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THE MODERN ONE BUILDING
2101 INDIAN RIVER BOULEVARD, SUITE 200
VERO BEACH, FL 32960
Telephone (772) 231-4440 Facsimile (772) 231-4430

Mr. Timothy Michaud
1791 Wekiva Drive
Melbourne, FL 32940

2019 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT
DOCUMENT# N36299
Entity Name: THE COCOA BEACH AREA HOTEL AND MOTEL ASSOCIATION, INC.

FILED
Feb 07, 2019
Secretary of State
0275169506CC

RE: Post-judgment issues

Current Principal Place of Business:
976 BREVARD AVE
ROCKLEDGE, FL 32955

Current Mailing Address
976 BREVARD AVE
ROCKLEDGE, FL 32955

FEI Number: 59-3048626

Name and Address of C
MICHAUD, TIMOTHY
1300 N ATLANTIC AVE
COCOA BEACH, FL 32931 US

The above named entity submits this
SIGNATURE: TIMOTHY
Electronic Sign

Officer/Director Detail :

Title S
Name NORONHA, DE
Address 5575 N ATLANTIC AVE
City-State-Zip: COCOA BEACH, FL 32931 US

Title DP
Name WILLIAMSON, DANIEL
Address 3425 N ATLANTIC AVE
City-State-Zip: COCOA BEACH, FL 32931 US

I hereby certify that the information indicates that I am an officer or director of the entity above, or on an attachment with all other information.
SIGNATURE: TOM WILLIAMS
Electronic Sign

not hold a valid teaching certificate. SA Brenton informed Mrs. Buehler that SA Brenton had extensively discussed the requirements and the obligations of the KLD Youth Foundation / KLD Youth Ministries with Laura Harrison, the director of the Scholarship Programs with the State of Florida Department of Education. SA Brenton learned that the KLD Youth Foundation / KLD Youth Ministries teachers did not have to possess a valid teaching certificate, only a college degree. SA Brenton was also informed by Mrs. Harrison that the KLD Youth Foundation / KLD Youth Ministries did not have to indicate or itemize the funding received by the McKay Scholarship to the Department of Education.

SA Brenton then concluded the meeting with Mrs. Buehler. Mrs. Buehler returned the two binders containing the financial documents of the KLD Youth Foundation / KLD Youth Ministries to SA Brenton, along with a report that she had prepared. A copy of the report prepared by Mrs. Buehler was forwarded to the United States Internal Revenue Service Criminal Investigation Unit.

Summary Analysis

After a comprehensive investigation into the inappropriate use of charitable donations made to the KLD Youth Foundation / KLD Youth Ministries, the careful review of the testimony of witnesses, and the comprehensive forensic analysis of the financial documents from the KLD Youth Foundation / KLD Youth Ministries, SA Brenton was unable to obtain enough information to substantiate criminal charges against Chief Executive Officer Janet Shaffer, or any other registered agent or board member, for any violation of any section of Florida State Statutes.

However, through the forensic analysis of the financial records of the KLD Youth Foundation / KLD Youth Ministries it appears that several possible tax violations exist in the book and record keeping of the financial documentation as it relates to employee payroll (specifically relating to employees paid without a W-2 or 1099), reimbursements to Janet Shaffer (specifically relating to fuel and mileage reimbursements), and the lack of detailed accounting of what outgoing specific expenses are for. Additionally, it should be noted that there were there previous tax violations where KLD Youth Foundation was required to reimburse the Internal Revenue Service. Based upon the findings, this comprehensive investigation was forwarded to the United States Internal Revenue Service for review.

Notarizations

I swear the foregoing is true and correct

SWORN to and SUBSCRIBED
This 16th day of February, 2015.

SA Stephen A. Brenton
Special Agent Stephen A. Brenton
Florida Department of Law Enforcement
500 West Robinson Street
Orlando, FL 32801

Daniel I. Williams
(Notary Public or LEO)
Daniel Williams, POLE SLS



Timothy Michaud

File photo

'Based upon my investigation as a criminal investigator with the Craven County Sheriff's Department there is probable cause to arrest Timothy Michaud for sexual assault on R(XXXX) Michaud.'

John Whitfield
May 7, 2010



Brevard County Sheriff's Office photo

'I need to report suspected abuse.'
Dana Delaney Loyd
aka Theresa Smith
to Florida Abuse Hotline
at 11:12 a.m., April 29, 2015



Brevard County Sheriff's Office photo

'Loyalty is everything to me!!!'
Sheriff Robert Wayne Ivey
to Dana Delaney Loyd
at 5:19 p.m., April 29, 2015

IS THE EIGHTEENTH CIRCUIT AN ONGOING HUMAN TRAFFICKER?

BBN NOTE: John M. Stewart — a partner at Rossway Swan — is a past president of the 107,000 member The Florida Bar.
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To Be Continued ...