Greetings from the School of Accountancy! I hope this edition of The Nebraska Ledger finds you healthy and prosperous.

The Greek philosopher, Heraclitus, is best known for his doctrines of universal flux (that things are constantly changing) and the unity of opposites (that opposites coincide). He is often quoted as saying “the only thing that is constant is change.” Change can be embraced or resisted, but it’s going to happen. The UNL School of Accountancy is seeing constant change and we welcome it. Changes are occurring in enrollments, funding models, faculty, curricula and modes of delivering curricula, to name a few. Many examples of change are presented in this edition of The Nebraska Ledger.

You will see an article on enrollment growth in the College of Business Administration (CBA) on page 4. Embedded within the CBA enrollments are a one-year increase in accounting undergraduate enrollments of 5.4 percent and a five-year increase of 16 percent. For graduate accounting students, the enrollment increases are 18.4 percent and 12.5 percent, respectively.

The current CBA building, at roughly 100 years old, will be replaced with a new state-of-the-art facility to be built at the corner of 14th and Vine Streets with completion expected in 2016. An architect’s rendering of the new building can be found on page 5.

Our faculty is growing and you can read about our most recent hire, Jean Riley-Schultz. With a recent generous gift endowed by the Lienemann family, our faculty will continue to grow. A search is currently ongoing to fill this chaired position.

Scholarship and fellowship awards are at an all-time high. More than $500,000 is awarded annually to CBA students. Additionally, the School of Accountancy provides over $100,000 to accounting students. The names of all accounting student awardees are printed in this publication.

I hope you will enjoy these stories of change as well news about our Ethics Program (pages 6-7), Junior Advisory Board (page 20), past Beta Alpha Psi Presidents (pages 17-19), student learning experiences (page 14 & 24) and other stories.

Please respond using the alumni update form to let us know about changes in your life. We enjoy hearing from alumni and look forward to your response.

Best wishes,

Paul Shoemaker
Director
School of Accountancy
Enrollment Up Big at UNL  
College of Business Administration ............................. 4

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Send news and information to:  
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Dean Donde Plowman announced a 25.4 percent increase in first-time freshmen enrollment in the College of Business Administration (CBA) this fall. The numbers buck the trend across the University of a 1.6 percent decrease in overall enrollment and reverse a 16-year trend.

“These numbers not only show the second largest increase in the last 16 years in CBA, but also reverse a five-year downward trend in new freshmen,” Plowman said. “We have 567 first-time freshmen who are pursuing a major in business.”

First-time transfer students in CBA also increased 15.8 percent. Plowman said new programs, activities and promotional efforts, including an improved and expanded website, and numerous contacts with students and their families were key to providing new students with not only the information they needed, but also a feeling of being part of a greater community when visiting the college.

“One of our most successful efforts in building community with new freshmen has been our CBA sunglasses, which new students received at New Student Enrollment if they follow me on Twitter and liked CBA on Facebook. Then they post photos in their sunglasses throughout the year. It’s a great way for them to start to know each other,” Plowman said. “Whether they see each other in the Union or downtown, they know they are from CBA when they see the red and black glasses.”

The sunglasses were just one part of the recruitment and marketing plan for new students. Assistant Dean for Undergraduate Programs D’vee Buss and Executive Director of Communications and Marketing Sheri Irwin-Gish worked with their own staffs, admissions, faculty, CBA staff members and even alumni to build on the CBA community idea.

“We are being much more proactive about asking students to come be a part of the CBA experience. D’vee and Sheri and their staffs have worked together to lead this charge. Faculty, staff and students have also helped by emailing and calling prospective students, and talking to students and their parents when they are in the building. We believe all these efforts help make them want to be a part of CBA,” said Plowman.
The Nebraska Board of Regents approved plans for a new $84 million College of Business Administration building, making way for one of the most significant events in the history of the college, and largest academic building project in recent history at UNL.

The 240,000 square-foot building will be located at 14th and Vine streets, just north of Kauffman Academic Residential Center. The building will be built through private donations and is scheduled for completion in January 2016.

The Regents approval of the building coincided with a 25.4 percent first-time freshmen enrollment increase and 15.8 percent transfer increase at the college this fall. The increase of students, which reversed a 16-year negative trend, supports Dean Donde Plowman’s vision to build a nationally recognized college of business.

