

**South Carolina Education Oversight Committee (EOC)  
Annual Standards Assurance Form**

H.4077 (R.247) as Signed by the Governor on May 18, 2018

**2018-19**

**Document A – Application for Continued Participation in 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, [www.eoc.sc.gov](http://www.eoc.sc.gov).

Independent School Name:	Mitchell Road Christian Academy
Independent School Contact Person:	Sandy Waugh
Independent School Address:	207 Mitchell Road
City, State, Zip Code:	Greenville, SC 29615
Independent School Telephone Number:	(864) - 268 - 2210
Independent School Fax Number:	(864) - 268 - 3184
Independent School E-mail Address:	swaugh@mitchellroadchristian.org
Independent School Website Address:	www.mitchellroadchristian.org

Please review the standards below based on H.4077 (R.247) as signed by the Governor on May 18, 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," and does not discriminate based on the grounds of race, color, 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 state law.

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. Please	<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, the South Carolina Independent Schools Association, or the Palmetto Association of Independent Schools.	<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>Please provide a summary of the services provided based on exceptional needs of students served.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Did this school receive any grants last fiscal year (July 1, 2017 until June 30, 2018) from Exceptional SC from the Educational Credit for Exceptional Needs Children Fund? <b>Please complete Document B.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. By December 31, 2018, will your school submit school-level test score results from the prior school year on national achievement tests <b>and</b> individual student test scores for students who received a grant from Exceptional SC in the prior school year? <b>Please complete Document C.</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. By December 31, 2018, will your school provide 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"? <b>Please 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 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.

Signature: Sandy Waugh

Date: June 29, 2018

Print Name of Signature Above: Sandy Waugh

Title: Director of the Academic Success Center

Email: swaugh@mitchellroadekristian.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  
Columbia, S.C. 29211
- Fax: 803.734.6167
- Physical Location:  
1205 Pendleton Street  
Room 502 Brown Building  
Columbia, SC 29201



# ACADEMIC SUCCESS CENTER POLICY MANUAL

*“... but those who hope in the Lord will renew their strength. They will  
soar on wings like eagles, they will run and not grow weary, they will  
walk and not faint.”*

*Isaiah 40:31*

*June 2017*

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## **ACADEMIC SUCCESS CENTER PURPOSE**

Mitchell Road Christian Academy recognizes that God has created each individual in a unique and special way with different styles of learning and different academic needs. The purpose of the Academic Success Center is to encourage and assist our students to help them reach their God-given potential and to enable them to become successful independent learners.

## **ACADEMIC SUCCESS CENTER MISSION**

The Mission of the Academic Success Center is to equip children of Christian parents through a Biblical worldview education to become Christ's ambassadors of redemption.

## **ACADEMIC SUCCESS CENTER ADMISSION PHILOSOPHY**

Students who have been diagnosed by a licensed school psychologist with a specific learning disability or a processing deficit will be considered for our program. We realize that we will not be able to help every student that struggles. The students that we will consider are students that have the potential to be successful in the regular classroom, but may be in need of some specialized instruction/one-on-one tutoring and classroom accommodations to reach their academic goals. We will work closely with the Admissions Committee to determine if we can meet the needs of new applicants before an admissions decision is reached.

## **ACADEMIC SUCCESS CENTER TARGET POPULATION**

- Students who have been diagnosed by a licensed school psychologist with a specific learning disability or a processing deficit will be considered for our program.
- Students who have emotional, social and/or behavioral needs that are beyond the scope of services that the ASC can provide will not be considered for enrollment in the ASC.
- The students that we will consider are students that have the potential to be successful in the regular classroom, but may be in need of some specialized instruction/one-on-one tutoring and classroom accommodations and/or modifications to reach their academic goals. We want to be more supportive of the students that the Lord has already brought to MRCA. We will work closely with the Admissions Committee to determine if we can meet the needs of new applicants before an admissions decision is reached. We realize that we will not be able to help every student that struggles.
- We hope that we can better meet the needs of students that have left our school and have made adequate progress in another setting, to return and have a better support system that will enable them to be successful.

