

# FISHER SCHOOL OF ACCOUNTING

2015

**Annual Report**

UF

# LETTER FROM THE DIRECTOR

I'm convinced I have the best job in the world! I interact every day with bright students, some of the best faculty members in the world, and a dedicated staff. And my frequent visits with alumni convince me that something special happens at the Fisher School.

Our newer faculty are continuing to distinguish themselves in both research and teaching; several have received the Warrington College's highest honors for teaching and classroom innovation. Our students are engaged both in and out of the classroom and continue to perform at the highest levels when benchmarked against the best in the nation.

Our new master's curriculum is fully in place and we will soon begin a new phase of strategic planning in the School. We pride ourselves on looking forward to ensure that our graduates continue to be leaders in the profession, knowing that the profession will look very different in the future.

The activities and support of our students, faculty, staff, alumni, and friends make the Fisher School what it is. This report contains a snapshot of our many activities over the past year. We hope to see you on campus or at one of our alumni events in your city in the coming year.



A handwritten signature in dark ink, appearing to read 'Gary McGill'.

**Gary McGill, Ph.D., CPA**

*J. Roy Duggan Professor  
Director & Associate Dean  
Fisher School of Accounting*

# FACULTY HIGHLIGHTS



ROBERT  
KNECHEL

*Frederick E. Fisher  
Eminent Scholar Chair*

Dr. W. Robert Knechel, the Frederick E. Fisher Eminent Scholar Chair, was named the American Accounting Association's (AAA) 2015 Outstanding Auditing Educator.

Dr. Knechel received the award in January at AAA's 2015 Auditing Section Midyear Conference and Doctoral Consortium in Miami.

The Outstanding Auditing Educator Award is one of the AAA's most prestigious honors, recognizing "contributions to accounting education from scholarly endeavors in research and teaching over a sustained period of time through educational innovation, excellence in teaching, publications, research guidance to graduate students, and significant involvement in professional and academic societies and activities."

"I was surprised and extremely honored to receive this award," Dr. Knechel said. "It is doubly satisfying because it is awarded by my peers in the audit research community. This is really a recognition for all the scholars and educators around the world with whom I have had the pleasure and opportunity to work during my career. They have made my own efforts better and all the more enjoyable."

Dr. Knechel has previously been recognized by the AAA with its Outstanding Auditing Dissertation Award for Dissertation Chairman (Auditing Section) in 2000, and the Joint AICPA/AAA Collaboration Awards in 1998. He has also received the Warrington College of Business Administration's "Distinguished International Educator Award" multiple times.

Dr. Knechel was also honored this year with a University of Florida Research Foundation Professorship.

UFRF professorships are awarded to tenured faculty members who have a distinguished current record of research that places them among the leaders in their discipline, and an active current research program that is likely to lead to continuing distinction in their field.



GARY  
MCGILL

*J. Roy Duggan Professor*

Dr. Gary McGill, Associate Dean and Director of the Fisher School of Accounting, received the 2014 Federation of Schools Accountancy (FSA)/Joseph A. Silviso Faculty Merit Award.

The FSA/Joseph A. Silviso Faculty Merit Award honors a faculty member for distinguished contributions to the FSA, the profession of accounting, and to accounting education.

Dr. McGill, who holds the J. Roy Duggan Endowed Professorship in Accounting, is the second University of Florida scholar to receive the award. John Simmons, the founding Fisher Director, was recognized in 1987.

Dr. McGill's extensive professional experience includes several years in practice at Ernst & Whinney in Dallas; publishing more than 50 journal articles, book chapters, or research reports; providing invited testimony to the Senate Finance Committee; serving on a number of national organization boards; receiving several competitive research grants; and receiving numerous UF teaching awards.

Dr. McGill was also honored by his alma mater, Texas Tech University, with the inaugural Distinguished Alumni Faculty Award from the Rawls College of Business.

The Rawls College of Business has honored its distinguished alumni and friends since 1986, but this was the first year the College introduced a faculty category.

Dr. McGill earned his Ph.D. in Accounting from Texas Tech in 1988.



JUSTIN  
LEIBY

*Assistant Professor*

Dr. Leiby received the 2015 J. Michael Cook Excellence in Teaching Award.

The J. Michael Cook Excellence in Teaching Award was created by Mr. Cook in 1995. The award recognizes superior performance in teaching which plays a critical role in developing the next generation of leaders in the accounting profession. Mr. Cook

(BSBA '64) is the retired CEO and Chairman of Deloitte & Touche.

Dr. Leiby participated in invited presentations at Florida State, North Carolina State, and the European Institute for Advanced Studies in Management (EIASM) New Directions in Management Accounting conference in Brussels. He also made presentations at the American Accounting Association's Management Accounting, Auditing, and Accounting Behavior and Organizations Midyear meetings.



# FACULTY HIGHLIGHTS CONTINUED



## PAUL MADSEN

Assistant Professor

Dr. Madsen received two of the College’s signature teaching awards for his classroom success.

Dr. Madsen was awarded the College’s Graduate Teacher of the Year Award and the Judy Fisher Teaching with Technology Award.

Dr. Madsen has been an Assistant Professor in the Fisher School of Accounting since 2010 teaching

Introduction to Financial Accounting and Accounting Issues in Financial Risk Management courses. His innovative approach to teaching the principles of accounting, which includes incorporating the board game Monopoly as a teaching tool, has won over students and fostered curiosity.

The Graduate Teacher of the Year Award is bestowed annually to one Warrington professor for their superlative classroom performance. The Judy Fisher Award is given annually to the Warrington professor whose teaching best exemplified the use of technology over the past year.



## CHRIS FALK

Lecturer

Professors Christopher Falk and Marcus Kirk were recognized as 2014 Anderson Scholars by UF’s College of Liberal Arts and Sciences.

Falk, a lecturer, and Kirk, the Luciano Prida Sr. Term Assistant Professor, were selected as Anderson Scholar faculty honorees by students for their inspiration and influence.



## MARCUS KIRK

Luciano Prida, Sr. Term Assistant Professor

# FACULTY PUBLICATIONS

## STEPHEN ASARE

- “Auditors’ Role in Reporting on a Company’s Going Concern Status,” *The Blackwell Encyclopedic Dictionary of Accounting*, 2015, with D. Williams.
- “Challenges Facing Auditors in Detecting Financial Statement Fraud: Insights from Fraud Examinations,” *Journal of Forensic and Investigative Accounting*, 2014, with A. Wright and M. Zimbelman.
- “Striking a Balance Between The Administration Of Justice And Free Speech During The Live Broadcast of a Presidential Election Petition,” *African Journal of International and Comparative Law*, 2014.
- “Auditors’ Internal Control Over Financial Reporting Decisions: Analysis, Synthesis, and Research Directions,” *Auditing: A Journal of Practice and Theory*, 2013, with B. Fitzgerald, L. Graham, and E. Nerengard.
- “Investors’, Auditors’, and Lenders’ Understanding of the Message Conveyed by the Standard Audit Report on the Financial Statements,” *Accounting Horizons*, 2012, with A. Wright.
- “The Effect of Change in the Reporting Threshold and Type of Control Deficiency on Equity Analysts’ Evaluation of the Reliability of Future Financial Statements,” *Auditing: A Journal of Practice & Theory*, 2012, with A. Wright.
- “The Effect of Type of Internal Control Report on Users’ Confidence in the Accompanying Financial Statement Audit Report,” *Contemporary Accounting Research*, 2012, with A. Wright.

## JOOST IMPINK

- “Did Accelerated Filing Requirements and SOX Section 404 Affect the Timeliness of 10-K Filings?,” *Review of Accounting Studies*, 2012, with M. Lubberink, B. van Praag, and D. Veenman.

