

JAMES J. MILUCKY, MAc CrFA CFE CPA

1280 S US HIGHWAY 1
MALABAR, FLORIDA 32950

OFFICE 321.722.0882
TOLL FREE FAX 877.582.0882
www.FASaccounting.com
jmilucky@FASaccounting.com

PROFESSIONAL EXPERIENCE

PRINCIPAL | OWNER

October 2001 – Present

FORENSIC ACCOUNTING

SERVICES, Inc.

Malabar, Florida

Principal, owner of a licensed full service, certified public accounting firm providing accounting services to the legal and business community, individuals, small businesses, corporations, not-for-profit, estates and trust. Forensic services include forensic investigative accounting, litigation support, business valuation, damage calculation, expert reporting and testimony, internal control auditing, bankruptcy accounting, insurance loss, due diligence, routines and controls.

SENIOR MANAGER

January 2001 – October 2001

KROLL, INC.

Atlanta, Georgia

Case manager for assignments including fraud investigation, commercial litigation, insurance loss accounting, assessment of routines and controls and due diligence services. Examined financial statements, budgets, tax returns and other correspondence as part of formulating expert opinions. Analyzed records, conducted interviews and drafted formal reports.

Supervised staff of 6 on an as needed basis for various cases. Staff consisted of Senior Staff Accountants, Junior Staff Accountants, Forensic Computer Specialists and clerical staff.

ACCOUNTANT – LITIGATION SUPPORT

September 1997 – December 2000

HUMPHREYS & ARNETT, P.C.

Birmingham, Alabama

Provided analytical, accounting and interpretive support for a wide variety of litigation cases. Formulated expert opinions and drafted formal reports for cases involving lost profits, business valuations, contract disputes, employee benefits and fraudulent accounting practices. In addition to litigation support, performed various accounting services including preparation of financial statements and forecasts, evaluation of routines and controls, and general accounting.

ACCOUNTING MANAGER

November, 1987 – September, 1997

MID-SOUTH INDUSTRIES, INC.

Gadsden, Alabama

Accounting Manager - responsibilities included general and cost accounting for various divisions with up to \$150 million in annual revenues for this privately held manufacturing company. Supervised staff of seven to process and record accounts payable, invoicing, accounts receivable, payroll, general ledger and closing transactions. Produced monthly financial statements, analytical reports and annual flexible budget.

Cost Accounting Manager - set standard costs, developed budgets and recorded cost of sales transactions including overhead allocation computations. Supervised staff preparing invoices, cost entries and inventory reconciliations. Analyzed variances and recommended areas for improvement.

CERTIFICATIONS, EDUCATION AND MEMBERSHIPS

EDUCATION: **MASTER OF ACCOUNTING** – University of Alabama at Birmingham,
August 1998
BACHELOR OF SCIENCE – BUSINESS FINANCE – University of Northern
Colorado, March 1977
FEDERAL DEPOSIT INSURANCE CORPORATION [FDIC] – Senior Assistant
Examiner, May 1979
FEDERAL DEPOSIT INSURANCE CORPORATION [FDIC] – Assistant Examiner,
June 1978

CERTIFICATIONS: **CERTIFIED FRAUD EXAMINER [CFE]** – January 2005
CERTIFIED FORENSIC ACCOUNTANT [CrFA] – September 2002

PROFESSIONAL LICENSES: **CERTIFIED PUBLIC ACCOUNTANT** – August 1999
Alabama State Board of Accountancy License #8387 - Active
State of Florida Board of Accountancy License #AC36089 - Active
Georgia State Board of Accountancy License #21864 - Active

MEMBER: American College of Forensic Examiners
Association of Certified Fraud Examiners
Accredited Member International Institute of Certified Forensic Investigation
Professionals Inc. [IICFIP]
Beta Gamma Sigma Honor Society
Space Coast Communities Association
UAB Alumni Society

