



An initiative of the Florida Tax Credit Scholarship

October 30, 2018

Commissioner Pam Stewart
Florida Department of Education, Office of the Commissioner
Turlington Building, Suite 1514
325 West Gaines Street
Tallahassee, FL 32399

Dear Commissioner Stewart:

We hereby submit the initial results of the 2017-18 financial accountability testing for private schools that participate in the Florida Tax Credit Scholarship for low-income students and the Gardiner Scholarship through Step Up For Students. This is the eighth year under the accountability requirement for the Florida Tax Credit Scholarship and the number of schools meeting the reporting threshold has more than quadrupled in that time. This is the third year Step Up For Students had schools that met the reporting requirement for the Gardiner Scholarship.

This financial oversight requirement is described in Florida Statutes 1002.395(6)(o) and 1002.385(8)(e), and requires each school receiving more than \$250,000 of scholarship funds in a single year to engage an independent Certified Public Accountant (CPA) to determine whether the school had adequate accounting and internal control systems, appropriate processes to deposit and classify funds, and that scholarship funds were spent on education-related expenses. The CPA must complete a set of Agreed-Upon Procedures that are filed with the commissioner and submit a full report to the Scholarship Funding Organization (SFO) that provides the majority of the school's scholarship funds. The deadline for that submission is September 15th after the close of the preceding school year. In turn, the SFO must notify the commissioner by October 30th of that year of any schools that fail to submit the report and of any schools with material exceptions noted in the reports.

In 2017-18, a total of 1,870 private schools throughout the state served 100,492 low-income scholarship students and received Tax Credit Scholarship funds. Including both scholarship programs, Step Up For Students identified 790 schools that received more than \$250,000 or 102 more schools than the previous year. We communicated with these schools through email, phone calls, and hosted webinars to notify them of their obligations under the law.

As of this date, we have yet to receive reports from 9 schools. The schools and CPAs continue to work to complete the reports.

Of the 781 reports we received, 136 contained material exceptions that ranged from inadequate segregation of duties to not utilizing an operating budget. Of those, 4 submitted corrective action plans.

There were 281 schools that submitted incomplete reports. Per existing departmental policy, they have been granted until December 30th to complete the missing parts of their reports. We will notify you by

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February 1st whether any of these schools have reports that contain material exceptions. We are also attaching eight different lists for your reference:

- The schools with clean reports for the Florida Tax Credit Scholarship,
- The schools that did not file a report for the Florida Tax Credit Scholarship,
- The schools with material exceptions for the Florida Tax Credit Scholarship.
- The schools with material exceptions for the Florida Tax Credit Scholarship who also submitted a corrective action plan.
- The schools with incomplete reports for the Florida Tax Credit Scholarship,
- The schools with clean reports for the Gardiner Scholarship,
- The schools with incomplete reports for the Gardiner Scholarship,
- The schools with material exceptions for the Gardiner Scholarship.

For those schools who do not have one in place, we would like to work with the department and the schools on their Corrective Action Plan. This is the eighth year for this financial reporting process, and it appears to be serving the purpose the Legislature intended.

We thank you for your support of our program and your support of promoting education choice.

Sincerely,



Scott Smith, Program Accounting Manager
Step Up For Students

Enclosure (1)



Recap of AUP Reports for Letter

Report Type	FTC	Gardiner	Total	Notes
Clean Reports	187	3	190	
Material Exceptions	130	6	136	
Incomplete Reports	270	11	281	
No report submitted	9	0	9	
Reportable Exceptions	169	5	174	
Total	765	25	790	

