

Probable Cause

In 2002, Florida State Statute 1002.39 established the John M. McKay Scholarships for Students with Disabilities Program. According to the statute, “The John M. McKay Scholarships for Students with Disabilities Program is established to provide the option to attend a public school other than the one to which assigned, or to provide a scholarship to a private school of choice, for students with disabilities for whom an individual education plan has been written”. To be eligible for a scholarship, the “parent of a public school student with a disability who is dissatisfied with the student’s progress may request and receive from the state a John M. McKay Scholarship” if the student has spent the prior year in attendance at a Florida public school and the student has been accepted at a private school that is eligible for the program. Then the parent must notify the school district of the request for a scholarship. Notification can be done through the Department of Education.

Parental intent can be filed online through the Opportunity Schools website. Personal identification information, as defined by Florida State Statute 817.568, for the student and parent is entered on the website. The student’s name, date of birth, grade level, last school attended, and school district are entered. The parent’s name, address, and social security number are also provided to the State.

Private school eligibility is determined several ways. The school must demonstrate fiscal soundness, notify the Department of Education of its intent to participate in the program, comply with antidiscrimination laws, meet state and local health and safety standards, be “academically accountable to the parent for meeting the educational needs of the student”, employ teachers with at least a baccalaureate degree or three years of experience, comply with state laws relating to private schools, and adhere to the private school’s own published discipline standards. Additionally, the statute states that “initial payment shall be made after Department of Education verification of admission acceptance, and subsequent payments shall be made upon verification of continued enrollment and attendance at the private school.” The state warrants are mailed to the private school, but are made payable to the parent. State statute then requires that the parent restrictively endorse the warrant only to the private school for deposit to the account of the private school. The Opportunity Schools website states that if a private school receives a warrant for a student no longer enrolled there, “the warrant should be returned to the Choice Office within 14 days of receipt.” Additionally, the “scholarship is equal to the amount of state generated funding the student would have received or the cost of the private school’s tuition and fees, whichever is less.”

In December 2003, the Department of Financial Services issued a report on the McKay and Opportunity Scholarship Programs. The report concluded that “the McKay and Opportunity Scholarship Programs do not have systems in place to support accountability and Legislative intent.” One of the recommendations included in the report was for the Department of Education to “establish a process to document and report school attendance. Currently, private schools are on the honor system whereby it is up to each private school to notify DOE when students are not attending.” The responsibility to report an enrollment change for a student rests with the private school.

Faith Christian Academy, located at 810 East Main Street in Bartow, was registered as a private school on the McKay Scholarship program. A sworn compliance form completed by private schools participating in scholarship programs was completed for Faith Christian Academy and submitted to the Department of Education. A handwritten copy of the form was signed and notarized by Betty Mitchell on September

9, 2003, and a typed form was signed by Betty Mitchell on October 6, 2003, for submission to the Department of Education Office of Independent Education and Parental Choice. According to the forms, Faith Christian Academy opened in 1999 and is directed by Dr. Betty J. Mitchell. Their application claims that Faith Christian Academy has 110 students enrolled for the grades K-8 with 8 instructional personnel and 2 administrative personnel.

Dr. Betty Jives Mitchell is the daughter of Willie and Jocie Jives. Willie and Jocie Jives had four children: Betty Jives Mitchell, Jeannette Jives Simmons Nealy, Willie James Jives, and Jessie Louis Jives. Betty Mitchell is married to Robert Ray Mitchell and has three children with him. Though Mitchell uses the title "doctor", none of the teachers and staff at the school who were interviewed could recall where she earned her degree. Betty Mitchell is pastor and prophetess for Deliverance Christian Center in Lakeland. She is also Principal of Faith Academy, CEO of Early Enrichment CDC, and Director of Affairs for Early Childhood Christian Association, according to a biography titled, "Portrait of God's Messenger...Overseer Prophetess, Dr. Betty J. Mitchell".

Mitchell's sister is Jeannette Jives Simmons Nealy. Nealy married Alexander Javon Nealy in October 2001. Jeannette Nealy has three sons, one of which is DeMario Jives. Jeannette Nealy, known as Evangelist, founded her own ministry in 2000, Restoration N.O.W. (No Other Way). Besides Betty Mitchell, Jeannette Nealy has two other siblings, Willie James and Jessie Louis Jives. Willie James Jives is married to Margaret Burns.

The October 6, 2003, form, titled "DOE Sworn Compliance Form for Private Schools Participating in Scholarship Programs", was signed by Betty Mitchell under the affirmation, "I hereby swear or affirm that the information provided above is accurate and verifiable." The information that Mitchell affirmed to be accurate included statements that the school had fingerprinted the chief administrative officer and/or owner, which was the position that Mitchell signed the form as holding. The form also included a statement that the school was accredited by ECCEA, Early Childhood Christian Education Association.

Pursuant to a search warrant executed on February 5, 2004, at Faith Christian Academy, several computers and electronic media were seized. Another search warrant was obtained for the further examination of these items and the forensic examination was performed by a member of the Polk County Sheriff's Office Computer Crime Unit. A computer file called "childcarelic.EECEA.wps" was discovered, during the examination of the Compaq located in Mitchell's office, in the My Documents folder of the computer. The file was created in July 2001 and last modified January 5, 2004. The file contained certificates from Early Childhood Christian Education Association (ECCEA) for accreditation of various childcare/preschools and schools. Among those was a certificate for Faith Christian Academy at 810 East Main Street in Bartow under the direction of Dr. Betty J. Mitchell. While no corporation can be found for Early Childhood Christian Education Association, the addresses for ECCEA on the certificates include Post Office Box 554 in Bartow, 738 North Combee Road in Lakeland, and 810 East Main Street in Bartow. Additionally, a booklet titled "Standards for Approval Early Childhood Christian Education Association 2001-2002" was discovered on the Compaq computer in Mitchell's office. At the end of the packet is a letter written to Department of Children and Families in 2001 discussing ECCEA becoming an approved association for accreditation. The letter is closed by Betty Mitchell, President ECCEA. New cover

pages for the booklet for the 2002-2003 school year and 2003-2004 school year were also found on the Compaq. The address on the front changed to the Bartow post office box and 810 East Main Street, the site of Faith Christian Academy. Faith Christian Academy claimed accreditation by ECCEA, but evidence discovered during search warrant indicated that ECCEA is a closely related organization to Faith Christian Academy sharing officers and addresses.

Before the 2003-2004 school year began, Lisa Beatty answered an advertisement in *The Ledger* for teachers at Faith Christian Academy and interviewed with Dr. Betty Mitchell. Dr. Mitchell hired Beatty to teach the 6th and 7th grade class at Faith Christian Academy. Beatty quit around August 2003 after being asked not to come in one day and not being given an explanation. Beatty in a sworn statement stated that the school provided no guidance as to curriculum and that materials and textbooks were in short supply. Beatty stated that Dr. Mitchell was not available if there was a problem or a teacher needed assistance and Beatty felt that the school was not well-planned.

Marsha Carroll also answered an ad in *The Ledger* and interviewed for a teaching position with Dr. Betty Mitchell. Mitchell hired Carroll to teach the 2nd & 3rd grade class. Carroll testified that she was discouraged from making direct contact with parents. Carroll was told by Dr. Mitchell that Mitchell would prefer Carroll not contact parents herself, but to let Mitchell handle it since she knew most of the parents through the daycares. Carroll was suspended in November 2003 for an incident involving a student. Carroll never returned to teach at the school after that. Carroll testified that Mitchell stopped going to the school at one point and that Jeannette Nealy then took over. Carroll provided a packet of information including the school handbook and various notes she kept from her time at the school. Carroll noted that textbooks at the school were in short supply. Carroll also noted that paychecks were drawn on two different banks and were signed by either Jocie Jives or Jeannette Nealy. Carroll pointed out that the school did not attend to maintenance. Two doors broke during the semester and were not fixed thus blocking two potential escape routes if there was an emergency. The two doors were the only doors on the west side of the building and neither were operable. There was also very little physical education equipment at the school. Carroll also wrote that teachers were not given access to the students' previous Individual Education Plans (known as IEPs). According to Carroll, teachers were not allowed to copy IEPs and no updates for them had been done by the time she left. "Dr. Mitchell, the principal, was seldom at the school and available for us. She seldom returned our phone messages or letters requesting information." Carroll noted the absence of computers, intercoms, teacher mailboxes, and other supplies in the school. Staff never received keys to the building and had to leave campus by 3:30 p.m. Grade books and lesson plans were not supposed to leave campus, leaving teachers only a short window of time to complete these tasks. Teachers and paraprofessionals stayed with their classes the entire day and even ate lunch with them.

