

## CURRICULUM VITAE



**JOHN A. CENTO, CPA/ABV, ASA, CFF, CSA**

Founder & Managing Member

SKY VALUATIONS LLC

Maryville, Tennessee

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Mr. Cento is a sole practitioner providing business valuation services to Bluegrass, Tennessee, and Hoosier clients and professional service firms nationwide. He has more than 24 years of experience in valuation and forensic accounting. His practice is devoted exclusively to valuation services.

### CERTIFICATION AND LICENSES

CPA – Certified Public Accountant, State of Florida, 2001.

CPA – Certified Public Accountant, State of Indiana, 2015.

CPA – Certified Public Accountant, Commonwealth of Kentucky, 2017.

CPA – Certified Public Accountant, State of Tennessee, 2020.

Licensed Broker with the Florida Real Estate Commission, 2016; Sales Associate 2014.

Licensed Principal Broker with the Kentucky Real Estate Commission, 2018.

### PROFESSIONAL DESIGNATIONS

The American Society of Appraisers, Accredited Senior Appraiser (ASA)\*

The American Institute of Certified Public Accountants (AICPA): Accredited in Business Valuation (ABV) designation, and Certified in Financial Forensics (CFF) credential\*\*

Certified Appraisers Guild of America (CAGA), Certified Personal Property Appraiser

Certified Senior Appraiser, Equipment Appraisers of North America

Indiana Accredited Horticulturist

\*Mr. Cento received his Accredited Senior Appraiser (ASA) designation as a result of successfully passing the Society's intensive written and oral examinations, peer review of his appraisal work, and other qualifying criteria demanded by the Society's International Board of Examiners.

\*\*From the American Institute of Certified Public Accountants (AICPA), Mr. Cento has been awarded the Accredited in Business Valuation (ABV) designation. The ABV designation is the premier business valuation designation that certified public accountants can earn, and it is the only credential program in the profession backed by the AICPA. The Certified in Financial Forensics (CFF) credential, established in 2008 by the AIPCA, is granted to qualified CPAs with considerable experience in financial forensics.

### RECENT PROFESSIONAL EXPERIENCE

2020 – Present

SKY VALUATIONS LLC

Founder & Managing Member

2011 – Present

Highlands Valuation, LLC (predecessor Florida firm)

Founder & Managing Member

- Performed valuations for divorce, shareholder disputes, buy-sell agreements, estate and gift tax returns, bank collateral, stock options (warrants), stock appreciation rights (SARs), and employee stock ownership plans (ESOPs).

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### PROFESSIONAL EXPERIENCE continued

- Prepared business appraisals to withstand trial scrutiny across a broad spectrum of industries.
- Experienced in valuation of intangible assets including consumer brand names, international distribution rights, domestic licensing rights, industrial patents, contingent earnings, and music copyrights.

#### *Recent Valuation Engagements*

- Purchase price allocation for acquired defense contractor.
- Author's royalty rights for a step-up in tax basis.
- Executive bonus agreement rights value estimate.

#### *Notable Past Forensic Accounting Consulting Engagements*

- Professional athlete compensation analysis for alimony modification.
- Cardiologist compensation for employee-physician damages in a cardiology practice.
- Business interruption insurance claim preparation in the aftermath of Hurricane Charley.
- Fraud investigation related to ousted chief executive officer.

### URBAN PLANNING EXPERIENCE

Charlotte County and Lake County, Florida

- Senior planner providing planning, zoning, demographics, and infrastructure analysis for high-growth Charlotte County and Lake County, Florida.
- Represented the Department of Growth Management, Lake County, Florida, in quasi-judicial proceedings including cross-examination.
- Acted as a fact witness in a trial involving urban planning issues: rezoning dispute at Lake County Circuit Court.

### INDUSTRY EXPERIENCE

- Cost/financial analyst with INB National Bank (Indiana National Bank), Indianapolis, IN.
- Editorial assistant with Houghton Mifflin Harcourt, Orlando, FL.

