort Academy	✓								✓											
Ben Lippen School					✓		✓			✓	✓									
Bishop England High School					✓	✓	✓			✓										
Blessed Sacrament School					✓		✓			✓										
Bob Jones Academy		✓																		
Calhoun Academy	✓			✓	✓															
Camden Military Academy				✓		✓														
Camperdown Academy												✓								
Cardinal Newman School					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCApproved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSAT 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimsweb	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Carolina Christian Academy		✓											✓							
Chabad Jewish Academy										✓										
Charis Academy	✓																			
Charleston Collegiate School						✓														
Charleston Day School								✓												
Cherokee Creek Boys School, Inc.										✓										
Christ Church Episcopal School				✓				✓												
Christ Our King-Stella Maris Catholic School					✓	✓	✓			✓										
Clarendon Hall School		✓																		
Coastal Christian Preparatory School		✓																		
Colleton Preparatory Academy			✓																	

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSAT 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimsweb	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Cross Schools	✓		✓	✓					✓											
Crown Leadership Academy		✓																		
Cutler Jewish Day School	✓																			
Divine Redeemer Catholic School					✓	✓	✓			✓										
Easley Christian School		✓			✓															
Einstein Academy										✓										
First Baptist School of Charleston	✓				✓															
First Presbyterian Academy at Shannon Forest														✓						
Five Oaks Academy										✓										
Glenforest School										✓					✓					
Grace Christian School		✓																		

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimsweb	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Greenville Classical Academy		✓			✓	✓	✓													
Hammond School					✓			✓												
Hampton Park Christian School		✓											✓							
Harvest Community School		✓							✓											
Hawthorne Christian Academy		✓																		
Heathwood Hall Episcopal School						✓	✓	✓												
Hidden Treasure Christian School																✓				
Hilton Head Christian Academy		✓			✓	✓	✓			✓										
Hilton Head Preparatory School	✓																			
Holy Trinity Catholic School					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
HOPE Academy										✓						✓				
Hope Christian Academy																✓				
James Island Christian School										✓										
John Paul II Catholic School					✓	✓	✓			✓										
Laurence Manning Academy	✓				✓	✓														
Little Learners Academy					✓	✓	✓									✓				
Lowcountry Preparatory School	✓			✓		✓														
Mason Preparatory School								✓												
Mead Hall Episcopal School				✓				✓												
Miracle Academy Preparatory School	✓			✓			✓		✓											



Appendix E: Assessments offered by ECENCApproved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSAT 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	CogAt 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Mitchell Road Christian Academy										✓										
Montessori School of Anderson	✓				✓	✓	✓			✓										
Nativity Catholic School					✓	✓	✓			✓										
Northside Christian Academy					✓	✓								✓						
North Walterboro Christian Academy		✓																		
Oakbrook Preparatory School	✓				✓	✓	✓									✓	✓			
Oconee Christian Academy		✓			✓															
Orangeburg Preparatory Schools, Inc.		✓																		
Our Lady of Peace Catholic School					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Our Lady of the Rosary Catholic School					✓	✓	✓			✓										
Palmetto Christian Academy of Greenwood (PCAG)				✓	✓	✓								✓						
Palmetto Christian Academy- Mt. Pleasant										✓										
Patrick Henry Academy					✓	✓	✓	✓	✓									✓		
Pee Dee Academy				✓	✓															
Porter- Gaud School					✓			✓										✓		
Prince of Peace Catholic School					✓	✓	✓			✓										
Providence Classical School of Rock Hill		✓				✓	✓													
Ridge Christian Academy	✓																			

Appendix E: Assessments offered by ECENCApproved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	CogAt 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Riverpointe Christian Academy	✓								✓											
Sandhills School							✓													
South Aiken Baptist Christian School		✓			✓	✓	✓									✓	✓	✓		
Southside Christian School			✓		✓					✓										
Spartanburg Christian Academy	✓		✓	✓	✓															
Spartanburg Day School				✓	✓	✓		✓												
St. Andrew Catholic School					✓	✓	✓			✓										
St. Anne Catholic School- Rock Hill					✓	✓	✓			✓										
St. Anthony Catholic School- Florence					✓	✓	✓			✓										
St. Anthony of Padua Catholic School					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
St. Elizabeth Ann Seton Catholic High School					✓	✓	✓			✓										
St. Francis by the Sea Catholic School					✓	✓	✓			✓										
St. Gregory the Great Catholic School					✓	✓	✓			✓										
St. John Catholic School- Charleston					✓	✓	✓			✓										
St. John Neumann Catholic School					✓	✓	✓			✓										
St. John's Christian Academy	✓					✓	✓													
St. Joseph Catholic School- Anderson				✓	✓	✓	✓											✓		
St. Joseph Catholic School- Columbia					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
St. Joseph's Catholic School- Greenville					✓	✓	✓			✓										
St. Martin de Porres Catholic School																				
St. Mary Help of Christians Catholic School					✓	✓	✓			✓										
St. Michael Catholic School					✓	✓	✓			✓										
St. Peter's Catholic School- Beaufort					✓	✓	✓			✓										
St. Peter's Catholic School- Columbia					✓	✓	✓			✓										
Step of Faith Christian Academy		✓				✓	✓													
Summerville Catholic School					✓	✓	✓			✓										

Appendix E: Assessments offered by ECENCA Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Sumter Christian School		✓																		
The Chandler School	✓								✓											
The Charleston Catholic School					✓	✓	✓			✓										
The Complete Student																				
The Cooper School								✓												
The King's Academy					✓	✓	✓													
The Timmerman School	✓																			
The Village School of Gaffney	✓																			
Thomas Heyward Academy	✓				✓	✓			✓											
Thomas Sumter Academy	✓				✓															
Trident Academy												✓							✓	✓

Appendix E: Assessments offered by ECENC Approved Schools in 2021-22

School	Stanford 10 2-8	Iowa Assessment K5- 11	ACT Aspire 3-8	PSA T 8/9 7-9	PSAT (NMSQ) 8-11	SAT 11-12	ACT 7-12	ERBs CTP 4 3-6	OLSAT 1-8	MAP K- 10	ERB 9	WRAT-5 3-8	Cog At 8-12	Terra Nova	Aimswab	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Trinity Christian Educational School	✓																			
Victory Bible Christian School		✓			✓															
Walnut Grove Christian School		✓																		
Westgate Christian School		✓																		
Westminster Catawba Christian School					✓	✓	✓													

## Appendix F. Assessment for Schools with 51% or More Students Funded by ECENC

1. Hidden Treasure Christian School uses the Woodcock Johnson IV in Kindergarten through twelfth grade. This school uses performance-based grade equivalent to report average assessments on basic reading skills, broad written language and broad mathematics. The Grade Level Equivalent score reported here refers to how well a student in that grade level would do on the assessed material. For example, using the table below, we know that students learning 5K material at Hidden Treasure Christian School perform on the 5K assessment of basic reading skills the way an eighth grade student in the fourth month of school would. On the Broad Written Language and Broad Mathematics portions of the 5K assessment, students at Hidden Treasure Christian School perform as well as a student with more than 17.9 years of formal education, or more than a college degree, would function.

