

BEYOND THE NUMBERS

E-Newsletter from the Florida Board of Accountancy



Board Member Spotlight: Carey Vasallo

Carey Vasallo

Carey Vasallo is a member of the City of Miami's Auditor General Division. She is a certified public accountant, certified fraud examiner, certified valuation analyst, certified anti-money laundering specialist and certified forensic consultant. Vasallo was recognized as the AICPA/FICPA Women to Watch and Coral Gables Chamber of Commerce's Businesswoman of the Year. Previously, Vasallo served on the Florida Institute of Certified Public Accountants' Board of Directors and Miami Dade County Advisory Board. She earned her bachelor's degree in accounting from Barry University and master's degree in accounting from Nova Southeastern University.

Proposed Amendments to the UAA Model Rules

The NASBA Board of Directors approved for re-exposure changes to the Uniform Accountancy Act Model Rules for the granting of credit requirement for sections passed on the Uniform CPA Examination. The revised exposure draft increases the number of months of conditional credit provided to a candidate from 18-months to 24-months and provides greater clarity as to a Board's authority to allowing additional time to candidates. Comments on these changes are requested by April 17, 2023.

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Director's Message

"The New CPE Reporting Tool"

The Division of Certified Public Accounting has announced the implementation of a new CPE reporting tool for our licensees. A CPA can locate the tool within their DBPR On-line Service account. Beginning with the July 1, 2022, to June 30, 2024, CPE reporting period, use of this tool is mandatory for Florida licensed CPAs. With this reporting tool, a CPA will input details about the CPE courses completed and upload the corresponding proof of completion. At renewal time in 2024, if this system indicates a CPA is not compliant with the CPE requirements, the CPA will be unable to renew their license.



Roger Scarborough

The 2023 renewal process remains unchanged. The reporting tool is not functional for licenses expiring December 31, 2023. If your license expires December 31, 2023, do not attempt to enter course information prior to your 2023 renewal.

We decided to undertake this challenge because for several years the CPE audit results showed compliance in the 80% to 90% range, with the most recent audit results falling below 80%. Section 455.217 F.S. requires a 95% compliance rate or a system of determining compliance prior to license renewal. Noncompliance by a CPA who is selected for audit results in a DBPR investigation, a hearing before a probable cause panel, another hearing by the Board to determine discipline and finally, the Division col-

(Continued on page 2)

Director's Message: The New CPE Reporting Tool (continued from page 1)

lecting fines and monitoring future requirements of discipline. All of these steps are time consuming and expensive.

Other states are implementing similar reporting measures. With the implementation of this reporting tool, our goal is to increase compliance dramatically while at the same time lowering expenses. I am hopeful that future versions of the reporting tool will allow a transfer of information from other tracking systems.

The Board strongly encourages Florida CPAs with licenses expiring December 31, 2024, to input and upload course information as they complete it. Do not wait to input and upload all of your information at renewal time. Your re-establishment period dates for completing CPE courses remain the same, July 1, 2022, to June 30, 2024. At the end of the re-establishment period, a CPA has until July 31, 2024, to input the details and upload proof of completion into the reporting tool.

If a licensee fails to complete the required courses by June 30, 2024, and upload them before July 31, 2024, they have to complete and upload additional CPE hours by the extension deadline to qualify.

Please remember with this change you have to complete a course, obtain the proof of completion and upload it, all before the deadline. You are encouraged to communicate with your CPE provider about their timeframes for providing certificates of completion so that you can obtain it and upload it timely.

Some key points about the reporting tool:

- The tool allows reporting of all types of credit—traditional CPE, participation in a college course, or instructor credit for teaching CPE or college courses.
- A licensee can input courses in multiple sessions or all at once.
- A licensee can input 1 course or multiple courses in a session
- A licensee can edit, add or delete information in the log.
- After inputting a course or multiple courses, the licensee uploads proof of completion
- A licensee can upload 1 document or multiple documents at the end of an input session.
- A PDF must be legible. A maximum of 2 certificates per PDF page.
- A PDF document may be 1 page or multiple pages subject to size limitations.
- Upload size limitations: 10MB per file, 50MB per session
- Upon completion of a session of inputting course informa-

tion and uploading proof of completion, an automatic confirmation email will be sent to the licensee.