The Parent/Student Handbook for 2003-2004 provided by Marsha Carroll bears the phrase "Faith Christian Academy 'Excellency in Education' Bartow Florida". According to the handbook, "Faith Christian is accredited by the Christian Education Association." However, the Christian Education Association is a Florida corporation formed in 2002 and dissolved administratively in September 2003 for failing to file an annual report with the state. The incorporator and sole officer of the corporation was listed as Margaret Burns. The mailing address is a post office box used for several

corporations tied to Betty Mitchell and family members. The address listed for Burns was Betty Mitchell's residence, which she completed the purchase of in late 2003.

Marina Garcia-Stewart was interviewed and hired by Dr. Betty Mitchell to be a paraprofessional at Faith Christian Academy in August 2003. Garcia-Stewart provided a file folder to State Attorney Investigators that included notes of her observations while working there. Garcia-Stewart testified that Dr. Mitchell criticized her as being unprofessional for stepping outside to talk to parents before school. Dr. Mitchell told Garcia-Stewart that it was Mitchell's choice who went to the school and children could be replaced. Garcia-Stewart stated that student records were kept in locked filing cabinets in the school. Some files were kept in Dr. Mitchell's office, which was kept locked. Garcia-Stewart stated that employees were not allowed in the office when Dr. Mitchell was not there. Garcia-Stewart testified that her second paycheck was \$300 short and was returned for insufficient funds. The bank resubmitted the check and it eventually cleared, but Garcia-Stewart was not compensated for the shortage or the fees.

Mary Ringer was hired by Dr. Betty Mitchell to be a guidance counselor at Faith Christian Academy. Ringer worked there from August 2003 through December 2, 2003. Ringer testified that, while Mitchell was the school's administrator, she was frequently not on campus. Eventually, Dr. Mitchell's sister, Jeannette Nealy, would come in to the school when Dr. Mitchell was not there. Ringer testified that two of her paychecks bounced, the October paycheck #1039 and check #1090 in December 2003. Check #1090 for \$947.94 drawn on the Wachovia account of Deliverance Worldwide Crusade Ministry and signed by "JJ Nealy", or Jeannette Jives Nealy, was never replaced by the school. Ringer testified that Dr. Mitchell's office was usually kept closed and locked when she was not there, though Jeannette Nealy and Jocie Jives had access. Ringer testified that teachers often did not have textbooks or teacher's manuals and materials that were supposed to be ordered never came in. Ringer confirmed that teacher's had no breaks during the day.

Janice Sawders was hired by Dr. Mitchell as a paraprofessional beginning August 4, 2003, and worked until August 12, 2003. Sawders said she left because she was "disappointed" in the school and its working conditions. According to Sawders, the school has "literally nothing" in the way of curriculum guidance. Books, teaching supplies, and physical education equipment were few. Sawders stated that Dr. Mitchell alluded to a connection with the Polk County School Board because Faith Christian was supposed to be on the same pay scale and schedule. Sawders testified that there was little communication with the staff and office meetings would be scheduled and then canceled. Sawders did receive a paycheck in September drawn on the account of Deliverance Worldwide Crusade Ministries.

Cheryl Taylor was hired by Dr. Betty J. Mitchell to be a paraprofessional. Taylor worked at Faith Christian Academy from August 2003 through about the first week in January 2004. Taylor testified that her paychecks were always short and she was not paid for her last 2-3 weeks. According to Taylor, Dr. Mitchell ran the school, but later her sister, Jeannette Nealy, took over. Mitchell was on campus very rarely and her office was locked when she was not there. Taylor testified that most of the school supplies were not adequate. Some teachers were making copies elsewhere so they would have instructional materials. Taylor described the school as very unorganized and said the staff never got breaks during the day. Taylor also noticed that the teachers and paraprofessionals did not have access to student files even though they were told they would be able to review the files.

Sherazza Young was hired by Dr. Betty Mitchell as a teacher for the 3rd and 4th grade class. Young stated in a sworn statement that Mitchell gave teachers a curriculum to go by, but then did not provide adequate books and materials. In the beginning, Mitchell was at school frequently, but as the semester continued she was there only once a week. When Mitchell wasn't there, her sister, Jeannette Nealy, was in charge. Dr. Mitchell's office remained locked when she was not on campus, though Nealy and the secretary seemed to have access. Young testified that she has not received her last paycheck and that, when she received her first paycheck, it did not have the correct routing numbers. Young had to contact Mitchell to get a replacement check. Young confirmed that teachers did not have access to students' IEPs. Young testified that, on the first day of school, she was not given a roster of students to expect. She had to basically take down names to determine who was in her class. Young commented during her statement that she thought it was unusual that she was not fingerprinted for the job and she did not have to wait on a background check. Young testified that the school promised specialized therapy for some of the children, but that it was never implemented.

Lois Bishop was hired by Dr. Mitchell to teach at Faith Christian Academy starting in the fall semester of 2003. Bishop interviewed with Dr. Mitchell and was assigned to teach first grade. Bishop stayed with the school until it closed on March 4, 2004. Bishop stated in her sworn statement that she was instructed by Dr. Mitchell not to call the parents unless the parents made the first contact. Bishop was led to believe that the school was part of the Polk County School System and did not find out that there was no affiliation until she tried to get unemployment. Bishop observed that Dr. Mitchell ran the school, but that Jeannette Nealy took over when Dr. Mitchell was not there. Dr. Mitchell was not on campus often and Mrs. Nealy did not seem to take much of an interest in the school either. Bishop stated in a sworn statement that Dr. Mitchell's office was kept locked most of the time, though Jeannette Nealy and Jocie Jives likely had keys since she had seen them in the office. After the school closed in March, Bishop was told the school was opening in Lakeland and she was asked to teach at the new school. Bishop said that she had a hard time getting the new address from administration, but they finally told her the school was located at 738 North Combee Road in Lakeland. Bishop went to the address and said that it was the site of a church. Bishop declined the position at the new school because she still had not been paid for all her time at Faith Christian Academy. Bishop stated that, even though she was on salary, each of her paychecks got smaller with time. Bishop received a check on September 19, 2003, to pay her for the month of August. Bishop then received a check in November and another in December 2003. She did not receive a check in October 2003, January 2004, or February 2004. After the school closed, she again asked for a check. While she was boxing up her belongings at Faith Christian, she was told by staff that Mrs. Nealy was outside with her paycheck. Bishop was given an envelope by Jeannette Nealy, who promptly left. Bishop stated that, inside that envelope, was a counter check for \$50 marked as a loan.

Staff employed by Faith Christian Academy reported that Levy Gail Davis was initially the secretary at the school, but later became Betty Mitchell's assistant. Jocie Jives was described by staff as being in charge of the cafeteria and several staff members expressed surprise that their paychecks were signed by her. Alexander Nealy worked at Faith Christian Academy as the discipline officer for a period of time. Willie Jives was known as the bus driver at the school. Jessie Jives also drove the school bus for a time. Demario Jives assisted his grandmother, Jocie, in the lunchroom.

McKay Scholarships

In December 2003, Department of Financial Services Office of Fiscal Integrity received information about State warrants deposited as part of the McKay Scholarship program without proper endorsement by Faith Christian Academy. Florida's Department of Financial Services is given the responsibility of safeguarding the public's assets and reporting the financial condition of the State. Accordingly, the Department of Financial Services gathered applications filed with the Department of Education for McKay Scholarships for students wanting to attend Faith Christian Academy. After conducting several phone interviews with parents, Office of Fiscal Integrity Investigators determined that Faith Christian Academy had likely received McKay Scholarship vouchers for students who were no longer enrolled in the school. One such interview was conducted by Ted Dudley, Supervisor of Investigations with the Office of Fiscal Integrity, with Jennelle Wallace. Wallace's son, Dominique P., had been enrolled in Faith Christian Academy in August 2003, but withdrew that same month. Wallace re-enrolled her child in Discovery Academy, a charter school in Lake Alfred. Wallace stated that she never endorsed any warrants or checks over to Faith Christian Academy.

Faith Christian Academy received warrants for approximately sixty-eight McKay Scholarship students to attend the school during the 2003-2004 school year. The McKay Scholarship payments are divided into four payments during the year. On September 2, 2003, a deposit of \$120,185.50 was made to the Wachovia bank account #15819514 in the name of Deliverance Worldwide Crusade Ministry Early Enrichment CDC and Faith Christian Academy. The deposit consisted entirely of sixty-seven state expense warrants. All of the warrants were issued to individuals, lacked an address for the individual, and were not endorsed by the individual. The warrants were signed with the individual's name and some derivation of the notation "by FCA POA Betty Jives". The warrants were nearly sequentially numbered and were issued August 21, 2003. Another warrant issued on August 21, 2003, was made payable to Jeannette Nealy for \$1,784.75 and cleared through the Wachovia account of Jeannette Nealy on September 2, 2003.