Schools with Clean Reports: 187

2017-18 Agreed-Upon Procedures, Florida Tax Credit Scholarship

30-Oct-18

School Name	County	School Code
A Learning Day Care Center	Dade	6914
Academy Of Excellence	Dade	5910
Ace Academy South	Dade	5990
Advance Achievers Academy	Dade	5634
Aletheia Christian Academy	Escambia	1973
Allapattah Wynwood Childcare School	Dade	3969
Alpha Learning Academy Inc.	Orange	4005
Ambleside School Of Ocala	Marion	4786
American Christian School Art Center	Dade	5197
American Youth Academy Inc.	Hillsborough	4409
Apopka Christian Academy- West Campus	Orange	8315
Archbishop Coleman F. Carroll High	Dade	3163
Arlington Community Academy	Duval	8567
Asbury Christian School	Dade	6355
Ascension Catholic School	Brevard	354
Assumption Catholic School	Duval	2635
Aucilla Christian Academy Inc.	Jefferson	446
Barnabas Christian Academy Inc	St Lucie	1270
Bb C Christian Academy	Escambia	5565
Beaches Chapel School	Duval	948
Beacon Of Hope Christian School	St Johns	1780
Belleview Christian Academy	Marion	1389
Berean Christian School	Palm Beach	1867
Beth Jacob High School Inc.	Dade	2900
Bethlehem Junior Academy	Broward	6199
Bhaktivedanta Academy	Alachua	2316
Bishop Larkin Catholic School	Pasco	674
Blake School	Broward	1443
Blessed Trinity Catholic	Duval	3327
Boca Raton Christian School	Palm Beach	3314
Bridge To Independence Inc.	Orange	4186
Calusa Preparatory School	Dade	445
Calvary Christian Academy	Okaloosa	648
Cedar Hills Baptist Christian School	Duval	1178
Central Baptist Christian School	Hillsborough	4088
Changing Lives Christian Academy	Duval	5803
Children In The Spirit Christian School	Broward	6804
Chosen Generation Christian Academy	Osceola	5373
Christ The King Catholic	Duval	1285
Christian Life Academy	Broward	7935

Citi Christian Academy	Dade	6960
City Of Life Christian Academy	Osceola	800
Citygate School Of Advanced Learning	Dade	367
Classical Christian School For The Arts Inc.	Pinellas	4744
Community Christian Academy	Martin	1357
Community Christian School	Leon	1420
Community Christian School Inc.	Brevard	2084
Coral Park Christian Academy	Dade	3204
Cornerstone Christian School	Pinellas	4166
Cornerstone Preschool Llc	Broward	7505
Cristo Rey Tampa	Hillsborough	8321
D T Preparatory Academy Inc	Escambia	6836
Daughter Of Zion Jr Academy	Palm Beach	2492
Discovery Montessori Academy Corp	Dade	6718
Downey Christian School	Orange	1359
Eagle's View Academy	Duval	2765
Ephesus Junior Academy	Palm Beach	2924
Epiphany Catholic School	Columbia	425
Escambia Christian School	Escambia	830
Excel Christian Academy	Polk	1870
Excelsior Artz Preparatory School	Broward	3300
Faith Lutheran School	Lake	727
First Assembly Christian Academy daycare	DeSoto	5719
First Assembly Christian School Daycare	Marion	1795
First Christian Academy	Alachua	5305
First Lutheran School	Pinellas	1965
First United Methodist School Center	Hernando	780
Foundation Academy	Duval	2344
Gateway Christian Academy	Broward	4277
Gladeview Christian School	Dade	464
Glendale Christian School	Indian River	1289
Grace Leadership Preparatory Institute	Broward	8415
Grace Leadership Preparatory Institute Inc	Dade	9155
Guardian Catholic School	Duval	1597
Gunnery Road Christian Academy	Lee	1652
Hart 2 Hart Academy Inc	Columbia	7739
Harvest Academy Christian School	Hendry	2960
Heart To Heart Christian Academy And Childc	Duval	5217
Hi Tech Kidz Kollege	Broward	6998
Hillsborough Baptist School	Hillsborough	2323
Hollywood Christian School	Broward	2168
Holy Family	Pinellas	1397
Holy Temple Christian Academy	Broward	2382
Hope Christian Academy	Bradford	4220
Immaculate Conception Catholic School	Dade	2630
Impact Christian Academy	Duval	7799
It's A Small World Academy	Dade	1456