“Building a state-of-the-art facility will help us attract world class faculty and students, and will help us establish a major footprint in the Big Ten, home to some of the best public business schools in the world. To continue to achieve our enrollment goals, we need state-of-the-art facilities and more room to teach more students,” Plowman said. “The new building will provide all of the things needed so our students graduate from CBA best prepared for the modern work force.”

The building will also help meet the goals set by Chancellor Harvey Perlman to increase enrollment at the university by 5,000 students in the next four to five years.
Eavesdropping on business deals at the airport, accepting extravagant gifts from clients, having a co-worker display a Confederate flag in the workplace – these are just a few of the ethical issues that were discussed with UNL College of Business Administration students at the Fall 2012 Ethics Day Lecture given by Bill O’Rourke, former president of Alcoa-Russia and current director of the ethics program, at the Palumbo-Donahue School of Business at Duquesne University.

O’Rourke, speaking to a packed house of close to 1,800 at the Lied Center for Performing Arts, emphasized to students the importance of recognizing ethical issues they will face during their business careers.

“Many people run into situations and they aren’t even aware there are implications in the area of business ethics,” O’Rourke said. “That’s why teaching business ethics and integrating it into all of the courses is important. We have the opportunity to educate the next generation to recognize when they are faced with an ethical issue.”

O’Rourke presented a step-by-step approach to confronting unethical behavior in the work environment.

“If you don’t act, that’s acting. When you have an ethical situation, you really have to face up to it. Otherwise, people will perceive that you’re condoning the unethical behavior.”

“Mr. O’Rourke’s examples and advice in seeking your ‘true north’ -- the ethical point on your moral compass -- are ones we will all remember,” said Dr. Janice Lawrence, director of the CBA business ethics program.

The business ethics presentation was presented by the College of Business Administration in partnership with State Farm Insurance, the corporate sponsor. John Christensen, representing State Farm, introduced the program, emphasizing State Farm’s commitment to ethics.
Better equipping students with business ethics skills and decision-making is the focus of a $15,000 grant from State Farm Insurance to the College of Business Administration.

The grant made to the University of Nebraska Foundation bolsters the college’s Ethics for Business Leaders Program and enables it to publish a business ethics booklet and create a code of ethics reference card for students. The college also held an ethics lecture last fall that was sponsored by State Farm.

Janice Lawrence, director of the business ethics program and associate professor of accountancy, said support from State Farm will enable the college’s 3,500 students to improve their decision-making skills and become better prepared to assume future leadership roles.

“Our focus is on strengthening the ethical leadership skills of our students, and this generous gift from State Farm provides many ways to enhance ethics education,” Lawrence said. “The issues faced by today’s business leaders are complex, and ethics discussions need to go beyond theory. This partnership provides opportunities for students to examine the ethical dilemmas faced in day-to-day business situations.”

Dean Van Loon, State Farm vice president-operations, said the company is proud to partner with the university in developing tomorrow’s leaders.

“State Farm is proud to support the UNL College of Business Administration,” he said. “We applaud the passion CBA students bring to becoming tomorrow’s business leaders and are pleased to help them enhance their understanding of and respect for the important role ethics plays in business.”

To help facilitate the goal of producing ethical business leaders, the college announced a new online business ethics scroll at the recent Business Ethics Program speaker event featuring Diann Cattani. Students can endorse the ethics code by visiting the Business Ethics Program web page and signing their names electronically.
Scholarships Awarded to Students in Master of Professional Accountancy Program

**JOHN T. & JANICE K. CONNOR SCHOLARSHIP**
Douglas Roland

**JEFFREY & MARGARET CURTISS FELLOWSHIP**
Kevin Stubbs, Nicholas Linke, John Kampfe, Bradley Wittler, Christopher Wagner, Adam Fritz, Bradley Vankat, Kristina Oria, Noah Bieber, Kyle Steffensmeier, Sam Barg, Kimberly Zarybnicky, Jacob Jensen

**DELOITTE & TOUCHE FELLOWSHIP**
Alison Wedermyer, Laura Poots, Kristina Oria, Kristen Seda, Lauren Ernst, Lindsey Kluver

**PCAOB SCHOLARSHIP**
Bailey Pink

**CHARLES WILLIAM FOWLER FELLOWSHIP**
Charles Hoskins, Santosh Khanal, Stephen Lambert, Tarron Hecox, Lan Gao, Nathan Cech, Benjamin Theye, Connor Jensen, Courtney Wells, Thomas King, Travis Holl, Morgan Klipp

