

Blue Grass Area Chapter
Institute of Management Accountants



The Association for
Accountants and
Financial Professionals
in Business

Program and Roster

2013-2014

As of September 05, 2013

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About the IMA

The organization was founded in Buffalo, N.Y., in 1919 as the National Association of Cost Accountants (NACA) to promote knowledge and professionalism among cost accountants and foster a wider understanding of the role of cost accounting in management. Our name was later changed to the National Association of Accountants (NAA). In 1991, the organization name was again changed to the Institute of Management Accountants (IMA), signifying our broader role as the association for accountants and financial professionals working inside organizations, and now we are known by the shorthand—IMA.

- 1919 Founding of the National Association of Cost Accountants (NACA) in Buffalo, N.Y., an early incarnation of the IMA
- 1920 First chapter of NACA formed in Chicago
First NACA Annual Conference is held in Atlantic City
- 1925 *NACA Bulletin* is introduced
- 1935 Library established at NACA national office
- 1943 First international chapter chartered
- 1945 Research committee established
- 1949 *NACA Bulletin* becomes monthly publication
- 1957 NACA becomes National Association of Accountants (NAA)
- 1959 Student Publication Services inaugurated
- 1969 Management Accounting Practices Committee is established
- 1972 Certified Management Accountant (CMA[®]) program created
The first Statement on Management Accounting (SMA), *Concepts for Contract Costing*, is issued
- 1983 Standards of Ethical Conduct of Management Accountants, the first code of ethics for management accountants in the U.S., is issued
- 1989 Financial Executive of the Year Award (FEYA) program established
- 1991 National Association of Accountants becomes the Institute of Management Accountants (IMA)
- 1992 IMA becomes a founding member of the Committee of Sponsoring Organizations of the Treadway Commission (COSO), a private-sector organization dedicated to improving the quality of financial reporting
- 1994 IMA celebrates its 75th anniversary and publishes *Proud of the Past – 75 Years of Achievement*
IMA Foundation for Applied Research (FAR) is formed for the advancement of management accounting
- 1996 IMA establishes the Certified Financial Manager (CFM[®]) program
- 1997 CMA and CFM tests are computerized
- 1999 IMA relaunches and renames its flagship magazine, *Strategic Finance*, which also becomes available online *Management Accounting Quarterly* debuts, Fall 1999
- 2000 First IMA Student Conference held in Colorado Springs, Colo.
- 2006 First IMA Global Conference held in Dubai, UAE
- 2009 *LinkUp IMA*, our exclusive online professional community, is launched

IMA's Global Core Values

Respect for the Individual

We treat each other with respect and dignity, valuing individual and cultural differences. We communicate frequently and with candor, engaging in healthy debate and listening to each other, regardless of position or level. We work hard to create an environment that respects individuals in an atmosphere of open communication, growth, and learning.

Passion for Serving Members

We enable individuals to use their capabilities to the fullest to deliver exemplary products and services to members. That enablement extends to being passionate advocates in advancing our global profession. We care for all members and each other--building enduring relationships--and driving continuous improvement. We appropriately recognize our volunteer leaders, who are so giving of their time and expertise.

Highest Standards of Integrity and Trust

We understand and abide by the *IMA Statement of Ethical Professional Practice* in our everyday actions. Our personal conduct ensures that the IMA name is always worthy of trust--our members around the globe deserve nothing less. We treat each other fairly, keep our promises, make decisions objectively, take responsibility for our actions, and admit our mistakes. We maintain confidentiality as appropriate.

Innovation and Continuous Improvement

We believe innovation and a spirit of continuous improvement are engines that keep us relevant, vital, and growing. Our culture embraces creativity and seeks different perspectives. We behave like owners of a "business," managing risks and identifying new opportunities in serving members and advancing the profession.

Teaming to Achieve

We encourage and reward both individual and team achievements, proactively working across organizational boundaries to always "remember the member." Our spirit of team achievement extends to advancing our profession and to being responsible and caring partners within our various communities.