- These email confirmations are cumulative, showing all courses inputted during the re-establishment period.

The confirmation will include a section for attachments, listing the documents uploaded using the file name(s) assigned by the licensee. This section of the confirmation is not cumulative and will only show the document(s) uploaded in the last session.

View My Continuing Education is a screen that shows the number and category of CPE hours reported for a given renewal period. It indicates compliance or a lack of compliance with the requirements. It is for viewing only, you cannot edit information from this screen.

It may take *up to 24 hours* after input for the *View My Continuing Education* to reflect courses added to the system.

CPE Reciprocity:

If you are a nonresident Florida licensee and licensed in another state, I encourage you to read the following: [Instructions for Nonresident Licensees](#)

Additional Resources:

For an overview, I encourage you to check out this section of our website: [CPE Reporting – MyFloridaLicense.com](#).

Within the Online Services portal, you can also review the [Instructions for CPAs](#), which includes screen shots and detailed instructions.

The CPA Division has set up an email address to manage questions. After reading our materials, if you have questions, please email cpa.reportingtool@myfloridalicense.com.

With the help of the FICPA, we plan to produce a tutorial video. We will post links to the video on our website and introduce it in a future newsletter. I anticipate the FICPA will do the same. I suggest firms consider designating one CPA as a “knowledge champion” on this topic who may act as a resource for others. I want to thank the FICPA who has agreed to be another resource for the profession and help us answer questions and identify repetitive topics we can address in future email notices or the newsletter.

We will continue to communicate on this topic. We encourage use of the reporting tool by the profession to avoid problems during the 2024 renewal. Please familiarize yourself with the tool and make it a practice to input courses and upload proof of completion as you receive it.

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BOARD WEBSITE

[http://www.myfloridalicense.com/
DBPR/certified-public-accounting/](http://www.myfloridalicense.com/DBPR/certified-public-accounting/)

NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

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Division of Certified Public Accounting
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Telephone: 850.487.1395
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Understanding the Clay Ford Scholarship

Do you have an intern in your office or a prior classmate who is getting ready to enter their fifth year in accounting? If so, they may be qualified to apply for the Clay Ford Scholarship. Awards may be up to \$8,000 per applicant per semester, dependent on the number of applicants who are awarded the scholarship annually.

Who is eligible?

Anyone who meets all of the below requirements:

- Is either in, or entering their fifth year of accounting education at a Florida regionally accredited university
- A minority person as defined in [Section 288.703\(4\) F.S.](#)
- A permanent resident of Florida
- Completed a Free Application for Student Aid (FAFSA) and shows financial need
- In good academic standing and has an undergraduate GPA of at least a 2.5 on a 4.0 scale

What do I need to apply?

- A completed [Clay Ford Scholarship Application](#)
- Official College/University Transcripts
- Registrar's and Financial Aid Office Certification (Included in the application)
- A 500-word essay on life goals and how the scholarship will allow the applicant to achieve them
- FAFSA Student Aid Report

When do I need to apply?

The deadline to apply is **June 1st**, every calendar year

When will I know I was awarded the scholarship?

- The Clay Ford Scholarship Committee meets annually in August to determine the final list of applicants.
- Award recipients will receive a letter from the Division of Certified Public Accounting up to a week after the meeting notifying them of the award

If awarded, when will I receive the award?

- Academic institutions will be notified of awards, and be provided the funds for the term's awards
- Those funds are typically sent out in January for Spring and September for Fall
- The university will disburse the financial aid during their disbursement windows

You can learn more about the Clay Ford Scholarship by reading [Rule 61H1-38](#) and contacting the Department of Business and Professional Regulation.