On September 29, 2003, a deposit was made to the Bank of America account, #3678346436, in the name of Deliverance Worldwide Crusade Ministry of four state warrants payable to parent, Sheila Robinson, totaling \$6,593.75. The warrants issued for Robinson's children were not part of the August group because her children were not enrolled in Faith Christian Academy until mid-semester fall 2003.

Applications for students to receive the McKay Scholarship can be completed on the Florida Opportunity Schools website. After the initial applications, the first quarterly payment is sent to the school payable to the parent for endorsement by the parent. Before the second quarterly payment is sent, the school must submit an attendance verification for each student receiving the McKay Scholarship through the Opportunity Schools website. The verification confirms that the student is enrolled and still attending the school. Warrants are not issued for students that are listed as withdrawing by the school. Faith Christian Academy completed one verification in October 2003 prior to the November batch of warrants and a second verification in January 2004 prior to the scheduled February batch.

Affiant contacted the Polk County School Board to confirm enrollment of the students. State Attorney Investigators have taken sworn statements from multiple parents of the students to confirm enrollment dates and the applications they filled out for their children to attend Faith Christian Academy. During the forensic examination of Faith Christian Academy's computers, attendance records of the school for the months of

October 2003, November 2003, December 2003, January 2004, and February 2004 were discovered. Those records reflect that, though the school reported students in attendance and received McKay voucher money for them, a number of students were not enrolled according to Faith Christian Academy’s records. The October 22, 2003, attendance verification submitted by Faith Christian Academy claimed the children were in attendance. However, the children do not appear on any of the attendance records for the months of October and November 2003.

As of May 11, 2004, affiant has confirmed, through sworn testimony of parents, records of the public and private schools the children actually attended, and Faith Christian’s own attendance records, that at least twenty-three students receiving the McKay Scholarship were withdrawn from Faith Christian Academy at the time the warrants were issued on their behalf.

Student Name	Date Withdrawn per Parent	Date Enrolled in Alternate School	Date Withdrawn per Faith Christian	Date Withdrawal Reported by FCA	McKay Money Received after Withdrawal
Jamar B.	Jul-03	Aug-03	8/6/2003	10/22/2003	\$ 1,239.50
Jerome C.	Sep-03	9/29/2003	10/12/2003	1/9/2004	\$ 1,784.75
William C.	Never attend	8/6/2003	11/14/2003	1/9/2004	\$ 2,479.00
Brittany D.	Never attend	8/6/2003	8/18/2003	10/22/2003	\$ 1,784.75
Donshea S.	Never attend	8/6/2003	8/15/2003	10/22/2003	\$ 1,784.75
Ashley E.	Oct-03	10/9/2003	10/12/2003	1/9/2004	\$ 1,784.75
Elijawaha E.	Oct-03	10/9/2003	10/12/2003	1/9/2004	\$ 1,784.75
Iesha E.	Oct-03	9/25/2003	10/12/2003	1/9/2004	\$ 1,239.50
Kiera W.	Oct-03	9/25/2003	10/12/2003	1/9/2004	\$ 1,784.75
James H.	8/8/2003	8/18/2003	9/1/2003	10/22/2003	\$ 1,239.50
Darius J.	w/e 8/15/03	8/6/2003	not reported	not reported	\$ 7,735.50
Davontae J.	Aug-03	8/18/2003	not reported	not reported	\$ 3,718.50
James K.	Never attend	8/6/2003	8/15/2003	10/22/2003	\$ 1,239.50
Javares M.	Never attend	8/6/2003	8/6/2003	1/9/2004	\$ 3,569.50
Sebastien M.	Never attend	8/6/2003	8/15/2003	10/22/2003	\$ 1,784.75
Ky'Osha P.	Never attend		9/15/2003	10/22/2003	\$ 1,239.50
Treyhmaine S.	Never attend		8/15/2003	10/22/2003	\$ 1,251.75
Garron S.	Never attend	8/6/2003	8/18/2003	10/22/2003	\$ 2,606.50
Jaquesha A.	Never attend	8/6/2003	8/15/2003	10/22/2003	\$ 2,606.50
Dominique P.	Aug-03	8/29/2003	11/14/2003	1/9/2004	\$ 1,784.75
Clarence W.	mid Aug 2003	8/6/2003	9/15/2003	10/22/2003	\$ 2,578.50
Gary P.		9/24/2003	11/14/2003	1/9/2004	\$ 1,784.75
Rashad W.	Never attend		8/18/2003	10/22/2003	\$ 3,537.25

Pursuant to search warrant, an examination of the computers seized at Faith Christian Academy was done. Report cards were found on the computer for the second grading period. On the January 9, 2004, attendance verification submitted by Faith Christian Academy, the school claimed forty-two McKay Students including Devonte H., Darius J., and Davontae J. Of the three students, Darius J. and Davontae J. are claimed to have been in attendance for the entire fall semester of 2003, but no report cards exist for either. Devonte H. was reported as withdrawing from the school in September 2003 on the October attendance verification. However, when his name reappears on the attendance verification in January, the school marked him as attending, but no report card exists for him.

Because payment of the McKay Scholarship is the lesser of the school's tuition and fees or the state generated funding, Faith Christian Academy provided a fee schedule to the State. The fee schedule listed tuition, student application and testing fees, instructional materials, field trips, tutoring and computer lab materials, and uniforms. The lowest tuition and fees listed was \$11,300, of which \$60 was for uniforms, \$400 for instructional materials, and \$1,200 for tutoring and computer lab materials. However, numerous parents have testified that they bought and provided uniforms. Most of the teachers interviewed complained of not having adequate instructional materials. Teachers also testified that they had no computers to use and the school had no computers for students. No computers for student use were found during the execution of the search warrant. Also, teachers testified that a tutoring program was not available.

Faith Christian Academy, through Betty Mitchell, has received and deposited or endeavored to receive warrants totaling \$52,343.25 for students who were no longer enrolled in Faith Christian Academy and used the students' and parents' personal identification information to receive the scholarship money.

Power of Attorney

During the search warrant executed February 5, 2004, letters purportedly signed by parents authorizing the school to deposit monies on their behalf were found and seized. The letters, found in the office of Betty Mitchell, are on Faith Christian Academy letterhead and read: "TO WHOM THIS MAY CONCERN: I do hereby give Faith Christian Academy Power of Attorney to deposit or cash any tuition payments payable to me for my children that attend Faith Christian Academy." The letters are signed with parent names and are dated. The students' names are listed below the parents' name and the form is notarized. The notary is Johnny M. Daniels, Commission #DD0090226 which expires 3/22/2006. A blank power of attorney form was found by State Attorney Investigators bearing the notarization of Johnny M. Daniels in the room designated as the library at Faith Christian Academy.

Florida State Statute Chapter 117 regulates notaries public. Section 117.05 of the statute states that a notary public may not notarize a signature unless the notary "personally knows, or has satisfactory evidence, that the person whose signature is to be notarized is the individual who is described and who is executing the instrument." Satisfactory evidence is defined within the statute as a lack of evidence that would make a reasonable person question the identity of the person and either (1) one of several specific forms of identification, such as a driver's license, or (2) sworn written statement of credible witnesses. Section 117.107 of the statute outlines prohibited acts for notaries public. According to subsection (3), a "notary public may not affix his or her signature to a blank form of affidavit or certificate of acknowledgment and deliver that form to another person with the intent that it be used as an affidavit or acknowledgment." Additionally, according to subsection (9), a "notary public may not notarize a signature on a document if the person whose signature is being notarized is not in the presence of the notary public at the time the signature is notarized".

On May 20, 2004, Johnny M. Daniels gave a sworn statement to State Attorney Investigators. Daniels stated that he may have done several notarizations for Faith Christian Academy. Daniels viewed the power of attorneys seized from Mitchell's office and the blank power of attorney seized from the library. He identified his signature and notary commission and agreed that they were in fact his. Daniels remembered notarizing the power of attorney documents for the school. Daniels explained that he notarized

documents related to Faith Christian Academy at the daycare center on Georgia Street in Bartow across from the Department of Health. Daniels was asked to notarize the documents by Jeannette Nealy. Daniels initially stated that he could not remember if all the parents were there or not when he notarized the papers, but stated that Nealy vouched for some of the parents. Daniels knew Nealy through some personal acquaintances for approximately two or three years. Daniels thought that two or three parents may have been at the daycare center to sign the paperwork, but he did not remember which ones. Daniels agreed, though, that most of the documents were already signed when he notarized them. Daniels does not remember ever notarizing a blank document or being asked to notarize a blank document. However, he did identify his signature and agreed it was his. Daniels stated that he felt Nealy was “a very Christian person” that he trusted and that, if asked, he might have agreed to notarize a blank form. The only thing Daniels knew about the forms was that they related to the children at the Academy. Daniels remembered notarizing approximately 101 or 102 documents all on the same occasion because he counted them. Daniels said that he did other notarizations for Nealy at different times. However, he believed that the power of attorneys were all notarized at the same time. Daniels admitted that he was aware that the person whose signature he notarized was required to be there when he notarized it, but, that in this instance, they were not present and he notarized them anyway because Nealy vouched for the parents’ signatures.