Hidden Treasure Christian School Woodcock Johnson IV Assessment:

Grade	Basic Reading Skills	Broad Written Language	Broad Mathematics
<b>5K</b>	8.4	>17.9	>17.9
<b>1</b>	13	17.2	>17.9
<b>2</b>	9.8	7.3	5
<b>3</b>	10.9	13	8
<b>4</b>	5.9	7.3	4.5
<b>5</b>	>17.9	10.1	5.3
<b>6</b>	3.4	6.9	9
<b>7</b>	3	5.1	5.6
<b>8</b>	6.1	6.9	8.8
<b>9</b>	9	6.5	5.1
<b>10</b>	6.8	6.2	8.2
<b>11</b>	13	10.7	7.8
<b>12</b>	7.6	7.1	6

2. The Chandler School reported scores for the 5<sup>th</sup> grade class, the only grade with more than 10 students. The average score on the Stanford 10 was 37.8 in reading and 24.9 in mathematics, and on the OLSAT the average score was 44 verbal and 48 non-verbal.
3. Camperdown Academy assesses students in first through eighth grade using the Gates-MacGinitie Reading Tests and the GMADE for math. The mean score is reported by grade level, which is the average score of a group of students on an assessment. Additionally, the normal curve equivalent of the mean score illustrates the percentage of how many students scored below that average on the normal curve. For example, using the table below we know that the average reading score of first grade students at Camperdown Academy is 359, and 38 out of a hundred first graders score lower than this on the Gates-MacGinitie Reading Test.

Camperdown Academy Gates-MacGinitie Reading Test

Grade	Mean Score	Normal Curve Equivalent of Mean Score
<b>1</b>	359	38
<b>2</b>	397	32



<b>3</b>	439	34
<b>4</b>	494	48
<b>5</b>	500	41
<b>6</b>	509	38
<b>7</b>	543	55
<b>8</b>	549	56

Camperdown Academy GMADE Math Assessments

<b>Grade</b>	<b>Mean Score</b>	<b>Normal Curve Equivalent of Mean Score</b>
<b>1</b>	94	41
<b>2</b>	95	47
<b>3</b>	100	50
<b>4</b>	104	54
<b>5</b>	98	48
<b>6</b>	91	40
<b>7</b>	96	44
<b>8</b>	95	43

4. Hope Academy and Einstein Academy both use the MAP assessment to evaluate student learning and achievement. The small teacher student ratio results in class sizes smaller than 10 for all grade levels served for both of these schools.
5. Hope Christian Academy serves children in second through twelfth grade and use the Woodcock-Johnson IV to assess student learning and achievement. All grade levels served had fewer than 10 students so assessment information is not included to protect student privacy.
6. Sandhills School uses the Woodcock-Johnson IV, the Pre ACT, and the ACT. The twelfth grade class taking the ACT had fewer than 10 students as did the first, fourth and sixth grade classes taking the Woodcock Johnson IV. The Woodcock Johnson IV standard scores and Grade Equivalent have been reported. The standard scores is a raw score that has been converted to have a mean and standard deviation so that it can be compared across groups using the same numerical scale. The grade equivalent refers to how well a student in a specific grade would do on specific material. For example, the average fifth grade student at Sandhills School scored 94 on letter word identification, which is a grade equivalent 5.3. This means that the average fifth grade student at Sandhills performs as a 5<sup>th</sup> grader in 3<sup>rd</sup> month of school would on fifth grade material.

Sandhills School Fifth Grade Woodcock Johnson IV Assessment:

<b>5<sup>th</sup> Grade</b>	<b>Standard Score</b>	<b>Grade Equivalent</b>
<b>Letter Word Identification</b>	94	5.3
<b>Applied Problems</b>	93	5.1
<b>Spelling</b>	89	4.3
<b>Passage Comprehension</b>	100	6.1
<b>Calculation</b>	102	6.1
<b>Writing Samples</b>	104	7.6

## Sandhills School Seventh Grade Woodcock Johnson IV Assessment:

<b>7<sup>th</sup> Grade</b>	<b>Standard Score</b>	<b>Grade Equivalent</b>
<b>Letter Word Identification</b>	99	8.1
<b>Applied Problems</b>	102	10
<b>Spelling</b>	90	5.8
<b>Passage Comprehension</b>	101	8.6
<b>Calculation</b>	108	11
<b>Writing Samples</b>	115	15.5

## Sandhills School Eighth Grade Woodcock Johnson IV Assessment:

<b>8<sup>th</sup> Grade</b>	<b>Standard Score</b>	<b>Grade Equivalent</b>
<b>Letter Word Identification</b>	80	5.1
<b>Applied Problems</b>	92	7.2
<b>Spelling</b>	81	4.9
<b>Passage Comprehension</b>	94	8.2
<b>Calculation</b>	96	7.7
<b>Writing Samples</b>	109	14.7

The PreACT scores for students in ninth through eleventh grade are 16 for both English and Math, with a composite score of 18. The national mean is reported by grade level making a comparison difficult, however we do know that in ninth and tenth grade students at Sandhills School did as well as or better than the national average on their Composite score using the PreACT national norms for comparison.

7. Glenforest School did not have a grade level with more than 10 students. As such grade level scores for students attending these schools are withheld to protect student privacy. Student achievement was assessed using the Fastbridge, Brigance, PSAT, SAT, and ACT.
8. Miracle Academy uses the Stanford 10, OLSAT, Accuplacer, SAT and ACT to assess student achievement. Miracle Academy did not have a grade level with more than 10 students, so grade level scores are withheld to protect student privacy.