**JOHN & NOREEN GOEBEL ENDOWED SCHOLARSHIP**
Richard Kalisek

**KURTIS AND JILL KRENTZ FELLOWSHIP**
Carolyn Schorgl, Morgan Klipp, Andrew Steffensmeier

**GLENN W. MOOBERRY SCHOLARSHIP**
Erica Lam, Fang Fang, Ted Elliott, Wen Zhu

**ROBERT D. LUTH MEMORIAL GRADUATE FELLOWSHIP**
Spencer Colony

**THOMAS J. BIAGINI SCHOLARSHIP**
Amanda Andersen, Gordon Meldrum, Bryan Broekemier, Alyssa Mach, Spencer Colony, Justice Coffey, Andrew Steffensmeier

**ROGER E. & JERI K. SMITH ACCOUNTANCY SCHOLARSHIP**
Lucas Jeratowski, Tessa Bright, Rachel Manning, Eric Wright, Richard Lurk II, Gennie Shucard, Ashley Steffensmeier, Alyssa Mach, Kristen Seda, Andrew Steffensmeier

**ANNE KINDER PORTER & WILLIAM LAURIE PORTER ENDOWED SCHOLARSHIP/FELLOWSHIP**
Bradley Wittier, John Shurtliff, Michael Thielen, Joel Jacox

**SCHOOL OF ACCOUNTANCY SCHOLARSHIP FUND**
Nathan Cech

**SCHLEIGER FELLOWSHIP**

Scholarships Awarded by the Foundation of The Nebraska Society of Certified Public Accountants

**2011:** Cody Zavadil, Sam Barg, Kimberly Zarybnicky, Jacob Jensen, Ashley Steffensmeier, Kyle Steffensmeier, Bryan Broekemier, Laura Poots, Kristen Seda

**2012:** Carolyn Schorgl, Courtney Wells, John Stastny, Benjamin Theye, Michael Thielen, Stephen Lambert, Erica Lam, Tarron Hecox, Bailey Pink, Lindsey Kluver

Scholarships Awarded to Undergraduate Students Majoring in Accounting

**AWARDED TO UNDERGRADUATE STUDENTS MAJORING IN ACCOUNTING BY CBA**

**ALLAN & BARBARA SOSHNIK MEMORIAL FUND SCHOLARSHIP**
Derek Sutton, Kyle Kaluza, Whitney Schumacher, Skylar Galloway

**BEDNAR FAMILY SCHOLARSHIP FUND**
Jacob Bell

**BENJAMIN F. MARSHALL MEMORIAL SCHOLARSHIP**
CBA SCHOLARSHIP
Karissa Wilcox, Kyja Omdahl, Jeffrey Oatman, Britta Bergman, Tessa Lane, Katy Steffensmeier

CECIL AND JAN WALKER SCHOLARSHIP - BUSINESS ADMINISTRATION
Dakota Christensen, Sadid Carrillo

CHARLES AND ALAIRE BARKES SHIELDS SCHOLARSHIP
Katelyn Vrtiska, Cody Powers, Whitney Michael, Christine Ochsner

CINDY AND STEVE DEVOE CBA SCHOLARSHIP
Cheney Neesen

CLARK G. CARPENTER FUND SCHOLARSHIP
Seth Wiedel

CONRAD SCHLEICH SCHOLARSHIP
Brette Gebers, Cheney Neesen

DANA F. COLE ACCOUNTANCY AWARD SCHOLARSHIP
Whitney Michael, Katelyn Vrtiska

DAVID S. MCINTIRE SCHOLARSHIP
Emilie Workentine, Armando Becerril, Nicholas Troxel, Amanda Keys, Jeffrey Sheets, Katelyn Vrtiska, Steven Nebbia, Scott Gaebler, Juexuan Lu