## **DIAGNOSTIC TESTING**

Diagnostic Testing may be necessary. (If no formal testing has been done within the past two years or if further diagnostic information is needed by the Academic Success Center's Teacher/Director to determine if Mitchell Road Christian Academy will be able to meet the student's needs.) To determine if MRCA will be able to meet a student's needs, an applying student must have record of formal testing within the past two years. The ASCT/D may also need to administer further diagnostic testing/assessments to determine if MRCA's ASC can meet the student's needs.

## WHAT IS A LEARNING DISABILITY?

A learning disability is a distinct and unexplained gap or discrepancy between a person's level of *expected* achievement and their actual performance. Learning disabilities can range from mild to severe, and they affect different people in different ways and at various stages of development. In addition, about one-third of individuals with learning disabilities also have ADD/ADHD, and while these two disorders share common features, such as difficulty concentrating, memory, and organizational skills, they are not the same disorder. (ADD/ADHD is not a learning disability.) Learning disabilities can affect a person's ability in the areas of: Listening, Speaking, Reading, Writing, Spelling, Reasoning, and Math. An individual with a learning disability has average or above average IQ.

## ACADEMIC SUCCESS CENTER STUDENT CRITERIA

- Student intelligence is in normal range (90-110) or higher.
- There is a discrepancy between IQ and achievement of at least 15 points in at least one academic area.
- Student scores on the Woodcock-Johnson IV Tests of Achievement are below the 30<sup>th</sup> percentile in at least one academic area (this will be administered by the ASC teacher if a full battery of testing has not been completed in the past two years).
- Other factors that may be considered are:
  1. the student's character, attitude, and behavior
  2. the level of support from the family
  3. classroom observations by the principal and the ASC teacher
  4. teacher feedback concerning the student
  5. the likelihood that the student will be successful at MRCA if support is provided

## POSSIBLE ACCOMMODATIONS OR MODIFICATIONS FOR STUDENTS ENROLLED IN THE ASC

**ACCOMMODATIONS** - must be documented on report cards and transcripts.

Classroom accommodations are grouped into 5 categories:

- **Time:** giving a student more time to complete an assignment or test – (example - giving a student several nights to study a set of teacher's notes to prepare for a test)
- **Flexible scheduling:** (example - giving a student two days to complete a project instead of one day; or allowing a student to take a test on a different day because he already has several other tests the same day)
- **Presentation of the material:** material is presented in a way that's different from a more traditional way to help the student understand (example - making a lesson more "hands on" or more multi-sensory.)
- **Setting:** completing a test or assignment in a quiet or separate room
- **Response accommodation:** (example - having a student respond orally or through a scribe.)

**MODIFICATIONS** - must be documented on report cards and transcripts.

- A modification usually means **changing the target skill**. It often means that **learning expectations are reduced** or the modification affects the content in such a way that what is being taught or tested is fundamentally changed. A modification changes the target skills to such a degree that the student's product no longer represents what we think it does.
- Examples: Most students in a class have a list of 20 spelling words, but the learning disabled child

may only be responsible for 10 words each week, or they may have a different list all together; or, a completely separate math class that uses a different curriculum.

### **ACADEMIC SUCCESS CENTER SERVICES**

- One-on-one tutoring and separate small group instruction is being offered. More services may be offered depending on enrollment and the needs of the students. Placement is offered first to students that are already being served by the Academic Success Center Teacher/Director or enrolled at MRCA.
- Classroom Accommodation plans are developed and implemented for students in the program, on an individual basis, depending on their documented needs and teacher feedback concerning their performance in the classroom.

### **ACADEMIC SUCCESS CENTER STUDENT REFERRAL PROCESS**

- All potential new students to MRCA will need to go through the regular admissions process before they are considered for the ASC.
- When a teacher is concerned because a student is not performing academically as *expected* for their age and grade level, the principal should be contacted first.
- If the principal and classroom teacher agree that there is cause for concern, the parent will be contacted and a conference will be scheduled.
- Prior to the conference, the teacher will provide feedback and documentation describing the difficulties that the student is exhibiting. The ASC Teacher/Director will provide a skills checklist to help the teacher provide more specific feedback.
- If the classroom teacher, parent, and principal agree that the student is at risk for learning difficulties, classrooms observations and educational assessments will be conducted by the ASC Teacher/Director.
- A committee will then meet to determine if the student is a good fit for our program. Does the student have the potential to be successful if intervention and classroom accommodations are provided?
- Any student enrolled in the ASC wishing to add additional days, times, or services must be approved by the Admission Committee.