## MARCUS KIRK

- “Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with J. Vincent.
- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with D. Reppenhagen and J. Tucker.
- “Does the Midpoint Range Earnings Forecasts Represent Managers’ Expectations,” *Review of Accounting Studies*, 2014, with W. Ciconte and J. Tucker.

## ROBERT KNECHEL

- “Audit Firm Tenure, Non-audit Services, and Internal Assessments of Audit Quality,” *Journal of Accounting Research*, 2015, with T. Bell and M. Causholli.
- “A Call for Academic Inquiry: Challenges and Opportunities from the PCAOB Synthesis Reports,” *Auditing: A Journal of Practice & Theory*, 2014, with J. Cohen.
- “An Examination of the Relation Between Market Structure and the Profitability of Audit Engagements,” *Accounting & Finance*, 2014, with W. Ciconte and C. Shellemans.
- “Audit Quality and Regulation,” *Insights: Melbourne Business and Economics*, 2014.
- “Does the Identity of Engagement Partners Matter? An Analysis of Audit Partner Reporting Decisions,” *Contemporary Accounting Research*, 2014, with A. Vanstraelen and M. Zerni.
- “Audit Quality: Insights from the Academic Literature,” *Auditing A Journal of Practice & Theory*, 2013, with G. Krishnan, L. Schefchik, and U. Velury.
- “Costs and benefits of mandatory auditing of for-profit private and not-for-profit entities in Australia,” *Australian Accounting Review*, 2013, with P. Carey and G. Tanewski.
- “Does corporate tax aggressiveness influence audit pricing?” *Contemporary Accounting Research*, 2013, with M. Donohoe.
- “Management Turnaround Initiatives and Auditors’ Going-Concern Judgment: Memory for Audit Evidence,” *Auditing A Journal of Practice & Theory*, 2013, with L. Bruynseels and M. Willekens.
- “Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association,” *Current Issues in Auditing*, 2012, with K. Jones, J. Aier, D. Brandon, T. Carpenter, and L. Gaynor.
- “Competitive Procurement of Auditing Services with Limited Information,” *European Accounting Review*, 2012, with M. Causholli, H. Lin, and D. Sappington.
- “Empirical Evidence on the Implicit Determinants of Compensation in Big four Audit Partnerships,” *Journal of Accounting Research*, 2012, with L. Niemi and M. Zerni.
- “Do Auditing Standards Matter?” *Current Issues in Auditing*, 2012.
- “The Effect of Audit Standards on Fraud Consultation,” *Accounting Review*, 2012, with A. Gold and P. Wallage.
- “Auditor-Provided Non-Audit Services and Audit Effectiveness and Efficiency: Evidence from pre- and post SOX Audit Report Lags,” *Auditing: A Journal of Practice & Theory*, 2012, with D. Sharma.

# FACULTY PUBLICATIONS CONTINUED

## JUSTIN LEIBY

- “How Do Auditors Weight Informal Contrary Advice? The Joint Influence of Advisor Social Bond and Advice Justifiability,” *The Accounting Review*, 2013, with M. Peecher and K. Kadous.

## PAUL MADSEN

- “Has the Quality of Accounting Education Declined?” *The Accounting Review*, 2015.
- “An Empirical Analysis of Diversity in the Legal Profession,” *Connecticut Law Review*, with J. P. Nance.
- “The Pursuit of High Quality Accounting Standards,” *Accounting Horizons*, 2013.
- “The Integration of Racial Minorities and Women into the Auditing Profession Since the Civil Rights Period,” *The Accounting Review*, 2013.
- “Evaluating Accounting Standards: A Comment on Ramanna,” *Accounting, Economics, and Law – A Convivium*. 2013.

## MICHAEL MAYBERRY

- “Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns,” *The Accounting Review*, 2015 with D. Lynch, T. Kubick, and T. Omer.

## GARY MCGILL

- “Risky Business: The Prosopography of Tax Planning Structures,” *National Tax Journal*, 2014, with M. Donohoe and E. Outslay.
- “Back to the Drawing Board: The Structural and Accounting Consequences Of a Switch To a Territorial Tax System,” *National Tax Journal*, 2013, with M. Donohoe and E. Outslay.
- “Through a Glass Darkly: What Can We Learn About a U.S. Multinational Corporation’s International Operations From Its Financial Statement Disclosures?” *National Tax Journal*, 2012, with M. Donohoe and E. Outslay.

## DAVID REPPENHAGEN

- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with M. Kirk and J. Tucker.

## KATHY RUPAR

- “Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Disclosure Management Concerns,” *The Accounting Review*, 2015, with M. Nelson.
- “Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment,” *The Accounting Review*, 2015, with K. Rennekamp and N. Seybert.

## JENNY TUCKER

- “The relation between disclosure quality and reporting quality: A discussion of Cassell, Myers, and Seidel,” *Accounting, Organizations and Society*, 2015.
- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with D. Reppenhagen and M. Kirk.
- “Analyst Information Production and the Timing of Annual Earnings Forecasts,” *Review of Accounting Studies*, 2014, with S. Keskek and S. Tse.
- “Causes and Consequences of Disaggregating Earnings Guidance,” *Journal of Business Finance & Accounting*, 2012, with B. Lansford and B. Lev.
- “Does the Midpoint Range Earnings Forecasts Represent Managers’ Expectations,” *Review of Accounting Studies*, 2014, with W. Ciconte and M. Kirk.
- “Non-earnings corporate guidance,” *Financial Management*, 2012, with Richard Lu.

## JAMES VINCENT

- “Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with M. Kirk.

## LUKE WATSON

- “Corporate Social Responsibility Research in Accounting,” *Journal of Accounting Literature*, 2015, with B. Xiaobei Huang.
- “Corporate Social Responsibility, Tax Avoidance, and Earnings Performance,” *The Journal of the American Taxation Association*, 2015.

# LONGTIME ASSOCIATE DIRECTOR RETIRES

Dominique DeSantiago, the Fisher School of Accounting’s Associate Director of Programs, has retired after 21 years.

John Laibson, the former director of the College’s On-line Business Program, was named Associate Director in March.

As Fisher’s Associate Director, Professor DeSantiago managed the operations and student governance of the School’s undergraduate and master’s programs, including supervising all program-related staff and graduate student assistants.

In addition to his duties as Associate Director, Professor DeSantiago served as a Lecturer, teaching numerous courses and overseeing various programs. He also served on Fisher’s Admissions, Awards, Curriculum and Petitions Committees, as well as an Advisor among many other duties.

As a Fisher student, Professor DeSantiago (BSAc ’87, MAcc ’89) was named Tax Student of the Year (1989), received the Snowball Fellowship for Graduate Study (1988) and the Presidential Recognition for Outstanding Contribution to the University of Florida (1988).



→ Dominique DeSantiago



“It is not an overstatement to say that Dom’s contributions to the School’s success are as important as any single person over the last two decades. He was the conscience of the School and kept us focused on doing ‘what is right, not what is easy’. Dom’s focus on quality has embedded itself in the DNA of the Fisher School. I know that decades from now, the Fisher School will still carry his positive influence.”

Gary McGill, Director & Associate Dean, Fisher School of Accounting



# ALUMNI SPOTLIGHT

## DR. LILLIAN MILLS

A career as a professor seemed natural for Lillian Mills. After all, she grew up in a family of teachers and preachers.

So it was only fitting that she joined the family business.

“We valued education highly,” said Mills, now an accounting professor, and Beverly H. and William P. O’Hara Chair in Business at the University of Texas. “My dad and brother have doctorates, my mother has two master degrees, so education was important.”

Mills’s earliest childhood memories revolved around academia. Her father, Professor John Robert Dunkle, was an Associate Dean for the old University College. Her mother, Fawn Dunkle, was a music teacher. Mills grew up in Gainesville, and lived just four blocks north of UF.

Mills (BSAc ’80, MAcc ’81) excelled academically at Gainesville High School. She particularly enjoyed Latin Club and Mu Alpha Theta math honorary. She graduated in 1977 as a National Merit Scholar.

