

**South Carolina Education Oversight Committee**  
**Annual Standards Assurance Form**  
**S.C. Budget Proviso 109.15**  
**2016-2017**  
**Document A**

Please complete the information requested below concerning your independent school. This information will be listed on the South Carolina Education Oversight Committee's website, [www.eoc.sc.gov](http://www.eoc.sc.gov).

|                                      |                                 |
|--------------------------------------|---------------------------------|
| Independent School Name:             | Spartanburg Day School          |
| Independent School Contact Person:   | Rachel S. Deems, Head of School |
| Independent School Address:          | 1701 Skullyn Drive              |
| City, State, Zip Code:               | Spartanburg SC 29307            |
| Independent School Telephone Number: | (864) - 582 - 7539              |
| Independent School Fax Number:       | (864) - 582 - 7530              |
| Independent School E-mail Address:   | rachel.deems@sdsgriffin.org     |
| Independent School Website Address:  | www.Spartanburgdayschool.org    |

Please review the standards below based on the 2016-17 General Appropriation Act. An "Eligible school" is defined in the Proviso as "an independent school including those religious in nature, other than a public school, at which the compulsory attendance requirement of Section 59-65-10 may be met and that does not discriminate based on the grounds of race, color, religion, or national origin." Please indicate whether your school has met each standard to ensure the following academic requirements are being met. The S.C. Education Oversight Committee reserves the right to request additional documentation to show the school is in compliance with the 2016-17 General Appropriation Act.

| STANDARDS  | YES                                 | NO                       |
|--|-------------------------------------|--------------------------|
| 1. Offers a general education to primary or secondary school students.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Does not discriminate on the basis of race, color, religion or national origin.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Is located in this state.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Has an educational curriculum that includes courses set forth in the state's diploma requirements, graduation certificate requirements (for special needs children), and where the students attending are administered national achievement or state standardized tests, or both, at progressive grade levels to determine student progress.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Has school facilities that are subject to applicable federal, state, and local laws.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Is a member in good standing of the Southern Association of Colleges and Schools, the South Carolina Association of Christian Schools or the South Carolina Independent Schools Association.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Provides a specially designed program or learning resource center to provide needed accommodations based on the needs of exceptional needs students or provides onsite educational services or supports to meet the needs of exceptional needs students, or is a school specifically existing to meet the needs of only exceptional needs students with documented disabilities. <b>Provide evidence of services or supports.</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Did this school receive any grants last fiscal year (July 1, 2015 until June 30, 2016) from any nonprofit scholarship funding organization under the Educational Credit for Exceptional Needs Children Program? <b>If Yes, then Complete Document B.</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. Will your school provide student test data from school year 2015-16?<br><b>If Yes, then Complete Document C.</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 10. Will your school provide a compilation, review, or compliance audit of the organization's financial statements, conducted by a certified public accounting firm?<br><b>If Yes, then Complete Document D.</b>   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

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

Signature: Rachel S. Deems, Head of School

Date: 6-17-2016

Print Name of Signature Above: Rachel S. Deems

Title: Head of School

Email: rachel.deems@sdsgriffin.org

**Return this form to Melanie Barton**

- Phone: 803.734.6148
- E-mail: [mbarton@eoc.sc.gov](mailto:mbarton@eoc.sc.gov)
- Mail: (P.O. Box 11867)  
502 Brown Building  
Columbia, S.C. 29211 (29201)

## **Statement of Services and Supports Spartanburg Day School**

**Spartanburg Day School** serves children with the following challenges:

Learning Disabilities in Reading, Writing and Mathematics, Dysgraphia, ADHD, Nonverbal Learning Disability, Sensory Processing Disorder, Hearing Impairment, Language Disorder (receptive and expressive), Developmental Coordination Disability

Individualized services are provided through the VISTAS Program. Resources include Learning Specialists at each division. Support may include small group instruction, homework support, individual tutoring, academic coaching, classroom accommodations, testing accommodations, and a modification of the Foreign Language instruction to meet graduation requirements. Some services may incur an additional fee. Outside providers are welcome on campus to provide SLP and OT services.

## Document B Grants Received

### Educational Credit for Exceptional Needs Children (ECENC) Application 2016-2017

**Independent School Name:** Spartanburg Day School

An independent school applying for or continuing to participate in the Educational Credit for Exceptional Needs Children Program for Fiscal Year 2016-17 is required to submit the following information:

Number and total amount of grants received from each nonprofit scholarship funding organization from July 1, 2015 through June 30, 2016.

