

M. WADE MILES, PC

Certified Public Accountant

Member

American Institute of Certified Public Accountants

South Carolina Association of Certified Public Accountants

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES**

To the Board of Directors and Management
Cutler Jewish Day School
5827A North Trenholm Road
Columbia, South Carolina

I have performed the procedures enumerated below, which were agreed to by the management of Cutler Jewish Day School ("the School") solely to assist you with respect to certain requirements of the SC Education Oversight Committee in its determination of the School's eligibility to participate in the Educational Credit for Exceptional Needs Children Program for the fiscal year ended June 30, 2015, in the areas addressed. Cutler Jewish Day School's management is responsible for compliance with the requirements of the Educational Credit for Exceptional Needs Children Program. This agreed upon procedures engagement was conducted in accordance with standards on accounting and review services established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Accordingly, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

1. I verified that all grants received under the Educational Credit for Exceptional Children Program were for eligible children enrolled in the School by vouching the list of students who received grants for the fiscal year ended June 30, 2015 to the School's attendance records.

No findings noted.

2. I reviewed the copies of checks from the Scholarship Funding Organization to determine the total amount of each grant per child from every Scholarship Funding Organization.

No findings noted.

3. I reviewed the copies of checks from the Scholarship Funding Organization to determine that no grant exceeded \$10,000.00 during the fiscal year ended June 30, 2015.

No findings noted.

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

No findings noted.

5. I reviewed that the total amount of each grant was used for tuition, which is defined as "total amount of money charged for the cost of a qualifying student to attend an independent school including, but not limited to, fees for attending the school and school related transportation," by reviewing the students' tuition record, both before and after application of the grant during the fiscal year ended June 30, 2015.

No findings noted.

I was not engaged to, and did not, conduct an audit, the objective of which is would be to express an opinion on the School's compliance with the requirements of the Educational Credit for Exceptional Children Program. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention and I would have reported them to you.

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

A handwritten signature in black ink, appearing to read "M. Woodruff". The signature is written in a cursive style with a large initial "M" and a stylized "W".

Columbia, South Carolina
July 29, 2015