Despite her incredible academic success, Mills’s college options were limited.

“My family couldn’t afford to send me out of state,” she said. “So once I realized that I was going to go to a public school in Florida, I didn’t consider another choice. UF is the flagship university in the state. I was very happy with my decision.”



Mills said she thought about becoming an engineer. However, after receiving her first C in chemistry, she took an accounting class to “give my ego a chance to recover.” A second and third accounting class would follow, leading her to switch majors.

During her senior year, Mills presented a research paper on inflation accounting at the Beta Alpha Psi regional meeting in Tuscaloosa, Ala. Preparing, presenting and defending her ideas while fielding queries and challenges from peers and practice experts was one of her academic highlights.

“This was the first time I felt the hook for the family business,” she said. “Maybe if you grow up in a family of carpenters, the first time you pick up a hammer and a board it feels natural. I don’t know about carpentry, but I know the first time I got to explore ideas in public just made me fall in love with it.”

Taking advantage of the great recruiting connections at the Fisher School, Mills began her career as a certified public accountant in Deloitte’s Dayton (Ohio) office specializing in taxation. The 1980s proved to be an exciting time to be a public accountant, she said. Recent graduates enjoyed the opportunity to showcase their knowledge and take advantage of new tools in computer technology.

Mills said the rigorous expectations of her professors prepared her and gave her confidence.

“The Fisher School taught me well,” she said.

After one year at Deloitte, Mills moved to Boston and joined Price Waterhouse (now PwC). She was promoted to senior tax manager before she left public accounting. PwC also gave Mills the chance to explore her role as a teacher.

“PwC let me do some of their internal teaching, and similar to the Beta Alpha Psi research experience, I found that I was naturally comfortable in a teaching role,” she said.

Seven years later, Mills left public accounting and transitioned into education. She has never questioned her decision to leave.

Mills earned her Ph.D. from the University of Michigan in 1996, and started as an Assistant Professor at the University of Arizona. She would spend 10 years at Arizona before joining the University of Texas’s McCombs School of Business. At UT, she was promoted to professor and served recently as department chair.

“It was an honor to serve my colleagues,” she said.

Mills served four years as department chair. She

has now returned to her main loves of teaching and research.

In her 20-year academic career, Mills has been a research consultant to the Internal Revenue Service. As a result of her research on tax compliance and financial reporting, she has served on the IRS/Treasury task force that created Form 1120, Schedule M-3, a detailed reconciliation of income reported to shareholders with income the company claims taxable. This concrete impact earned her, and co-author George Plesko of UConn, the AAA Wildman medal for their research paper that pointed out prior limitations and deficiencies.

“I AM THRILLED THAT MY DECADE TO COME WILL PERMIT MORE TIME TO PUBLISH WITH FORMER, CURRENT AND FUTURE PH.D. STUDENTS – THE PROFESSORS OF FUTURE GENERATIONS.”

In addition, Mills is honored to have received the highest education award of the American Taxation Association – the EY Ray Sommerfeld Outstanding Educator Award – primarily for her work with doctoral students, and founding the ATA Doctoral Consortium.

Mills is grateful for the foundation she received at Fisher. That education has paved the way to a successful career and wonderful life. For the last 20 years Mills has enjoyed teaching, and has no plans to stop anytime soon.

“My life has exceeded my wildest expectations,” Mills said.

–Mauricio Almenara (BSPR ’16)

# STUDENT PROFILE



# INCOMING STUDENTS

- Fall '14 undergraduates students — **3.7 average GPA**
- Average graduate accounting GPA — **3.30**
- Fall '14 graduate students — **3.57 average GPA**
- Average GMAT Score in Fall ' 14 — **619**

# UNDERGRADUATE DEGREES CONFERRED

	FALL	SPRING	SUMMER (A/B/C)	TOTAL
F14-Su15	38	124	8	170
F13-Su14	38	123	7	168
F12-Su13	30	106	11	147
F11-Su12	45	137	26	208
F10-Su11	39	142	21	202

# GRADUATE DEGREES CONFERRED

	FALL	SPRING	SUMMER (A/B/C)	TOTAL
F14-Su15	11	74	5	90
F13-Su14	13	93	9	115
F12-Su13	15	94	9	118
F11-Su12	15	103	13	131
F10-Su11	16	98	4	118

# RANKINGS

The Fisher School’s undergraduate, graduate and doctoral programs were again recognized as some of the nation’s best by *Public Accounting Report (PAR)* and *U.S. News & World Report*.

*PAR*’s 33rd Annual Survey of Accounting Professors ranked the Fisher School eighth both among public undergraduate and graduate programs in the U.S. Fisher’s doctoral program was 16th among U.S. publics.

The Fisher School fared even better when ranked against programs with similar faculty sizes. The Fisher School’s undergraduate and graduate program’s both ranked third overall among programs with 16 to 21 full-time accounting faculty.

In addition the program’s national standing, the Fisher School once again established itself as the best accounting program in the state of Florida. The Fisher



School was the only accounting program from Florida recognized in the top 25 of *PAR*’s undergraduate, master’s and doctoral rankings.

The Fisher School fared similarly well in *U.S. News*. In the publication’s “Best Graduate Schools 2016” edition, the Fisher School’s graduate program ranked eighth among U.S. publics. In *U.S. News*’s “Best Colleges 2015” issue, the Fisher School’s undergraduate program was seventh among U.S. publics.

# CPA PERFORMANCE

Exam performance for 2014 was recently released, and the results show **58 undergraduate** and **25 graduate** students from the Fisher School of Accounting took part or the entire exam in 2014. Fisher first-time candidates (both undergraduate and graduate) distinguished themselves by scoring an overall **passing rate of 82.9%** for all parts of the CPA exam attempted during 2014.\* This pass rate placed **sixth in the nation** among 254 large

academic institutions (defined as having at least 60 candidates) participating in the CPA exam during 2014. It also placed Fisher **eighth in the nation** among all 776 academic institutions (defined as having at least 10 candidates) taking part in the CPA exam during 2014.

*\*The average overall pass rate for first-time candidates nationwide was 55%.*

# PLACEMENTS

**98%** of those looking had jobs by graduation, and the average starting salary was **\$52,475**.

# FELLOWSHIPS

Graduate Fellowships totaling **\$83,500** were awarded to **29** students at the 2015 banquet.



# STUDENT ACHIEVEMENTS

## FASB INTERNSHIP

**Cassidy Kallner** (BSAc '15, MAcc '15) was one of only six students in the nation to be selected for a yearlong post-graduate technical assistant program with the Financial Accounting Standards Board (FASB), the premier institution that establishes financial accounting standards for business in the United States.



FASB's Postgraduate Technical Assistant Program gives recent graduate accounting students the chance to be involved with the organization's accounting standard-setting process.

## INTERNATIONAL CENTER AWARDS

Fisher students **Manu Chandrasekaran** and **Xi (An-gie) Wang** were recipients of the 2014 Outstanding Student Award from the University of Florida's International Center.

The Outstanding International Student Awards recognize the accomplishments of UF international students who not only meet exemplary academic achievement, but also a wide of range of accomplishments and contributions.

Chandrasekaran (BSAc '15) is involved in numerous community and campus leadership programs, includ-

ing Florida Leadership Academy, Keys Governing Body and Indian Students for Honest Politics. He was a Business Performance Services Intern for KPMG in Doha, Qatar, in Summer 2011, and worked in Social Media Promotions for the Qatar Green Building Council.

Wang is pursuing a Ph.D. in Accounting. Wang's research interests include financial voluntary disclosure, corporate governance and international accounting. She is a member of both the American Accounting Association (AAA) and its Financial Accounting and Reporting Accounting Section, and was named an AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow this year.