ADJUNCT INSTRUCTOR: University of Alabama at Birmingham - *Cost Accounting* - 2000
Snead State Community College - *Principles of Accounting* - 1999

COMMUNITY: Councilman District #1 – Town of Malabar, Florida 2012-2014
Brevard County School Board Audit Committee - 2013-2015
Brevard County Investment Committee – 2008-2015 Vice-Chair
Melbourne Regional Chamber of East Central Florida – Better Business Council
Palm Bay Municipal Charter Schools – Past board member and Chairman
Greater Palm Bay Chamber of Commerce – Past executive committee
Brevard Bar Association Spring Continued Education Series – Annual sponsor

PUBLICATIONS:

**FORENSIC ACCOUNTING V AUDITING - *The Cooperative Accountant* –
Fall 2002**

SPEAKER:

Florida Institute of Technology Continuing Education – Successful Professionals
and the Law

Club Meducation – educational series panelist

Melbourne Regional Chamber of Commerce – Small Business Council

Space Coast Communities Association

Rotary Club International

Florida Society of Certified Public Accountants

National Association of Accountants for Cooperatives

Brevard Family Law Network

University of Alabama at Birmingham – Beta Alpha Psi

The Institute of Management Accountants

Florida Government Finance Officers Association – Orlando

United Way International - Orlando

Florida Association of City Clerks - Orlando

Brevard County Law Enforcement Continuing Education matra

TESTIMONY

PHILLIPS V PHILLIPS – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Lawrence Johnston, June 2003.

DREAM ACRE V PROHASKA – DEPOSITION: Breach of Contract dispute – Lost Profits, Aaron Lyons, Esquire, September 2004.

BARRY V BARRY – Deposition Michael McLean, Esquire, April 2005 – TESTIMONY: Marital Dissolution – Business Valuation and Marital Estate, District Court in the Fourth Judicial District, Missoula County, Montana - Brenda Desmond, Standing Master, August 2005.

THOMAS V THOMAS – TESTIMONY: Marital Dissolution – Business Valuation, Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Jennifer Taylor, General Magistrate, November 2006.

MARION V MARION – TESTIMONY: Marital Dissolution – Business Valuation, Circuit Court in the 19th Judicial Circuit, Saint Lucie County, Florida, – Honorable Barbara Bronis Taylor, December 2006.

JACKOWSKI V JACKOWSKI – TESTIMONY: Marital Dissolution – Business Income and Expenses, Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Morgan Reinman, July 2005, November 2006, January 2007.

BEIRNE V BEIRNE – DEPOSITION: Conversion of Assets dispute Aaron Lyons, Esquire, January 2007

ESTATE OF TIMOTHY EDWARD BROTHERS, DECEASED – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida – Probate Division – Apportionment of Wrongful Death Settlement – Honorable Tonya B. Rainwater, April 2008

WATER EQUIPMENT SERVICES, INC. V. MANATEE COUNTY Case No. 2006-CA-3140; CAO File No. 2368 – DEPOSITION: Damages and Lost Profits, David L. Worthy, Esquire, The Robertson Group; James A. Minix, Esquire, Manatee County; Robert H. Buesing, Esquire, Trenam Kemker Attorneys, July 2008.

CARON V CARON – TESTIMONY: Marital Dissolution - Business Valuation, Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Jennifer Opal-Taylor, General Magistrate, October 2008.

SILVERMAN V SILVERMAN – TESTIMONY: Marital Dissolution - Business Valuation, Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Honorable Bruce Jacobus, December 2008.

THE FORMER MARRIAGE OF: KATHERINE P. MCCLUNG, K/N/A/ KATHERINE P. LEONARD, PETITIONER V. MEREDITH M. MCCLUNG, JR. – TESTIMONY: Circuit Court of the 18th Judicial Circuit, Brevard County, Florida – Honorable Bruce Jacobus, April 2009

WALKER V WALKER - TESTIMONY: Marital Dissolution – Business Valuation, Circuit Court in the 18th Judicial Circuit, Brevard County, Florida – Temporary Hearing – Honorable Tonya B. Rainwater, December 2009

JACKOWSKI V JACKOWSKI – TESTIMONY: Support modification and forensic evaluation of current income. Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Charles Roberts, February, 2010.