It's A Small World Private School	Dade	4906
Jose Marti School 3Rd Campus	Duval	495
Just Kids Centers Inc	Palm Beach	606
Kiddy Academy 2	Broward	7727
Kids Learning Center Of South Dade Iii	Dade	5298
Kid's Love Day Care Preschool	Dade	593
Kingdom Academy	Osceola	2354
Knights Learning Center	Santa Rosa	6815
Lake City Christian Academy		773
Lakeside Christian School	Pasco	1996
Liberty Christian Preparatory School	Seminole	2074
Liberty Christian School	Osceola	1055
Little College At Ludlam C. Corp.	Dade	5814
Little College At Royal Oaks Plaza	Escambia	5000
Little Flower School	Orange	2405
Living Faith Academy	Orange	3259
Maimonides Shalom/Brauser Academy	Manatee	335
Manatee Learning Academy	Indian River	1982
Melody Christian Academy	Brevard	696
Miami Christian	Dade	2690
Mt. Calvary Sda School	Orange	2773
Mt. Sinai Seventh-Day Adventist	Polk	2500
New Aladdin Learning Center	Dade	5073
New Generation Christian Ministries	Columbia	4398
New Life Academy	Lee	7095
Next Generation	Taylor	2757
North Fla Educational Institute	Duval	4946
North Fla Educational Institute Westside	Duval	8284
Northside Christian School	Pinellas	2193
Notre Dame Catholic School	Hernando	0964
Nuestra Senora De Lourdes Pre-School	Dade	415
Nur UI-Islam Academy	Broward	3162
Old Plank Christian Academy	Duval	4894
One Accord Christian Academy	Orange	1978
Osceola Adventist Christian School	Osceola	0670
Osceola Christian Preparatory School	Osceola	5483
Our Lady Of The Lakes Catholic School	Dade	1970
Our Lady Of The Rosary School	Dade	3242
Our Savior Lutheran School	Broward	2584
Palm Beach Bilingual School	Palm Beach	3857
Parkridge Christian Academy	Broward	5354
Pathways School	Orange	1124
Peniel Baptist Academy	Putnam	0678
Pine Castle Christian Academy	Orange	5822
Pneuma Christian Academy	Dade	5580
Poinciana Christian Preparatory School	Osceola	7213
Potential Christian Academy	Broward	1140

Ridge Manor Christian Academy	Hernando	0660
RJ Hendley Christian Community School	Palm Beach	2912
Robert F Munroe Day School Inc	Gadsden	0779
Rockledge Christian School	Brevard	1642
S.H.I.P. Academy	Orange	5500
Sacred Heart	Volusia	876
Sacred Heart Catholic School	Pinellas	2426
Salah Tawfik Elementary Middle School	Broward	3505
Seacoast Christian Academy	Duval	1146
Shiloh S.D.A. Church School	Marion	1118
South Florida School Of Excellence	Dade	8206
Southland Christian School	Osceola	1630
Space Coast Christian Academy	Brevard	1493
Spring Hill Christian Academy	Hernando	1180
St Ambrose	Broward	2686
St Anthony Catholic School	Polk	1634
St Anthony Catholic School	Pasco	1233
St Barnabas Episcopal School	Volusia	0936
St Bartholomew School	Broward	0124
St John Lutheran	Marion	1295
St John Paul Ii Catholic School	Citrus	0419
St John Vianney School	Orange	0740
St Johns Episcopal School	Dade	3097
St Joseph's School	Polk	1432
St Jude Catholic School	Palm Beach	2929
St Patrick School	Pinellas	1555
St Paul Catholic School	Volusia	1056
St Paul's Catholic School	Lake	1257
St Thomas Aquinas School	Osceola	484
Stetson Baptist Christian School	Volusia	1666
Suncoast Christian Academy	Palm Beach	3284
Tampa Bay Christian Academy Of Florida Inc	Hillsborough	7104
Temple Christian Academy	Orange	5339
The Basilica School Of St Mary	Lee	975
The Glory Of God Christian School	Seminole	3193
The Potter's House Christian Academy	Seminole	2776
The Potter's House Christian Academy Elem	Duval	4647
The Rock School	Duval	45
Thinking Child Christian Academy School	Osceola	4993
Tiny Steps Daycare Learning Center	Dade	5486
Torah Academy Of Boca Raton	Dade	4007
Town Center Preschool	Dade	590
Treasure Of Knowledge Christian Academy	Dade	4429
Trinitas Christian School	Broward	1448
Trinity Christian Academy	Duval	6143
Trinity Lutheran School	Palm Beach	1044
Trinity Lutheran School	Osceola	1376

Victory Christian Academy	Sarasota	3753
Victory Preparatory School	Duval	4795
Village View Christian Academy	Dade	5858
West Hernando Christian School	Hillsborough	1255
Winter Haven Christian School	Orange	1048
Yeshiva Elementary	Pinellas	3519