IMA's Mission

IMA's mission is to provide a forum for research, practice development, education, knowledge sharing, and the advocacy of the highest ethical and best business practices in management accounting and finance. We do this by:

- Offering a rigorous, highly respected credential—the CMA—that recognizes and rewards expertise
- Building a peer network of professional relationships to share industry experience, access career opportunities, and make business contacts to last a lifetime
- Providing extensive education programs to advance professional knowledge, increase leadership potential, and satisfy CPE requirements
- Giving a voice to the profession with insightful and timely journals and newsletters
- Promoting leading-edge research and industry best practices
- Advocating for the profession in a challenging regulatory environment

IMA currently represents more than 60,000 accountants and financial professionals in business. The participation of each of our members makes the success of our mission possible. IMA provides advocacy and support for the professionals who perform these vital functions within businesses.

Ethical Practices

IMA's commitment to ethical professional practice includes overarching principles that express our values and standards that guide our conduct.

These principles are described in the *IMA Statement of Ethical Professional Practice*, which sets forth standards:

- Competence
- Confidentiality
- Integrity
- Credibility
- Resolution of Ethical Conflict

IMA members are required to act in accordance with these principles and to encourage others within their organizations to adhere to them.

President's Message

Greetings Blue Grass Area Chapter Members! Your IMA membership also offers you an opportunity to earn continuing education for personal and professional development and to satisfy CPE requirements, as well as enjoy other benefits exclusive to IMA members.

Our 2013-2014 Chapter year will offer you opportunities for community service involvement and a broad portfolio of development programs in a dinner meeting format that promotes a friendly atmosphere to encourage members to network with other accounting and finance professionals.

Please join us and bring a guest to our dinner meetings, plant tour, and other activities planned for this coming year. You may locate the schedule of events on the home page of our Chapter's website, <http://bluegrass.imanet.org/home>.

Your membership is important to our Chapter. The Board of Directors and I encourage anyone who is interested in the IMA to join our membership (and renew your membership!), get and stay involved, and reap the benefits of this great organization. Your interest and participation will lead this chapter to further success.

The Lincoln Trail Regional Council (LTRC) is one of the Institute of Management Accountants' (IMA) regional councils that oversees and provides guidance to local chapters. The chapters reporting to the LTRC are Bloomington, Evansville, Fort Wayne, Indianapolis, South Central Indiana, **Blue Grass Area**, Louisville, Northern Kentucky and Nashville.

The Blue Grass Area Chapter is proud to have one of our Board Members, Paula Wilcox, also serve on the board of LTRC. On her behalf, I invite other Blue Grass Area members to attend the LTRC quarterly meetings to represent our chapter, brainstorm and share best practices with other chapters, and stay in touch with the higher goals of IMA.

IMA[®], an association for accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA[®] (Certified Management Accountant) program, continuing education, networking, and advocacy of the highest ethical business practices. For more information about IMA, please visit www.imanet.org.

The Blue Grass Area Chapter has also partnered with the Central Kentucky Institute of Internal Auditors (CKIIA) for additional professional development and CPE opportunities for our members. Please visit the CKIIA website for further information, <https://chapters.theiia.org/central-kentucky>

Thank you for the opportunity to once again serve as your Chapter President. I look forward to sharing professional growth opportunities with you and to having a successful year.

Lois E. Vogel, CPA
President - Blue Grass Area Chapter
levogel@ashland.com

Chapter Officers

Lois Vogel, CPA	President	LEVogel@ashland.com
Brian Elkins, CMA	Vice-President	belkins@linkbelt.com
Stephanie Giles, CPA	Secretary	SMGiles@ashland.com
Deanna Ramsey, CPA	Treasurer	ddr_cpa@yahoo.com
Paula Wilcox	VP of Communication	pjwilcox77@yahoo.com
Cathy Buckman, CMA	Director of Membership / CMA Director	catheryn_buckman@georgetowncollege.edu
Jim Wallace	Past President	jamesw92@twc.com

About the Chapter

Welcome to the Bluegrass Chapter of the Institute of Management Accountants. Our Chapter serves the central Kentucky area. We have members from Lexington, Richmond, Paris, Stanford, Frankfort, Georgetown, and other surrounding cities. Our goal is to support our communities, encourage and support continuing education for our members, and provide a setting for professional networking. Members are from all professional areas including medical, manufacturing, service industries, and self-employed. We are always welcome guests and new members.