## UF PRESIDENTIAL SERVICE AWARDS

**Liz Kleinfeld** (BSAc '15) was one of seven Warrington students to be honored with UF's Presidential Service Award on March 31 during a ceremony at the President's House.



The Presidential Service Awards recognize students who have dedicated their time and efforts while at UF to promoting social justice, community awareness, and civic engagement on campus and in the community. The Presidential Service Awards are a chance to acknowledge those students who have made outstanding efforts towards community service and too often go unrecognized and unrewarded for their selfless labor.

Kleinfeld completed 320 hours of service. She co-founded and served as Vice President of Dream Team, a student-run volunteer organization that donates time to children in cardiac care at UF Health Shands Hospital. Dream Team, including its executive board and more than 200 volunteers, provided more than 2,500 hours of community service this past year.

## DISTINCTION IN STUDENT LEADERSHIP AND SERVICE AWARD

**Jerome Fulton** (BSAc '15) received the Heavener School's Distinction in Student Leadership and Service.



The award is presented to a student who has demonstrated outstanding leadership and service to the college through participation in student organizations and other extracurricular activities.

Fulton, who has a 3.76 GPA and made the Dean's list six times, served as a Mentor for the Heavener School of Business' Florida Leadership Academy, and the Business Undergraduate Mentorship Program. He's served as Community Service Director and Vice President of Finance for the Minority Business Society,

and has participated in numerous university activities, including organizations dedicated to helping abused children and cancer patients.

## DELOITTE DOCTORAL FELLOWSHIP

**Devin Williams**, a fourth-year Ph.D. candidate at the Fisher School, was one of 10 Ph.D. students in the U.S. to receive a \$25,000 grant through the Deloitte Foundation Doctoral Fellowship program.



The grant is awarded to students who plan to pursue academic careers upon graduation, and will support the recipients during their final year of coursework and the subsequent year to complete their doctoral dissertation.

## ANDERSON SCHOLARS

Twelve Fisher students were recognized as 2014 Anderson Scholars by UF's College of Liberal Arts and Sciences.

The Fisher School's 2014 Anderson Scholars are: **Va-nessa Colchado**, **Kara Conley**, **Hanna Kivisto**, **Jessica Kopel**, **Brooke Lynch**, **Sarah Martinez**, **Ryan Much-nick**, **Christian Perea**, **Sallie Stern**, **Patrick Sweeney**, **Suzanne Trick** and **Nhi Truong**.

This award, named for James N. Anderson, the first Dean of the College of Arts & Sciences, is the highest recognition bestowed on students for their first two years of coursework, and is a true mark of academic distinction for UF students.



# CLASS NOTES

## FISHER DUO HONORED WITH SELLS AWARD

Rob Waldbillig (BSAc '13) and Kenneth Wilbur (BSAc '14) were recognized with the American Institute of CPAs 2014 Elijah Watt Sells Award, which is given to CPA candidates who obtained a cumulative average score above 95.50 across all four sections of the Uni-

form CPA Exam, passed all four sections of the exam on their first attempt and completed testing in 2014. Only 60 of the 91,384 individuals who sat for the CPA Exam met the award's criteria.

### LILLIAN MILLS (BSAc '80, MAcc '81)

Lillian was awarded the American Tax Association's highest honor, the Ray M. Sommerfeld Outstanding Tax Educator Award. Lillian, the department chair of accounting at the McCombs School of Business at the University of Texas, was recognized for her career contributions in the areas of tax-related teaching, research and service.

### MICHAEL BALTER (BSAc '88)

Michael was named Partner-in-Charge, Florida Region of Marcum LLP—one of the nation's largest independent public accounting and advisory services. He has more than 25 years of client service experience, and has worked extensively in the construction, manufacturing, distribution and service industries.

### DARA SIMON (BSAc '94)

Dara was admitted to Cherry Bekaert's Partner group effective November 1. She is based out of the firm's Tampa office, and was recently appointed to the Fisher School of Accounting's Advisory Board.

### JENNIFER LADA (BSAc '95, MAcc '97)

Jennifer was promoted to Vice President of Financial Reporting at Advanced Disposal, the largest, privately-owned environmental services company in the U.S. Her responsibilities include SEC compliance, technical accounting, enterprise risk management and financial reporting.

### JENNIFER MESSAL (BSAc '99)

Jennifer recently joined CS&L CPAs, a certified public accounting firm with offices in Bradenton and Sarasota, as a Tax Supervisor. Her experience includes the U.S. income tax with respect to Individuals, both Citizens abroad and NonResident aliens with U.S.-sourced income. In addition to individual taxation, she also works with business entities: S Corporations, Partnerships and C Corporation as well as Fiduciaries: Estates and Trusts. She is an enrolled agent and is pursuing her CPA license.

### STEVEN MORRISON (BSAc '99, MARE '01)

Steven was promoted to Principal in the Audit Department of MBAF, Certified Public Accountants. Based in MBAF's Miami office, he works with both public and private companies in various industries, including those with international operations.

### JENNIFER WHITEMAN (MAcc, '99)

Jennifer was recently promoted to Chief Financial Officer of Patriot Rail, a leading operator of short line and regional freight railroads. She previously served as Patriot Rail's Vice President, Finance and Accounting, where she successfully led the corporate centralization of the finance and accounting groups, while simultaneously spearheading a corporate-wide SAP implementation.

### JORDAN TAYLOR (BSAc '03, MAcc '03, JD '06)

Jordan was recently promoted to Shareholder in the Miami office of the international law firm Greenberg Traurig. He is a member of the corporate and securities practice groups, and focuses on mergers and acquisitions, private equity, joint ventures, and other general corporate matters. He also has a background in telecommunications and technology law. Jordan welcomes Warrington alumni to reach out to him on LinkedIn.

### CORY PRESNICK (BSAc '05, MAcc '05)

Cory was named Vice President of Finance/Controller at Butler Enterprises where he will oversee all of the company's financial matters and accounting operations. He most recently served as Director of Financial Operations at Federal Realty Investment Trust in Rockville, Md.

### CHRIS AZQUETA (BSAc '11)

Chris Azqueta and Sasha Jozefczyk (BSADV '10) were recently married. Chris is a Tax Associate at Caler, Donten, Levine, Porter & Veil, and Sasha is the Marketing Manager for Muses & Visionaries magazine. The couple resides in West Palm Beach.



→ Rob Waldbillig



→ Kenneth Wilbur



→ Lillian Mills



→ Michael Balter



→ Dara Simon



→ Jennifer Lada



→ Jennifer Messal



→ Steven Morrison



→ Jennifer Whiteman



→ Jordan Taylor



→ Cory Presnick



→ Chris Azqueta & Sasha Jozefczyk

# FISHER ALUMNI HONORED

100  
GATOR  
100

Five Fisher alumni made the inaugural Gator100, recognizing the fastest-growing, Gator-led or Gator-owned businesses in the world.

Two Fisher graduates made the list's top 10. PDQ, a fast casual restaurant chain based in Tampa and led by CEO **Nick Reader (BSAc '97)**, ranked No. 3. **Ricky Caplin's (BSAc '05, MAcc '05)** healthcare IT consulting firm, The HCl Group, ranked No. 6.

Fisher's other Gator100 representatives were:

- **63. Global Trust**—Brian Brescia (BSAc '02, MAcc '02)
- **75. Audience, Inc.**—Carlina Womeldorph (BSAc '94, MBC '96)
- **80. AIT Life Safety**—Leigh Ann Horton (BSAc '94, MAcc '94)

To be considered for the Gator100, companies (corporations, partnerships, sole proprietorships) must have met both of the following criteria:

- 1 Have been in business for 5 years or more as of September 1, 2014, and
- 2 Have had verifiable annual revenues of \$100,000 or more every year since calendar year 2011.