On May 20, 2004, Liza Wilson gave a sworn statement to affiant regarding a Faith Christian Academy power of attorney signed “Liza Felder”. Felder is Wilson’s maiden name. Wilson looked over the power of attorney and testified that it was not her signature. Wilson pointed out specific differences on the signature, such as how the “F” was written in Felder. Wilson testified that she definitely did not sign the form. Wilson testified that she did not have any of the school applications or forms notarized.

On June 11, 2004, Quanita Cooper gave a sworn statement to affiant regarding a Faith Christian Academy power of attorney. Cooper testified that it was not her signature on the power attorney, she had not seen the form before, had not signed the form, and gave no one permission to sign the form for her. Cooper pointed out differences in the signature on the form, including the fact that her first name appears to be spelled incorrectly as “Quinita”.

On February 4, 2004, the Department of Education sent a letter to Faith Christian Academy informing them that they were under investigation by the Department of Financial Services. The letter informed Betty Mitchell that all scholarship payments had been suspended and asked the school to provide documentation to the Department of Education. One of the items of documentation requested was a copy of the school’s policies regarding the restrictive endorsement of scholarship warrants by parents. A response dated February 6, 2004, was sent to the Department of Education from Betty Mitchell of Faith Christian Academy. The response included copies of documentation requested including a blank sample letter “granting Faith Academy Power of Attorney of all scholarship payments made payable to parents”. The response letter also indicated that the Power of Attorney was a requirement of all parents with students attending FCA and that the letters were signed and notarized. To date, a total of seven parents whose purported signatures appear on notarized power of attorneys have identified that the power of attorneys are forgeries of their signatures.

Additionally, Faith Christian Academy and Deliverance Worldwide Crusade Ministry has received money for the National School Lunch/Breakfast Program. The program was administered through the Florida Department of Education for the location of 810 East Main Street, Bartow. For the 2003-2004 school year, Deliverance Worldwide Crusade Ministry claimed 110 total students in the school with 100 of them identified as economically needy. A monthly report was submitted by the school listing the number of breakfasts and lunches served during the month. The school then received monthly warrants to pay for those meals. The following is a summary of meals the school claimed for each month.

Month	# Lunches	# Breakfast	# Days	Daily Lunch Avg.	Daily B-Fast Avg.	Amount Paid
July 2003	2,222	0	22	101	0	\$4,649
August 2003	2,125	2,120	21	101	101	\$9,374
Sept 2003	2,016	1,995	21	96	95	\$6,772
Oct 2003	2,043	2,003	22	93	91	\$6,678
Nov 2003	1,361	1,329	15	91	89	\$4,490
Dec 2003	1,300	1,276	14	93	91	\$4,319

On January 28, 2004, Marsha Carroll, a teacher at Faith Christian Academy during the fall semester of 2003, gave a sworn statement regarding the school. Carroll stated that, at the beginning of the school year, the school’s administration told the teachers there were approximately 80 students enrolled in the school. However, Carroll stated, by the end of the semester, a significant number had withdrawn from the school. Carroll estimated approximately 20 students withdrew during the semester. On January 29, 2004, Marina Garcia-Stewart, a paraprofessional at Faith Christian Academy during fall 2003, gave a sworn statement and stated that she was told by school administration there were 87 students enrolled. However, Garcia-Stewart observed “quite a few” students withdrawing by the end of the term.

On February 20, 2004, Mary Ringer, who was employed by Faith Christian Academy as the guidance counselor, gave a sworn statement to State Attorney Investigators. Ringer estimated that, in August 2003, the school had approximately 70 students enrolled. In her sworn statement to State Attorney Investigators, Janice Sawders, who worked as a paraprofessional at Faith Christian Academy briefly, estimated that the school had between 60 and 70 students at the beginning of the school year. Another paraprofessional, Cheryl Taylor, stated in her sworn statement that the school had about 87 students at the beginning of the semester and between 70 to 75 students at the Christmas break. Sherazza Young, a teacher at Faith Christian Academy, stated that she was told there were 87 students when the school year began. Young estimated that, at the Christmas break, there were only 65 to 70 students in the school.

Enrollment records and meal counts were among the items searched for and seized during the execution of the search warrant at Faith Christian Academy on February 5, 2004. One of the items seized was a five page chart titled “Daily Lunch Sept. FCA Daily Attendance Roster”. Student names are listed alphabetically by first name down the side of the pages with the last pages including some out of order additions to the list. Across the top of the pages are the dates school was in session, for example, the 2nd, 3rd, 4th, 5th, and 8th of September. For each student, check marks appear in boxes below the dates. A number of students on the list, however, are known to have either never attended the school or withdrawn before September. Beside those students’ names, the students are still checked off as being present. For example, Autumn H. and James H. are listed as being there 20 days and 19 days respectively during the month of September,

but their mother testified that she withdrew them from the school in August. Also, Brittany D. and Donshea S. are both listed as attending the school 17 days during the month of September, but their mother testified that neither girl ever attended the school. In all, eleven students are shown as attending the school during the month while their parents testified that the students either never attended or had been withdrawn prior to September. Based on those attendance records and the inclusion of those 11 students, the lunch count would have been overstated by 194 meals.

During her employment at Faith Christian Academy, Mary Ringer, the guidance counselor, assisted in the lunch/breakfast count. Ringer testified that she would be given a sheet with the children’s names and slots for lunch and breakfast. As the student went through the line, she checked them off for the appropriate meal. The forms usually stayed in the cafeteria with Jocie Jives and either Mrs. Jives or the secretary entered them on the computer. However, Ringer never saw any paperwork on the free/reduced lunch program.

Pursuant to search warrant, a forensic examination of the computers of Faith Christian Academy was performed. Among the files and documents identified on the computers and media were attendance records of Faith Christian Academy. Created in spreadsheet format, each month received a separate file and listed the students by name separated by class. The dates school was in session during the month are listed across the top and, for each day, students are marked with a “P” for present, “A” for absent, or “W” for withdrawn. Totals are kept by day for each category. Attendance records were found for October 2003, November 2003, December 2003, January 2004, and February 2004 through the date the search warrant was executed. In October 2003, the school listed five students withdrawing leaving the school with 63 remaining in attendance. In November 2003, one student withdrew and total enrollment dropped to 62 students. In December 2003, enrollment remained at 62 students for the beginning of the month, but before the Christmas break another student withdrew leaving total enrollment at 61. By the end of January 2004, five more students withdrew leaving enrollment at 56 students. Total enrollment never approached the number of lunches the school claimed to have served for the purposes of reimbursement. The following represents a comparison of how many meals were served based on the school’s attendance records with each child in attendance eating a school meal versus the monthly meal reimbursements claimed by the school.

	Total Attendance Days per Month	Number of Lunches Claimed per Month	Number of Breakfasts Claimed per Month
October 2003	1,257	2,043	2,003
November 2003	873	1,361	1,329
December 2003	776	1,300	1,276

The highest number of lunches Faith Christian could have served in October 2003 was 1,257 lunches based on daily student attendance. Instead, the number of lunches claimed totaled 2,043, an overstatement of 786 lunches in one month. In November 2003, the count is overstated by approximately 488 lunches. In December 2003, the lunch count was overstated by approximately 524 lunches. For the quarter, Faith Christian overstated the number of lunches served by 1,798 meals. For the fall semester of 2003, Faith Christian Academy claimed to have fed an average of 91 or more individuals lunch each day, while their attendance records reflected a maximum enrollment of 68 for the same time period. Faith Christian Academy received a total of

\$36,282 for lunches and breakfasts they claimed to have served and has defrauded the State in excess of \$300 by reporting an inflated number of lunches and breakfasts served.

Florida P.R.I.D.E.

Florida PRIDE (Parental Rights in Deciding Education) is a Scholarship Funding Organization “whose purpose is to receive redirected corporate tax funds and allocate them in the form of scholarships to children whose parents qualify” under the state tax credit law passed in 2001, according to the Florida PRIDE website. Florida’s Corporate Tax Credit program allows Florida corporations to direct a portion of their Florida corporate tax liability to a Scholarship Funding Organization or SFO. The SFO disburses 100% of the funds to qualifying students.

Scholarships are issued in amounts up to \$3,500 a year or less if the private school’s tuition is less. According to the website, to “qualify for scholarships, children must come from families meeting eligibility requirements for the Federal Free or Reduced Lunch Program”. Certain income levels must not be exceeded for defined household sizes for the children to qualify. For example, for a household of two, annual family income must not exceed \$22,089. For a household of four, annual family income must not exceed \$33,485.