Schedule of Meetings and Events

September 12, 2013 – Six Sigma presented by Ginger White, MidRange Six Sigma Master Black Belt, Cummins Inc. – 2 hour CPE

October 17, 2013 – Social Media presented by Jennifer Burke, Crowe Horwath – 2 hour CPE

November 21, 2013 – Ethics presented by Roger Ward, Georgetown College – 2 hour CPE

January 16, 2014 – New Year's Tax Update presented by Deanna Ramsey CPA – 2 hour CPE

February 20, 2014 – Fraud presented by David Osborne, retired from Ashland, Inc. – 2 hour CPE

March (date TBD) – Plant tour of Trane to be followed by costing presentation by Srihari Medam of Ingersoll Rand – 1 hour CPE

April 17, 2014 – Student Night with IMA & CMA presentation followed by facilitated round table discussions – 2 hour CPE

Community Service Projects

Habitat for Humanity Volunteer Opportunity

On Saturday, October 19th, the Bluegrass Chapter of the IMA is supporting our first ever Habitat for Humanity build project! We are proud to volunteer with Lexington Habitat for Humanity to provide a new, affordable home for a deserving family in need of decent housing and the opportunity for home ownership. We are excited to share this special project with IMA members by giving you the opportunity to invest your sweat equity in building this home.

Habitat for Humanity is an expert in harnessing skills (or lack of!) brought by a variety of volunteer builders who are motivated to make a difference in the lives of other people and in their community.

There are many needs during the build and your expertise can be used during a particular phase of the project. During our build day we will be painting, installing cabinets, and working on trim. Support roles are also needed as well to assist those who are performing the hands on building work. There will be a project manager at the build site that will provide safety training and lead the volunteer group in their assigned activities.

This is a great opportunity to share your skills or learn something new. Take part in this unique experience with your IMA organization and know you made a difference in the life of another family by helping build a decent, affordable home.

2014 Central Kentucky Heart Walk

Each year millions of people participate in Heart Walks around the country. Each walker is asked to raise money from friends and family, coworkers, business acquaintances, association members, etc. The money that is raised each year will be used to fund the valuable research, education and advocacy efforts of the American Heart Association. Beginning last year the Blue Grass Area IMA began supporting this cause with its own walking team, we will continue this with the 2014 Heart Walk. We would like to ask our members to help us grow our team this year. For more information please email pjwilcox77@yahoo.com

Need Knows No Season

Because need knows no season, we are going to be having a donation box for durable goods and canned food items at every chapter meeting this year. The membership is encouraged to donate items such as coats, shoes, toiletries, nonperishable food items, paper goods, etc. The donations will be distributed to numerous charitable organizations in our community.

Lincoln Trail Regional Council

Officially chartered on July 1, 1975, membership in the Council is currently composed of 9 chapters from Indiana, Kentucky and Tennessee. It is one of 24 such councils across the nation formed to offer additional services for chapters. Its purposes are as follows: To promote and facilitate cooperation and communication between its member chapters and provide a means through which their resources may be pooled to assist the chapters of IMA to achieve their purpose within the area served by this council.

- To further the purposes and objectives of the Institute of Management Accountants and its chapters which are members of this council.
- To conduct, sponsor, or participate in such activities as deemed necessary or desirable to accomplishing the foregoing purposes.
- To offer quality educational programs with the understanding that a realistic attempt be made to have the programs self-supporting.