THE CHAIR'S CORNER

It is truly an honor to serve as your 2023 Board Chair, an honor granted to me at the December 2022 Board meeting. I want to express sincere thanks to my fellow 2023 Board members William Benson, Tracy Keegan, Jason Lafser, Michelle Maingot, Steve Platau, Shireen Sackreiter, Brent Sparkman, and Caridad Vasallo, for the trust they have placed in me. Thank you!

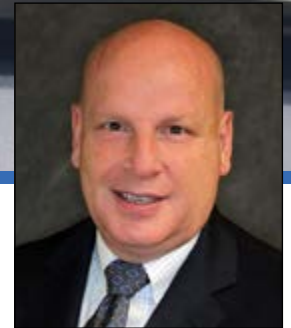
My goal as your 2023 Chair will be to live up to the high standards set by immediate past Chair Platau, as well as the other fine professionals who have served as Chair over the years. You can be assured that the current Board members; the hard-working staff at the Board, led by Roger Scarborough; and the great legal team, including Rachele Munson and Danijela Janjic, advising us; will help me reach this goal and hold me accountable (no pun intended).

Let's take a look at the activities and issues on the 2023 Board agenda. At the seven "regularly scheduled" Board meetings, your Board will continue to address various regulatory, disciplinary, examination, and licensing-related issues with the best interest of the profession and public in mind. All Board members will continue their active participation on various Board committees including, Probable Cause, Rules, Education, CPE,

PROC, Budget, and Clay Ford Scholarship. Additionally, in February, the annual half-day workshop will be held. At this workshop, various issues impacting our profession are presented and discussed. With Board meetings, committee assignments and the annual workshop, 2023 looks to be another full year for everyone.

2023 also brings significant issues impacting our profession now and for years to come. These include the new CPE reporting portal, CPA exam format change, addressing NASBA's request to extend exam expiration periods, rules related to license mobility, and perhaps the most significant issue of all, the CPA/accountant shortage. Many of these issues will require either direct Board action via rules changes, or Board influence through involvement in various committees and community outreach.

In closing, I would like to extend an invitation to each of you to come and see the Board in action. The Board meeting schedule dates, times and locations can be found at the following link [Florida Board of Accountancy 2023 Meeting Dates](#).



William Blend

AICPA Unveils Blueprints for Redesigned CPA Exam

The American Institute of CPAs (AICPA) released the updated Uniform CPA Examination® Blueprints, the official document of content eligible for assessment on the Exam. The Blueprints are based on the knowledge and skills required of a newly licensed CPA to meet the demands of firms, employers and clients.

Under the CPA Evolution licensure model, all candidates will be required to take three Core sections: Financial Accounting and Reporting, Auditing and Attestation, and Taxation and Regulation. Then, each candidate will choose a Discipline in which to demonstrate additional knowledge: Business Analysis and Re-

porting (BAR), Information Systems and Controls (ISC) and Tax Compliance and Planning (TCP). Regardless of a candidate's chosen Discipline, this model leads to full CPA licensure.

The Blueprints are a result of the AICPA's Practice Analysis research to align the CPA Exam to the CPA Evolution initiative and are included in its [final report](#).

Candidates should note that the last day of testing for all current CPA Exam sections is anticipated to be December 15, 2023. The CPA Evolution-aligned CPA Exam will launch in January 2024.

2022 CPE VIOLATIONS

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC.

To obtain a Final Order of any individual listed you will need to submit a request to GovQA at dbpr.state.fl.us/govqa/.

