

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

School Year: 2019-20

**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/>.

Independent School Name:	Laurence Manning Academy
Independent School Contact Person:	Dinah B. Swugrat
Independent School Address:	1154 Academy Drive P.O. Box 278
City, State, Zip Code:	MANNING, SC 29108
Independent School Telephone Number:	(803) - 435-2114
Independent School Fax Number:	(803) - 435-9154
Independent School E-mail Address:	dswugrat@lma.edu.org
Independent School Website Address:	laurence.manning.com

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.

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, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

REPORTING REQUIREMENTS	YES	NO
1. If your school received any grants from Exceptional SC in school year 2018-19, then your school will report to the EOC the number and total dollar amount of grants received in the 2018-19 school year from Exceptional SC by September 1, 2019.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Your school will submit to the EOC by September 1, 2019 a statement of services that documents your 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Your school will submit to the EOC by November 15, 2019 the <u>school-level</u> assessment results for all grades in the school 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 2018-19.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. If your school received grants from Exceptional SC in school year 2018-19, the school will submit by November 15, 2019 <u>individual student test scores</u> on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during school year 2018-19. The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. If your school received grants from Exceptional SC in school year 2018-19, the school will submit to the EOC 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 November 15, 2019.	<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. Failure to report to the EOC the required data will result in the school being removed from the list of approved schools.

Signature: Dinal B. Swygert

Date: 2/4/19

Print Name of Signature Above: Dinal B. Swygert

Title: College + Academic Counselor

Email: dswygert@lma.edu.org

**Document A
Grants Received**

**Educational Credit for Exceptional Needs Children (ECENC) Program
2019-20**

Independent School Name: Laurence Manning Academy

An independent school participating in the ECENC Program is required to submit the following information by **September 1**:

How many students in kindergarten through grade 12 were enrolled in your school in the prior school year? 1032

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.

Total Number of Grants Received	Total Amount of Grants Received
# <u>11</u>	\$ <u>16,363</u>

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: Dinah B. Swygert

Date: 8/26/19

Print Name of Signature Above: Dinah B. Swygert

Title: College & Academic Counselor

Email: dswygert@lmaedu.org

**Document B
Statement of Services**

**Educational Credit for Exceptional Needs Children (ECENC) Program
2019-20**

Independent School Name: Laurence Manning Academy

An independent school participating in the Educational Credit for Exceptional Needs Children is required to submit a Statement of Services by **September 1** that documents that 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.

Please sign below and attach a statement of services.

Signature: Dinah B. Swygert

Date: 8/26/19

Print Name of Signature Above: Dinah B. Swygert

Title: College & Academic Counselor

Email: dswygert@lmacdu.org



LAURENCE MANNING ACADEMY

August 22, 2019

Laurence Manning Academy serves children with the following challenges: ADD; ADHD; minor forms of Tourette's; minor forms of Autism; minor forms of behavioral imbalances; a variety of emotional, physical, and mental needs. The school does this through an individually designed curriculum for students who qualify for our special needs program. We have a special needs teacher, Mrs. Margaret Baron, who works with students and parents to make sure an individual program is designed to meet each student's needs.

A handwritten signature in black ink that reads "Dinah B. Swygert".

Dinah B. Swygert
Laurence Manning Academy
College and Academic Counselor

Document C Assessment Data

Educational Credit for Exceptional Needs Children (ECENC) Program

2019-20

Independent School Name: Laurence Manning Academy

A school applying for participation in the ECENC Program must provide by **November 15** 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.

Grade	English language arts (Reading)	Mathematics	Other
K-8	Stanford 10	Stanford 10	
10-11	PSAT	PSAT	
11-12	SAT	SAT	

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 mean scale scores, national percentile rankings, etc.

Document C
Student Assessment Data

2018-19 School Year Results for Stanford Assessment
National Percentile

Grade	English language arts (Reading)	Mathematics
1	70.3	80.0
2	58.5	52.1
3	85.2	80.0
4	69.3	83.3
5	84.0	85.0
6	92.6	69.9
7	66.1	68.1
8	58.6	71.3

2018-19 Average Score for PSAT, SAT, and ACT

PSAT	Grades 10-11	1010
SAT	Grades 11-12	1050
ACT	Grades 11-12	20

Individual Student Assessment Results

If your school received grants from Exceptional SC in the prior school year, the school must submit by **November 15**, individual student test scores on national achievement or state standardized tests for any student in grades one through twelve who received a grant from the program during the prior school year.

The data will be collected using a secure portal. No personally identifiable information will be published; instead, the information will be aggregated.

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

Name: Dinah B. Swygert
Title: College and Academic Counselor
Telephone Number: (803) 435-2114 ext. 110
Email Address: dswygert@lma.edu.org

The individual submitting school-level assessment information and the name of the staff person to provide individual student assessment data must sign below.