Schools That Did Not Submit Reports: 9

2017-18 Agreed-Upon Procedures, Florida Tax Credit Scholarship

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School Name	County	School Code
A'Kelynn's Angels Christian Academy	Polk	7987
Bethel Community Christian School	Pinellas	4229
Daytona Beach Christian School	Volusia	2475
Dunedin Academy	Pinellas	1706
Ebenezer Christian Academy	Dade	1877
Grace Christian Preparatory	Dade	3269
Kingdom Preparatory School	Dade	8832
Precious Creations	Orange	4183
Young Kids In Motion Academy	Dade	8679

Schools with Incomplete Reports: 270

2017-18 Agreed-Upon Procedures, Florida Tax Credit Scholarship

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School Name	County	School Code
Abundant Life Christian Academy	Broward	2255
Admiral Farragut Academy	Dade	1658
Adventist Christian Academy	Pasco	486
Alazhar School	Broward	3414
Anointed Word Faith Academy	Orange	2916
Atlantic Christian Academy Of The Palm Beac	Palm Beach	2279
Avant School Of Excellence	Dade	7335
Azalea Park Baptist School	Orange	480
Baldwin Academy Preparatory School Ii	Broward	7890
Beryl Wisdom Adventist School	Orange	2880
Bethany Christian School	Brevard	1533
Bishop Verot Catholic High School	Lee	630
Blessed Sacrament Catholic School	Pinellas	1474
Blessed Trinity	Marion	467
Brandon Academy Llc	Hillsborough	1030
Bright Horizons Academy	Brevard	6978
Brito Miami Private School	Dade	2699
Calvary Christian Academy	Broward	3283
Calvary Christian Academy	Volusia	2242
Calvary Christian High School	Broward	3323
Cambridge Christian School	Hillsborough	7246
Cambridge Prep Academy Inc.	Columbia	6289
Canterbury School Of Florida Inc.	Pinellas	1267
Cardinal Mooney High School	Sarasota	513
Cardinal Newman High School	Palm Beach	915
Carrollwood Day School	Hillsborough	4157
Cedar Creek Christian School	Duval	3437
Center Of Life Academy	Dade	4860
Central Florida Christian Academy	Orange	2412
Central Pointe Christian Academy	Osceola	6553
Central Pointe Christian Academy Poinciana	Osceola	7427
Central Pointe Christian High School	Osceola	8503
Changing Lives Academy Inc.	Orange	8085
Chatman's Christian Academy	Duval	9000
Children'S House Montessori	Volusia	2416
Children'S Rainbow Dayschool Academy	Osceola	567
Christ Lutheran School	St Lucie	6451
Christ The King Lutheran School	Flagler	5504
Christian Heritage Academy	Duval	1314
Cinco Baptist School	Okaloosa	1515

Citrus Park Christian School	Hillsborough	2639
Clewiston Christian School	Hendry	4899
Colonial Christian School	Dade	328
Community Christian Learning Center	Orange	4049
Community Christian School	Charlotte	708
Cooper City Christian Academy	Broward	4230
Cornerstone Academy	Alachua	3275
Cornerstone Christian School	Duval	3847
Covenant Community School	Columbia	4825
Creekside Christian School	Levy	3500
Cutler Ridge Christian Academy	Dade	2984
Cvv Preschool And Academy	Orange	7710
Dade Christian School	Dade	2383
David Posnack Jewish Day School	Broward	2125
Dayspring Christian Academy	Jackson	0786
Deeper Root Academy	Orange	6959
Diamond Minds Transformational Leadership A	Dade	1720
Discovery Days Institute Of Learning	Volusia	1805
Divine Savior Lutheran Academy	Dade	4537
Dixon Christian School Of The Arts	Escambia	6994
East Hill Christian School	Escambia	717
East Pasco Adventist Academy	Pasco	1195
Eastland Christian School	Orange	1756
El Bethel Christian Academy	Orange	2856
Elim Junior Academy	Pinellas	2656
Elite Preparatory Academy	Orange	4445
Ephesus Sda Junior Academy	Duval	1412
Faith Christian Academy	Hernando	4093
Faith Christian Academy Of Ne Fl. Inc.	Nassau	1227
Faith Lutheran School	Dade	2440
Family Christian Center School - Clermont	Lake	4338
Father Lopez High School	Volusia	523
First Coast Christian School	Duval	1214
First United Methodist Church School	Osceola	979
Florida College Academy	Hillsborough	1256
Forest City S.D.A.	Seminole	1639
Forest Lake Academy	Seminole	814
Forest Lake Education Center	Seminole	873
Fort Myers Christian School	Lee	1603
Foundation Academy	Orange	2818
Foundation Christian Academy	Hillsborough	4947
Future Leaders Academy	Orange	6763
Garden Of The Sahaba Academy	Palm Beach	4648
Gateway Christian School	Lake	3787
Genesis School	Pasco	479
Good Shepherd Academy	Volusia	5508
Good Shepherd Christian Academy	Duval	4175