The council meets quarterly, and sponsors various activities during the year for the benefit of all chapter members. Some of these activities include:

- Professional Development Seminar
- Chapter Management Seminar
- Determine feasibility of establishing a video library for speakers
- Promote student involvement at the chapter level

Lincoln Trail Regional Council Officers

Office Positions	Name	E-mail	Chapter
President	Bridgette Danhauer	bridgitte29@yahoo.com	Evansville
Vice-President	Amy Mings	amings@hsc CPA.com	Evansville
Treasurer	Lisa Book	lmbook@ius.edu	Louisville
Secretary	Paula Wilcox	pjwilcox77@yahoo.com	Blue Grass
Regional Council Vice President	Ginger White	Ginger.r.white@cummins.com	South Central

2013 – 2014 Lincoln Trail Regional Council Meetings

July 20, 2013 – Columbus, Indiana

October 26, 2013 – Indianapolis, Indiana

January 25, 2014 – Louisville, Kentucky

April 25 & 26, 2014 – Evansville, Indiana



Stuart Cameron McLeod Society
— founded 1934 —

Membership in the STUART CAMERON McLEOD SOCIETY (SCMS) consists of current and past national and regional officers and directors of IMA. The purpose of the SCMS is to promote and perpetuate friendships and to offer leadership and guidance in the development, growth, and expansion of IMA.

The following is the Proposed Constitution and By-Law Change pertaining to SCMS membership that was voted on by the SCMS Board in Chicago. The change is the addition of Regional Council Officers and Committee Chairs.

"Effective September 1, 2003 all current and past, elected and appointed, National Officers, voting members of the Board of Directors, Regional Council Presidents, Regional Council Officers, Regional Council Committee Chairmen, Regional Directors, and National Committee members of the Institute of Management Accountants, who are members of the Institute, shall be eligible for membership in the Stuart Cameron McLeod Society. The spouse of any deceased member of the Society shall be eligible for associate membership."

The SCMS was formed in 1934 as the Spot Club. In 1957, the name was changed in recognition of Stuart Cameron McLeod, one of the founders of the Spot Club and Executive Secretary of NAA from 1919 until his death in 1944.

The Trophy awarded to the third place chapter in the Stevenson Division competition is sponsored by the SCMS. The Society also sponsors the "S. Alden Pendleton Award for Excellence in the Community Service Program of the IMA." In addition, the Society provides judges for the selection of the recipients of the Stuart Cameron and Margaret McLeod Scholarships.

SCMS is also known as the "Society for Continuing Membership Services." There are over 1,000 regular and Emeritus Life members in the Society.

Please visit <http://scms.imanet.org/> for more details.

SCMS MEMBERS FROM BLUE GRASS AREA

CHAPTER

The following members also hold membership in the SCMS

Margaret Butler

Nancy Fulks

Paula Wilcox

SCMS Upcoming Events

October 20, 2013 Board of Governors Meeting, San Juan, Puerto Rico

October 20-22, 2013 Mid-Year Meeting, San Juan, Puerto Rico

February 23, 2014 Board of Governors Meeting, Orlando, Florida

June 23, 2014 Board of Governors Meeting, Minneapolis, Minnesota

EMERITUS LIFE ASSOCIATES

Originally awarded “Gold Card” Status by the Institute, symbolic of the esteem held by the Chapter and National office for certain retiring members of long standing.

ELA - Awarded 1955 through 1993; retiring members with 20 years of membership, or 10 years with at least five as an elected officer or director; relieved from payment of annual dues, eligible to continue in the Institute’s group insurance program, but not eligible to vote or hold office.

Beginning in 1993-94, ELA's do not receive *Strategic Finance*. After 1994, new retirees are no longer eligible for ELA status.

Blue Grass Area Chapter ELAs:

John Scully

Ernest Lucas

Irv long

John Swift

Charles Coyle

W. Warriner

William Proctor

Harold Greenwood

EMERITUS LIFE MEMBERS

ELM - Awarded beginning 1993-94. Retiring members who reach age 55 with 20 years continuous membership with at least five as an elected National, Regional or Chapter officer or director. ELM's pay 25% of regular dues, receive all benefits and are eligible to vote and hold office. ELA’s may convert to ELM status if they so qualify.

Blue Grass Area Chapter ELMs:

James Catlett

CMA – Certified Management Accountant

About the CMA: Measuring What Matters

Achieving the CMA credential demonstrates your mastery of financial planning, analysis, control, decision support, and professional ethics.

These skills are critical to the success of finance teams working within organizations—this focus distinguishes the CMA from other certifications and degrees.