### **ADMISSIONS PROCESS FOR SPECIAL NEEDS STUDENTS**

Students who are identified with ADD, ADHD, LD, or other special needs shall be evaluated as follows:

- Student records as well as psychological and educational testing will be evaluated by the Admissions Committee and the Academic Success Center Teacher/Director who will make a recommendation to the Admissions Director.
- After the entrance evaluation, if additional testing is recommended by the Admissions Committee, then the ASC Director/Teacher will administer all or part of the Woodcock Johnson IV evaluation to the prospective student at an additional cost.
- The number of special needs students currently being served within the grade for which application is being made will be considered.

### **STUDENT "TRANSITION" PROCEDURES**

Academic Success Center students will be ready to transition from the program when the following occurs:

- Performance in the classroom matches grade-level expectations.

- Little or no assistance is needed and the student is able to be independent in the classroom.
- Few, if any, accommodations are being utilized by the student.
- When the Woodcock-Johnson IV is administered, the student performs above or near the 30<sup>th</sup> percentile. in most core subject areas.

### **STUDENT “DISMISSAL” PROCEDURES (Asked to leave, not able to help, Discharged, Released, etc.)**

Academic Success Center students will be dismissed from the program and/or Mitchell Road Christian Academy when one or more of the following occurs:

- The parent is not willing to secure additional testing and/or tutoring when requested by the Admissions Committee and/or Academic Success Center Director/Teacher.
- The student is failing or nearly failing two academic subjects over the course of two quarters even though classroom accommodations and intervention have been provided.
- Student is making little or no progress in core academic skills (reading, written expression, math).
- Student is not completing classroom and/or homework assignments on a consistent basis; student does not have a cooperative attitude and/or student seems apathetic about his or her grades and is not putting forth adequate effort towards improving academic skills.
- A student scores at or below the 3<sup>rd</sup> stanine on core subjects on standardized testing given to all students in the spring of each year Mitchell Road Christian Academy.
- The student scores below the 25<sup>th</sup> percentile on 50% or more of achievement subtests when evaluated by a licensed school psychologist and/or on the Woodcock Johnson IV when administered by the ASC Director/Teacher.
- The discrepancy between IQ and achievement does not appear to be narrowing even though intervention has been provided.
- More assistance is needed than the Academic Success Center can provide as observed by the classroom teacher, ASC Director/Teacher and Principal.
- Teacher feedback concerning the student indicates the teachers are unable to provide the necessary support and accommodations needed for success in the classroom.
- Student has emotional, social and/or behavioral needs that are beyond the scope of the services that the ASC can provide.

### **PARENT-TEACHER CONFERENCES/COMMUNICATION**

The ASC Director/Teacher will meet with parents and teachers of each ASC student at least two times per year to discuss student progress, the effectiveness of the current services being provided to the student, and classroom accommodations and/or modifications that are being provided.

### **TESTING TO MEASURE STUDENT PROGRESS**

Standardized testing will be conducted at the beginning of the year and again at the end of the year to measure student progress for all current ASC students.

### **PARENTAL CONCERNS PROCEDURE**

- In the event that any parent or group of parents shall feel concerned regarding any policy of the



Mitchell Road Christian Academy School Board, or other actions of its agents or employees, said parent or parents shall be entitled to use the following method of obtaining redress.

- The parent or parents shall file a written request with the Head of School setting forth in detail the action or policy which is the basis of the grievance. The Head of School may initiate a hearing or discussion on the basis of this written request.
- If the grievance is not settled after being filed with the Head of School, the concerned party or parties may at any time subsequent to fourteen days after filing with the Head of School, file a written notice or copy of said concern with the chairman of the School Board requesting that the Board review the same. The School Board or a committee appointed by it shall determine within thirty days whether a formal hearing shall be held.
- While a concern is pending, the policy or action being appealed shall be enforced unless modified by order of the School Board.

### **MATTHEW 18 PRINCIPLE**

In the event a problem arises, principles from Matthew 18:15-18 should be followed to involve only those necessary to resolve the problem. Parent(s) should bring any questions, concerns, and/or criticism directly to the person(s) involved. If not resolved, the parent(s) should then go to the appropriate grade level principal. If not resolved, the parent(s) should then go to the Head of School. If the issue is still not resolved, the parent(s) can follow the policy and procedures stated in the Student Handbook - Parental Concerns Procedure - and take their concerns to the School Board.