Faith Christian Academy received Corporate Tax Credit Scholarships for several students for the academic year 2003-2004. According to a letter sent to Faith Christian from Florida PRIDE on August 8, 2003, Faith Christian would receive \$3,500 each for eight students that year totaling \$28,000. Two of the students are children of Margaret Burns. Two of the students are the children of Jeannette Simmons. (Jeannette Nealy is formerly known as Jeannette Simmons.) One student is the child of Clement Davis, the husband of Levy Gail Davis, Mitchell’s assistant at Faith Christian Academy.

On the application filed by Margaret Burns in August 2002, Burns listed income of \$11,258. Burns acknowledged being married with three dependents, two of which received the Corporate Tax Credit Scholarship for 2002-2003 school year as well as the 2003-2004 school year. Margaret listed her spouse as Willie J. Jives and submitted a 2001 tax return as proof of her income. The W-2 attached to the return showed Deliverance Worldwide Crusade Ministry, Inc. as her employer. The application was repeated for the 2003-2004 school year, but this time Burns listed herself as single with a household income of \$19,036 from Deliverance Worldwide Crusade Ministry, Inc. As of May 24, 2004, there is no petition for dissolution of marriage on file with the Polk County Clerk of Courts. On July 15, 2003, a Renewal School Commitment Form was faxed from Faith Christian Academy to Florida PRIDE for two of the Burns children. Both forms are signed by Betty Mitchell, Director of Faith Christian Academy, and dated June 11, 2003. Along with other information, the school is required to check off the conditions of eligibility. One of those conditions is that the school promises “to notify FLORIDA PRIDE *in writing (using an Exit Confirmation Form)* should the student leave our school. (within 5 business days of withdrawal)”. That condition is checked “yes” on both forms. Both of Burns’ children are verified as enrolled as of September 9, 2003, by Betty Mitchell, according to the Scholarship Verification form required to be returned by Florida PRIDE. Another Scholarship Verification was completed by Mitchell showing both Burns children enrolled as of November 11, 2003. Another Scholarship verification was completed for January 5, 2004, and signed by Betty J. Mitchell showing both children still enrolled. However, Burns’s sixth-grade daughter, according to records of the Polk County School Board, was enrolled in Bartow Middle School by September 17,

2003. Payments of 20% of the scholarship amount (\$700) were made after receiving the Scholarship Verification form. Mitchell provided false information on the November and January Scholarship Verification forms to receive an additional \$1,400 in scholarship payments for one of Margaret Burns's daughters.

In August 2002, Jeannette J. Nealy filed a scholarship application for two of her children. She disclosed that she was divorced with three dependents and an annual income of \$15,118. Her income came primarily from The Learning Academy Childcare Center, according to the W-2 in the name of Jeannette Jives-Simmons. In May 2003, Nealy renewed her application for two of her children for the 2003-2004 school year, but claimed to be single with three dependents. Her household income was listed as \$13,500 from The Learning Academy Childcare Center II. A marriage license was recorded with the Polk County Clerk of Courts on November 21, 2001, for Alexander Javon Nealy and Jeannette Jives Simmons. The ceremony was performed by Pastor Betty Mitchell on October 20, 2001, with Jocie Jives as witness. As of May 24, 2004, no petition for dissolution of marriage has been filed for Alexander and Jeannette Nealy with the Polk County Clerk of Courts. Also, a credit application filed by Alexander Nealy discloses that he is married as of April 17, 2004, and that Jocie Jives is his mother-in-law. By not disclosing her marriage, Nealy did not claim any income Alexander might have had on the scholarship application.

Money Laundering

On November 26, 2003, deposits were made to the Bank of America account of Deliverance Worldwide Crusade Ministry (account # 3678346436) totaling \$78,669.50, consisting of forty-five state expense warrants for McKay Scholarship students. According to Bank of America reports, on December 3, 2003, two women, identifying themselves as Jocie and Betty Jives, reported the checkbook for account #3678346436 stolen. The account was closed on that day and a new account in the same name, Deliverance Worldwide Crusade Ministry, opened.

On December 5, 2003, a counter check drawn on the new account (account #3678346591) was used to purchase three cashier's checks totaling \$55,600 from the South Winter Haven branch of Bank of America. Jocie Jives is listed as the purchaser of check #3106460 payable to Margaret Burns for \$18,400, check #3106461 payable to Levy Davis for \$13,800, and check #3106462 payable to Jeannette Nealy for \$23,400. The purchaser's identity, Jocie Jives, was verified from her State of Florida Identification Card. Photographs from the Bank of America security system at the South Winter Haven branch show Jocie Jives and Betty Mitchell at the teller counter at 9:46 a.m. and leaving the bank after the transaction at 9:56 a.m.

On December 5, 2003, check #998 drawn on the new account of Deliverance Worldwide Crusade Ministry was tendered at the Auburndale Bank of America branch by Jocie Jives. At approximately 10:23 a.m., check #998 for \$15,600 was used to buy a cashier's check #2694814 in the amount of \$8,000 payable to Jeannette Nealy. Additionally, Jives received \$7,600 in cash from the transaction. The purchaser of the cashier's check is listed as Deliverance Worldwide Crusade Ministry. However, Jocie Jives signed and endorsed check #998 and her State of Florida ID card was again used for identification. Again, photographs from the Bank of America security system show Jocie Jives and Betty Mitchell together at the teller window.

On December 5, 2003, according to Bank of America security photos, Betty Mitchell, Levy Gail Davis, and Jeannette Nealy visited the Combee Road branch of Bank

of America in Lakeland. Jeannette Nealy visited one teller while Mitchell and Davis visited another. At approximately 11:21 a.m., Levy Davis tendered Bank of America cashier's check #3106461 for \$13,800 payable to her and bought by Jocie Jives a few hours earlier. Davis purchased two cashier's checks with the funds: #2976776 payable to Willie Jives for \$4,736 and #2976777 payable to Demario Jives for \$3,294.66. Davis also received \$5,000 in cash from the transaction and deposited \$769.34 to her Bank of America checking account, #3763501021. Identification was verified with Davis's driver's license.

On December 5, 2003, two black females entered the Lakeland Main branch of Bank of America and were photographed on the security system at a teller window at 12:26 p.m. Betty Mitchell and Margaret Burns tendered Bank of America cashier's check #3106460 payable to Margaret Burns and purchased by Jocie Jives several hours earlier. Burns was identified from her State of Florida driver's license. The \$18,400 cashier's check payable to Burns was used to purchase two other cashier's checks: #3182184 payable to Betty Mitchell for \$6,800 and #3182185 payable to Jocie Jives for \$6,400. Burns paid a bank fee of \$30 and received the remaining \$5,170 in cash. At the same time, Mitchell cashed Bank of America cashier's check #3182184 purchased minutes earlier by Burns for \$6,800. The check was cashed at approximately 12:31 p.m. According to security photos, Burns and Mitchell were still at the teller window at 12:34 p.m. Mitchell was identified from her State of Florida driver's license.

On December 5, 2003, Demario Jives cashed Bank of America cashier's check #2976777 at the Combee Road branch in Lakeland at approximately 12:42 p.m. Jives was photographed on the security system at the teller window. Check #2976777 for \$3,294.66 was payable to Demario Jives and had been purchased by Levy Davis at the same branch a little more than an hour before. Mr. Jives presented his Florida driver's license for identification.

On December 5, 2003, Jeannette Nealy presented Bank of America cashier's check #3106462 at the Brandon Towne Center branch to be cashed. Check #3106462 payable to Jeannette Nealy for \$23,400 was purchased earlier the same day by Jocie Jives. Nealy presented her Florida driver's license to the bank as identification. Nealy was photographed by Bank of America security cameras at the teller window between 12:39 p.m. and 12:52 p.m.

On December 5, 2003, Jocie Jives presented cashier's check #3182185 for \$6,400 payable to her and purchased earlier that day by Margaret Burns at a Bank of America branch. Jives cashed the check at approximately 12:50 p.m. and provided her Florida ID again as identification.

On December 5, 2003, Willie Jives presented Bank of America cashier's check #2976776 at the Lakeland Main branch to be cashed for \$4,736. Check #2976776 had been issued payable to Willie Jives earlier that day. The Bank of America security photos show Jives at the teller window at approximately 1:34 p.m. To cash the check, Jives presented his Florida driver's license as identification.