Grace And Glory Christian School	Washington	5680
Grace Baptist Academy	Dade	646
Grace Christian Academy	St Lucie	7909
Grace Christian School Of Ocala Fl Inc.	Marion	794
Grace Christian Schools Of Pasco	Pasco	1886
Grace Lutheran School	Polk	676
Graceway Academy	Marion	3744
Greater Oasis Christian Academy	Orange	6483
Greater St Paul Academy	Polk	3696
Greenacres Christian Academy	Palm Beach	2815
Hampden Dubose Academy	Orange	2189
Hanan'S Academic Development Center	Dade	5953
Heritage Academy	Pasco	3334
Heritage Christian School	Osceola	1458
Hernando Christian Academy	Hernando	894
Hillel Day School Of Boca Raton	Palm Beach	2983
Hobe Sound Christian Academy	Martin	735
Holy Cross Lutheran Academy	Seminole	1303
Holy Cross Lutheran School	Dade	2594
Holy Redeemer Catholic School	Osceola	1583
Holy Trinity Episcopal Academy	Brevard	997
Hope Academy	Dade	3982
Hope Christian Academy	Duval	5658
Ibn Seena Academy	Orange	4189
Immanuel Lutheran School	Hillsborough	2817
Incarnation School	Sarasota	929
Integrity Christian Academy	Lake	6889
Integrity Tabernacle Christian Academy	Osceola	6092
It's A Small World Elementary School	Dade	5636
Iva Christian School	Pinellas	5683
Jewish School of Miami	St Lucie	5666
John Carroll High School	Polk	869
Jordan Christian Preparatory	Dade	8753
Joshua Christian Academy	Dade	4023
Juanita G. Hawkins Christian Academy	Escambia	6238
Katz Yeshiva High School Of S. Fla	Dade	3213
Kids In Action	Dade	1850
Kings Christian School	Orange	2990
L.E.A.D. Academy Classical School Inc.	Duval	7399
La Core Christian Elementary School	Dade	2739
Lake Montessori School	Palm Beach	968
Lake Rose Christian Academy	Palm Beach	2859
Land O' Lakes Christian School	Polk	1933
Landmark Christian School	Orange	1300
Light Christian Academy And Childcare	Lafayette	2936
Lighthouse Christian Academy	Volusia	4185
Lincoln-Marti Community Agency 04	Dade	6466

Lincoln-Marti Community Agency 10	Dade	4505
Lincoln-Marti Community Agency 14	Dade	4509
Lincoln-Marti Community Agency 17	Dade	4512
Lincoln-Marti Community Agency 21	Dade	4516
Lincoln-Marti Community Agency 23	Dade	1400
Lincoln-Marti Community Agency 28	Dade	4495
Lincoln-Marti Community Agency 34	Dade	4842
Lincoln-Marti Community Agency 76	Dade	4518
Lincoln-Marti Community Agency 84	Dade	5778
Lincoln-Marti Community Agency 88	Dade	4535
Lincoln-Marti Community Agency 90	Orange	4504
Little Flower Catholic	Broward	1066
Masters Preparatory School	Marion	4365
Meadowbrook Academy Inc.	Brevard	1883
Meyga Learning Center	Dade	8213
Millennial Christian School	Dade	4803
Mount Dora Christian Academy	Pinellas	629
Mt. Calvary Academy	Hillsborough	2374
Muslim Academy Of Greater Orlando	Dade	3972
My Happy House	Seminole	5712
Naples Adventist Christian School	Collier	4086
New Hope Lutheran Academy	Brevard	4585
New Jerusalem Christian Academy	Hillsborough	3328
Northside Christian Academy	Bradford	4320
Northwest Christian Academy	Dade	0139
One School Of The Arts	Seminole	1935
Orlando Christian Prep	Orange	2707
Our Lady Of Lourdes Catholic School	Volusia	0816
Our Savior Lutheran School	Pinellas	3106
Parkview Prep Academy	Highlands	2259
Passage Christian Academy	Alachua	5566
Peace Lutheran School	Osceola	3393
Pensacola Catholic High School	Escambia	1108
Phyl's Academy Preparatory School	Broward	7619
Pinewood Christian Academy	Clay	1567
Pleasant Hill Academy	Osceola	4207
Point Of Grace Christian	Taylor	5684
Pope John Paul Ii High School	Palm Beach	2552
Port Charlotte Adventist School	Charlotte	0557
Potter's House Academy	Orange	5495
Prestige Christian Academy	Dade	2510
Prince Academy	Hillsborough	4576
Princeton Christian School	Dade	0148
Rabbi Alexander S. Gross Hebrew Academy	Dade	714
Raising Knowledge Academy Inc.	Orange	7584
Reborn Christian Academy	Osceola	7520
Redeemer Lutheran Elem/Middle School	Escambia	1215