July 15, 2022

Case #2020-003597	Marc A. Rudner	AC#44147
Case #2020-035130	Donna C. Zeitler	AC#23838
Case #2021-012779	Michael L. Tanner	AC#25917
Case #2020-002327	Brian J. Hibbard	AC#33137
Case #2019-004287	Dee Anna Temple-Pryor	AC#33953
Case #2020-021527	Cali Corbin White	AC#48327
Case #2019-059662	Samuel M. Roberts	AC#49159

September 23, 2022

Case #2021-011687	Michael Averyt	AC#18974
Case #2021-011993	Kimberly Cole	AC#26414
Case #2021-016370	Patricia Fuller	AC#24376
Case #2021-015470	Judy Gallagher	AC#30014
Case #2020-014250	Stacey Howard	AC#47997
Case #2021-015434	Hsin-Hua Wu Lee	AC#35050
Case #2021-014778	Robert Lennox	AC#27044
Case #2021-018921	Manuel Marrero	AC#8641
Case #2020-018537	Thomas Poulk	AC#34793
Case #2020-003609	Vera Rodriguez	AC#49916
Case #2020-000899	David Roebuck	AC#31778
Case #2019-016947	Timothy Schmedes	AC#45621
Case #2019-059726	Frank Teets, Jr.	AC#12999
Case #2021-014001	Jeffrey Williams	AC#32498

December 16, 2022

Case #2021-015447	Olga E. Rivera Cruz	AC#32354
Case #2020-036307	Madge Alexandrine Brown	AC#13206
Case #2020-038395	Eva Lynn Hernandez	AC#16595
Case #2021-022650	Spencer Evan Goldenberg	AC#46683
Case #2021-025246	Candis Shameria Massey	AC#51984
Case #2020-021535	Thienphuong T. Mai	AC#48564

The following are summaries of action taken by the Board. To obtain a Final Order of any individual listed you will need to submit a request to GovQA at dbpr.state.fl.us/govqa/.

July 15, 2022

Case #2020-015356	Luis Felipe Rosales	AC#41942
Statute:	473.322(1) (c) F.S.	
Violation:	Performing work described in section 473.302(8) (a), F.S. without an active individual and/or firm license	
Penalties:	Suspension and 8 additional penalty hours of accounting/auditing CPE hours for the current renewal period	

Case #2019-030099	Howard Charles Lapensohn	AC#19258
Statute:	473.323(1) (c) F.S. and 473.323(1) (a) through a violation of 455.227(1) (t) F.S.	
Violation:	Having a public accounting license suspended by the Pennsylvania State Board of Accountancy and failing to timely report being convicted or found guilty of a crime	
Penalties:	Suspension	