In less than four hours, from 9:45 a.m. to approximately 1:30 p.m. on December 5, 2003, more than \$70,500 was converted into cash from the account of Deliverance Worldwide Crusade Ministry, Inc. Because all but one of the checks converted to cash were denominated in amounts less than \$10,000, the individuals cashing the checks largely avoided the filing of cash transaction reports, in violation of Florida State Statute 896.104. Additionally, the transactions included proceeds of unlawful activities since the money included McKay vouchers to which the school was not entitled. Therefore, the

structure of the transactions to avoid reporting requirements was also in violation of Florida State Statute 896.101 because the financial transaction involved the proceeds from the theft of McKay monies from the State. On November 26, 2003, state warrants totaling \$78,669.50 were deposited to the account of Deliverance Worldwide Crusade Ministry. Within a week and half, which included the Thanksgiving holiday, approximately 90% of the McKay Scholarship funds deposited were converted into cash.

On April 6, 2002, Betty Mitchell and a man she introduced as her husband met Dr. Leroy McCloud at an office building he owned in Lakeland. Mitchell was interested in leasing the building and perhaps purchasing it at a later date. Dr. McCloud and Mitchell agreed to rent of \$1,500 a month and Mitchell gave him a \$3,000 check that day drawn on the First Union account of Deliverance Christian Center, Inc. Mitchell told McCloud that she had Christian schools and planned to use the site for a combination school/daycare center. Mitchell told McCloud that her organization was affiliated with and being backed by another organization in Philadelphia. Thereafter, McCloud had trouble getting his rent from Mitchell, who said it was slow because the money was coming from Philadelphia. McCloud asked for a confirmation letter from the sponsor organization, but never received one. McCloud received another check dated October 28, 2002, drawn on the SunTrust account of Christian Education Association, Early Enrichment and Faith Christian Academy of 810 E Main Street, Bartow. That check was signed "Margaret Burns". Late in 2002, Mitchell vacated the building. In 2003, McCloud filed a lawsuit against Mitchell and the two corporations for breach of contract and alleged back rent and late fees due of \$6,725 plus damages. On November 24, 2003, Mitchell's handwritten response was filed with the Polk County Clerk of Courts. Mitchell denies having knowledge of the corporate status of Christian Education Association, Inc., Early Enrichment Centers, Faith Academy, and Deliverance Christian Center, Inc. Mitchell also denies acting as the corporations' agent in the transaction with McCloud. Deliverance Christian Center's principal address is a house that was owned by Betty Mitchell and her husband, Robert. Its registered agent is Mitchell's sister-in-law, Margaret Burns, and several of its directors are family members of Betty Mitchell's.

Between August and October 2002, a person identifying herself as Betty Mitchell ordered school textbooks from a company called Pearson Education. The billing and delivery address for the books, a total value of \$22,597.91, was 738 North Combee Road, Lakeland. That address corresponds to the site of Deliverance Worldwide Crusade Ministry, the church run by Dr. Betty Mitchell and her husband, Robert. The invoices provided by Pearson show shipping information for Betty Mitchell, Faith Christian School, 738 N Combee Road, Lakeland, FL 33801. On August 14, 2002, JJ Nealy signed for a delivery of books at 738 North Combee Road. On August 26, 2002, a shipment of books was signed for by "Jones". One of the secretaries at Faith Christian Academy, according to staff, was a woman named Amelia Jones. On August 28, 2002, another shipment of books was signed for. The package was received by "Josie". On September 6, 2002, a shipment of books was signed for by "Mitchell". Again on September 30, 2002, "Mitchell" signed for another shipment of books.

Pearson Education has not received payment for the textbooks. Pearson Education invoiced the school for the textbooks and the invoices were not returned to Pearson Education. Phone messages to Faith Christian and the church site were typically not returned. On July 2, 2003, Dr. Mitchell told the collection agency representative that

she did not know anything about Faith Christian School. However, she told them that if they could show she was liable, she would incorporate payment into her budget. The last contact with the school was on August 19, 2003, when the collection agency handling the account spoke to Gail Davis on the phone. Davis was told that the collection agency would have to speak to law enforcement agencies in the area. Betty Mitchell then took the phone call and denied avoiding previous calls.

Detective Lyon of the Polk County Sheriff's Office handled the investigation and attempted to contact Betty Mitchell. Det. Lyon identified that the address of 738 North Combee Road belongs to a business called Early Enrichment Child Development Center. Early Enrichment CDC is also a portion of a bank account name on which Betty Mitchell is a signor. The Wachovia account opened in August 2003 is titled to Deliverance Worldwide Crusade Ministry Early Enrichment CDC and Faith Christian Academy. Det. Lyon placed a phone call to Early Enrichment Child Development Center and asked for Betty Mitchell. Det. Lyon was told that Mitchell did not work there. Det. Lyon then called Faith Christian Academy in Bartow and asked for Mitchell. He was told that Mitchell was not in and Det. Lyon left a message for her to return the phone call. Since Det. Lyon had not heard from Mitchell the next day, he called the school again. Det. Lyon was told that Mitchell was not in, but he spoke with Gail Davis, who Lyon understood to be the owner of Faith Christian Academy. After being told of the situation, Davis told Lyon that she would have Mitchell call him, but Det. Lyon did not hear from Mitchell. According to the sworn testimony of Marsha Carroll, a teacher at Faith Christian Academy in fall 2003, the school was using Scott-Foresman textbooks. According to their letterhead and website, Scott-Foresman is one of the brands offered by Pearson Education. Additionally, Mary Ringer, the guidance counselor, testified that Mitchell told Ringer the school had spent a lot of money the previous year for textbooks.

On June 24, 2003, Valdema Constant met with Jeannette Nealy to discuss lawn care at two of Nealy's day care centers: Total Victory CDC and Learning Academy Child Care Center II. Constant agreed to take care of lawn care at the two sites, 2195 E Georgia Street in Bartow and 815 S Lakeshore Way in Lake Alfred, for \$65 a month for each location or a total of \$130 a month. Constant was paid two checks, one for \$130 and another for \$210, which included \$80 for additional tree trimming. Thereafter, Constant was not paid for six months and sent letters to ask for payment. On March 17, 2004, Constant filed a small claim suit against Nealy for \$1,080. Constant listed Nealy's son, Mario Nealy, as a witness and provided the State Attorney's Office a picture of himself with Mario Nealy (aka Demario Jives) at that Lake Alfred day care center, Learning Academy Child Care Center II. Nealy has not been served with the summons. The Bartow address was vacant according to the process server's notes. On April 29, 2004, the process server made contact with Demario Jives at the Lake Alfred address and he told her that he had no phone number for Jeannette Nealy and that Nealy had sold the daycare to Jives.

On August 5, 2003, check #1011 payable to Charles Bryant, the Tax Collector for Highlands County was tendered for the purchase of two vehicle registrations. The check was drawn on the SunTrust account of Deliverance Worldwide Crusade Ministry, Inc. Faith Christian Academy and was signed "BM Jives" for \$309.20. The check was returned "Refer to Maker Lost" and was dated 8/5/06. The memo line on the check reads "Tags on Buses" and the check paid for tags for two 1990 Chevrolet buses registered to

Total Victory CDC. According to a Wachovia signature card for an account in its name, Total Victory Child Development Center is a company listed as owned by Jeannette Nealy. According to staff testimony, Faith Christian Academy offered bus service for its students and, for at least a period, operated two school buses.

On January 26, 2004, the dental office of Phillip E. Abbott, DDS, in Bartow received check #257 for \$252.00. The check was to pay for services rendered to Demario Jives, (DOB 8/22/1984). The check was drawn on the SunTrust account of Jeannette Nealy, #529002144042, and was signed "JJ Nealy". The check was returned in February 2004 "Account Closed" and, as of May 17, 2004, the check has not been redeemed by either Jeannette Nealy or Demario Jives.

On December 29, 2003, Betty Mitchell closed on the sale of the property located at 1629 Old Bartow Eagle Lake Road in Bartow. The seller on the transaction was Peggy Fisher and the buyer was Betty Mitchell. The sales price of the house was \$250,000 and Mitchell received credit for \$40,500 in deposit money. At closing, Mitchell presented a cashier's check #907690594 from Wachovia Bank in the amount of \$18,372.17 to Lawyer's Title, the closing agent. Mitchell financed \$210,800 on the purchase of the home. Her loan application shows her working at Faith Christian Academy for four years and that she is currently the principal of the school. On the application, Mitchell claimed a monthly salary of \$10,600.

In June 2003, Peggy Fisher, the seller of 1629 Old Bartow Eagle Lake Road, filed a lawsuit against Betty Mitchell to evict her from the house. According to the complaint, Mitchell leased the property for \$2,270 per month and defaulted on the May 2003 payment. Exhibit A to Fisher's complaint is a signed agreement dated April 15, 2003, between Peggy Fisher and Betty Mitchell. Fisher agreed to finance \$209,000 at 14% for 20 years for Mitchell to purchase the house with closing to take place by July 30, 2003. Rent would be paid during the interim months. Closing, however, took place in December 2003 with a third party lender.