Resurrection Parish School	Duval	1824
Rhodora J. Donahue Academy	Collier	5269
Riverside Christian School	Gilchrist	0430
RJB Christian School	Orange	4980
Rocky Bayou Christian School Nfcea	Okaloosa	0738
Sacred Heart	Duval	2931
Sacred Heart Cathedral School	Escambia	1254
Saints Academy Inc.	Orange	4449
San Jose Catholic Grade School	Duval	2065
Sawgrass Adventist School	Broward	0137
Scheck Hillel Community School Inc.	Dade	5542
Sha'Arei Bina Torah Academy For Girls	Broward	4613
Shepherd Of God Christian Academy Corp.	Dade	6376
Shepherd Of The Coast	Broward	2593
Showers Of Blessings Christian Academy	Broward	8407
Skycrest Christian School	Pinellas	0746
Sonshine Christian Academy	Nassau	0737
Sonshine Christian Academy	Lee	1882
St Andrew's Episcopal Academy	St Lucie	1199
St Ann School	Collier	0770
St Brendan Catholic School	Volusia	2759
St Catherine Catholic School	Highlands	1433
St Cecelia Interparochial	Pinellas	1742
St Charles School	Charlotte	5454
St Clare Catholic School	Palm Beach	2078
St Elizabeth Ann Seton	Collier	1105
St Elizabeth Ann Seton Catholic School	Flagler	832
St Francis Catholic High School	Alachua	4458
St Francis Xavier	Lee	1419
St Helen Catholic School	Indian River	0785
St John Catholic School	Bay	0939
St John Neumann Catholic High School Inc.	Collier	1005
St John The Evangelist	Escambia	1315
St Joseph Academy	St Johns	679
St Joseph Catholic School	Martin	1079
St Joseph Catholic School	Manatee	1077
St Joseph Catholic School	Brevard	1246
St Joseph School	Duval	1905
St Juliana	Palm Beach	2147
St Luke Catholic	Palm Beach	2162
St Mary School	Okaloosa	0798
St Marys Catholic School	Brevard	1307
St Matthews Catholic School	Duval	1939
St Patrick Interparish School	Alachua	1439
St Patricks	Duval	1955
St Paul Catholic	Escambia	1384
St Paul Catholic School	Duval	2010

St Paul Lutheran School	Pok	1332
St Paul's Lutheran School	Citrus	1309
St Peters Catholic School	Volusia	1096
St Vincent Ferrer	Palm Beach	2236
Summit Christian School	Lee	2309
Sunshine State Elite Academy Llc	Osceola	5813
Superior Collegiate	Pinellas	7323
Tampa Adventist Academy	Dade	2232
TDR Learning Academy	Duval	6326
Temple Christian School	Brevard	2187
Temple Christian School	Marion	2270
The Challenger School	Monroe	5520
The Christian Academy Of Winter Haven Inc.	Dade	7420
The Classical Academy Of Sarasota	Polk	7238
The Embassy Academy	Marion	8053
The Geneva School	Broward	2427
The Life Center Academy	Orange	6438
The Second House Corp	Alachua	3274
The Shepherd's School	Dade	3322
The Vine Christian Academy	Palm Beach	7969
Toras Emes Academy Of Miami	Palm Beach	199
Trinitas Academy	Orange	596
Trinity Catholic School	Marion	1153
Trinity Christian Academy	Volusia	2334
Turning Point Christian Academy	Orange	5162
United Brethren In Christ Academy	Dade	6224
Victory Baptist Academy	Sarasota	5439
Victory Christian Academy	Polk	2170
Wade Christian Academy	Marion	2606
Walker Memorial Academy	Wakulla	438
Warner Christian Academy	Highlands	1305
Washington County Christian School	Volusia	4584
West Florida Baptist Academy	Manatee	1165
West Gate Christian School	Santa Rosa	1574
West Melbourne Christian Academy	Hernando	104
West Oaks Academy	Brevard	2445
West Palm Beach Junior Academy	Orange	3690
Westwood Christian School	Broward	3057
Williston Central Christian Academy	Dade	5792
Worshippers' House Of Prayer Academy	Dade	3625
Yin Yang Academy	Dade	6755
Zarephath Academy	Duval	4926