**Appendix G: SC Bills Related to ECENC Program and Status as of April 28, 2023**

<b>Bill</b>	<b>Description</b>	<b>Impact on ECENC program:</b>	<b>Status as of 4.28.2023</b>
S 285 Providing Academic Choice in Education (PACE)	A bill to amend the South Carolina Code of Laws by adding section 12-6-3791 so as to allow an income tax credit for contributions to a scholarship-funding organization that provides grants for students to attend certain independent and home schools, to specify the manner in which the credit is claimed, to specify the process by which certain organizations and schools become eligible, to specify certain information which must be made public, and to allow the state treasurer and department of revenue to enforce the provisions of the credit; and to repeal section 12-6-3790 relating to the Educational Credit for Exceptional Needs Children's fund.	This would eliminate the ECENC program as it exists and students and families currently served in the ECENC program could be served through PACE programming.	Passed the Senate and sent to House on 3/16;referred to Ways and Means on 3/28.
H 3422 Providing Academic Choice in Education (PACE)			Referred to House Ways and Means (1/10/23) S 285 will be considered by House Ways and Means.
S 519 Income Tax Credit	A bill to amend the South Carolina Code of Laws so as to enact the "Tax credits for parental choice in education act", and by adding section 12-6-3810 so as to provide for an income tax credit for an individual who chooses to educate his child outside of the public school system.	Parents who participate/previously participated in the ECENC program would be eligible for an income tax credit should the SC Code be amended according to S 519.	Introduced and referred to the Senate Committee on Finance 2/9/23.
S 39 Education Scholarship Trust	A bill to amend the South Carolina Code of Laws by adding section 59-8-110 to define terms and provide a timeline and scholarship application process guidelines; to establish an online electronic payment system and provide guidelines for if a program is terminated before	Students participating in ECENC program are not considered an "eligible student" in this bill, and there is not mention of eliminating the ECENC program.	11/30/22 referred to Committee on Education 1/10/23 read and referred to Senate Committee on Education 1/31/23 Read a second time and

	<p>the end of the semester; to limit the number of scholarship students for specified school years and to provide the application process and establishment of education service providers and guidelines for informing students and their parents of program eligibility and ensure equitable treatment and personal safety of all scholarship students; to ensure that the student's resident school district provides the parent and education service provider with records; to establish the ESTF review panel and ensure that provisions do not restrict a school districts ability to enact or enforce a district's student transfer policy.</p>		<p>roll call Ayes 28, Nays 15  2/1/23 Read third time and sent to House  2/2/23 Introduced and Read first time and referred to Committee on Education and Public Works  4/6/23 Favorable report from Committee on Education and Public Works  4/18/23 requests for debate  4/26/23 Read second time Yeas 79, Nays 35  4/27/23 Read third time and enrolled Yeas 74 Nays 36  Awaiting Governor's Signature</p>
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2022

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# EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN (ECENC) PROGRAM REPORT: FY 20-21

**PREPARED BY**  
DR. JENNY MAY

**PRESENTATION TO**  
ACADEMIC STANDARDS &  
ASSESSMENTS SUBCOMMITTEE  
MAY 16, 2022

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MAY 2022



## KEY FACTS OF EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN (ECENC) PROGRAM

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**\$3,218,117** Total ECENC Grant Funds

**998** ECENC Student Grants

**125** Approved ECENC Schools

**112** Approved ECENC Schools  
Receiving ECENC Grants

**KEY FACT 1. ECENC APPROVED SCHOOLS ARE LOCATED IN EACH OF THE FIVE CENTER FOR EDUCATOR RECRUITMENT, RETENTION AND ADVANCEMENT (CERRA) REGIONS OF SOUTH CAROLINA.**

- The Upstate, Region 1, has **33** approved schools and 451 ECENC student recipients with **\$1,565,570** in grants received, for an average grant amount of **\$3,471**.
- The Savannah River Basin, Region 2, has **7** approved schools and **33** student recipients with **\$48,900** in grants received, for an average grant amount of **\$1,482**.
- The Midlands, Region 3, has **25** approved schools and **227** student recipients with **\$761,630** in grants received, for an average grant amount of **\$3,355**.
- The Pee Dee, Region 4, has **13** approved schools and **32** student recipients with **\$199,708** in grants received, for an average grant amount of **\$6,241**.
- The Lowcountry, Region 5, has **47** approved schools and **255** student recipients with **\$642,309** in grants received, for an average grant amount of **\$2,519**.



# KEY FACTS

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## **KEY FACT 2. EACH ECENC APPROVED SCHOOL REPRESENTS ONE OR MORE OF THE INDEPENDENT ACCREDITING ASSOCIATIONS.**

- South Carolina Independent School Association (SCISA):
  - **79** ECENC schools
- Southern Association of Colleges and Schools (SACS):
  - **28** ECENC schools
- South Carolina Association of Christian Schools (SCACS):
  - **23** ECENC schools
- Palmetto Association of Independent School Accreditation (PAIS):
  - **16** ECENC schools

## **KEY FACT 3. NEARLY HALF (49%) OF ECENC SCHOLARSHIP RECIPIENTS ARE FROM HOUSEHOLDS EARNING \$100,000 OR MORE ANNUALLY. SEE SCDOR REPORT IN APPENDIX E**

- Nearly half (49%) of ECENC Scholarship Recipients are from households earning \$100,000 or more annually;
- Nearly a third (32%) of ECENC recipients are from households earning between \$50,000 - \$100,000 annually; and
- Less than a fifth (18%) of ECENC recipients are from households earning \$50,000 or less annually.

## **KEY FACT 4. ANALYSIS OF THE IMPACT OF ECENC PROGRAM ON STUDENT ACHIEVEMENT AND STUDENT ACADEMIC GROWTH IS LIMITED DUE TO LACK OF STUDENT LEVEL DATA.**

- ECENC schools are no longer required to provide individual student test scores for students who received an ECENC grant to determine whether students participating in the program have experienced measurable improvement.