DELOITTE & TOUCHE FUND FOR EXCELLENCE SCHOLARSHIP
Adam Smith

DR. EDWARD B. SCHMIDT MEMORIAL SCHOLARSHIP
Senad Topalovic

DR. R. LYNN GALLOWAY SCHOLARSHIP
Noah Watson, Michael Lemon

DR. RAY O. AND THELMA PETERSON SCHOLARSHIP
Elise Nelson, Sarah Werner

EDWARD R. WELLS MEMORIAL SCHOLARSHIP
Dakota Christensen

ESTELLA LINK IRWIN MEMORIAL SCHOLARSHIP
Nicholas Troxel

EUGENE C. DINSMORE SCHOLARSHIP
Oscar Orellana, Jacob Bell, Aaron Jank

EUGENE C. REED AND KATHRYN SLAUGHTER REED MEMORIAL SCHOLARSHIP
Adam Smith

FREDA ANN BRITTENHAM EXCELLENCE SCHOLARSHIP
Katelyn Vrtiska, Cory Weiner

GENEVIEVE SACK PHILLIPS CBA SCHOLARSHIP
David Cargill, Renae Hatch, Kyle Kaluza, John Stastny, Wesley Skillett, Phillip Sanks, Kara Leachman, Charles Maurer

GILBERT AND MARY ELLEN KUFAHL SCHOLARSHIP
Emilie Workentine, William Lanik

GULLIFER-WISBEY MEMORIAL SCHOLARSHIP
Joshua Willnerd

HAROLD R. SALISBURY MEMORIAL SCHOLARSHIP
Mallory Heim

HERBERT & EVELYN CASEY SCHOLARSHIP
Whitney Michael, Jeffrey Oatman

HOLLMAN INTERNATIONAL STUDIES
Emilie Workentine, Steven Getzfrid, Adam Karavas, William Lanik

HOWARD P. AND ARVELLA F. DOERR HONORS SCHOLARSHIP
Adam Smith

HUPKA FAMILY STUDENT SUPPORT FUND
April Kalinski, Amalia Barber

JACOB H. IMIG SCHOLARSHIP IN PUBLIC ACCOUNTING
Joshua Willnerd

JAMES L. TASSLER MEMORIAL SCHOLARSHIP
Mallory Heim, Karissa Wilcox, Kristin Vankat

JAMES W. SEARLE SCHOLARSHIP
Armando Becerril

JOHN AND SUSAN HOPPE SCHOLARSHIP
Adam Smith

JUDSON O. BURNETT SCHOLARSHIP
Oscar Orellana, Nicole Timmerman, Scott Sunderman, Dakota Christensen

KARL ARNDT MEMORIAL SCHOLARSHIP
Cory Weiner

KIFFIN SCHOLARSHIP
Bret Bayne, Charles Maurer

KOCHE DISCOVERY SCHOLARSHIP
Whitney Michael, Seth Mangels

LESTER & MAXINE PANKONIN FUND SCHOLARSHIP
Nicholas Troxel

LEWIS STEWART AND BETTY CLARK JOHNSON CBA SCHOLARSHIP
Amanda Keys, Steven Nebbia
MARK T. & MARGARET LOWE SEACREST SCHOLARSHIP
Sadid Carrillo

MERLE D. BAUER & MIRIAM CALDWELL BAUER UNL CBA SCHOLARSHIP/FELLOWSHIP FUND
Benjamin Kaup

MORRIS I. BERVIN SCHOLARSHIP
Jeffrey Sheets

NED B. EASTLACK MEMORIAL SCHOLARSHIP
Kristen Wittmuss

PETER & ELIZABETH SOMMERHAUSER CBA SCHOLARSHIP
Whitney Michael, Justin Hiemer

PHILLIP G. JOHNSON MEMORIAL FUND SCHOLARSHIP
Jeffrey Rosno

R. PARKER & MARCIA S. EASTWOOD SS/FS - CBA SCHOLARSHIP
Janelle Rickstrew, Armando Becerril, Lindsay McElhose, Mallory Heim, Kaitlyn Kudron, Jeffrey Sheets, Kristine Fiala, Eric Hess, Andrew Madsen, Scott Gaebler

RICHARD E. POCRAS SCHOLARSHIP
Nicole Timmerman

ROBERT & GAYLE JONES SCHOLARSHIP FOR CBA
Trevor Schuessler, Aaron Jank, Sarah Werner

ROBERT & LORANE PHILLIPS SCHOLARSHIP
Lindsay McElhose

ROBERT AND JOSEPHINE KOUDELE SCHOLARSHIP
Shaila McAfoos, Wesley Skillett, Bret Bayne, Alexandra Gardner, Dakota Christensen, Morgan Hahn, Michael Lemon, Whitney Schumacher, Sadid Carrillo, Valerie Brinkley