### **HOURS OF OPERATION**

The Academic Success Center will operate each school day beginning on the first day of school and ending on the last day of school. The Academic Success Center will follow MRCA school days and hours. The Academic Success Center will not operate on snow days, school holidays, the half day before Thanksgiving and Christmas break or early dismissal from school due to inclement weather or other emergency conditions.

### **FEE PAYMENTS**

- Monthly Academic Success Center payments are due the first day of each month September through May. A late payment fee of \$15.00 will be assessed after the 15th of each month for past due payments. If an account is not cleared at the end of a thirty-day period services in the Academic Success Center may be discontinued until the account is current. Any family that falls behind in Academic Success Center tuition will be contacted by the MRCA Business Manager so satisfactory arrangements can be made. All Academic Success Center accounts must be paid in full by May 15<sup>th</sup>.
- Academic Success Center payments may be included with your tuition payment. Send all Academic Success Center payments to the Business Office. If you would like to authorize to have your monthly Academic Success Center payments auto drafted from your account, please contact the Business Office.

Academic Success Center Fees and Information can be obtained by contacting the Academic Success Center Teacher/Director or the Director of Admissions.

## **IN CONCLUSION**

The MRCA Administration and School Board reserve the right to change a policy or procedure herein, at any time, when deemed in the best interest of the school.

Please feel free to consult with the Academy Administration regarding any questions that concern the welfare of your child. It is the desire of the entire faculty and staff of Mitchell Road Christian Academy to be of service to both our parents and students.

**Document B  
Grants Received**

**Application for Continued Participation  
Educational Credit for Exceptional Needs Children (ECENC) Program  
2018-2019**

**Independent School Name:** Mitchell Road Christian Academy

An independent school continuing to participate in the Educational Credit for Exceptional Needs Children for Fiscal Year 2018-19 is required to submit the following information:

***Total number of grants and total amount of grants received in the preceding fiscal year, from July 1, 2017 through June 30, 2018.***

Please complete the following chart. If no grants for any qualifying student were received from Exceptional SC in Fiscal Year 2017-18, please indicate with "0" grants received and "\$0" in total amount of grants received.

<b>Total Number of Grants Received</b>	<b>Total Amount of Grants Received</b>
21	\$59,212.28

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 \$11,000.

**Document C**  
**Student Assessment Data**

**Application for Continued Participation**  
**Educational Credit for Exceptional Needs Children (ECENC) Program**  
**2018-2019**

**Independent School Name:** Mitchell Road Christian Academy

An independent school applying for continued participation in the Educational Credit for Exceptional Needs Children Program for Fiscal Year 2018-19 is required to submit the following information **by December 31, 2018**:

*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 shall also 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.*

*Section 12-6-3790(E)(1)(b)*

The information will be used to issue an annual report.

*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.*

*Section 12-6-3790(E)(6)*

Schools applying for continued participation in the ECENC Program must provide the following:

- 1. School-level assessment results** for school year 2017-18 on national achievement tests for all grades tested in the school and for each grade with at least 10 students tested. Information should be provided for 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 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.

**How many students were enrolled in your school in 2017-18?** 365

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

**2017-18 School Year Results for (NAME OF ASSESSMENT)  
National Percentiles, Mean (Average) Scale Scores, Grade Equivalents, etc.**

<b>Grade</b>	<b>English language arts (Reading)</b>	<b>Mathematics</b>
1		
2		
3		
4		
5		
6		

- 2. Individual student test scores** on national achievement tests for any child who received a grant from the program during the 2017-18 school year. No personally identifiable information will be published; instead, the information will be aggregated at the school or state level as stipulated in law.

Each school will have access to a secure data portal to upload individual student assessment results, which will include personally identifiable information. The portal will capture, at a minimum, the following information:

- Name of the student who received a grant from Exceptional SC in the prior school year along with data including date of birth, sex, grade level, etc. to ensure that the assessment results can be matched to the individual student who received a grant;
- For each student who received a grant, the results of a national assessment or assessments in 2017-18 and if possible, in 2016-17 as well to document academic growth. The name of the assessment as well as scale scores for students or national percentile ranks must be included; and
- If a student received a grant but due to the student's exceptional needs was not able to be assessed with a national assessment, the school must provide an explanation by student of the reason why a national assessment was not administered and how the school is measuring academic and personal growth for each student not assessed.