New Firm Licensees - July 1, 2022 – December 31, 2022

<p>2A TAX DIGITAL LLC A. ROTH & CO. PUBLIC ACCOUNTANTS, INC. AARON B. STITZEL CPA, PLLC AH ACCOUNTANTS & ADVISORS LLC ALLEN & ARCHER PLLC ALLYSON L. VALENZUELA AMANDA HUGHES CPA LLC ARRAY ACCOUNTING AND TAX LLC AVROHOM N ROTH BLOOM CPAS AND ADVISORS, LLC BOLD CITY CFO PLLC BOOKKEEPING BY CPA INC BUSTILLO CPA FIRM, PLLC BYERS, BYERS & ASSOCIATES PROFESSIONAL CORPORATION CARROLL & COMPANY TAX LLC CATHERINE LAPORTE, CPA, INC. COASTAL CPA FIRM PLLC CORNELL ACCOUNTING FIRM CORP CORNERSTONE CPAS & ADVISORS PLLC COSTOPOULOS ELLIS & ASSOCIATES, LLC CPA INC. CPA OF FLORIDA P.A. CRAIG RUDNITSKY, CPA PLLC DAMON E. PALMER, CPA DAYAN & ASSOCIATES, PLLC DENISE PELHAM SMYTH DESMOND CRAIG KNOWLES, CPA DIAMOND CPA ACCOUNTING & ADVISORY INC ERICMA, PLLC FOCUS GROUP STRATEGIES LLC FREE STATE ACCOUNTING LLC FULLER & TURKEL CPAS AND ASSOCIATES, LLP GOLOMB KATZ & SCHWARTZ, PLLC HEARD AND TAFT, LLC INSIGHT CPA, PLLC JAVIER CASABONA, CPA, PA JBW, LLC JOHN F MCDONALD CPA PA JONES, MARESCA & MCELWANNEY P.A. JOSHUA D. ECHEMENDIA, C.P.A., P.A. JOY TATTON LLC KEEL, OVERBECK CPA PA KELSO LYNCH, P.C., P.A. KIMBERLY A. DICONDINA, C.P.A., P.A. KRISTEN ARNOLD, CPA, PLLC</p>	<p>LERROSARBAY, PLLC LOIS MARGOLIN, LLC LUIS F RIVERA CPA, P.A. LUIS F RIVERA CPA, P.A. MANSFIELD TAX & ACCOUNTING SOLUTIONS, LLC MAR CPA LLC MARGOLIN ACCOUNTING SPECIALISTS, LLC MARK GRITZ CPA, P.C. MCKEAN & CO, INC. MICHAEL A. KNOX, CPA, P.A. MIGUEL E TURBAY, CPA MJ TAX & CONSULTING, INC. MODERN ACCOUNTING SERVICES LLC MOLIERI GROUP LLC MSH, CPAS, LLC MY CPA TAX SOLUTIONS INC P.A. AQUINO & CO. PC P.A. AQUINO & CO. PC PAMELA S. FORD CPA, PLLC PATRICIA G. SAUEY, CPA, PA PEAK ACCOUNTING SERVICES LLC PETER H MARTINSEN CPA LLC POTENCIANO CPA LLC RELIANT CPAS, P.A. RICHARD J SIEGLER CPA RIOS CPA RNB CAPITAL, LLC RYAN C. POSEY, CPA, P.A. RYAN FULFORD SAM M MCCALL, CPA SCARPA AND RATLIFF LLC SCOTT M. VENGEL, P.A. SHERI L. HOBLE, CPA INC SOUTHERN MANAGEMENT SOLUTIONS, LLC SPOOLSTRA CPA PLLC SUNSTATE PROPERTY ACCOUNTING SERVICES, INC THOMAS A GRUBER CPA PLLC TIM RUSSELL, CPA, PA TIMBERLAKE CPA, PLLC TJB CPA, LLC WILLIAMS GROUP ADVISORS P.A. WITCHER & STEWART, P.A. CERTIFIED PUBLIC ACCOUNTANTS YARDEN L. MICHAEL, C.P.A., P.A.</p>
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Congratulations to New Individual Licensees - July 1 - December 31, 2022