Curriculum:

The CMA exam is designed to measure the advanced skills required to be an effective member of finance and accounting teams within organizations and to create value in today's complex and challenging business environment. The exam is structured as follows:

PART I – Financial Planning, Performance and Control

- Planning, budgeting, and forecasting
- Performance management
- Cost management
- Internal controls
- Professional ethics

PART II – Financial Decision Making

- Financial statement analysis
- Corporate finance
- Decision analysis and risk management
- Investment decisions
- Professional ethics

Exam Format:

The CMA consists of two exam parts:

PART I: Financial Planning, Performance and Control (4 hours – 100 multiple choice questions and two 30-minute essay questions)

PART II: Financial Decision Making (4 hours – 100 multiple choice questions and two 30-minute essay questions)

The exam parts can be taken in any order. Candidates must register to take one exam part within the first 12 months of entering the program and must complete the program within three years.

Test Locations:

The CMA exams are computer-based and are administered in hundreds of testing facilities worldwide. With three testing windows each year, you can sit for an exam part at a time and place convenient to you. Plus, the CMA program lets you proceed at your own pace. You can earn a CMA in just six months or over three years.

Busy professionals will find the CMA to be time-efficient and cost-effective.

Exams are conducted by Prometric, a worldwide network of testing centers, and are available in accordance with local customs. There are many locations throughout the U.S. and internationally. To locate a Testing Center and to schedule exam appointments, visit www.prometric.com/ICMA.

The exams are offered in the following windows:

1. January and February
2. May and June
3. September and October

Program Requirements:

To participate in the CMA program, candidates must be members of IMA. To earn the CMA designation, candidates must pass both exam parts and fulfill the following education and experience requirements:

□ Bachelor's degree from an accredited college or university. Please reference the Education Qualification Section of the CMA Handbook.

□ Two continuous years of professional experience in management accounting or financial management. Please reference the Experience Qualification section of the CMA Handbook.

Please visit the IMA website at www.imanet.org/cma_certification.aspx for further details.

Blue Grass Area Chapter CMAs

F. Glyndon West	C. Thomas Bohon	Trena Kattus
Cathy Buckman	Michael Gatewood	Sonia Wai-Han Yip
John Omohundro	James Campbell	Robert Frisby
Michael Steinmetz	Orville Beckley	Michael Harding
Jerry Hiles	Harvey Thompson	Laurie Young
William O'Mara	Marian DeMoss	Daren Varble
Vicki Turnbull	Barbara McCrumb	Jennifer Varble
Mark Treesh	Donald Livingston	Cindy Murray
John Vickerstaff	James Hampton	Todd Truax
Anthony Todd	Renee Robertson	Christy Hill
Debbie Beidleman	Austin Reitenga	Jerri Alcorn
Dan Ross	Susan Leemhuis	L. Stephen Hart
Hobart Jarvis	Margaret Butler	Mary Marshall
John Miller	James Catlett	Martin Pui Tak Wong
James Columbus	John Wehrle	Edmund Fenton
Rudolph McCue	David Buckel	Randall Berry
Jed Utsinger	Mark Plummer	Sheri Darby
Micaiah Bailey	Stephen Steltenkamp	Brian Elkins
Richard Callihan	Bert Layne	
Ronald Brown	Jeffrey Johnson	