The companies must also qualify under the leadership criteria (Gator-owned or Gator-led), defined as meeting one or more of the following:

- A University of Florida alumnus or group of alumni must have owned 50% or more of the company from January 1, 2011 through December 31, 2013, or
- A University of Florida alumnus must have served as the Company's chief executive (for example chairman, CEO, president or managing partner) from January 1, 2011 through December 31, 2013, or
- A University of Florida alumnus must have founded the company and been active as a member of the most senior management team from January 1, 2011 through December 31, 2013.

The Gator100 was ranked by compounded annual growth rate (CAGR).



→ Nick Reader



→ Ricky Caplin



→ Brian Brescia



→ Carlina Womeldorph



→ Leigh Ann Horton

## FSOA COUNCIL

The Fisher School of Accounting Council (FSOAC) is part of the campus-wide Board of College Councils. The FSOAC serves as a liaison between faculty and students, and undertakes a variety of activities such as information students about career opportunities, holding social events and performing community service.

FSOAC supported the community by holding events for local and national charitable organizations.

### FUNDRAISING

- Operated concession stands at Gator sporting events
- Held several car washes
- Partnered with local eateries to share in proceeds raised from Council socials

## BETA ALPHA PSI

The UF chapter of this honorary accounting fraternity as established in 1938. Its primary objective is to encourage and give recognition to scholastic and professional excellence in the business information field.

### CHAPTER ACTIVITIES INCLUDED:

- Hosted 11 speakers during its professional speaker series
- Co-hosted the annual FSOA faculty/student softball game with FSOAC

### PROFESSIONAL

- Firm Visits
- Fall (Miami): Cherry Bekaert, PwC, Bacardi
- Spring (Tampa): EY, Grant Thornton, Ironman Triathlon
- Hosted four professional speakers
- Provided logistical support for Fisher's annual awards banquet

### PHILANTHROPY

- Held canned food drives
- Adopted a street to clean
- Worked with the United Way to prepare tax returns for low income families
- Raised money for the American Cancer Society through its participation in Relay for Life

### SOCIALS

- Organized an obstacle course event at Lake Wauburg
- Hosted a stock market game competition
- Painted the 34th Street wall
- Participated in several sports intramurals including the annual faculty/student softball game where the faculty prevailed, 15-1



# ALUMNI SPOTLIGHT

## GREG ROSICA

Greg Rosica spent two years studying dentistry when he realized he wasn't happy.

"After taking so many classes I realized that I wasn't enjoying them," Rosica said. "I had an interest in business so I made the decision [to switch majors]."

That decision led him to the Fisher School, which inspired Rosica, a Partner in EY's Tampa office, to a 25-year career in public accounting that is still flourishing.

Although it has been more than 25 years since Rosica attended the Fisher School, he said he still uses some of the concepts he learned.

"Fisher taught me how to learn, how to think and how to apply concepts," he said. "I learned the base of a concept that forms your knowledge, and how to apply that knowledge to issues to create a positive outcome."

Rosica (BSAc '86, MAcc '88) said the Fisher School has changed a lot from the 1980s when he was a student.

"We were small, but we did have the same similar core values, a great faculty and students who wanted to achieve greatness," he said.

As one of the most active members on Fisher's Advisory Board, Rosica has remained close to the School, including its faculty. He cherishes the relationships he has built over the decades.

He specifically remembers Dr. Jack Kramer, his corporate tax professor. Dr. Kramer, who passed away in 2013, was one of the first professors to show interest and challenge him in the classroom.

Rosica began his career at Arthur Andersen in 1988. However, his first job was tougher than he anticipated.

Working in the firm's tax department proved to be a challenge. He didn't really know how to do everything he was asked.

"IT WAS ALWAYS IMPORTANT TO ME TO HELP GIVE BACK AND SUPPORT MY SCHOOL," ROSICA SAID. "I'VE BEEN ABLE TO INCREASE MY SUPPORT EVERY YEAR WHETHER IT'S THROUGH GIVING MONEY, TIME OR SHARING MY TALENT."

"It wasn't until my coworkers mentored me that I started to understand how to do my job completely," Rosica said.

But once Rosica became comfortable in his role, he thrived at Arthur Andersen, where he became

a Partner in 1999. But just three years later, Arthur Andersen was effectively dissolved after its involvement in the Enron scandal.

"We (employees) had the opportunity to go to any firm," Rosica said. "I looked around and EY stood above everyone else. It fit my skills."

Rosica made partner with EY the same year. He now oversees the firm's personal financial services and tax consulting practice for the Southeast Region. He also provides clients with holistic wealth planning.

After 25 years in accounting, Rosica said the introduction of technology in the practice and the level of regulation have changed how the industry operates.

"Public accounting is going to continue to grow," he said. "We are going to be able to serve our clients in many different areas now."

One of Rosica's passions is entrepreneurship, which is why he is heavily involved in EY's Entrepreneur of the Year Awards, which recognizes entrepreneurs and the vibrancy that helps drive communities.

EY's Entrepreneur of the Year Awards has 25 regional

programs in the U.S., and Rosica is the Program Partner for the Florida region.

"We try to make the event fun and entertaining. It's a big celebration," he said.



Rosica, a member of Fisher's Advisory Board for the past 15 years, also played a major role in the inaugural Gator100, a program sponsored by the College's Center for Entrepreneurship & Innovation (CEI) that recognized the fastest-growing, Gator-owned or Gator-led businesses in the world. He connected EY with the Gator100 to help create the program's criteria as well as tabulate the results.

"It was always important to me to help give back and support my school," Rosica said. "I've been able to increase my support every year whether it's through giving money, time or sharing my talent."

"I encourage other alumni to focus on what their degree and UF has done for their career. They should give back in whatever way they can to give opportunities for the future generations coming to the school."

—Mauricio Almenara (BSPR '16)



# NY EDUCATOR RECEIVES UF YOUNG ALUMNI AWARD

**Keith Robinson** (BSAc '05, MAcc '06) was the Fisher School's honoree at the University of Florida's Outstanding Young Alumni Awards in April at Emerson Alumni Hall.

The Outstanding Young Alumni Award, established by UF's Alumni Association, recognizes alumni ages 35 or younger who have distinguished themselves in their profession and community.

Keith serves as the Dean of Culture at People's Preparatory Charter School in Newark, N.J., which serves

students in grades 9 through 12 and is dedicated to the core values of Intellect, Empathy and Action.

Keith, who also teaches ninth grade Mathematics at People's Prep, has had a successful tenure as an educator in the Tri-State area. He taught World History at Newark's Rise Academy Charter School, and Mathematics at I.S. 195 Roberto Clemente Middle School in Harlem. In addition, he has worked extensively to develop after-school programs in Harlem.

In 2013, Keith was awarded the TNTP \$25,000 Fishman Prize for Superlative Classroom Practice, which is given annually to exceptionally effective teachers who work in high-poverty public schools. Keith is committed to supporting students and their families in the hard work necessary to be successful in applying to and attending college.

## PAST FISHER RECIPIENTS

- **2014** Bridget Stomberg (BSAc '00, MAcc '02)
- **2013** Allison McCarthy (BSAc '98, MAcc '98)
- **2012** Brian Zophin (BSAc '98, MAcc '98)
- **2011** Scott Bridgman (BSAc '98, MAcc '98)
- **2010** Nick Reader (BSAc '97)
- **2009** Jeff Nickell (MAcc '98)
- **2008** Bettina Whelan Weiss (MAcc '97)
- **2007** Wendi Christensen (BSAc '96, MAcc '96)
- **2006** Shannon Brouillette (BSAc '94)
- **2006** Leigh Ann Horton (MAcc '94)

# SPRING AWARDS BANQUET



→ Diana Weng with Dr. Gary McGill

Diana Weng was named the Master of Accounting (MAcc) Student of the Year at the Fisher School of Accounting's Spring Banquet on April 16 at the Hilton University of Florida Conference Center.

The award, which is selected by a faculty vote, is the highest honor awarded to a Fisher student.