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

**Name:** Sandy Waugh  
**Title:** Director of The Academic Success Center  
**Telephone Number:** (864) 268-2210  
**Email Address:** swaugh@mitchellroadchristian.org

Document C

Student Assessment Data

2017-2018 School Year Results for Terra Nova Assessment

National Percentiles

Grade	Reading Composite	Math Composite
K	89%	80%
1	86%	82%
2	88%	85%
3	72%	77%
4	86%	78%
5	80%	87%
6	82%	78%
7	83%	90%
8	86%	83%

**Document D  
Compilation, Review or Compliance Audit**

**Application for Continued Participation  
Educational Credit for Exceptional Needs Children (ECENC)  
2018-2019**

**Independent School Name:** Mitchell Road Christian Academy

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

“a copy of a compilation, review, or compliance audit of the organization’s financial statements as relating to the grants received, conducted by a certified public accounting firm.”

By 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:

	<b>YES</b>	<b>NO</b>
Did your school receive from Exceptional SC any grants in the prior fiscal year, between July 1, 2017 and June 30, 2018?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If <b>Yes</b> , will your school submit to the EOC a compilation, review, or compliance audit of the school’s financial statements as relating to the grants received during the prior fiscal year and conducted by a certified public accounting firm by <b>December 30, 2018</b> ? Failure to provide the compilation, review or compliance audit will result in your school’s removal as an eligible school under the ECENC program.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If <b>No</b> , will your school submit to the EOC a compilation, review, or compliance audit of the school’s financial statements as relating to the grants received and conducted by a certified public accounting firm by <b>June 30, 2019</b> to the EOC if you receive grants from Exceptional SC this fiscal year between July 1, 2018 and June 30, 2019? Failure to provide the compilation, review or compliance audit will result in your school’s removal as an eligible school under the ECENC program.	<input type="checkbox"/>	<input type="checkbox"/>



**MITCHELL ROAD CHRISTIAN ACADEMY**

**AGREED-UPON PROCEDURES REPORT**

For the Program Year Ended June 30, 2018

# *Saunders O'Dell PA*

CERTIFIED PUBLIC ACCOUNTANTS  
210 EAST TRADE STREET  
SIMPSONVILLE, SC 29681

Marc L. Saunders, CPA, CGMA  
Benjamin D. O'Dell, CPA  
Gerald E. Saunders, CPA, *Of Counsel*

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

Mitchell Road Christian Academy  
207 Mitchell Road  
Greenville, SC 29615

We have performed the procedures enumerated below, which were agreed to by the management of Mitchell Road Christian Academy ("Academy"), on compliance with certain requirements of the South Carolina Educational Credit for Exceptional Needs Children Program of Mitchell Road Christian Academy for the year ended June 30, 2018. Mitchell Road Christian Academy's management is responsible for complying with the requirements of the South Carolina Educational Credit for Exceptional Needs Children Program. The sufficiency of these procedures is solely the responsibility of Mitchell Road Christian Academy. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

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

We noted no exceptions as a result of our procedures.

- We obtained documentation to compare the total amount of each grant per child to the amount disbursed from the SFO to the Academy per correspondence from the SFO.

We noted no exceptions as a result of our procedures.

- We obtained documentation to verify that no student's grant exceeded \$11,000 for the 2017-18 program year.

We noted no exceptions as a result of our procedures.

- We obtained documentation to verify that the independent school returned a prorated amount of the grant to the SFO if any student withdrew during the school year.

We noted no exceptions as a result of our procedures.

- We obtained documentation to verify 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 noted no exceptions as a result of our procedures.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review of financial statements or any part thereof, the objective of which is the expression of an opinion or conclusion on the financial statements or a part thereof. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Mitchell Road Christian Academy’s management and specified users as approved by the Academy’s management and is not intended to be and should not be used by anyone other than those specified parties.

*Saunders O'Gell PA*

Simpsonville, South Carolina  
December 14, 2018