Membership Roster

Mrs. Rebecca R Young	Winchester	KY
Mr F. Glyndon West, CMA	Lexington	KY
Mrs Cathy S. Buckman, CMA	Lexington	KY
Mr. James A Wallace	Lexington	KY
Mr. John D Omohundro, CMA	Winchester	KY
Mr Michael A. Steinmetz, CMA, CPA	Lexington	KY
Mark F. Riehl	Lexington	KY
Mr Jerry W. Hiles, CMA	Lexington	KY
Mr William T O'Mara, CMA	Nicholasville	KY
Ms Vicki P Turnbull, CMA	Lexington	KY
John P. Scully	Berea	KY
Mr. Randy L. Deitrich	Lexington	KY
Mark A. Treesh, CMA, CPA	Lexington	KY
James C. McCarty	MT Sterling	KY
Michael F. Lutz	Lexington	KY
Josie A. Giurgevich Jones	Lexington	KY
Mr John A. Vickerstaff, CMA	Richmond	KY
Mr Anthony B. Todd, CMA	Corbin	KY
Dr Sean A. Peffer, CPA	Crittenden	KY
Ernest P. Lucas	Lexington	KY
Ms Debbie A. Beidleman, CMA	Lexington	KY
Marsha L. Drake	Lexington	KY
Dan E. Ross, CMA, CPA, CIA	Winchester	KY
Charles E. Coyle	Lexington	KY
H I. Long	Lexington	KY
Mr. John S Swift	Lexington	KY
Mr Hobart A. Jarvis, CMA	Lexington	KY
Randall C. Dowell	Lexington	KY
Mr John F. Miller, CMA, CFM, CPA	Fisherville	KY
Mrs. Kim R. Wall-Varner	Winchester	KY
Mr. Tony S. Wilson	Versailles	KY
Mr James E. Columbus, CMA, CFM, CPA	Lexington	KY
Mr Rudolph J. McCue, CMA, CFM, CPA	Winchester	KY
Mrs Brenda T. Holdren, CPA	Lexington	KY
Jed W. Utsinger, CMA, EA	Baltimore	OH

Mr. Parker K Smith Jr	Charleston	WV
Mr Micaiah Bailey, CMA	Rockholds	KY
Mr Richard B. Callihan, CMA	Nicholasville	KY
Mr Ronald L. Brown, CMA	Nicholasville	KY
Mr C. Thomas Bohon, CMA	Lexington	KY
Mr Michael Gatewood, CMA	Lexington	KY
Mr James O. Campbell, CMA, CPA	Betsy Layne	KY
Kevin J. Beasmore	Lawrenceburg	KY
Mr Orville E. Beckley, CMA	Lexington	KY
Mr Harvey D. Thompson, CMA, CPA	Lexington	KY
Ms Marian G. DeMoss, CMA	Lexington	KY
W T. Warriner	Lexington	KY
Ms Barbara J. McCrumb, CMA	Newark	DE
Sandra M. Mollenkopf	Winchester	KY
Thomas A. Leach	Ashland	KY
Donald T. Livingston, CMA	Jacksonville	FL
William B. Proctor	Lexington	KY
Mr Ronald G. Clasgens, CPA	Lexington	KY
Mrs. Kathy V Hight	Lexington	KY
Mr James G. Hampton, CMA	Lexington	KY
Mr. Tony D Grubb	Ashland	KY
Ms Renee M. Robertson, CMA	Villa Hills	KY
Dr Austin L. Reitenga, CMA, CPA	Tuscaloosa	AL
Ms Susan D. Leemhuis, CMA	Nicholasville	KY
Laura W. Downing	Ladson	SC
Mr. Dennis F Joseph, CPA	Nicholasville	KY
Ms Margaret D Butler, CMA, CPA	London	KY
Mr Ken R. Dougherty, CPA	Lexington	KY
Kevin F. Fraser	Lexington	KY
Mr James M. Catlett, CMA	Lexington	KY
Mr James J. Coppola, CPA	Lexington	KY
Mr. John B. Wehrle III, CMA, CPA	Lexington	KY
Frank J. Oliva	Winchester	KY
Mr David R. Buckel, CMA	Lexington	KY
Mark A. Buckel	Lexington	KY
Mr Mark J. Plummer, CMA, CPA	Lexington	KY
Ms Charlene Creager	Winchester	KY
Mr Stephen H. Steltenkamp, CMA	Lexington	KY
Mr. Harold R. Greenwood	Frankfort	KY