Schools With Material Exceptions and Corrective Action Plans: 4

2017-18 Agreed-Upon Procedures, Florida Tax Credit Scholarship

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School Name	County	School Code
Jacklyn Academy	Broward	8155
Kids Small World Learning Center Llc	Pinellas	6697
Real Life Christian Academy	Lake	1219
Sunrise Academy	Volusia	8684

Schools with Material Exceptions: 126

2017-18 Agreed-Upon Procedures, Florida Tax Credit Scholarship

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School Name	County	School Code
All Saints Academy	Polk	1398
All Souls Catholic School	Seminole	515
America'S Christian Future Preschool Elem	Dade	6969
B. Wright Leadership Academy	Dade	7130
Baymeadows Baptist Day School	Duval	2602
Betesda Christian School	Dade	3844
Bethany Learning Academy	Orange	8065
Bibleway Christian Academy	Polk	2999
Broward Junior Academy	Broward	2664
Brush Arbor Christian School	Orange	2490
Cape Coral Christian School Inc.	Lee	1906
Chaminade-Madonna College Preparatory	Broward	1278
Champagnat Catholic School Of Hialeah	Dade	2245
Chanty Learning Center DbA We Love Kids	Dade	5214
Corpus Christi Catholic School	Hillsborough	1182
Countryside Christian Academy	Pinellas	4245
Deltona Christian School	Volusia	1404
Dr. John A. Mckinney Christian Academy	Dade	4628
Dream Big Preschool Of Learning	Orange	8180
Evangelical Christian	Lee	905
Faith Christian Academy	Orange	2399
Faith Christian Academy	Hillsborough	6302
Faith Outreach Academy	Hillsborough	2619
First Baptist Christian Academy	Flagler	5569
First Baptist Christian School	Martin	638
First Methodist School Inc.	Polk	1525
Freedomland Christian Academy	Osceola	2272
Friendship Christian Academy Inc.	Hillsborough	2875
Gateway Christian Academy	Hillsborough	2676
Genesis Christian School	Charlotte	3542
Good Shepherd Catholic School	Orange	1228
Good Shepherd Lutheran School	Lee	4085
Grace Christian Preschool	Broward	8472
Grant Park Christian Academy	Hillsborough	7415
Halifax Academy	Volusia	2439
Hebrew Academy Community School	Broward	1534
Hialeah Harvest Private School	Dade	6304
Highlands Christian Academy	Broward	2155
Holy Family Catholic School	Dade	2600
Ibck Educational Center	Osceola	6926

Inverness Christian Academy	Citrus	1985
Jeremiah Academy	Dade	5667
Jubilee Christian Academy	Palm Beach	3723
Jupiter Christian School	Dade	3439
Keswick Christian School	Dade	2049
King Queen Christian School For All Stude	Dade	4460
Kingdom Kids Christian Academy	Dade	7248
Klurman/Lubavitch	Dade	5470
Learning Academy	Lake	5689
Life Assembly Of God Life Academy	Orange	1229
Lighthouse Christian Preparatory Academy	Escambia	3684
Lion Of Judah Academy	Dade	4015
Loving Care Young Achievers Club	Dade	8084
Lubavitch Educational Center Inc.	Broward	256
Miami Union Academy	Duval	2879
Montessori Achievement Center For Learning Needs	St Lucie	5515
Mount Bethel Christian Academy	Lake	1173
Mount Zion Christian Academy	Volusia	6138
Mulberry Christian Academy	Orange	3524
New Directions Community School Of Orlando	Orange	6442
New Generation Christian Live Oak	Suwannee	8963
New Hope Learning Center	Broward	4822
New Jerusalem Christian Academy	Dade	4146
Newberry Christian Community School	Alachua	7096
North Broward Christian School	Broward	4482
North Dade Regional Academy	Dade	554
North Florida Christian School	Leon	1036
North Hialeah Christian School	Dade	2754
Oasis Christian Academy	Dade	6683
Oasis Christian Academy	Polk	1799
Our Lady Of Charity School Inc	Dade	6118
Our Lady Of Lourdes Catholic School	Pinellas	1365
Pentab Academy	Dade	3729
Piney Grove Boys Academy	Broward	6279
Praise Temple Christian Academy	Lake	3727
Precious Little Angels Day Care Ii	Dade	0315
Radiant Life Academy	Orange	3889
Reagan Educational Academy Inc.	Dade	2094
Redeeming Word Christian Academy	Broward	3769
Redland Christian Academy Inc.	Dade	388

