

RESUME

JOHN W. SIMMONS

Professional Background and Responsibilities

John W. Simmons is a partner with Simmons & Wheeler, P.C., a Certified Public Accounting firm formed in July of 1993. Prior to November 2006 the firm was known as J. W. Simmons & Associates, P.C. Prior to 1993, John Simmons was a partner with the CPA firm of Olson, Simmons & Flowers, P.C. for fifteen years. The firm's office is located in Centennial, Colorado. Simmons & Wheeler, P.C. specializes in performing audit, compilation, bookkeeping and financial advisory services for approximately 300 Colorado special district clients.

Mr. Simmons involvement with governmental entities includes prior experience as the partner in charge of Jefferson County and the City of Lakewood engagements. He currently reviews the majority of the firms' audit engagements, and is actively involved in many of the firms' clients for whom accounting services are provided. Mr. Simmons has acted as financial advisor for several districts attempting to issue debt or restructure their existing debt. Mr. Simmons has installed general ledger systems, designed and implemented budget systems and established grant reporting and monitoring systems for governmental clients. He has designed a project based accounting program that is used by the firm for its governmental accounting clients. The program has been sold to several other governmental entities.

Educational Background and Certification

Mr. Simmons graduated from the University of Denver in 1973 with a B.S.B.A. in Accounting and received his C.P.A. certificate from the State of Colorado in 1976.

Continuing Education

Mr. Simmons has participated in approximately 40 hours of courses and seminars annually since joining the firm. Mr. Simmons' participation in professional development courses focuses primarily on such subjects as government and grant accounting and auditing, and management advisory services.

Professional Society Memberships

Mr. Simmons is a member of the American Institute of Certified Public Accountants, the Colorado Society of Certified Public Accountants and the Governmental Finance Officers' Association.