Mr. Bert R Layne, CMA, CFM, CPA	Lexington	KY
Lori J. Miller	Stearns	KY
Mr. Jeffrey B. Johnson, CMA	Alpharetta	GA
Ms Trena R. Kattus, CMA	Versailles	KY
Ms Sonia Wai-Han Yip, CMA	Lexington	KY
Ms Nancy W Fulks	Frankfort	KY
Mr Robert D. Frisby, CMA, CFM	Lexington	KY
Mr Michael J. Harding, CMA	Lexington	KY
Ms Lois E. Vogel, CPA	Lexington	KY
Mrs. Deborah L. Hackman	Cynthiana	KY
Mr Jeffrey J. Archambault, CPA	HUNTINGTON	WV
Ms Laurie A. Young, CMA	Wilmore	KY
Barbara Roman	Georgetown	KY
Deanna D. Ramsey	Versailles	KY
Mr Daren K. Varble, CMA, CPA	Lexington	KY
Ms Jennifer T. Varble, CMA, CPA	Lexington	KY
Mr. James C. McDowell	Corbin	KY
Ms Cindy D. Murray, CMA	Frankfort	KY
Mrs. Jennifer L. Chandler	Lexington	KY
Mr Todd C. Truax, CMA, CFM	Lexington	KY
Marshel W. Harris	Somerset	KY
Michelle M. Veach	Ashland	KY
Mrs Christy C. Hill, CMA	Frankfort	KY
Mr. Daniel A Kaiser	Lexington	KY
Mr. Allen Maples	Lexington	KY
Bonnie J. McClung	Lexington	KY
Jerri L. Alcorn, CMA, CFM	Paris	KY
Mr L. Stephen Hart, CMA, CPA	Corbin	KY
Mrs Mary J. Marshall, CMA, CFM	Nicholasville	KY
Ms Paula J. Wilcox	Georgetown	KY
Mr Martin Pui Tak Wong, CMA, CFM	Atlanta	GA
Mr. Chris A. Warren	Owensboro	KY
Bobbie J. Evans	Winchester	KY
Dr Edmund D. Fenton, CMA, CPA	Lexington	KY
Mr. Mark A. Duncan	Lexington	KY
Ms Janet P. Sweeney	Lexington	KY
Mrs. Olivia J. Combs, CPA	Lexington	KY
Mr. Randall L. Berry, CMA	Big Sandy	TN
Mrs Sheri E. Darby, CMA	Versailles	KY
Stephanie M. Giles, CPA	Georgetown	KY
Ms Laura A. Chappell, CPA	Tyner	KY

Charles D. Stewart	Lexington	KY
Kathryn J Hook	Lexington	KY
Mr. Cecil C. Murray Jr	Lexington	KY
Mr. David L. Josselyn	Berea	KY
Susan L Eldridge	Georgetown	KY
Mr. Jonathan B. Elkins, CMA	Lexington	KY
Michelle A. Copley	Harrodsburg	KY
Mr Collin Scott Quenzer	Glasgow	KY
Mr William David Woods	Hyden	KY
Mr. Donald W Hall	Hopkinsville	KY
Laura Mancuso	Lexington	KY
Mr. Cheong Kyu Park	Belleville	MI
Ms Lisa A Young	Nicholasville	KY
Ms Regina Deanne Bowman	Nicholasville	KY
Mr. John White, CPA	Lexington	KY
Mr. James C Rose	Richmond	KY
Shelby Wayman	Nicholasville	KY
Mr. William C Hughes	Waco	KY
Miss Shelby Alaine Macnab	Richmond	KY
Ms Carol D Swinford	Lexington	KY
Mrs. Gail Gastineau	Lancaster	KY
Mr. Jesse Douglas Osborne	Hyden	KY
Mr. James E Hurst	Lexington	KY
Mr. Dean R Jacobson	Georgetown	KY
Ms Pamela Fierros	Monticello	KY
Ms Sharon A. Klock, CPA	Lexington	KY
Mr. John Franklin Huff	Lexington	KY
Mr. James Michael Laney	Georgetown	KY
Mr. Paul Ryan Clegg	Lexington	KY
Mr. Alex Ledin	Lexington	KY
Tyler Sisk	Lexington	KY
Mr. Jeremy L Smallwood	Forney	TX
Mr. Jordan M Denny	Florence	KY
Dr. Trish Isaacs, CPA	Richmond	KY
Ms Luwei Chen	Shanghai	Shanghai
Megan Jo Cardwell	Alvaton	KY
Mr. Joseph Preston Carlson	London	KY
Mrs. Elizabeth Marie McWhorter	London	KY
Mr. Nicholas C Ford	Richmond	KY
Mrs. Simona Maria Feraru Boborodea	Lexington	KY