As part of the closing documents, Betty Mitchell, purchaser of 1629 Old Bartow Eagle Lake Road, signed an "Affidavit of Not One and the Same" on December 29, 2003. The affidavit stated that she was **not** person listed in four documents filed with the Polk County Clerk of Courts. The four documents were identified by book and page number. The affidavit further reads: "I further state that this affidavit is given to induce Lawyers Title Insurance Corp. to issue its insurance policy or its report on condition of title preliminary to the issuance of an insurance policy free and clear of all of the aforementioned judgments and claims." The next paragraph reads: "I further state that I am familiar with the nature of this oath and with the penalties as provided by law for falsely swearing to statements made in an instrument of this nature and I declare under penalties of perjury that the above statements are true and correct." The document was signed by Betty Mitchell, notarized, and recorded with the Polk County Clerk of Courts on January 13, 2004. The first document referenced is a final judgment from a 1995 civil case involving the Polk County Division of Public Safety (Ambulance) and Betty Mitchell of 215 Terrace Way in Lakeland. The second document referenced is a judgment from a 1995 civil suit involving Carolyn and James Leigh. The third document is a State of Florida Department of Revenue Warrant issued involving Betty Mitchell d/b/a Bettys Fashion at 3345 South Avenue, Bartow. The warrant involved the collection of unpaid sales tax and was recorded with the Clerk's Office in May 2002. The property

located a 3345 South Avenue in Bartow was purchased by Betty J. and Robert R. Mitchell in December 1998. The tax warrant was satisfied in December 2003 and a copy of the satisfaction was mailed to P.O. Box 554, Bartow, a post office box used frequently by Betty Jives Mitchell and her associated corporations.

A deed recorded on January 13, 2004, transferred the property from Peggy Fisher to Betty Mitchell. A mortgage was recorded the same day. However, on February 10, 2004, a deed is recorded with the Clerk's Office transferring ownership of the newly purchased and mortgage property located at 1629 Old Bartow Eagle Lake Road from Betty Mitchell to her nephew, Demario Q. Jives, who was born in August 1984. The Polk County Property Appraiser has 19 year old Demario Jives listed as the sole owner of the home located at 1629 Old Bartow Eagle Lake Road.

Upon examination of the computers found at Faith Christian Academy, several images were discovered on the Compaq personal computer located in Betty Mitchell's office. Two such images located in a folder labeled "integrity", a subfolder of the My Pictures folder on the hard drive of the machine, are images of two cashier's checks drawn on Wachovia bank. Each image contains two checks. The images, which according to the forensic report were created on November 3, 2003, are named "integrity.jpg" and "integrity.1.jpg". "Integrity.jpg" is an image of Wachovia Official Check #907625681 for \$1,316 payable to Sysco Foods and dated 9/5/2003 and, just below it, an image of Wachovia Official Check #907625687 dated 9/5/2003 for \$15,000 payable to Demario Jives. Both checks appear to be scanned images of carbon copies of the checks. However, "integrity.1.jpg" is an image of Wachovia Official Check #90762598636 for \$2,270 dated 1/17/2003 payable to Peggy Fisher and, below, Wachovia Official Check #9096356634 for \$15,000 dated 2/14/2003 payable to Peggy Fisher. The typing on the top check is dark and does not have the appearance of being a carbon copy. On the bottom check, the date, check number, and payee are in dark type and the rest of the check, which matches Official Check #907625687 from "integrity.jpg", are carbon copy printing. The bank representative signature on both checks match from "integrity.jpg" file to the "integrity.1.jpg". On the "integrity.1.jpg" file, the dark type face does not match the carbon type face. Additionally, on the top check in the image, where the amount is typed out it has been recorded as "NO CENTS", while on all the images with carbon typing it is shown as "00 CENTS". Additionally, the dark type face on the check numbers are different sizes between the two checks and have a different number of digits in the check number. On the images in the "integrity.jpg" file, both check numbers have nine digits. On the images in the "integrity.1.jpg" file, the top check number has eleven digits and the bottom has ten digits. The images included in the "integrity.1.jpg" file appear to have altered after having been scanned into the Compaq computer from Mitchell's office. The altered images reflect monies paid to Peggy Fisher, the seller of the house that Mitchell closed on in December 2003.

Another set of images discovered during the examination of the Compaq located in Mitchell's office were images of invoices from T.G. Lee for milk and orange juice delivered to the school. Fifteen images were located in the folder labeled "T G Lee", a subfolder of the My Pictures folder. The file "T G Lee", created on October 17, 2003, showed invoice #26179 dated 9/5/03 with a delivery to Faith Academy at 810 E. Main Street, Bartow. The delivery was for 398 units of milk and orange juice and totaled \$88.52. L. Gail Davis signed the invoice and the invoice was marked as being paid with

cash. The type face and format of all the other images are different from the “T G Lee” file. The following is a summary of the other images located in the “T G Lee” folder.

File Name	Invoice Date	# of Units	Total Price
T G Lee 001.jpg	7/7/03	740	\$277.60
T G Lee 07 03.jpg	7/7/03	740	\$277.60
T G Lee 07 10.jpg	7/10/03	740	\$277.60
T G Lee 07 14.jpg	7/14/03	740	\$277.60
T G Lee 07 17.jpg	7/17/03	740	\$277.60
T G Lee 07 21.jpg	7/21/03	740	\$277.60
T G Lee 07 25.jpg	7/25/03	740	\$277.60
T G Lee 07 28.jpg	7/28/03	740	\$277.60
T G Lee 07 31.jpg	8/4/03	740	\$277.60
T G Lee 08 04.jpg	8/4/03	740	\$277.60
T G Lee 08 07.jpg	8/7/03	740	\$277.60
T G Lee 08 11.jpg	8/11/03	740	\$277.60
T G Lee 08 18.jpg	8/18/03	740	\$277.60
T G Lee 08 21.jpg	9/29/03	740	\$277.60
	TOTAL	10,360	\$3,886.40

It should be noted that none of the fourteen images above bear an invoice number. Additionally the fourteen images listed above were all created on the Compaq on October 18, 2003. Some were created within minutes of each other. T.G. Lee has provided invoice copies on the account of Faith Christian Academy. Beginning in August 2003, T.G. Lee made periodic deliveries. The largest delivery was for 642 units totaling \$145.08 on September 22, 2003. The total of all invoices from T.G. Lee was \$865.32 for 3,918 units. Conversations with Harry O’Neal, Manager of the Winter Haven Branch of TG Lee, revealed that TG Lee did not have the ability to print an invoice without an invoice number. Mr. O’Neal reviewed several of the printed images and confirmed that the invoice bearing invoice #26179 is a legitimate TG Lee invoice, but that the others were not created by TG Lee.

The following is a summary of bank accounts utilized since 2003 for the various corporations. Deposit figures include transfers between accounts.

Bank	Acct #	Acct Name	Signor(s)	Date Opened	Date Closed	Total Deposits
SouthTrust	71287848	Christian Education Association	Margaret Burns	January 21, 2003	July 2003	\$51,891.06
Wachovia	15819475	Total Victory Child Development Center	Jeannette Nealy	February 7, 2003	October 17, 2003	\$86,187.63
Wachovia	15819462	Learning Academy Childcare Center	Jeannette Nealy	February 7, 2003	July 14, 2003	\$68,919.94
SunTrust	12464300	Deliverance Worldwide Crusade Ministry Faith Christian Academy	Betty M. Jives, Jocie Jives, L Gail Davis	July 23, 2003	September 2003	\$25,273.75
Wachovia	15819514	Deliverance	Betty	August	September	\$142,893.37

		Worldwide Crusade Ministry Early Enrichment CDC & Faith Christian Academy	Mitchell Jives & BM Jives	18, 2003	29, 2003	
Bank of America	78346436	Deliverance Worldwide Crusade Ministry	Jocie Jives	September 15, 2003	December 3, 2003	\$147,738.02
Bank of America	78346591	Deliverance Worldwide Crusade Ministry	Jocie Jives	December 3, 2003	December 2003	\$86,135.37
Am South	45795959	Cathedral of Faith Christian Worship Center Inc. Faith Academy	Levy Gail Everett Davis & Betty J. Mitchell	January 15, 2004	February 2004 (zero balance)	\$927.00
AmSouth	45765983	Cathedral of Faith Christian Worship Center Inc. Early Enrichment CDC	Levy Davis & Betty Mitchell	January 15, 2004	February 27, 2004	\$6,512.40
SunTrust	19498244	Restoration NOW Deliverance & Praise Ministries Inc.	Alexander Nealy & Jeannette J. Nealy	March 3, 2004		unknown
					TOTAL	\$616,478.54