Weng served as Director of Mentor Development for the Heavener School's Business Undergraduate Mentorship Program (BUMP), Planning Committee Chair for the Fisher School's Women in Accounting Symposium and Mentor for Beta Alpha Psi among other activities. Weng, who has also completed internships with Sears Holding Corporation and EY, plans on pursuing a Ph.D. in Accounting at the Fisher School.

Cindy Dosch received the Fisher School's first-ever Distinguished Service Award, recognizing outstanding service over the past year. Dosch created a system to upload grades when it was found that UF's new online course platform was not compatible. She also created an online Facebook group to help students more easily contact professors and teaching assistants, and reformatted the Fisher School's virtual office hours.

## FELLOWSHIPS

- **Frederick E. Fisher Fellowship**—Cindy Dosch.
- **William E. Crown Jr. Fellowship**—Brooke Cameron, Shannon Costello, Kelly Kush, Savannah Snow.
- **Batson-Siegel Fellowship**—Christopher Shields.
- **Richard E. Darby Fellowship**—Paul Fack, Stephen Ireland.
- **E. Lovelle Ahrano Scholarship**—Allyson Barbanell, Liz Kleinfeld.
- **Leland M. Reiner Memorial Fellowship**—Cameron Ferguson, Kristopher Natale.
- **Gerson, Preston and Company, CPA Fellowship**—Paul Davis, Joshua Graben.
- **Don Miller Fellowship Scholarship**—Marc Milgrim.
- **Jim and Sandy Wadsworth Scholarship**—Alexander Raymond.
- **Gina Babicz Memorial Fellowship**—Vinyu Ungvichian.
- **Ralph W. Miller Scholarship**—Austin Friedman, Taylor Grulich, Emily Pender.
- **FICPA Fellowship Nominees**—Jared Bennis, Alexandria Corbett, Rolando Gonzalez, Mary Frances-Landis, Emily Meyer, Zachary Zaffos.

## LEADERSHIP AWARDS

- **Outstanding MAcc Student of the Year**—Diana Weng.
- **Distinguished Student Service Award**—Cindy Dosch.
- **J. Michael Cook Student Leadership Award**—Eric Lang, President, Beta Alpha Psi.
- **Ed Triplett Student Leadership Award**—Rachelle Gabrang, FSOA Student Council President (Fall 2014); Tara Prakash, FSOA Student Council President (Spring 2015).
- **J. Michael Cook Excellence in Teaching Award**—Dr. Justin Leiby.

# 8TH ANNUAL WOMEN IN ACCOUNTING SYMPOSIUM

The Fisher School's 8th Annual Women in Accounting Symposium was held Nov. 7-8 at the Harn Museum of Art in Gainesville.

The event welcomed alumnae and professionals from the nation's top firms to share strategies and success stories with Fisher students.



## SPEAKERS & PANELISTS:

- Amber Albert (BSAC '08)—Audit Manager, KPMG
- Cathy Brown—Senior Associate, Tax, Dixon Hughes Goodman
- Ellen Joseph (BSAc '89, MAcc '90)—Tax Project Manager, NextEra Resources
- Jill Loftus (BSAc '93, MAcc '93)—Partner, PwC
- Varsha Mohinani (BSAC '08, MAcc '08)—Audit Manager, James Moore & Co.
- Joyce Ogienwayne (BSAC '05)—Audit Manager, Deloitte
- Maria Rivero (BSAc '11)—Senior Associate, McGladrey
- Desiree Segobiano (BSAc '10, MAcc '10)—Senior Associate, Grant Thornton
- Lauren Skillman (BSAc '12, MAcc '12)—Assurance Senior, EY
- Cindy Spritzer (BA '87)—Managing Director, Advisory Services, EY
- Julie Williams (MAcc '94)—Partner, PwC

# ALUMNI EVENTS

## PAST

### EY JACKSONVILLE HAPPY HOUR

**Aug. 19, 2015**

The River Club

### KPMG TAMPA BAY HAPPY HOUR

**Sept. 2, 2015**

Grille One Sixteen

### ACCOUNTING FIRM SOCIAL

**Sept. 9, 2015**

Fisher School of Accounting

## UPCOMING

### WOMEN IN ACCOUNTING SYMPOSIUM

**Oct. 9-10, 2015**

Florida Museum of Natural History

### FISHER SCHOOL & FICPA ALUMNI BBQ AND TAILGATE

**Nov. 7, 2015**

Fisher School of Accounting





# ENDOWMENTS

GIFTS MADE TO ESTABLISH A PERMANENT FUND FOR A SPECIFIC PURPOSE IN THE FISHER SCHOOL

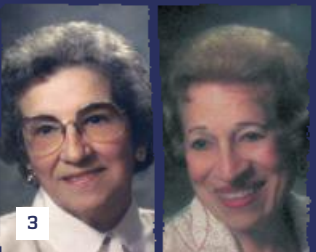
1 <b>E. Lovelle Ahrano</b> Scholarship	FSOA Director's Excellence Fund
2 <b>Gina Babicz</b> Memorial Fellowship	13 <b>Gerson Hall</b> Excellence Support Fund
3 <b>Batson-Siegel</b> Accounting Scholarship	14 <b>Gerson, Preston and Co.</b> CPA Fellowship
4 <b>J. Michael Cook / Deloitte</b> Professorship Fund	15 <b>Grant Thornton</b> Faculty Fellowship
5 <b>William E. Crown, Jr.</b> Fellowship	16 <b>KPMG</b> Professorship in Accounting
6 <b>Joy McCann Culverhouse</b> Excellence in Accounting Fund	17 <b>Jack Kramer</b> Professorship
<b>Richard E. Darby</b> Accounting Scholarship	<b>Joseph Lumia</b> Memorial Fellowship
7 <b>William E. Davis Family</b> Fellowship in Accounting	18 <b>Joelen K. and Robert G. Merkel</b> Endowment
8 <b>Deloitte Partners</b> Professorship Endowment	<b>Don Miller</b> 5 <sup>th</sup> Year Accounting Scholarship
9 <b>Duggan, Joiner &amp; Co.</b> Accounting Endowment	<b>Ralph W. Miller</b> Scholarship
10 <b>J. Roy Duggan</b> Professorship	<b>Randall L. Parks</b> Endowment
11 <b>EY</b> Endowment	19 <b>PricewaterhouseCoopers</b> Faculty Fellowship in Accounting
11 <b>EY</b> Excellence Fund	19 <b>PricewaterhouseCoopers</b> Professorship in Accounting
11 <b>EY</b> Professorship of Accounting	20 <b>Luciano Prida, Sr.</b> Term Professorship
12 <b>Frederick E. Fisher</b> Accounting Fund	21 <b>Leland M. Reiner</b> Memorial Scholarship
12 <b>Frederick E. Fisher</b> Eminent Scholar Chair	22 <b>The Bond Foundation, Inc.</b> Endowment
Fisher School Enhancement Fund	<b>Thibault Family</b> Endowment
FSOA Commemorative Gallery Fund	23 <b>Jim &amp; Sandy Wadsworth</b> Scholarship Endowment



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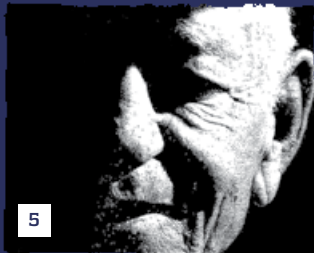
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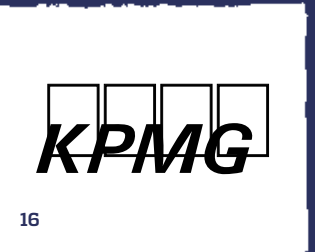
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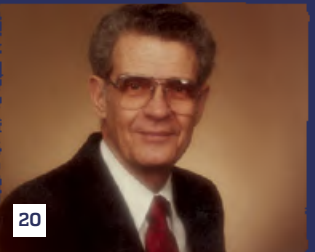
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Please contact the alumni affairs office at (352) 392-0381 if you possess a photo for any of the non-pictured endowments.