# RECOMMENDATIONS

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## **CONVENE THE EOC ADVISORY COMMITTEE FOR ECENC PROGRAM REVIEW AND RECOMMENDATIONS.**

Act 247, Section F(2)(b) provides that the EOC shall establish an advisory committee for the ECENC program. This advisory committee has not convened recently, and the recommendation is for the advisory committee to meet and consider overall program improvement.

## **SOUTH CAROLINA STATE SUMMATIVE ASSESSMENTS SHOULD BE MADE AVAILABLE FOR ADMINISTRATION TO SOUTH CAROLINA STUDENTS IN PRIVATE SCHOOLS.**

South Carolina students in private schools are not currently allowed the opportunity to participate in South Carolina state assessments (i.e., SCREADY and EOCEP).

## **CREATE INFORMATIONAL MATERIAL TO CLARIFY THE ROLES OF VARIOUS ORGANIZATIONS RESPONSIBLE FOR ECENC PROGRAM ADMINISTRATION.**

ECENC approved schools interviewed for this report have requested materials to clarify which organizations (i.e., EOC, Exceptional SC, and DOR) are responsible for the various functions (i.e., school approval, student approval, grant funding) of the ECENC program administration.



# THE ECENC REPORT

The following is a report from the South Carolina Education Oversight Committee pursuant to Act 247 of 2018.

## **Act 247, Section (E)(6)**

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.

This report seeks to provide the following about the Educational Credit for Exceptional Needs Children (ECENC):

1. Information on the approval process, participation, and compliance for ECENC schools;
2. Information about the process for collecting assessment results used to document the impact of the ECENC program on student achievement; and
3. Qualitative information from ECENC administrators from a sample of ECENC schools.

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This report is the fourth annual report on the impact of the ECENC program as required by Act 247 of 2018. This law defines qualifying students and eligible schools for participation in the ECENC program.

A qualifying student means a student who is an exceptional needs child, a South Carolina resident, and who is eligible to be enrolled in a South Carolina secondary or elementary public school at the kindergarten or later year level for the applicable school year.

Grants may be awarded in an amount not exceeding eleven thousand dollars or the total annual cost of tuition, whichever is less, to a qualifying student at an eligible school. A qualifying student receiving a grant may not be charged tuition by an eligible school in an amount greater than the student would be charged if the student was not a qualifying student.

An eligible school, as approved by the Education Oversight Committee, is an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirements may be met that:

- offers a general education to primary or secondary school students;
- does not discriminate on the basis of race, color, or national origin;
- is located in this State;
- 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;
- has school facilities that are subject to applicable federal, state, and local laws;
- 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 Palmetto Association of Independent Schools; and
- 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.

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## **ECENC SCHOOL APPROVAL TIMELINE**

The following was the process and timeline used by the Education Oversight Committee to determine school eligibility in the ECENC Program for School Year 2020-21. Each school, new or recurring, was required to comply with the same Program Standards and Reporting Requirements.

### **January 2, 2021**

1. Notification by email to schools currently in good standing with the ECENC Program in the 2019-20 school year that the application process is open. The Application to Participate in the ECENC Program for 2020-21 is available on the EOC's website that will connect to the ECENC Manual for SY2020-21 that is to be used as a guide to the Application Process and all Documents that must be completed, signed, attached and returned to the EOC.
2. Publication on the EOC's website of the completed applications of schools meeting the standards and reporting requirements for SY2019-20.

### **February 28, 2021**

1. The Application to Participate and Document A – Statement of Services must be submitted to the EOC by February 28, 2021 to be approved for participation in the program for SY2020-21.
2. The EOC will publish a list on our website of schools meeting the standards and reporting requirements for participation in the ECENC program for SY2020-21.

### **June 30, 2021**

1. Document B – Grants Received must be completed, signed and returned to the EOC by June 30, 2021 containing information on the number of students (K-12) that were enrolled in the entire school in 2020-21 and information on grants received in 2020-21. No personally identifiable information of students should be submitted.

September 1, 2021

1. Document C – School-Level Assessment Results must be provided directly to the EOC with the NAME of each national achievement test administered and the scale scores/percentile rankings/stanines/grade equivalents for ELA (Reading) and Mathematics. This information must be reported by grade level for classes with 10 or more students of all grades tested and attached by September 1, 2021. No personally identifiable information of teachers or students should be submitted.
2. *\*\*Document C – Individual Student Assessment Results must be provided to the SC Revenue and Fiscal Affairs Office (RFA) by September 1, 2021. Students who received grants in SY2020-21 must have their individual assessment results, received from the testing vendor, uploaded to the secure portal AFTER RFA has entered a fully executable MOU with the school. The school should contact RFA to see if a 5-year MOU was signed before submitting Individual Assessment Results.\*\**
3. Document C – Information on Staff Responsible for the submission of School-Level Assessment Results and Individual Student Assessment Results must be provided to the EOC by September 1, 2020. Document C must be completed, signed and returned at that time.

November 15, 2021

1. 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” must be received by the EOC no later than November 15, 2021. No personally identifiable information of students should be submitted.

**\*\*The requirement to submit Individual Student Assessment results was eliminated from the requirements of Act 247. Therefore, schools were not required to complete this portion of the school eligibility process.\*\***

# ECENC SCHOOL ELIGIBILITY

## KEY FINDING

There were **125 eligible ECENC schools** serving **998 eligible ECENC students**.

