

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.

Independent School Name:	Walnut Grove Christian School
Independent School Contact Person:	Kyle Boyd
Independent School Address:	1036 Maxwell Mill Road
City, State, Zip Code:	Fort Mill, SC 29708
Independent School Telephone Number:	(803) - 835-2000
Independent School Fax Number:	() - N/A
Independent School E-mail Address:	office@wgcswarriors.com
Independent School Website Address:	www.walnutgrovechristianschool.com

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, 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. Provide evidence of services or supports.	<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? If Yes, then Complete Document B.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will your school provide student test data from school year 2015-16? If Yes, then Complete Document C.	<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? If Yes, then Complete Document D.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Signature: _____

Date: _____

7/24/16

Print Name of Signature Above: _____

Kyle Boyd

Title: _____

Headmaster

Email: _____

kyle.walnutgrove@gmail.com

Return this form to Melanie Barton

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

Statement of Services for Special Needs Students

Walnut Grove Christian School is a traditional independent school that was founded in 2001 on the principle of delivering education in a small, Christian learning environment. The average class size is 10 or less students with no more than 13 in each class K-8th and 15 per class in High School. We are committed to a low student to teacher ratio in order to maximize individualized instruction for ALL students.

Walnut Grove Christian School offers individual services and accommodation plans for those students who have been diagnosed with a special need. We accept recommendations and existing Individualized Education Plans from school psychologists for students who have a specific diagnosis and, along with the parents, will prepare an individualized plan for accommodations for each student. If a student presents difficulties or areas of concern while enrolled, we work with the parents to identify specific learning disabilities through proper evaluation. We provide referrals to private school psychologists as well as working with our local school district to identify these learning disabilities. We develop accommodation plans and also write 504 Plans for our students. Our IEP team usually consists of the headmaster, the classroom teacher(s), the parents, and the evaluating school psychologist.

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

- Abbreviated in-class assignments and homework
- Alternate test formats
- Alternate test setting
- Audio Books
- Individual Education Plans for specific needs
- In-house administration of SAT/ACT if approved for accommodations
- Limits Class Size which leads to small group instruction
- Many forms of individual tutoring, whether pulled out during the school day or before or after school.
- Modifies instruction and assessments to meet the individual needs of students (Study Guides, Large Print Assessments, and Oral Testing)
- Preferential Seating
- Unlimited time on all educational assessments

**Document B
Grants Received**

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

Independent School Name: Walnut Grove Christian 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."

Nonprofit Scholarship Funding Organizations	Total Number of Grants Received	Total Amount of Grants Received
Advanced Carolina SFO	5	\$ 13,500.00
Donors Enriching Students' Knowledge (DESK)	0	\$ \$0.00
Palmetto Kids FIRST Scholarship Program, Inc.	6	\$ 14,300.00
St. Thomas Aquinas Scholarship Funding Organization	0	\$ \$0.00

Total number of grants is the number of individual children/students who received a grant even if the school received more than one grant for a specific child/student. The total amount of grants per child/student should not have exceeded \$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: Walnut Grove Christian 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 schools with less than 10 students per grade level, whole school results should be used for reporting purposes.
- 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 IOWA Assessment
National Percentiles Mean Scale Scores, Average Scores, Grade Equivalents, etc.**

Grade	English language arts (Reading)	Mathematics
1		
2		
3	Test Results are attached on a separate document.	
4		
5		
6		
7 etc.		

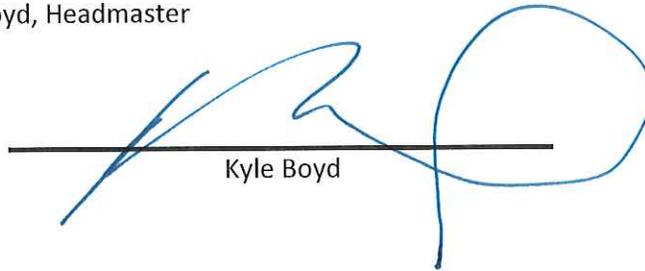
Return this form and assessment data to EOC:

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

IOWA Test of Basic Skills - Results for Walnut Grove Christian School 2015 - 2016

Grade:	Average Standard Score		Grade Equivalent Score		
	ELA	Math	ELA	Math	
1	143	142.7	1.4	1.4	
2	148.8	156.3	1.7	2.1	
3	188.8	181.3	4	3.5	
4	176.8	178.3	3.3	3.4	
5	195.7	194.5	4.5	4.4	
6	240	232.8	7.9	7.3	
7	241.6	253.6	8.1	9.2	
8	270.4	275.8	11.5	12	
9	254.6	248.8	9.4	8.7	
10	270.4	272.9	11.5	11.9	
11	261.8	253.1	10.2	9.1	
12	WGCS does not test 12th grade using the IOWA Test				

Confirmed by: Kyle Boyd, Headmaster



Kyle Boyd

7/24/2016
Date

Document D

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

Independent School Name: Walnut Grove Christian 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.

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 Yes, 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 December 30, 2016.</p> <p>Does the audit:</p> <ul style="list-style-type: none"> • 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? • Document the total amount of each grant per child from every scholarship funding organization (SFO)? • Document that no grant exceeded \$10,000 during school year 2015-16? • Document that the independent school returned a prorated amount of the grant to the SFO if any student withdrew during the school year? <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 No , will your school submit a compilation, review or compliance audit conducted by a certified public accounting firm by June 30, 2017 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 Accountant's Report on Applying Agreed-Upon Procedures

To Mr. Kyle Boyd and the board of directors
Walnut Grove Christian School
Fort Mill, South Carolina:

We have performed the procedures enumerated below, which were agreed to by Walnut Grove Christian School in our engagement letter dated August 1, 2016, solely to assist you in evaluating your compliance with regards to tuition grant money received through third-party non-profit organizations from the Educational Credit for Exceptional Needs Children Program in South Carolina. The compliance with these requirements is the responsibility of Walnut Grove Christian School's management and board of directors.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is the sole responsibility of Walnut Grove Christian School. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which the report has been requested or for any other purposes.

The procedures we applied and the results are as follows:

1. We reviewed the signed student enrollment documents for recipients of tuition grants under the Educational Credit for Exception Needs Program for proper enrollment in the School during the 2015-2016 year. We reviewed attendance records for these recipients for the period covered by their grant funds; and
2. We reviewed the award letters from the third party non-profit organizations for each individual recipient attending the School compared to the family statements for each recipient noting the amounts agreed; and
3. We reviewed the School's bank records of the funds deposited for the program and the family statements for each recipient's portion received noting the total amounts agreed; and
4. We reviewed the award amount for each recipient compared to the tuition cost on their tuition statements noting the amounts were less than the tuition costs for the enrollment period; and
5. We received representation from the School that no additional grants were received allocating more than \$10,000 to a single recipient.

We were not engaged to and did not conduct a Single Audit, the objective of which would include an expression of an opinion on the internal controls of Walnut Grove Christian School. Additionally, we

were not engaged to and did not conduct an examination of Walnut Grove Christian School's compliance with specified requirements. Accordingly, we do not express such opinions. 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 the board of directors and Mr. Kyle Boyd of Walnut Grove Christian School, and is not intended to be and should not be used by anyone other than these specified parties.

Knoble Ingle CPAs, LLP



Digitally signed by David Knoble
DN: cn=David Knoble, o=Knoble, Ingle,
CPAs LLP, ou=CPA Firm,
email=david@KnobleIngle.com, c=US
Date: 2016.08.01 16:27:42 -05'00'

August 1, 2016
Rock Hill, South Carolina