ROBERT CHALMERS GRAHAM SCHOLARSHIP - CBA
Brette Gebers

ROBERT HARRIS FOREIGN STUDIES SCHOLARSHIP
Schalise Vancura, Valerie Brinkley, April Kalinski

SHULER-MILLS SCHOLARSHIP
Justin Stootsberry, Aaron Jank

VESTA MAWE MEMORIAL FUND SCHOLARSHIP
Nicole Timmerman

WALLACE ROBERTSON MEMORIAL SCHOLARSHIP
Christine Ochsner, Joshua Willnerd, Juexuan Lu

43 Accountancy Alumni Pass the CPA Exam

Congratulations to the 43 UNL alumni who successfully passed all parts of the Uniform Certified Public Accountant Examination.

Jean Riley-Schultz

Assistant Professor of Practice in Accounting

Jean Riley-Schultz has spent over 25 years studying, working and teaching in the field of accountancy, with a focus in financial accounting. This fall she joined the College of Business Administration as a new professor of practice at the School of Accountancy.

Earning her MPA from the University of Nebraska-Lincoln, she worked at Deloitte & Touche participating in audits and specializing in financial institution and corporate tax solutions. She eventually moved to Wells Fargo Bank and was promoted to vice president, working on compliance issues with the Securities and Exchange Commission, the Federal Reserve Bank and other key financial legislation in the state of Nebraska.

“As I reminisce about what I wanted to be when I grew up, it was a teacher,” Riley-Schultz said. “Although I went a long route to get here with more than a few detours, here I am achieving my childhood dream. I am thrilled to be an assistant professor of practice. I have a great respect for the profession of accounting and look forward to sharing this knowledge with students.”

She is particularly excited to be at the School of Accountancy during this dynamic time of growth.

“We are at an exciting time with the upcoming new building, the growth of faculty and entering the Big Ten conference. I am delighted and honored to be a contributor to our future successes.”

Riley-Schultz became a certified public accountant in 1991. She has professional affiliations with both the Nebraska Society of Certified and Public Accountants and the American Institute of Certified Public Accountants.
At age 92, the oldest active certified public accountant in Nebraska knows the power of numbers. Delmar "Del" Lienemann Sr. also knows the power in them and believes it is impossible to know too many people.

“You never know when somebody you meet might be the person who leads you into something very important in life. That has happened to me all my life,” Lienemann said.

For example, consider the series of people he met en route to finding his wife. When he visited UNL to find a place to live, the Lutheran student minister suggested he visit the Beta Sigma Psi fraternity.

“I knocked on the door of the fraternity house and Harry Kammerlohr ’42 (from Dade’s City, Fla.) answered the door. I had met him at the World’s Fair in Chicago, because he and my brothers were the youngest people on the tour. That’s how I got into the fraternity,” Del explained.

Later, he went on a double date with another fraternity brother. The women they were dating were from the Alpha Psi Delta sorority.

“I asked my friend if he was going to call his date, Charlotte, back. He wasn’t sure, so I told him I would give him a week and then I would call her,” Del said. The fraternity brother never called her and Del married Charlotte in 1944.

Thus, they began their life adventure, which included raising seven children. They include: Dan, Denise, Diane, Dorothy, Doug, Del Jr., and David, who died at age 15 from a brain tumor in 1968. All are UNL alumni and the three sons are also CBA graduates.

“Growing up in a large family was a lot of fun. We have a very strong faith life, and our desire to participate and support various community projects and organizations were learned through my parents,” Denise Lienemann Scholz said.

After graduating from UNL in 1941 and working a few years, Del Sr., bought his own accounting office in 1945 in downtown Lincoln. Less than a year later, he purchased a gift shop for Charlotte to manage after she graduated from nursing school at UNO. The two Lienemann businesses were integral in how he met his biggest client and good friend, Ethel Abbott.

“One of my tax clients needed the financial documents from Prairie Airways and they had no books. He wanted me to visit the manager out there and offer my help,” Del said.

Del went to Prairie Airways, which was owned by Chris and Ethel Abbott. He looked at their documents, “told them what they needed to do,” and a few days later, a woman came to visit him at his office. It was Ethel. They visited and when she left, he had the job of a lifetime.