LAFT, LLC, LAFT ASSET MANAGEMENT, INC., ORMOND BEACH AVIATION, INC., ADRIAN THOMPSON, LOUISE A.F. THOMPSON AND OBA FUELING SERVICES, INC. V LIBERTY AEROSPACE, INC. CASE #: 33 125 Y 00461 09 – DEPOSITION AND TESTIMONY – Breach of Contract – Damages and Lost Profits, American Arbitration Association, Margaret Napolitan, general counsel Liberty Aerospace, Melbourne, FL, Monica Irel, Dombroff Gilmore Jaques & French, PC Miami, FL, for defendant, and David Vukelja, Daytona, FL for plaintiff. April, 2010.

GOLDEN FUEL, INC., A FLORIDA CORPORATION, PLAINTIFF V. 9640 ULMERTON ROAD, LLC., A FLORIDA LIMITED LIABILITY COMPANY, AND M&B FOOD MART, INC. A FLORIDA CORPORATION, DEFENDANTS, IN THE CIRCUIT COURT, SIXTH JUDICIAL CIRCUIT IN AND FOR PINELLAS COUNTY, FLORIDA CIVIL DIVISION – TESTIMONY: Damages and Lost Profits, Gregg E. Hutt, Esquire, Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis, P.A. Tampa, attorney for Golden Fuel, Inc. Plaintiff. Honorable Judge Douglas Baird. July, 2010

SHARP V. SHARP, RESPONDENT CASE NO. 05-2008-DR-054056-XXXX-XX – TESTIMONY: Marital Dissolution – Business Valuation, Joseph E. Culmer, Esquire, Culmer & Davidson, PA. Circuit Court in the 18th Judicial Circuit, Brevard County, Florida Honorable Judge George B. Turner, September, 2010.

ELECTROLUX HOME PRODUCTS, INC. V MID-SOUTH ELECTRONICS, INC. ET AL CASE NO. 30-181-Y-00031-09 – DEPOSITION AND TESTIMONY – Breach of Contract – Damages and Lost Profits, American Arbitration Association, Ralph Strawn, Esquire, Henslee, Robertson, Strawn and Sullivan, LLC, for defendant. Honorable David Leonard, November, 2010.

NANCY MCMILLAN JAMES V. ABSOLUTE NATURAL BLENDERS, INC. CASE NO.: 05-2010-CA-046763-XXXX-XX: COURT APPOINTMENT SPECIAL TRUSTEE – TESTIMONY BY REPORT attorney Gregory S. Hansen, Esquire, Freese, Hansen, Anderson, Anderson, Heuston & Whitehead, P.A. Judge George W. Maxwell, III, November, 2010.

BELINDA LEE REAM V. JERRY STUART REAM CASE NO.: 05-2009-DR-056349-XXXX-XX: TESTIMONY : Marital Dissolution – Income Analysis, David Jacoby, Esquire, Jacoby & Brimo, PA. Circuit Court in the 18th Judicial Circuit, Brevard County, Florida Honorable Judge Jeffrey Mahl, March 2011.

TERESA ANN GARRIGAN V. ERIC CHRISTOPHER CHIESA CASE NO.: 05-2008-DR-042644-XXXX-XX: TESTIMONY: Modification of Child Support – Income Analysis, Timi Tucker, Attorney Tucker Mitnik, PA. Circuit Court in the 18th Judicial Circuit, Brevard County, Florida Honorable Judge John C. Murphy, March 2011.