Signature: Dinah B. Swygert
Date: 8/26/19
Print Name of Signature Above: Dinah B. Swygert
Title: College & Academic Counselor
Email: dswygert@lma.edu.org

**MANNING EDUCATIONAL ASSOCIATION
LAURENCE MANNING ACADEMY**

MANNING, SOUTH CAROLINA

**FINANCIAL STATEMENTS
AND
INDEPENDENT ACCOUNTANT'S REPORT**

JUNE 30, 2019

**Manning Educational Association
Laurence Manning Academy
Manning, South Carolina**

Table of Contents

Independent Accountant's Report.....3

Financial Statements:

Statement of Assets, Liabilities and Equity-Income Tax Basis.....4

Statement of Revenues and Expenses,-Income Tax Basis.....5-6

PAYTON W. WARREN
CERTIFIED PUBLIC ACCOUNTANT
P O DRAWER 1331
FLORENCE, SC 29503

Phone (843) 678-9737

MEMBER
South Carolina Association of Certified Public Accountants
American Institute of Certified Public Accountants


Independent Accountant's Report

To the Board of Directors
Manning Educational Association
Laurence Manning Academy
Manning, South Carolina

Management is responsible for the accompanying statements of Manning Educational Association / Laurence Manning Academy which comprise the statements of assets, liabilities, and stockholders' equity income - tax basis as of June 30, 2019, and the related statement of revenue and expenses-income-tax basis, for the year then ended in accordance with the income - tax basis of accounting, and for determining that the income - tax basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with *Statements of Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the accompanying financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income-tax basis of accounting and the statement of cash flows for the year ended June 30, 2019. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Association's assets, liabilities, equity, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The financial statements are prepared in accordance with the income-tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.


Payton W. Warren, CPA
Florence, South Carolina
November 12, 2019

**Manning Educational Association
Laurence Manning Academy
Statement of Assets, Liabilities
and Equity-Income Tax Basis
Year Ended June 30, 2019**

Assets

Current Assets	
Cash	\$ 483,637
Accounts Receivable	<u>278,744</u>
Total Current Assets	762,381
Fixed Assets	
Land, Building & Equipment	3,449,527
Accumulated Depreciation	<u>(1,447,017)</u>
Net Fixed Assets	2,002,510
Other Asset: Accounts Receivable, Less Current Portion	<u>278,745</u>
Total Assets	<u>\$ 3,043,636</u>

Liabilities And Equity

Current Liabilities	
Accounts Payable	\$ 30,959
N/P-Current Portion MGT	94,401
Deferred Income	<u>245,984</u>
Total Current Liabilities	371,324
Long-Term Liabilities	
Mortgages	<u>622,936</u>
Total Long-Term Liabilities	<u>622,936</u>
Equity	
Common Stock 1,000,000 shares	-
Capital Stock	45,875
Paid-in Capital	13,966
Retained Earnings	<u>1,989,735</u>
Total Equity	<u>2,049,376</u>
Total Liabilities And Equity	<u>\$ 3,043,636</u>

See independent accountant's compilation report.

**Manning Educational Association
Laurence Manning Academy
Statement of Revenues and Expenses-
Income Tax Basis
Year Ended June 30, 2019**

Revenues	
School revenues	\$ 3,542,462
Contributions & bldg fund	39,316
Canteen revenues	435,012
Bus/transportation	117,366
Student activity	37,672
Booster/sports activity	322,058
Grants SC exceptional	14,560
Returns & allowances	(1,478)
Total Revenues	<u>\$ 4,506,968</u>
Expenses	
Salaries-administrative	\$ 81,333
Payroll wages & expenses	2,262,225
Wage labor/other	40,500
Administrative	25,385
Booster club expenses	264,123
Student activities	90,160
EMP (401)C matching cont	25,458
Contract labor	36,275
P?R management fees	7,527
Workers compensation	10,238
Health insurance	11,799
Employer share P/R taxes	173,687
Unemployment state SUTA	679
Accounting & legal	12,000
Athletics	95,776
Bus expense	113,999
Advertising	13,781
Canteen expense	307,585
Bad debts	24,425
Bank fees/merchant fee	8,308
Depreciation	113,811
Dues and subscriptions	21,865
Lease/ rentals	3,128
Interest expense	39,768
Insurance/general	50,504

See independent accountant's compilation report.

**Manning Educational Association
Laurence Manning Academy
Statement of Revenues and Expenses-
Income Tax Basis
Year Ended June 30, 2019**

Expenses (continued)

Janitorial Service	85,040
Ins-student accident	25,773
Licenses & taxes	4,495
Misc expense	1,989
Office supplies	9,361
Postage	7,500
Rent	10,118
Repairs & maintenance	187,492
Equipment	9,339
Information technology	26,176
Testing expense	14,453
Refunds	14,364
Textbooks	30,688
Telephone	13,613
Utilities-electric	89,140
Utilities-gas	3,445
Utilities-water	5,258
Total Expenses	<u>4,372,581</u>
Net Operating Income	<u>134,387</u>
Interest Income	<u>590</u>
Net Income	<u>\$ 134,977</u>

See independent accountant's compilation report.