## KEY FINDING

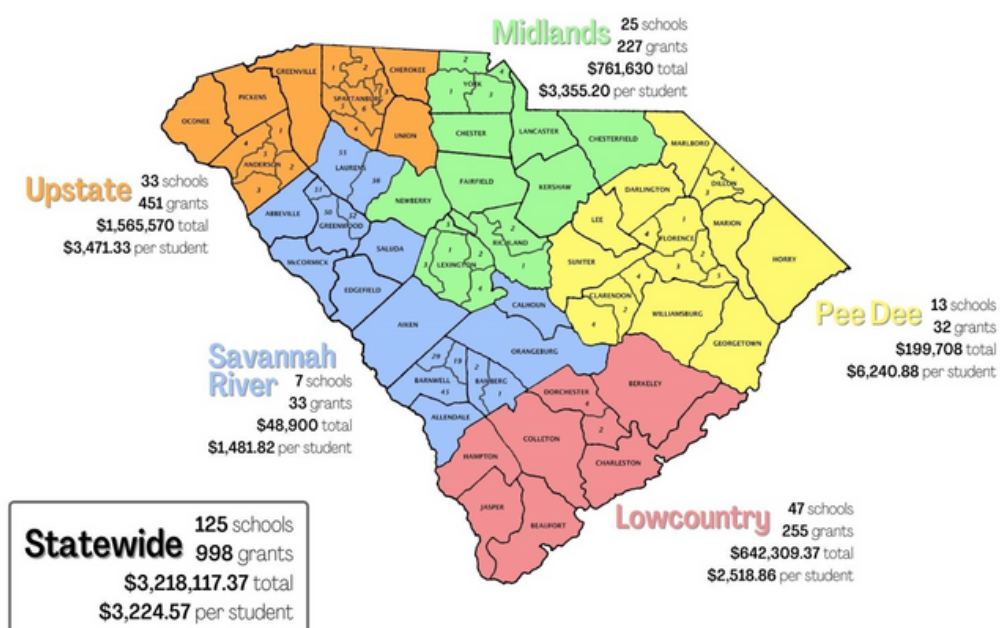
ECENC approved schools are located in each of the five Center for Educator Recruitment, Retention, and Advancement (CERRA) regions of South Carolina.

There were 125 eligible schools approved for participation in the ECENC program in 2020-21. 139 schools were approved for ECENC participation in 2019-20, reflecting a decline of 14 approved schools between the years.

Of the 125 schools approved to receive ECENC dollars, 112 schools received ECENC grant funding between \$700 and \$544,335.

There were 13 schools that did not have any students who received grants. In the 2020-21 school year, all schools who applied to be an approved school met the criteria for approval.

## ECENC Grants by CERRA Region



# ECENC SCHOOL ELIGIBILITY

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**KEY FINDING**

Each ECENC Approved Schools represents one or more of the independent accrediting associations for private schools.

All of the approved ECENC schools were verified as being current members in good standing in at least one of the private school accrediting organizations. Some of the ECENC schools are in good standing with more than one of the accrediting organizations.

- South Carolina Independent School Association (SCISA):
  - 79 ECENC schools
- Southern Association of Colleges and Schools (SACS):
  - 28 ECENC schools
- South Carolina Association of Christian Schools (SCACS):
  - 23 ECENC schools
- Palmetto Association of Independent School Accreditation (PAIS):
  - 16 ECENC schools



# ECENC STUDENT PARTICIPATION DATA

Exceptional SC provided data on students rising Kindergarten through grade 12 who applied for and those who received grants in the 2020-21 school year. For the 2020-21 school year, 2,257 students applied for funding and 1,054, or approximately 47%, received grants. There was a great difference by grade level between applicants and funded students with a range of 3% to 87% between Kindergarten and twelfth grade. This difference may be explained by the fact that students who have previously received ECENC grants receive priority in the awarding of grants in subsequent years. For the number of applications, approvals, and percentages by grade level, see the appendix.

The South Carolina Department of Revenue issued a report on January 15, 2022 in which they report Exceptional SC awarded 1,054 scholarship recipients for the 2020-21 school year, most of which went to students who previously received an ECENC scholarship.

See Appendix for full report by South Carolina Department of Revenue.

## KEY FINDING

Students in all grades, K through 12th, received funding through the ECENC program, with the highest percentage of approved students from each grade level being in 12th grade.

## KEY FINDING

Of the 2,257 of students who applied, 47% or 1,054 received some level of funding, the average amount across schools and age groups being \$3,225.

# ECENC STUDENT PARTICIPATION DATA

Count of Children by Grade (K-12) who Applied for and Received Grants from Exceptional SC

Grade Level	Applied	Funded	Percent of Students Funded
Kindergarten - 5 yr old	66	2	3.03%
First	102	9	8.82%
Second	127	18	14.17%
Third	171	77	45.03%
Fourth	360	87	24.17%
Fifth	206	91	44.17%
Sixth	205	111	54.15%
Seventh	227	122	53.74%
Eighth	202	120	59.41%
Ninth	176	108	61.36%
Tenth	165	115	69.70%
Eleventh	136	99	72.79%
Twelfth	114	95	83.33%
Total	2,257	1,054	46.70%

# ECENC STUDENT ACHIEVEMENT DATA

Historically, ECENC funded students' scores were submitted as a measurement of academic growth, and now the school level assessment data from the previous academic year is submitted as a mechanism of compliance with the ECENC school approval process. This change provides an additional compliance measure and changes how the assessment data can be analyzed to answer the evaluation questions and meet the requirement to evaluate the impact of the ECENC program.

The South Carolina Department of Education (SCDE) has interpreted the Education Accountability Act to prohibit private school students from taking state summative assessments which include, but are not limited to, SC READY in grades 3 through 8, and end of course assessments in Algebra 1, English 2, Biology and US History and the Constitution. Instead, private schools have the flexibility to choose a nationally normed assessment to measure student performance.

Schools that administer national assessments typically select an assessment or assessments that measure reading or English Language Arts (ELA) competencies and mathematics competencies. Examples of assessments that are used in elementary and middle school grades are measures of academic progress (MAP) and the Iowa Test of Basic Skills (ITBS). All schools administered assessments or had valid reasons for not administering assessments (i.e., COVID-19 school closures, supply chain issues accessing assessments in time to administer them etc.).

The most commonly used nationally normed assessments for ECENC approved private schools in the 2020-21 school year include: PSAT, SAT, ACT, MAP and the Stanford 10, which is similar to previous years. See appendix for a compendium of assessments used by approved schools.

## KEY FINDING

Analysis of impact of ECENC program on student achievement and student growth is limited by lack of student level data.

## RECOMMENDATION

South Carolina state summative assessments should be made available for administration to South Carolina students in private schools.

Act 247 requires an evaluation of the ECENC program's impact on student achievement where a majority of students enrolled in the school (51% or more of students) received a grant from Exceptional SC. In the 2020-21 school year, three schools had the majority of students accessing ECENC funds:

School	Percentage of Students funded through ECENC	Total Amount per School	Average Amount per grant	Assessment(s) Used
Camperdown Academy	59%	\$544,335.00	\$5,498.33	Gates-MacGinitie (Reading)
				GMADE (Math)
Hope Christian Academy	89%	\$26,400.00	\$3,300.00	Woodcock-Johnson IV
The Chandler School	57%	\$139,200.00	\$4,350.00	OLSAT, Stanford 10, PSAT

Because an amendment to Act 247 eliminated access to scores by individual students funded through ECENC dollars, progress individual students have made cannot be discerned from this data. See appendix for school, subject and grade level average scores for Reading and Math.