NASR V. ELDIFRAWI CASE NO.: 2010-CA-000821: TESTIMONY: Construction fraud and damages, Derek Schroth, Attorney, Circuit Court in the 5th Judicial Circuit, Lake County, Florida Honorable Judge Michael G. Takac, Deposition - December 2011, Testimony - January 2012.

MARC J. FISHER, PLAINTIFF/COUNTER DEFENDANT VS. KENNETH J. SHEEHAN DEFENDANT /COUNTER PLAINTIFF IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT IN AND FOR BREVARD COUNTY, FLORIDA CASE NO. 05-2010-CA-046950-XXXX-XX: COURT APPOINTED BUSINESS VALUATION: Tru-Mension Manufacturing Solutions, Inc. Business dispute - Greg Hansen, Attorney, Law Offices of Freese, Hansen, P.A. Ed Kinberg, Attorney, Kinberg & Associates, LLC, Honorable Judge Robert T. Burger, March 2012.

CHRISTIE L. SOTO, AS THE PERSONAL REPRESENTATIVE OF THE ESTATE OF JOSE H. MEDINA, DECEASED, PLAINTIFF V. MCCULLY MARINE SERVICES, INC., A FOR PROFIT FLORIDA CORPORATION; TUG CHAMPION, INC., A FOR PROFIT FLORIDA CORPORATION; PINE ISLAND TOWING COMPANY, A FOR PROFIT FLORIDA CORPORATION; JOHN W. MCCULLY, INDIVIDUALLY; AND MANATEE COUNTY, FLORIDA, ON BEHALF OF THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA CASE NO.; 09CA12990: EXPERT TESTIMONY: Wrongful Death - James A. Minix, Attorney and James R. Cooney, Attorney, Manatee County Attorney's Office, Michael J. Bradford, Attorney, Robert Birthisel, Attorney, Jonah M. Levine, Attorney, and Jules V. Masee, Attorney, Hamilton, Miller & Birthisel, LLP Tampa, Florida, for the defendants, November 2012.

WYATT ELECTRONICS, INC., PLAINTIFF V. NATIONWIDE MUTUAL INSURANCE COMPANY AND THE MOULTON AGENCY, INC., DEFENDANTS CASE NO.: 05-2006-CA-67082: DEPOSITION: Damage Calculation - Wyatt Electronics, Inc., Gregory S. Hansen, Esquire, Frese Hansen PA, Melbourne, Florida, for the plaintiff, May 2013.

MOHAMED NASR , PLAINTIFF V. BARRY P. BURNETTE AND KEEDY & BURNETTE PA DEFENDANTS IN THE CIRCUIT COURT OF THE FIFTH JUDICIAL DISTRICT IN AND FOR LAKE COUNTY CASE NO.: 12-CA-2470: DEPOSITION: Damage Calculation – for the plaintiff, September 2014.

BRENDA MARIE MILLS, PETITIONER V. BARRY ANTHONY MILLS, RESPONENT – DEPOSITION AND TESTIMONY: Marital Dissolution – Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Honorable Judge Morgan Reinman – for the Petitioner, October, 2014.

DIGIKIDS, INC. AND MICHAEL J. CHILDS, CLAIMANTS V. DIGISAFE FRANCHISING, LLC; TES FANCHISING LLC, TES FANCHISING, LLC D/B/A FRANCHISE SOURCE BRANDS INTERNATIONAL; TERRY POWELL D/B/A FRANCHISE SOURCE BRANDS INTERNATIONAL; AND TERRY POWELL, AN INDIVIDUAL - AMERICAN ARBITRATION ASSOCIATION CASE NO. 12 114 01 14 Expert testimony via telephone in binding arbitration – Mario L. Herman, Esquire, Washington District of Columbia, for the Claimants, January 2015.

"Our clients expect us to discharge our responsibilities with integrity, objectivity, due professional care, and a genuine interest in serving the public. We provide quality services in a manner that demonstrates the highest level of professionalism consistent with the Principles of the Code of Professional Conduct."