### EDUCATION

Bachelor of Arts degree, with majors in English and French, Summa Cum Laude, Franklin College of Indiana, 1987

MBA in Finance, Rollins College Crummer Graduate School of Business, 1989

CPA Fifth Year, University of South Florida, 1999

### PROFESSIONAL MEMBERSHIPS

Member, American Institute of Certified Public Accountants (AICPA)

Member, American Society of Appraisers

Member, Certified Appraisers Guild of America

Member, Equipment Appraisers of North America

Member, International Business Brokers Association

Member, Rotary Club of Maryville, Tennessee

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### PUBLICATIONS, PRESENTATIONS, AND PROFESSIONAL LEADERSHIP

#### *Publications:*

“Goodwill in Divorce – Basic Considerations and Current Law around the States.” National Association of Certified Valuators and Analysts (NACVA) State Chapter Foundation, Continuing Professional Education Course Presentation Materials. State Chapter Meetings – Summer 2010.

Examination Questions – Accredited in Business Valuation (ABV) Examination Question Bank of the AICPA, 2011 and 2014.

“Valuing Businesses: Beware of Rules of Thumb.” Christianlifekills.com, Lifeskills Library, 2017

Jan/Feb 2021 INLA News Magazine "Valuing Businesses: Beware of Rules-of-Thumb."

Topics included the use of financial rules of thumb to value small businesses and why they can be highly inaccurate.

May/June 2021 INLA News Magazine "Serpent in the Administrative Office: Safeguarding Your Financial Assets"

Topics covered included protection against asset misappropriation, phony vendor fraud, and office procedures to reduce risk.

May/June 2022 INLA News Magazine "The Perils of Business Succession"

Topics covered are tax planning, gifting or sale of small business interests, loss of human capital, and preserving business legacy.

#### *Presentations:*

“Mergers & Acquisitions – Becoming Your Client’s Most Trusted Advisor.” NACVA State Chapter Foundation Continuing Professional Education Course Presentation and Materials. State Chapter Meetings – Fall 2011, Tampa, Florida.

Former Judge, Distributive Education Clubs of America (DECA), youth business education program

American Society of Appraisers Orlando, Fla. Chapter April 2013 "Highlights of Uniform Standards of Appraisal Practice (USPAP) Changes"

Topics: for peer appraisers, major changes in biennial professional standards update.

Central Florida ASA Chapter Meeting – April 2015, Orlando, Florida

“Highlights of Uniform Standards of Professional Appraisal Practice Changes – For the 2016-17 Edition of USPAP.”

August 2017 Meeting Accounting & Financial Women's Alliance - Louisville, KY Chapter: "A Business Valuation Primer:

Topics: overview of business valuation approaches, standards of value, valuation adjustments, current developments, and using a qualified appraiser/analyst.

Jan 2021 2021 INLA/Midwest Regional Turf Foundation Green Expo 2021 Virtual: "How Much Is My Business Worth? A Business Owner's Primer on Business Appraisal."

Topics: business valuation generally, overview of business valuation approaches, rules of thumb, timing, value boosters and detractors, current developments, and Using a qualified appraiser/analyst.

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Jan 2023 Kentucky Nursery and Landscape Conference 2023: "How Much Is My Business Worth? A Business Owner's Primer on Business Appraisal."

Topics: business valuation generally, overview of business valuation approaches, rules of thumb, timing, value boosters and detractors, current developments, and Using a qualified appraiser/analyst.

Pollination Isolation Methods, January 2020, Sunnyside Master Gardeners Association, New Albany, Indiana.

### *Leadership:*

Past Secretary-Treasurer, Southern Indiana Estate Planning Council

Past Vessel Examiner and Dealer Visitor, United States Coast Guard Auxiliary, Louisville, Kentucky

Former Member, Accredited in Business Valuation (ABV) 2011-2014 National Exam Writing Team of the American Institute of Certified Public Accountants

Past President, American Society of Appraisers (ASA) - Central Florida Chapter

Former Field Trip Coordinator, Florida Native Plant Society, Orlando, Florida.

Ethics Committee Member, American Society of Appraisers

## REFERENCES

John G. Mack, ASA, MCBA, ABAR. Mack Business Appraisals, LLC, Peoria, AZ

Joseph Krusick, CPA. Moss, Krusick & Associates, LLC, Winter Park, FL

William Thomas, CPA, CFE, Retired, Homosassa Springs, Florida

David Weiss, CPA, Weiss CPA Services, Eustis, Florida

Yasir Alvi, Managing Director of Valuation, Harvard Capital Group, Los Angeles, California