For more details about the assessments administered by Camperdown Academy, Hope Christian Academy, and The Chandler School, see Appendix B.

# ECENC SCHOOL SITE VISITS

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For the first time, a qualitative data collection was included as a part of the ECENC report. To ensure a representative group was included for qualitative data collection, the following selection process was developed. Approved and funded schools in the 2019-20 and 2020-21 school year were ranked by amount of ECENC grants received, and the top 10 schools were invited to participate. Approved ECENC schools were then grouped by CERRA region and accrediting organization to ensure that a complete and accurate representation could be reported. After this process, any regions or accrediting organizations that were not represented in the list of top 10 funded schools were identified and a total of 15 schools were invited to participate and the list was an attempt to accurately represent all approved ECENC schools.

The qualitative data collection included several components:

1. Schools were invited to participate, and those who agreed to a visit from EOC staff set a time at the schools' convenience and were sent evaluation questions (see Appendix for the invitation and questions).
2. During the site visit, staff went on a tour of the school and learned about the school culture, curriculum and special services and accommodations that students could access, and community partnerships that serve children and families.
3. EOC staff asked questions specific to the ECENC program and gathered information to illustrate the impact of the program. In some cases the school pulled a panel of leaders to speak to the questions and in some cases, the head master or principal would speak with staff. The option to submit written responses to questions was also given, but this year there were no schools who elected to do so.

There were six schools of the 15 invited who elected to participate in a site visit. The ECENC schools that elected to participate were not representative of the state, and this is an unavoidable limitation of the data given that the visits were voluntary. The feedback these participants provided offers actionable steps to expand the impact of the ECENC program. However, a more diverse sample of school perspective would also be beneficial in future reports.

Findings from this data collection process fall into the following themes:

- Procedures: Calendar, timeline and ECENC implementation
- Funding of Student Grant Considerations
- Benefits of the ECENC program to students

The most common theme gathered from interviews and site visits was around the calendar of the ECENC program administration. School leaders reported that families who access the ECENC program must make decisions about enrollment for the next school year in February through March. Families are not informed if their child has received a grant or the amount until later in March typically after the obligation period has ended.

Another clear theme was related to funding structures for ECENC. School leaders who participated in the site visits, recommended that funding and grant allotment be determined using a metric for need. The more intensive interventions needed, the most intensive supports offered by the school, or the families with the most financial need ranking highest on a priority for funded grants.

The benefits of the ECENC program were also described in great detail, with school leaders reporting that the ECENC grants allow for increased access to specialized services. By providing increased access to a variety of educational settings for students to access special education services the ECENC program supports the Individuals with Disabilities Education Act (IDEA) requirement of a “continuum of service delivery environments”. Additionally, the program provides increased parent choice around what setting will be most beneficial for their child.

### **RECOMMENDATION**

Convene the EOC advisory committee for ECENC program implementation review and to make recommendations.

### **RECOMMENDATION**

Create information material to clarify the roles of various organizations responsible for ECENC program administration.

# EDUCATIONAL CREDIT FOR EXCEPTIONAL NEEDS CHILDREN (ECENC) PROGRAM REPORT: FY 20-21

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## **SOUTH CAROLINA EDUCATION OVERSIGHT COMMITTEE**

The SC Education Oversight Committee is an independent, non-partisan group made up of 18 educators, business persons, and elected leaders. Created in 1998, the committee is dedicated to reporting facts, measuring change, and promoting progress within South Carolina's education system.

## **ADDITIONAL INFORMATION**

If you have questions, please contact the Education Oversight Committee (EOC) staff for additional information. The phone number is 803.734.6148. Also, please visit the EOC website at [www.eoc.sc.gov](http://www.eoc.sc.gov) for additional resources.

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**MAY 2022**

## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Addlestone Hebrew Academy	2%	\$3,200.00	\$3,200.00	5
All Saints' Episcopal Day School*	0%	\$0.00	\$0.00	4
Anderson Christian School	5%	\$21,600.00	\$2,400.00	1
Ascent Christian Academy	0%	\$0.00	\$0.00	5
Ashley Hall	1%	\$26,200.00	\$5,240.00	5
Beaufort Academy	0%	\$0.00	\$0.00	5
Ben Lippen School	2%	\$49,200.00	\$2,460.00	3
Bishop England High School	5%	\$102,000.00	\$3,000.00	5
Blessed Sacrament School	2%	\$5,700.00	\$1,425.00	5
Bob Jones Academy	1%	\$22,200.00	\$1,585.71	1
Calhoun Academy	0%	\$1,200.00	\$1,200.00	2
Calvary Christian School-Greer	11%	\$21,500.00	\$2,150.00	1
Calvary Christian School-Myrtle Beach	0%	*	*	5
Camden Military Academy	2%	\$22,100.00	\$4,420.00	3
Camperdown Academy	59%	\$544,335.00	\$5,498.33	1
Cardinal Newman School	8%	\$138,500.00	\$3,077.78	3
Carolina Christian Academy	0%	\$0.00	\$0.00	3
Cathedral Academy	0%	*	*	5
Chabad Jewish Academy	0%	*	*	5
Charis Academy	0%	\$0.00	\$0.00	5
Charleston Collegiate School	1%	\$16,309.37	\$8,154.69	5



## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Charleston Day School	1%	\$13,100.00	\$4,366.67	5
Cherokee Creek Boys School, Inc.	0%	\$0.00	\$0.00	1
Christ Church Episcopal School	6%	\$242,100.00	\$3,668.18	1
Christ Our King-Stella Maris Catholic School	2%	\$18,200.00	\$1,400.00	5
Clarendon Hall School	1%	\$1,600.00	\$800.00	4
Coastal Christian Preparatory School	8%	\$7,300.00	\$2,433.33	5
Colleton Preparatory Academy	6%	\$44,000.00	\$2,200.00	5
Covenant Classical Christian School	0%	*	*	3
Cross Schools	2%	\$12,400.00	\$2,066.67	5
Crown Leadership Academy	3%	\$8,000.00	\$1,600.00	5
Cutler Jewish Day School	5%	\$6,600.00	\$2,200.00	3
Divine Redeemer Catholic School	1%	\$2,500.00	\$1,250.00	5
Easley Christian School	1%	\$1,400.00	\$1,400.00	1
Einstein Academy	8%	\$7,500.00	\$2,500.00	1
First Baptist School of Charleston	0%	\$0.00	\$0.00	5
First Presbyterian Academy	5%	\$5,635.00	\$296.58	1
Five Oaks Academy	1%	\$3,700.00	\$1,850.00	1
Foothills Christian School	0%	\$0.00	\$0.00	1
Francis Hugh Wardlaw Academy	0%	\$0.00	\$0.00	2
Glenforest School	46%	\$81,000.00	\$3,521.74	3

Appendix H

Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Grace Christian School	2%	\$3,900.00	\$1,300.00	3
Greenville Classical Academy	0%	\$0.00	\$0.00	1
Hammond School	2%	\$46,430.00	\$3,316.43	3
Hampton Park Christian School	2%	\$10,300.00	\$1,716.67	1
Harvest Community School	1%	\$1,000.00	\$1,000.00	4
Hawthorne Christian Academy	1%	\$700.00	\$700.00	3
Heathwood Hall Episcopal School	2%	\$53,800.00	\$3,842.86	3
Hidden Treasure Christian School	38%	\$98,400.00	\$4,100.00	1
Hilton Head Christian Academy	2%	\$31,300.00	\$3,130.00	5
Hilton Head Preparatory School	1%	\$10,300.00	\$3,433.33	5
Holy Trinity Catholic School	1%	\$1,700.00	\$1,700.00	4
HOPE Academy	44%	\$76,500.00	\$2,067.57	1
Hope Christian Academy	89%	\$26,400.00	\$3,300.00	3
James Island Christian School	1%	\$1,700.00	\$1,700.00	5
John Paul II Catholic School	3%	\$19,600.00	\$2,800.00	5
Laurence Manning Academy	0%	*	*	4
Little Learners Academy	0%	*	*	1
Lowcountry Preparatory School	0%	\$0.00	\$0.00	4

Appendix H

Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Mason Preparatory School	0%	\$3,400.00	\$3,400.00	5
Mead Hall Episcopal School	1%	\$7,700.00	\$1,925.00	2
Miracle Academy Preparatory School	35%	\$45,600.00	\$2,400.00	5
Mitchell Road Christian Academy	2%	\$18,300.00	\$2,287.50	1
Montessori School of Anderson	2%	\$2,400.00	\$2,400.00	1
Montessori School of Florence	0%	\$0.00	\$0.00	4
Nativity Catholic School	4%	\$5,300.00	\$1,325.00	5
Newberry Academy	0%	*	*	3
North Walterboro Christian Academy	0%	\$0.00	\$0.00	5
Northside Christian Academy	0%	\$0.00	\$0.00	3
Oakbrook Preparatory School	3%	\$20,400.00	\$1,700.00	1
Ocone Christian Academy	1%	\$3,000.00	\$1,500.00	1
Orangeburg Preparatory Schools, Inc.	1%	\$6,500.00	\$1,300.00	2
Our Lady of Peace Catholic School	12%	\$24,700.00	\$1,300.00	2
Our Lady of the Rosary Catholic School	6%	\$16,400.00	\$2,050.00	1

## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Palmetto Christian Academy of Greenwood (PCAG)	0%	\$0.00	\$0.00	2
Palmetto Christian Academy-Mt. Pleasant	2%	\$21,500.00	\$2,150.00	5
Patrick Henry Academy	4%	\$8,100.00	\$900.00	5
Pee Dee Academy	1%	\$5,000.00	\$1,250.00	4
Porter-Gaud School	0%	\$20,700.00	\$5,175.00	5
Prince of Peace Catholic School	4%	\$8,400.00	\$1,400.00	1
Providence Classical School of Rock Hill	0%	\$0.00	\$0.00	3
Ridge Christian Academy	12%	\$19,200.00	\$1,600.00	5
Riverpointe Christian Academy	0%	\$0.00	\$0.00	5
Sandhills School	49%	\$241,900.00	\$4,838.00	3
South Aiken Baptist Christian School	0%	*	*	2
Southside Christian School	5%	\$180,100.00	\$3,274.55	1
Spartanburg Christian Academy	0%	\$0.00	\$0.00	1
Spartanburg Day School	3%	\$48,000.00	\$4,000.00	1
St. Andrew Catholic School	7%	\$19,200.00	\$1,600.00	5
St. Anne Catholic School-Rock Hill	2%	\$21,300.00	\$2,366.67	3

## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
St. Anne-St. Jude Catholic School-Sumter	0%	*	*	4
St. Anthony Catholic School-Florence	5%	\$8,500.00	\$1,700.00	4
St. Anthony of Padua Catholic School	4%	\$11,000.00	\$2,200.00	1
St. Elizabeth Ann Seton Catholic High School	3%	\$2,200.00	\$2,200.00	5
St. Francis by the Sea Catholic School	1%	\$2,400.00	\$1,200.00	5
St. Gregory the Great Catholic School	1%	\$2,200.00	\$1,100.00	5
St. John Catholic School-Charleston	2%	\$16,800.00	\$2,400.00	5
St. John Neumann Catholic School	12%	\$14,100.00	\$2,350.00	3
St. John's Christian Academy	2%	\$8,700.00	\$1,242.86	5
St. Joseph Catholic School-Anderson	0%	\$0.00	\$0.00	1
St. Joseph Catholic School-Columbia	13%	\$14,800.00	\$1,644.44	3
St. Joseph's Catholic School-Greenville	3%	\$63,200.00	\$3,160.00	1
St. Martin de Porres Catholic School	0%	\$0.00	\$0.00	3
St. Mary Help of Christians Catholic School	2%	\$8,800.00	\$2,200.00	2

## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
St. Michael Catholic School	0%	\$0.00	\$0.00	5
St. Peter's Catholic School-Beaufort	0%	\$0.00	\$0.00	5
St. Peter's Catholic School-Columbia	0%	\$0.00	\$0.00	3
Step of Faith Christian Academy	0%	\$900.00	\$900.00	5
Summerville Catholic School	2%	\$5,100.00	\$1,700.00	5
Sumter Christian School	2%	\$2,200.00	\$1,100.00	4
Tabernacle Christian School	0%	*	*	1
The Chandler School	57%	\$139,200.00	\$4,350.00	1
The Charleston Catholic School	9%	\$34,000.00	\$2,000.00	5
The Complete Student	0%	\$0.00	\$0.00	5
The Cooper School	0%	\$0.00	\$0.00	5
The King's Academy	5%	\$176,708.00	\$11,780.53	4
The Timmerman School	1%	\$7,200.00	\$1,800.00	3
The Village School of Gaffney	0%	\$0.00	\$0.00	1
Thomas Heyward Academy	4%	\$10,800.00	\$1,200.00	5
Thomas Sumter Academy	1%	\$3,000.00	\$1,500.00	4
Trident Academy	29%	\$94,400.00	\$5,900.00	5
Trinity Christian Educational School	0%	\$0.00	\$0.00	1
Victory Bible Christian School	0%	\$0.00	\$0.00	3
Walnut Grove Christian School	0%	*	*	3

## Appendix A

School, Percent of Students Funded by ECENC, Total Amount, Average per Student Amount and CERRA Region

School	% Funded by ECENC	Total amount	Average per Student Amount	CERRA Region
Westgate Christian School	0%	\$0.00	\$0.00	1
Westminster Catawba Christian School	4%	\$33,700.00	\$2,592.31	3
Westside Christian Academy	0%	*	*	4
Statewide	3%	\$3,218,117.37	\$3,224.57	1-5

## Appendix B

Student Assessment in ECENC Approved Schools with 51% or More Students Funded:

Camperdown Academy Average Student Scores in 2020-21 School Year:

Reading Scores on Gates-MacGinitie

Grade	Number of Students	Average
1	14	34.9
2	20	33.5
3	29	47.0
4	20	38.7
5	23	38.3
6	23	42.8
7	23	50.0
8	21	55.1

Math Scores on GMADE

Grade	Number of Students	Average
1	14	90.0
2	20	92.2
3	29	112.8
4	20	99.4
5	23	92.4
6	23	99.6
7	23	96.3
8	21	97.9

Hope Christian Academy Average Student Scores in 2020-21 School Year:

Scores were not reported due to fewer than 10 students in the school. Suppressing this data protects the identity of students and their personal information in accordance with state and federal law.

The Chandler School Average Student Scores in 2020-21 School Year:

PSAT Scores in 8 <sup>th</sup> Grade	
Reading	Math
347	362



Appendix C:  
Invitation to Participate in Qualitative Evaluation and Interview Questions

Good morning,

Act 247 of 2018 establishes the Educational Credit for Exceptional Needs Children (ECENC) program, and the Education Oversight Committee (EOC) is required to annually issue a report to the General Assembly documenting the impact of this program. Historically, this report has been written using student test scores, which is an important part of measuring student learning, but some measures of quality can be missed using only test scores. This year the EOC would like to include information outside the scope of standardized test scores to be obtained through visits to the schools eligible for ECENC funds. This would allow for a more complete picture of the impact of the ECENC program on students and families, and enable us to learn from the expertise of teachers and administrators who implement the program. To that end, we'd like to schedule a time to visit and tour your school, and talk with teachers about their experience. This will add to the General Assembly's knowledge of the impact of the ECENC program, and the report will be written so that individuals remain anonymous. I will call this week to set a time that is convenient for you so that EOC staff can come tour the school. During this scheduling call, we can also discuss further how you'd like conversations with teachers to be facilitated and I would be happy to answer any questions or address any concerns you may have about this process. Our ideal timeline for completed visits and conversations is anytime before April 1, so please consider when would be best for you this month and we'll schedule a time most convenient for you.

Warmly,  
Jenny

Guiding Questions

1. From your perspective, what are the most important benefits of the ECENC program?
2. Are there any problems implementing the ECENC program that could be alleviated at the state level? Please describe them.
  - a. Do you have suggestions to improve?
3. Does your school partner with the community to serve students? If so, how?
4. Do you feel supported in the implementation of the ECENC program in your school?
5. What else should I know, but haven't asked about the ECENC program from your perspective?

Appendix D Assessment Matrix

School	Stanford 10 g2-8	Iowa Assessment K5-11	ACT Aspireg3- 8	PSAT 8/9 g7-9	PSAT (NMSQ)g 8-11	SAT g11- 12	ACT g7- 12	ERBs CTP4 g 3-6	OLSAT 8 g 1- 8	MAP gK- 10	ERB g 9	WRAT- 5 g3-8	CogAt g8-12	TerraNova	Aimsweb progress monitoring	Woodcock Johnson IV	AP	Pre ACT	Gates MacGinitie	Towre
Total Number of Schools	24	30	6	17	62	54	48	11	9	43	1	2	3	3	1	3	2	4	1	1
Addlestone Hebrew Academy	✓																			
Anderson Christian School		✓	✓	✓	✓	✓	✓													
Ascent Christian Academy																				
Ashley Hall			✓	✓	✓			✓												
Beaufort Academy	✓								✓											
Ben Lippen School					✓		✓			✓	✓									
Bishop England High School					✓	✓	✓			✓										
Blessed Sacrament School					✓		✓			✓										
Bob Jones Academy		✓																		
Calhoun Academy	✓			✓	✓															
Calvary Christian School-Greer																				
Calvary Christian School-																				
Myrtle Beach		✓			✓															























*The SC Education Oversight Committee is an independent, non-partisan group made up of 18 educators, business persons, and elected leaders. Created in 1998, the committee is dedicated to reporting facts, measuring change, and promoting progress within South Carolina's education system.*

<b>ADDITIONAL INFORMATION</b>
If you have questions, please contact the Education Oversight Committee (EOC) staff for additional information. The phone number is 803.734.6148. Also, please visit the EOC website at <a href="http://www.eoc.sc.gov">www.eoc.sc.gov</a> for additional resources.

The Education Oversight Committee does not discriminate on the basis of race, color, national origin, religion, sex, or handicap in its practices relating to employment or establishment and administration of its programs and initiatives. Inquiries regarding employment, programs and initiatives of the Committee should be directed to the Executive Director 803.734.6148.
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