Please complete the following chart. If no grants were received from a nonprofit scholarship funding organization indicate with "0" and "\$0."

| <b>Nonprofit Scholarship Funding Organizations</b>  | <b>Total Number of Grants Received</b> | <b>Total Amount of Grants Received</b> |
|---|--|--|
| Advanced Carolina SFO                               | 0                                      | \$ 0                                   |
| Donors Enriching Students' Knowledge (DESK)         | 0                                      | \$ 0                                   |
| Palmetto Kids FIRST Scholarship Program, Inc.       | 20                                     | \$ 184,548                             |
| St. Thomas Aquinas Scholarship Funding Organization | 0                                      | \$ 0                                   |

Total number of grants is the number of individual children/students who received a grant even if the school received more than one grant for a specific child/student. The total amount of grants per child/student should not have exceeded \$10,000.

**Return this form & report to EOC:**

Fax: 803.734.6167  
Phone: 803.734.6148  
Mail: P.O. Box 11867  
Columbia, SC 29211

## Document C

### Student Assessment Data

#### Educational Credit for Exceptional Needs Children (ECENC) Application 2016-2017

**Independent School Name:** Spartanburg Day School

An independent school applying for or continuing to participate in the Educational Credit for Exceptional Needs Children Program for Fiscal Year 2016-17 is required to submit the following information:

Student test scores, by category, on national achievement or state standardized tests, or both, for all grades tested and administered by the school.

In working with its nine-member advisory committee, the EOC has determined that, to maintain student privacy and to recognize the educational needs of students, each school must submit the following:

- Summative assessment data from the 2015-16 school year that documents for *each grade tested* and for *each grade with at least 10 students in the grade*, the English language arts (reading) and mathematics achievement of students in the grade. Examples include: *TerraNova, Stanford 10, Iowa Test of Basic Skills, etc.*
- For grades 9-12, the school may provide average PSAT, SAT, ACT, or other scores as appropriate.
- For Support Level III schools, those schools that specifically exist to meet the need of only exceptional needs students with documented disabilities, the EOC will work with the Support Level III schools to provide information (including formative assessments, portfolios, etc.) that document the students' academic and social development
- Please DO NOT provide personally identifiable student information.

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

**2015-16 School Year Results for \_\_\_\_\_ Assessment**  
**National Percentiles Mean Scale Scores, Average Scores, Grade Equivalents, etc.**

| <b>Grade</b> | <b>English language arts (Reading)</b> | <b>Mathematics</b> |
|--------------|--|--------------------|
| 1            |  |                    |
| 2            |  |                    |
| 3            |  |                    |
| 4            | <i>SEE ATTACHED DOCUMENT</i>           |                    |
| 5            |  |                    |
| 6            |  |                    |
| 7 etc.       |  |                    |

**Return this form and assessment data to EOC:**

Fax: 803.734.6167  
Phone: 803.734.6148  
Mail: P.O. Box 11867  
Columbia, SC 29211

# Spartanburg Day School - Average Scores on Summative Assessments

## 2015-16 School Year Results or ERB - CTP Assessment

| Grade | ELA/Reading | Mathematics |
|-------|-------------|-------------|
| 1     | 312         | 296.5       |
| 2     | 334.5       | 303.6       |
| 3     | 336.6       | 306.8       |
| 4     | 344         | 310.6       |
| 5     | 359.1       | 334.5       |
| 6     | 359..1      | 339         |
| 7     | 360.6       | 350.2       |

## 2015-16 School Year Results for PSAT Assessment

| Grade | ELA/Reading | Mathematics |
|-------|-------------|-------------|
| 8     | 502         | 485         |
| 9     | 531         | 495         |
| 10    | 560         | 556         |
| 11    | 628         | 612         |

## 2015-16 School Year Results for SAT Assessment

| Grade | ELA/Reading | Mathematics |
|-------|-------------|-------------|
| 12    | 624         | 637         |

## Document D

### Educational Credit for Exceptional Needs Children (ECENC) Application 2016-2017

**Independent School Name:** Spartanburg Day School

An independent school applying for or continuing to participate in the Educational Credit for Exceptional Needs Children Program for Fiscal Year 2016-17 is required to submit the following information:

A copy of a compilation, review, or compliance audit of the organization's financial statements, conducted by a certified public accounting firm. By law, the compilation, review or compliance audit will be posted online at [www.eoc.sc.gov](http://www.eoc.sc.gov).