On August 30, 2003, Betty Jives Mitchell purchased a used 2003 Hummer H2 from Big Oaks Buick Pontiac GMC in Bartow. The sales price on the vehicle (VIN 5GRGN23U73H134695) was \$52,995 and Mitchell put \$35,000 down on the purchase. On the credit application, Mitchell listed her employer as Faith Academy and stated that she worked there for 6 years and 2 months. Mitchell listed herself as director with a monthly salary of \$10,600. For the down payment, Mitchell tendered check #1005 drawn on Wachovia Bank account #15819514 in the name of Deliverance Worldwide Crusade Ministry Early Enrichment Cdc and Faith Christian Academy dated 8/30/03 for \$20,000 and signed B.M. Jives. Additionally, Mitchell provided a second check #1032 for \$15,000 drawn on the same account dated 9/4/03 and signed Betty Jives. Both checks were returned cancelled. On September 5, 2003, Mitchell provided a Wachovia Bank cashier's check (#907625692) in the amount of \$20,000 to replace the checks. The purchaser on the check is listed as "Deliverance Worldwide". On September 12, 2003, Mitchell provided \$20,000 in cash to cover the remainder of the down payment. Because Mitchell overpaid the down payment, Big Oaks issued Mitchell a refund check for \$5,000 payable to Betty Jives Mitchell. The Wachovia account the down payment for the Hummer was drawn on is the account to which the McKay Scholarship warrants had been deposited on September 2, 2003. The remainder of the purchase price was financed with WFS Financial.

From January 2003 until April 2004, cash was withdrawn from the accounts in the amount of approximately \$64,000, not including the transactions on December 5, 2003 previously discussed in the affidavit. Approximately \$35,000 has been identified as being written from company accounts for personal vehicles. Other expenses identified in the company accounts include restaurants, airfare, cell phones, personal rent and mortgage payments, utilities, tickets to a comedy show, clothing stores, satellite television, and beauty supply and nail salons. There have been at least 10 corporate

accounts in the sixteen month period. Losses to the banks for overdrawn accounts total over \$60,000.

Faith Christian Academy and its principals are or have been affiliated with multiple corporations in the last few years. Below is a summary of some those corporate filings.

Date Incorporated	Corporate Name	Address	Registered Agent	Incorporator	Directors	Date Dissolved
6/28/2000	Restoration NOW Outreach Ministry, Inc <i>changed to Restoration "N.O.W." Ministries, Inc. Mar- 02</i>	3345 South Avenue, Bartow	Jeannette J. Simmons	Jeannette J. Simmons	Jeannette Nealy, Alexander J. Nealy, & Luease Henry	September 2003 - administratively
1/8/2002	Deliverance Christian Center, Inc.	3345 South Avenue, Bartow	Margaret Burns	Margaret Burns	Margaret Burns, Javon A Nealy, Luease Henry, & Willie Giles	September 2003 - administratively
2/20/2002	Christian Education Association, Inc	PO Box 554, Bartow	Margaret Burns	Margaret Burns	None listed	September 2003
6/24/2003	Deliverance Worldwide Crusade Ministry, Inc	3345 South Avenue, Bartow	Betty Jives	Betty M. Jives	Robert R. Mitchell & Jocie Jives	April 19, 2004 – Articles of Dissolution filed
1/2/2004	Restoration N.O.W. Deliverance & Praise Ministries, Inc	1112 Axlewood Circle, Brandon	Pastor Alexander J. Nealy	Alexander J. Nealy	Alexander J. Nealy, Jeannette J. Nealy, DeMario Q. Jives, Luease Henry	March 2004 - administratively
1/5/2004	Cathedral of Faith Christian Worship Center Inc.	738 North Combee Road, Lakeland	Ray Mitchell	Ray Mitchell	Ray Mitchell, Luease Henry, Jeannette Nealy, Gail Levy, Clement Davis	April 29, 2004 – Articles of Dissolution filed
2/20/2004	Christian Education, Inc	744 North Combee Road, Lakeland	Levy Davis	Levy Davis	Dottie Hill, Clement Davis, Luease Jennings, &	

					Levy Davis	
2/20/2004	Cathedral of Faith, Inc.	4210 East Palmetto Drive, Highland City	Dottie Hill	Dottie Hill	Dottie Hill, Clement Davis, Luease Jennings, Gail Levy	
2/20/2004	Early Enrichment Child Development Center, Inc	2195 East Georgia Street, Bartow	Levy Davis	Levy Davis	Clement Davis, Dottie Hill, Luease Jennings	
4/29/2004	Children, Inc. USA	744 North Combee Road, Lakeland	Dottie Hill	Dottie Hill	none listed	

Deliverance Christian Center, Inc. was administratively dissolved by the state in September 2003. However, on April 12, 2004, Betty J. Mitchell signed a quitclaim deed on behalf of Deliverance Christian Center transferring ownership of the properties located at 738 and 744 North Combee Road in Lakeland to Cathedral of Faith, Inc.

On January 2, 2004, Articles of Incorporation were filed for Restoration N.O.W. Deliverance and Praise Ministries, Inc. On February 18, 2004, the Division of Corporations sent a letter regarding check #2532 which was returned for insufficient funds. The state requested a cashier’s check be issued to cover the previous check. Check #2532 was written from a SouthTrust Bank account in the name of Restoration NOW Ministries, Inc. The check was dated January 2, 2004, made payable to “Dept of State – Corp Div”, and signed by JJ Nealy for \$67.50. On March 20, 2004, a second letter was issued by the Division of Corporations stating that the Articles of Incorporation were considered canceled because of the lack of response to the first letter.

On February 5, 2004, Cathedral of Faith Christian Academy, located at 738 North Combee Road in Lakeland, submitted a DOE Sworn Compliance Form for Private Schools Participating in the Scholarship Programs. The school, according to the form, opened in 2003 with five instructors and two administrative personnel. Levy Gail Davis is listed as the Director of the school. The school listed no students enrolled in specific grades, but claimed to have been in operation for at least a year with a total of 61 students, which was the same number of students enrolled at Faith Christian Academy at the beginning of the spring semester according to their attendance records. Because the school had been in operation for at least a year, it was not required to demonstrate fiscal soundness through financial statements reviewed by certified public accountants or a surety bond/letter of credit equal to quarterly scholarship funds. The form was signed by L. Gail Davis on February 5, 2004. The Sworn Compliance Form is a requirement to qualify a school to receive McKay Scholarships.

Betty Jives Mitchell has several children of her own, including two sons. While both sons did attend Faith Christian Academy for a period, they were eventually withdrawn from the school and enrolled in public schools. The second grader was enrolled at James E. Stephens Elementary from the beginning of the school year. The sixth grader enrolled at Bartow Middle School on September 17, 2003, but withdrew again on January 14, 2004, according to public school records.

Margaret Burns, Betty Mitchell’s sister-in-law, also had a daughter enrolled at Faith Christian Academy. However, she also was withdrawn and attended public schools in Polk County. The sixth grader attended Bartow Middle School from September 17, 2003, through January 14, 2004, according to public school records.

Faith Christian Academy has defrauded the State of Florida of monies related to the John M. McKay Scholarships for Students with Disabilities by reporting the enrollment and attendance of students not in attendance at the school. The deposit of the McKay vouchers was facilitated with Power of Attorney documents purportedly signed by the parents. However, parent testimony has revealed forgeries of their signatures and the notarization of the documents en masse outside the presence of the parents. Additionally, after receiving monies to which the school was not entitled, individuals associated with the school and church converted large portions of the money to personal use or cash. The conversion of monies to cash were also typically structured to avoid reporting requirements at banks by purchasing multiple cashier’s checks with proceeds rather than receiving proceeds in cash until such time as the cashier’s checks are denominated in amounts below reporting requirements. Multiple worthless checks were written to a variety of individuals and vendors including employees of the school. Faith Christian Academy has also defrauded the State of Florida of monies related to the National School Lunch and Breakfast Program by inflating the number of meals actually served at the school. Faith Christian Academy has also defrauded a scholarship funding organization, Florida PRIDE, which administers the State’s Corporate Tax Credit Scholarship Program, by reporting students in attendance after their withdrawal to receive additional scholarship payments for that student. Finally, by applying for approval for Cathedral of Faith Christian Academy in February 2004, the individuals involved with Faith Christian Academy attempted to continue their eligibility and receipt of various monies from the State of Florida, including the McKay Scholarship. Through a continuing pattern of racketeering activity, Faith Christian Academy and multiple individuals associated with it have defrauded the State of Florida and other vendors total amounts in excess of \$200,000 and converted portions of it to cash, personal automobiles, and real estate.

Sworn to and Subscribed before me,
the undersigned authority, this
_____ day of _____ 2004

AFFIANT

Law Enforcement Officer