Regency Christian Academy	Orange	2325
Rhema Word Christian Academy	Broward	6154
Ridge Christian Academy	Polk	4548
River Christian Academy	Putnam	4358
S.L. Jones Christian Academy	Escambia	1647
Santa Fe Catholic High School	Polk	1197
School Of Excellence Inc	Broward	0289
Seven Rivers Christian School	Citrus	0883
Sharon School Of Excellence Inc	Broward	0385
Sheridan Hills Christian School	Broward	3059
South Orlando Christian Academy	Orange	2435
Southside Christian Academy	Pinellas	4170
St Agatha School	Dade	3214
St Andrew Catholic	Lee	1794
St Barbara	Alachua	4846
St James Christian Academy	St Lucie	1807
St Joan Of Arc	Palm Beach	2117
St Joseph Catholic School	Polk	488
St Joseph Parish School	Hillsborough	2039
St Lucie Christian School	St Lucie	4935
St Lucie Christian South	St Lucie	8299
St Peter Claver	Hillsborough	2543
St Stephen Catholic School	Hillsborough	3513
St Teresa Catholic School	Brevard	1342
Sunset Christian Preparatory	Orange	3954
Sunshine Childcare Preschool Center	Dade	1093
TDH Foundation	Hillsborough	6305
Temple Christian Academy	Duval	5664
The Cornerstone School	Orange	1479
The Life Academy Of Excellence Inc.	Dade	2749
Trinity Christian Academy	Leon	3233
Trinity Christian School Of Palm Beach Gardens	Orange	2338
Trinity Lutheran School	Brevard	1264
Tutor Me Daycare Academy	St Johns	456
United Christian Academy	Volusia	4836
Universal Academy Of Florida	Baker	2335
University Christian School	Hillsborough	2156
Victory Christian Academy	Orange	1609
Villa Preparatory Academy Corp	Hillsborough	6230
Wakulla Christian School	Brevard	4892
Watch Me Grow Learning Center Ii Inc.	Washington	5785
West Coast Christian Academy	Dade	1422

West Park High School Of Broward County Private Schools Association	Palm Beach	5366
Whitestone Academy	Suwannee	1486
Winners Primary School	Levy	5950
World Mission Of Jesus Christ Christian	Dade	4260

Schools with Clean Reports: 3

2017-18 Agreed-Upon Procedures, Gardiner Scholarship

30-Oct-18

School Name	County	School Code
Highpoint Academy Inc.	Dade	2896
Morning Star Inc	Pinellas	2025
Our Children Of Winter Haven South Campus	Polk	6865

Schools with Material Exceptions: 6

2017-18 Agreed-Upon Procedures, Gardiner Scholarship

30-Oct-18

School Name	County	School Code
Atlantis Academy	Palm County	2985
Community Christian School of Melbourne	Broward	2084
De Lasalle Academy Of Fort Myers	Lee	6174
IBCK Educational Center	Osceola	6926
Solid Rock Community School	Pinellas	4393
The Chase Academy	Volusia	2693

Schools with Incomplete Reports: 11

2017-18 Agreed-Upon Procedures, Gardiner Scholarship

30-Oct-18

School Name	County	School Code
American Preparatory Academy	Broward	0075
Entirety K-12	Hernando	5966
Greenwood School Inc	Duval	1749
Hope Ranch Learning Academy	Pasco	4678
L.I.F.T Academy	Pinellas	6749
Lake City Christian Academy	Columbia	0773
Lighthouse Center For Creative Learning	Hillsborough	1874
North Florida Educational Institute	Duval	4946
Puzzel Box Academy	Brevard	8046
Reborn Christian Academy	Osceola	7520
St. Brendan Catholic Elementary	Dade	2806