Please answer the following questions:

|   | YES                                 | NO                       |
|---|-------------------------------------|--------------------------|
| Did your school receive any grants last fiscal year, between July 1, 2015 and June 30, 2016, under the ECENC program?   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <p>If <b>Yes</b>, are you attaching a compilation, review or compliance audit conducted by a certified public accounting firm to this Document and submitting it to the EOC by <b>December 30, 2016</b>.</p> <p>Does the audit:</p> <ul style="list-style-type: none"> <li>• Document and verify that all grants received under the Educational Credit for Exceptional Needs Children Program in 2015-16 were for eligible children enrolled in the school?</li> <li>• Document the total amount of each grant per child from every scholarship funding organization (SFO)?</li> <li>• Document that no grant exceeded \$10,000 during school year 2015-16?</li> <li>• Document that the independent school returned a prorated amount of the grant to the SFO if any student withdrew during the school year?</li> </ul> <p>Also, document that the total amount of each grant was used for tuition which is defined as "the total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school-related transportation."</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| If <b>No</b> , will your school submit a compilation, review or compliance audit conducted by a certified public accounting firm by <b>June 30, 2017</b> to the EOC if you receive tuition grants this fiscal year, between July 1, 2016 and June 30, 2017?   | <input type="checkbox"/>            | <input type="checkbox"/> |

**Return this form & report to EOC:**

Fax: 803.734.6167

Phone: 803.734.6148

Mail: P.O. Box 11867

Columbia, SC 29211

INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Spartanburg Day School

We have performed the procedures enumerated below, which were agreed to by the management of Spartanburg Day School (the School), solely to assist you in evaluating the School's compliance with the requirements of the Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Educational Oversight Committee, for the program year ended June 30, 2016. The School's management is responsible for its financial records and compliance with State laws and regulations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures as listed in the Table of Contents either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained documentation to verify that grants received under the Educational Credit for Exceptional Needs Children Program in 2015-2016 were for eligible children enrolled to attend the School.

We viewed the documentation maintained by Spartanburg Day School for each student receiving a grant under the Educational Credit for Exceptional Needs Children Program and verified that the child was enrolled at Spartanburg Day School. No exceptions were noted.

2. We compared the total of grants received for each child to the amount(s) disbursed from every scholarship funding organization (the "SFO").

The Business Office provided documentation for the total amount of each grant per child received from the SFO. The grant amount per child was compared to grants disbursed listing provided by the SFO. No exceptions were noted.

3. We obtained documentation to verify that no student's grant exceeded \$10,000 for the 2015-2016 school year.

The SFO provided the total amount of each grant per child disbursed to the School. We reviewed the spreadsheet and noted that no child received a grant exceeding \$10,000 for the 2015-2016 school year.

4. If applicable, we verified that the School returned to the SFO a prorated amount of a student's grant if a student withdrew from the School during the school year.

One student receiving funds from the SFO withdrew from School and the tuition grant was properly prorated and reimbursement made to the SFO.

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

We obtained the tuition contracts for students receiving grants and reviewed to determine that the grant was applied to the net tuition, after applying any financial assistance, for the 2015-2016 school year. No exceptions were noted.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program, as recommended by the South Carolina Education Oversight Committee. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Spartanburg Day School and the SC Education Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

*McAbee, Schwartz, Halliday & Co.*

McAbee, Schwartz, Halliday & Co.

July 25, 2016



Spartanburg Day School  
July 25, 2016

1701 Skylyn Drive  
Spartanburg, SC 29307  
864.582.7539  
www.SpartanburgDaySchool.org

McAbee, Schwartz, Halliday & Co.  
824 East Main Street  
Spartanburg, SC 29302

In connection with your engagement to apply agreed-upon procedures to the requirements of the Educational Credit for Exceptional Children Program, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement.

- 1) We are responsible for selecting the criteria and for determining that such criteria as described in the engagement letter dated July 25, 2016 are appropriate for our purposes.
- 2) We have disclosed to you all known matters contradicting the review of the agreed-upon procedures.
- 3) We have made available to you all information that we believe is relevant to the Educational Credit for Exceptional Children Program.
- 4) We have responded fully to all inquiries made to us by you during the engagement.
- 5) No events have occurred subsequent to June 30, 2016 that would require adjustment to or modification of the agreed-upon procedures report.
- 6) Your report is intended solely for the information and use of Spartanburg Day School and the SC Education Oversight Committee and is not intended to be and should not be used by anyone other than those specified parties.

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

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

DIRECTOR OF FINANCE AND OPERATIONS