<p>ABIRI, SAGI ADEBIYI, ZAINAB LOLADE ADKINSON, TREVOR LANE ADLER, LAUREN EMILY AGNELLO, MICHELLE LYNE AHSAN, SHAHNEELA ALBERS, KATHERINA DIANA ALBERTY, NICOLAS GUSTAVO ALI, LINDA ZEYAD ALT, RYAN WILLIAM AMOUZOU, WILL LOMAWU KOSSI ANDERSON, CASEY RYAN ANDERSON, MATTHEW ANDERSON, PAUL ANTIEAU, DANIELLE ARDIN, TRAVIS WALTER-JEAN AREND, KATELYN NICOLE ARSENII, CRISTINA ARUTYUNYAN, KARO ATHERLEY, JANA E ELIZABETH AUMICK, MORGAN PAIGE AVILA, CAMILO BAKER, KYLE MATTHEW BALSERA, LIANN NICOLE BAN, AMANDA MICHELLE BARRAGAN, KAREN ALEXA BARRETT, JANELL LATRICE BATES, DUSTIN BELLO-PAEZ, JOCELYN BIEN, LEELAND ALEXANDER BILLINGS, WILLIAM BODDEN, MICHAEL BODOLAY, EDWARD ZOLTAN BOLEY, ERIN BRIANNA BOND, CHRISTOPHER CONOR BORNMANN, SARA NATALIE BOROWKA, JONATHAN JAMES BOSMAN, JACOB BRADLEY, STEPHANIE ELAINE BRELAND, JUSTIN EVERETT BRIA, GRIFFIN BROCK, CADE ADDISON BROWN, MALCOLM NEAL-AMISTAD BUDAY, MALLORY NICOLE BUSCH, BRADLEY BUTLER, JENNIFER LORRAINE BYRNE, ALYSSA NICOLE CALATA, IVAN NEFIEL CAMPBELL - POWELL, ANEICE CARLSON, LISA MARIE CASTILLO, ALEJANDRA MARIA CASTINEIRA, ERIC GILBERT CASTRO, VICTORIA CHAISSER, JEREMY RICHARD</p>	<p>CHARLES, PAUL ALEXANDER MR CLARKE, MARISSA ALEXANDRIA CLENNAN, CHAD WILLIAM COLO, SARAH ANN COMBERIATE, DAVID COPPEDGE, EDWARD ALEXANDER CORDERO, EVELYN MARIA CRAWFORD, TESSA ANN CUEVAS, ADRIANNA NICOLE CURLEY, EMILY BROOKE CUSI, JUAN AUGUSTO DALY, DAVIS JOHN DAVISON, NICOLE DAYEH, MARY DE MENDONCA, LEONARDO W. BLAKELY DEACON, MARTIN STANLEY DEDEK, MITCHELL THOMAS DIAZ, ANDRES DANIEL D'ISANTO, DOMINA DODD, JESSICA LEE DODSON, PETER ANTONIO DOMIATI, NADER DOONE, MERIDITH ERIN DOWD, HEATHER ANN DREISER, MICHELLE LORRAINE ELLIS, TIFFANY ANN ELLISTON, STEVEN MARK JR EMRICK, HEATHER NICOLE ENRIQUEZ, JACOB T ERCOLANI, KATELYN MARIE ESQUIVEL, NORBERTO CHARLES ESTRADA, JOSEPH MANUEL FAN, FANGZHU FANG, YUANLU FARRELL, KATHLEEN ALBERT FENNELLY, JAMES JOSEPH FERRELL, JOSEPH THOMAS FERRETTI, ISABELLA MARIA FISHER, ALEC SAMUEL FLEMING, REID DAVIS FORET, ASHLEY LYNN FOSTER, MAJOSE FRAGAPANE, SAM EDWARD III FRESNEDO, ADRIAN LEONEL FREZZA, ANTHONY JAMES FRIEDEN, MAKENZIE LEE FUNSCH, PEYTON HOPE GALDAMEZ, ANA BEATRIZ GANTZERT, TANNER JAMES GARCIA, ASHLEY ELISA GARCIA, JOHAN M GARCIA, MARITZA GENERALI, SAMUEL THOMAS AMEND GERCSAK, CSABA</p>	<p>GODIN, MATTHEW T GOLDSZMIDT, HARRY STEWART GOMES MONTEIRO MUNIZ, MAURICIO GORDON, SHANNON ROSE GORDON, STEPHEN RAYMOND GOYETTE, ALLISON MARIE GRANT, CORBIN AVIN GUERRERO, GIANCARLO GULATI, TALINA GULIC, ROBERT AARON GUNDAL, LAUREN MICHELLE HAMER, THOMAS ROBERT HAMPTON, ROBERT HARDMAN, ANDREW MICHAEL HASBINI, JAD RAMZY HAVEMANN, ELENA DANIELLE HAVENS, JOHN HE JOA, JUDY HELTON, SARAH CAROLINE HERNANDEZ, TANIA ANGELIC HERRERA, LILIANA DEL CARMEN HIGDON, TANAYSIA AMBERSHAWN HOGAN, JOSHUA HOLMES, VICTORIA HORN, BRIA CAMERON HOSFORD, WILLIAM LAMAR HOUSTON, ABBY MICHELLE HUGHES, KATHRYN RENEE' HUNT, ADAM ROBERT HUNT, COLBY JAMES HUNTER, JACOB WILLIAM IBBOTSON, CHASE JEFFREY JAIME, SHAILA JASKOLSKI, NATALIE JOACHIN, MIKE JOHNSON, HAYLEY MOBLEY JOHNSON, JAMIE KATHLEEN JONES, KRISTIN JOSEPH, JAISON KADAVILPURAYIL KALLENBERGER, NICOLE JEAN KARAMAN, SVEN KARAM KAUFFMAN, NATHANIEL KAUFMAN, NICHOLAS C KENNARD, EMILY LAUREN KIM, YIYING WEN KING, JOSHUA KING, MARISSA IVEY KNOX, CARSON JAMES KOHL, JOSEPH J KRAWCZYK, ASHLEY JOY KUBS, HALEY ELIZABETH KURBEC, JOSEPH EDWARD</p>
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(Continued on Page 9)