# DEFERRED GIFTS

GIFTS MADE TO SUPPORT THE FISHER SCHOOL BY WAY OF BEQUEST, TRUST, RETIREMENT PLANS OR LIFE INSURANCES

1 Marion “Bill” Averett

2 Bernie Berkman

3 W. Thomas Brooks

4 John Bumgarner

Martin Chernoff

5 J. Michael Cook

Harry Daniels

6 Timothy Deckert

7 A. Ross Evans

8 Jimmy Fischer

9 Fred Fisher

10 Dr. Jack Guistwhite

11 Ryan & Julia Kittner

Andrew McGhin, Jr.

12 Joelen K. Merkel

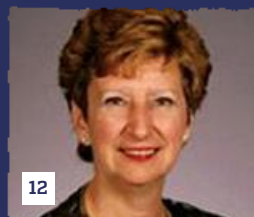
13 Davis Rembert

14 Jay Rossin

15 Dr. John Simmons

16 Doug Thompson

17 Alfred C. Warrington IV



Please contact the alumni affairs office at (352) 392-0381 if you possess a photo for any of the non-pictured deferred gifts.

# FISHER ADVISORY BOARD

- |                       |                            |                           |                     |
|-----------------------|----------------------------|---------------------------|---------------------|
| → Mike Balter         | → Michael L. Kohner        | → Sean Richards           | → Bettina Weiss     |
| → Joseph Cannella     | → Lara Long                | → Gregory A. Rosica       | → Julie K. Williams |
| → Robert Feldmann     | → Rodrigo “Roddy” Melendez | → Jack Rybicki            | → R. Michael Willis |
| → Adrienne J. Figur   | → Joelen K. Merkel         | → Dara M. Simon           | → Brian Zophin      |
| → G. Thomas Frankland | → Steve Messing            | → James R. Southall, Jr.  |                     |
| → Wayne (Skip) Fraser | → Henry H. Miyares         | → Loreen M. Spencer       |                     |
| → Chrislynn Freed     | → Becky Moore              | → Robert Tache            |                     |
| → Doug Gawrych        | → Cindy Pekrul             | → Steve Thibault          |                     |
| → Kevin Herzberg      | → Steven Rainey            | → Glen E. Troast          |                     |
| → George J. Kehl      |                            | → Alfred C. Warrington IV |                     |

## HONORARY MEMBER

→ Fred Fisher

## EMERITUS MEMBERS

- |                   |                       |                    |                    |
|-------------------|-----------------------|--------------------|--------------------|
| → Russell Bogue   | → Jeffrey Davidson    | → Stanley Levy     | → Russel Natherson |
| → J. Michael Cook | → Joseph Davis        | → Robert Lowe      | → Mike Shemelya    |
| → Doug Cooper     | → Matt Dumar          | → R. Terry Lyle    | → Richard Simonet  |
|                   | → Patrick Gramling    | → Robert McMullen  | → Larry Thoele     |
|                   | → Charles Hoyman, Jr. | → Joan Millett     | → Doug Thompson    |
|                   | → Johnnie James       | → Harold Monk, Jr. |                    |

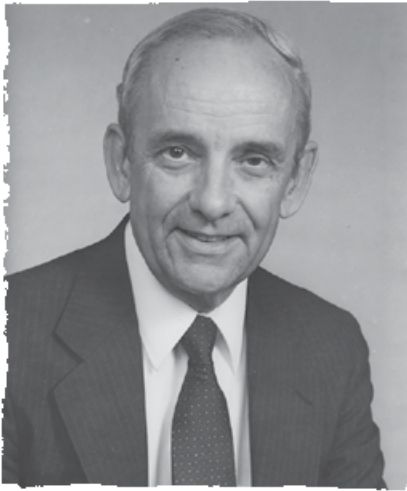
# IN MEMORIAM

The Fisher School is saddened by the passing of C. Harold Hippler, Jr. (BSBA '55), an emeritus member of the Fisher School's Advisory Board.

He was 82.

Harold spent 37 years at Deloitte, and retired as the Managing Partner of the firm's Fort Lauderdale office in 1993. He was a dedicated alumnus who served UF in numerous ways, including on the Fisher School's Advisory Board and UF's President Council.

“Harold was a dedicated supporter of the Fisher School of Accounting,” said Fisher School Director Dr. Gary McGill. “He was a long-time member of the School's Steering Committee and Advisory Board, and his advice and counsel will be missed.”



→ C. Harold Hippler, Jr.

# GIFTS

For information on how you can support the Fisher School of Accounting, please contact Alison Law, Director of Development:

✉ [alison.law@warrington.ufl.edu](mailto:alison.law@warrington.ufl.edu)

☎ (352) 392-0381

💻 [uff.ufl.edu/appeals/fsoa](http://uff.ufl.edu/appeals/fsoa)

## \$100,000+

→ Anonymous

## \$10,000 – \$49,999

- Joseph F. & Theresa A. Cannella
- Carole Chaiken (d)
- Donald Chaiken
- Donald & Carole Chaiken Foundation
- Robert E. & Sharon Z. Chevalier
- Jason R. & Susan G. Connery
- J. Michael & Mary Anne Cook
- Ernst & Young Foundation
- Grant Thornton Foundation
- Jeffrey C. & Karen C. Jones
- KPMG Foundation
- Robert W. & Janis C. McMullen
- Henry H. & Peggy B. Miyares
- Becky B. Moore & W. David Ellrich, Jr.
- Lori G. & Kevin S. Nissen
- Prida-Guida & Co., P.A.
- Luciano L. & Linda A. Prida
- Xavier E. & Mrs. Ember J. Prida
- Steven K. Rainey
- Loreen M. & Marc A. Spencer
- Robert H. & Carmen L. Thibault
- Steve & Holly L. Thibault
- Alfred C. & Judy A. Warrington
- Mark E. & Karen E. Wolfson

## \$50,000 – \$99,999

**Deloitte.**

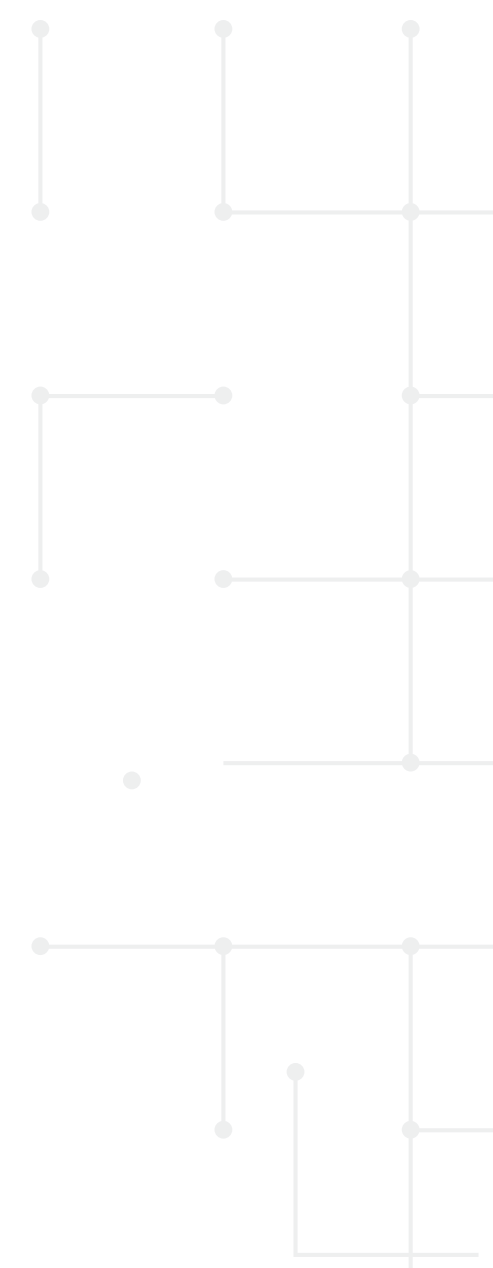


## \$5,000 – \$9,999

- Scott L. & Sara M. Adams
- Gerard A. & Nancy L. Arsenaault
- The Bond Foundation, Inc.
- Cherry Bekaert LLP
- Robert P. & Jennifer J. Crouch
- Kelley A. & Patricia N. Ezell
- Gary L. French
- FrontStream
- Glenn N. & Bonnie S. Geffner
- James R. & Catherine M. Hanlon
- C. Harold Hippler, Jr. (d)
- George J. & Christine M. Kehl
- Michael L. & Kimberly L. Kohner
- George C. Lawrence
- Bert T. & Carmen S. Mills
- NextEra Energy Foundation, Inc.
- Raymond James Charitable Endowment Fund
- Sean M. Richards
- James A. & Mrs. Nouchine O. Stidham
- Robert Tache
- Charles W. & Sylvia E. Uhrig