Congratulations to New Individual Licensees - July 1 - December 31, 2022 (Continued)

KVIE, ROSANNA MARIA RIVEIRA
LA PIERRE, NATHANIA
LAPORTE, CATHERINE ANN
LARA LUVIANO, ERIKA
LASTRA, BRIAN ALDO
LEE, JONATHAN
LEGATE, DAVID V
LEIMER, ANDREA MARIA
LEONHARDT, JASON ALLEN
LEYBOVICH, BENJAMIN MAX
LINDGREN, KIRSTI NICOLE
LOCICERO, DANIEL JOSEPH
LUCIA, GIUSEPPE
LUKE, MEGAN ELAINE
LUSTGARTEN, VALENTINA
LYNCH, CONOR
MAJOR, ELIZABETH LUU
MARCONI, KATELYN MARY
MARCOTTE, JONATHAN EDWARD
MARTINELLI-GUGLIOTTA, EDOARDO
MARTINEZ, GINO V
MARTINI, RUTH
MASON, BROOKE LINDSEY
MCCONNELL, MEGAN LAUREL
MCCULLEN, WILLIAM JAMES IV
MCGURN, RYAN DAVID PAUL
MCQUOID, THOMAS JOHN
MEDRANO, DANIEL ALEXIS
MENA, RICARDO BENJAMIN
MESA, CHARLES ALEXANDER
MEYER, BRIAN AARON
MILBERY, NICHOLAS DAMIEN MR
MILLAN, JACOB
MILLER, BRYAN L
MILLER, DEA LYNNE
MILLER, EMILY MICHELLE
MILLER, RYAN C
MOLINA MENENDEZ, RACHEL
MOLONEY, ROY
MONAHAN, EDWARD CORNELIUS
MORICH, LINDA FRANCES
MUCHITELLO, DORIN RUTH
MUEHLBERGER, HEIDI NICOLE
MUGHAL, RIDA F MRS
MUNOZ, CLAUDIA
NABORS, JENNIFER HOLLY
NASSY, ASHLEY ANN
NGUYEN, TIN DUC
NICKERSON, INGA
NORBY, JULIAN L
NORGARD, SARAH EVELYN
NUNEZ ALDUNCIN, ROGELIO LUIS
NUNEZ, CRISTINA MARIA