## \$1,000 – \$4,999

- AllianceBernstein
- Daniel J. & Candice E. Amat
- Andersen Tax LLC
- Sari K. & Michael T. Arnall
- Michael A. & Lori G. Balter
- Diane M. Barrett
- Paul W. & Judith D. Bassaline
- Bergen County United Way
- Kent N. & Karen K. Berry
- Marc W. Bjorkman
- Derek J. & Ann G. Blakeslee
- Jeremy B. Blank
- Alexandra M. & Brad Bond
- Martin Chernoff, C.P.A.
- Theodore F. Chive
- Suzanne Christensen
- Thomas A. & Wendi R. Christensen
- Rolando C. Cicarelli
- Reverend Paul H. & Linda A. Cleveland
- Community Foundation for Palm Bch & Martin Counties
- Community Foundation of Tampa Bay, Inc.
- Douglas L. & Melanie S. Cooper
- Rick & Deborah Covert
- Jonathan J. & Sheila H. Davies
- Michael DeLong
- Joseph G. & Amy S. Dowds
- Harold L. & Lisa M. Eisenacher
- Jude M. Elengical
- Eli Lilly & Co. Foundation
- Robert C. & Marilyn D. Ellyson
- Adrienne J. & Randy C. Figur
- Frederick E. Fisher
- Janet S. Foshee
- Jeffrey H. & Tamera M. Foster
- R. Doug Gawrych
- Michele L. Gurto
- David M. & Laura Hall
- Derek J. Hamilton
- Edward M. & Mrs. Yaeko S. Hanna
- Colleen T. & Jeffrey C. Harrison
- David R. Hazels
- Kevin Herzberg
- Neal A. & Cheryl D. Hochberg
- Thomas L. & Cynthia J. Kirk
- Benjamin L. Klein
- Jean A. & Daniel W. Koivu
- Bruce D. & Elizabeth C. Landrum
- Ben & Mary E. Latham
- Jeannette M. Leighton
- Howard A. & Melany G. Levenson
- Jill H. & Keith B. Loftus
- Matthew & Sandra MacVane
- Scott A. Mager
- Andy J. & Debbie P. Mason
- McGladrey LLP
- Daniel D. McRae
- Mrs. Shan L. Nemeth
- David P. & Josephine Nichols
- Jeffrey T. & Virginia B. Nickell
- Jesse B. & Florence E. Ostrum
- Tony R. & Tiffany R. Otero
- Oxbow Carbon & Minerals Holdings, Inc.
- Peter V. & Lauren Pardo
- Cynthia L. Pekrul & Adebayo Adedoyin
- Michael C. & Kerri Percent
- Laurence M. & Stacey Pfeffer
- Daniel A. & Carla Powers
- Jerry B. & Mrs. Rossi Puzey
- Michael P. & Shari M. Quackenbush
- Alison M. Rand
- Nick J. & Melanie G. Reader
- Renaissance Charitable Foundation, Inc.
- Jeffrey M. Rubin
- David L. Scharnweber
- Mark & Nancy J. Schroeder
- Michael A. & Debra P. Seelig
- Paul H. & Jennifer M. Silvergate
- Robert W. & Maureen M. Sim
- Bonnie S. Sockel-Stone & Elliot N. Stone
- Randall S. Sogoloff
- Jamie J. Summers
- Lara Thrush-Long & Brian T. Long
- Michael B. & Ana M. Vidal
- James B. & Sandra M. Wadsworth
- Emily T. Warthen
- James Weeks
- David W. Weinberg
- Bettina W. & Gregory S. Weiss
- James W. Wynns
- Orin S. & Ann R. Yarbrough





\$500 – \$999

- Justin B. & Lindsey Avery

→ Ray L. & Karen E. Bassett

→ Anthony D. & Carla Beckman

→ Barry N. & Arlene J. Berlin

→ Brian M. & Deborah J. Blacher

→ Michele F. & Laurence I. Blair

→ Jesse V. & Mariana B. Boyles

→ Joseramon Carrasco

→ Steven G. & Susan D. Christovich

→ Antonio & Stephanie S. Correa

→ Crum & Forster

→ Farzin & Dianne C. Darabi-Aliabad

→ Darden Restaurants, Inc. Foundation

→ Davis-Monk Financial Group, Inc.

→ Mario & Lourdes E. de Armas

→ John C. Elder

→ James C. & Nancy C. Elliott

→ Kelly M. & John W. England

→ Kevin P. & Debra A. English

→ Christopher D. & Michelle L. Exum

→ ExxonMobil Foundation
- Asim & Yasmeen S. Fareeduddin

→ Daniel J. & Vanessa F. Felgner

→ Miguel A. & Kristin R. Fonseca

→ Chrislynn R. & Glenn S. Freed

→ The Glenmede Corp.

→ Darrell T. & Stephanie A. Hanna

→ Melissa L. Hansen

→ Todd A. Hewlett

→ Kay C. & Roger A. Ingley

→ David G. & Janette L. Jahosky

→ Linda K. & Charles L. Johnson

→ Lisa R. & C. F. Johnson III

→ Lisa Lettenmaier

→ Rochelle S. Matza, C.P.A.

→ Ernesto & Mrs. Jozanne Mayor

→ Tyler A. Medley

→ Dean A. Millard

→ Lillian F. & James P. Mills

→ Louis F. Morr

→ Network For Good

→ Vincent P. Oatis III
- Todd A. Piacentine

→ George R. & Lisa H. Ponczek

→ Gordon L. & Susan Postle

→ Adrienne Rodriguez

→ Gary S. Rosen

→ Jenny E. & Reed L. Russell

→ John M. & Eileen A. Sarris

→ Christopher M. & Rhonda K. Schaeffer

→ Chip Schilb

→ Jack Sinuk

→ Catherine R. & R. Bob Smith III

→ Jeffrey A. & Debra N. Steinberg

→ Brenton W. Steiner & Julie M. Maxwell-Steiner

→ Mia C. & Phillip L. Stutzman

→ Kevin L. Thomas

→ Perry R. & Linda D. Thompson

→ Time Warner, Inc.

→ Mark D. & Tina M. Veil

→ Anne M. & Joseph C. Waryold, Jr.

→ Morris C. & Ivonne G. Wycoff

\$100 – \$499

- Leslie A. & Alvin R. Abbott

→ Matt J. Adams

→ Brandon E. Adler

→ Amber R. Alfano

→ Kori L. & Drew E. Allen

→ Dmitry R. Almanza

→ Nazaar Alobaidat

→ American International Group, Inc.

→ Allyson A. & Derrick E. Andres

→ Jill F. & Jonathan L. Andron

→ Brian L. Angstadt

→ Lisa Q. Archibald

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