ODIZ, JONATHAN MEIR
OHL, BRITTANY LEIGH
OMUSI, JOSHUA OSAZEE
O'NEILL, MICHELLE MARGARET
ORTIZ-RAMOS, VERONICA
OU, ADA
PADAYACHEE, KEANEN
PAPENFUSS, GRANT WILLIAM
PATE, DAWSON GARRETT
PATEL, AYUSH
PATEL, PURVESH DILIP
PATEL, RINKUBEN
PEREZ CORDERO, ANGELICA MARIA
PETERSON, JACQUELINE MARIE
PRILL, ERIC LEE
PROCTOR, DAVID EDMOND JR
PROFETTO, SARA ELIZABETH
QI, QI
RABITO, AUGUSTUS CHRISTIAN
RAY, GIDEON
REED, COURTNEY NICOLE
REIS, BARBARA
REMENTERIA, NATALIA SOFIA
RENCZKOWSKI, LISA
RENNA, SARAH NICOLE
REY, MADELYNN ELIZABETH
RIDDLE, DAWSON GAGE
RIKOFF, SUSAN ANN
RINGOLD, RILEE FRANCES
ROBEDEAU, JUSTIN
ROBINSON, MYKEL ELLEN
ROBINSON, RYAN JOHN
RODGERS, SHANA BROOKE
RODHOUSE, NICHOLAS STEPHEN
RODRIGUEZ, ARIELLE LESLIE
RODRIGUEZ, CHRISTOPHER HENRY
RODRIGUEZ, DANIEL ALBERTO JR
ROGERS, JOSLYN
ROMERO, RICARDO AUGUSTO
RUIZ DEL SOL, APOLLO
RUKAB, ANTHONY CHARLES
RUNKLE, MAKAYLA ANNE
SALATI, KLINT
SALTZMAN, SAMUEL CHARLES
SANCHEZ, CHRISTIAN
SANTOS, GABRIELLE NICOLE
SAUNDERS, ASHLEY DAWN
SAVU, SERGIU MICHAEL
SCARPINITI, GIANA
SCOURTIS, KILLIAN MICHAEL
SERNAKER, DEREK IAN
SILVA, LUANA
SINGH, DEENA KUMARI

SINKLE, CAITLIN ALLYN
SINZENICH, RYAN KARL
SIRERA, JASON LUCUS
SKONIECZNY, SAMANTHA
SMITH, KATHRYN MARIE
SMITH, MELISSA ERIN
SMITH, ZACHARY
SNYDER, PAUL
SOTO, AMANDA MARIE
ST PHILIP, MADISON NICOLE
STALEY, CHASE ANTHONY
ST-CYR, JOSEPHINE
STONER, LINDSEY
STOUT, JORDAN ASHLEY
SYED, SAFIYA FATIMA
SYTEK, ANDREW PAUL
TACHER, BIANCA MADISON
TER LOUW, JOHN GARY
TEST, RAUB KESSLER
THOMAS, RYAN WILLIAM
THOMPSON, JAMES GRIFFIN
THORNTON, ARIELLE RUTH
TO, ANGUS TSUN SING
TRICOCHÉ, SEBASTIAN ANDREW
VALCARCEL, MIRANDA
VALENCIA, NICHOLAS JR
VALENZUELA, ALLYSON LYNN
VAN PELT, JULIAN E
VASQUEZ, JENNIFER ALEJANDRA
VATINNO, SARAH ROSE
VAZQUEZ, FAVIAN EMMANUEL
VAZQUEZ, NATALIE INES
VELASCO, PATRICIA MARIE
VINAS, ADRIAN
VOITLEIN, JAMES
WAKIW, CHRISTINA CAROL
WALDBIESER, CRAIG ROBERT
WANDLESS, GRAYSON RILEY
WANG, CHANGE
WASHINGTON, DARYL JAMES II
WASSER, MADELINE NICOLE
WEBBER, MICHAEL
WEIDNER, CAROL SUE
WHITEMAN, SCOTT
WILLIAMS, DAVID RICHARD II
WILLIS, RYAN SCOTT
WILSON, ANJU
WILSON, ASHLEE MARVELLE
WILSON, HOUSTON MITCHELL
WOMACK, CADY
YIN, KENNY
ZAYTSEVA, ANASTASIA
ZLATKIN, GREGORY MARC