LIENEMANN FAMILY GIFT
A CHAIR IN ACCOUNTING
"Chris’ office was above the gift shop. Every Saturday at noon, he would come down and visit with me about business in the world. I learned a lot from that. Ethel told me he liked to get a younger person’s philosophy of life,” Del said.

His work for the Abbotts expanded to include Rocket Air Services in Omaha, a radio station in Shenandoah, Iowa, to eventually managing all of Ethel’s accounts. Del also became the President and CEO of the Ethel S. Abbott Charitable Foundation, which was created to provide grants that benefit the Lincoln, Omaha and Western Nebraska areas. When Ethel died in 1992, her $22 million estate was left to the foundation.

The Abbott Foundation has made contributions to organizations like the Red Cross, Folsom Children’s Zoo, Lincoln Public Schools, the University of Nebraska Foundation and many others. One of the most prominent gifts was $2.6 million for the development of the Abbott Sports Complex in northeast Lincoln.

Other members of the Lienemann family are also members of the Abbott Foundation Board. Son Doug, who is the chief financial officer at Midwest Steel Works, Inc., in Lincoln, also serves on the College of Business Advisory Board.

Del Sr., continues to work out of the D.A. Lienemann CPA firm in Lincoln. An active volunteer throughout his career, he is chair of the Lincoln Symphony Foundation Board. He has been recognized nationally as the International Sertoman of the Year, and the national fraternity of Beta Sigma Psi named its highest award after him, the Lienemann Achievement Award.

Also listed in Who’s Who in the Midwest, America and the World, one of the latest honors for Del is his family’s decision to endow a faculty chair in the School of Accountancy at CBA in his name.

“The gift from the Lienemann family will impact the School of Accountancy by helping us build a world class faculty and deliver a first class accounting education to our students. Del told me that his education enabled him to manage numbers well, which led him to help others in this community and this state. This gift will be an example so that others can do the same,” said Dr. Donde Ashmos Plowman, James Jr. and Susan Stuart Endowed Dean.

The Lienemann family with their University of Nebraska diplomas (left to right): Denise, Dorothy, Diane, Charlotte, Del Sr., Del Jr., Dan and Doug.
When Rohan Sohi started at the UNL College of Business Administration, his strategy for success was a simple one – get involved.

“Participating gives you the opportunity to develop the skills necessary to thrive once you near the end of your college career. If we aren’t using our time in college to gain experience and network with peers, professors and professionals, then we are falling behind the curve,” Sohi said.

A senior accounting and finance major, Sohi has been very involved in Enactus, the student organization formerly known as Students in Free Enterprise (SIFE).

“Enactus allowed me to apply academic concepts to real-life situations,” Sohi said. “Enactus conducts entrepreneurial-based outreach projects for communities in need. These projects made my time at CBA meaningful and helped me learn the basics of being in business.”

Sohi helped manage a university online surplus sales business run by Enactus students, called SIFE Sales, that helps raise money for entrepreneurial outreach projects. His experience in Enactus also prepared him for his internship last summer at the Federal Reserve Bank of Kansas City.

“The interview questions for the internship were behavioral based. They asked me to explain how I would handle certain situations. The projects and leadership roles I took on with Enactus were very beneficial during this process,” Sohi said.

This spring he will gain experience with the Deloitte accounting firm as an audit intern before graduating in May. He plans to become a certified public accountant and earn a master’s degree in professional accountancy.

“Becoming a CPA will teach me about different companies and the industry as a whole,” he said.

By gaining a greater understanding of the business world, Sohi believes it will also show him how he can practice the spirit of giving back to others that he learned through Enactus.

“Eventually, I would like to work in India and be part of the country’s economic growth and industrialization,” Sohi said. “Whether on the public or private side, I would like to help my ethnic culture reach its economic potential.”
Accountancy students taking the Fraud Examination class at the UNL College of Business Administration are not only learning what it takes to perform a fraud risk assessment – they're actually doing one in class. The service learning module of the course gives students the opportunity to perform a fraud risk assessment of internal controls for a local non-profit organization. This lets the students practice what they learn in the classroom and at the same time give back to the community.

Dr. Janice Lawrence, the instructor of the class and director of the CBA Business Ethics program, believes service learning is a win-win for everyone.

“There have been a rash of frauds that have occurred locally in small non-profits,” Lawrence said. “These small groups often don’t have the resources to hire an audit or personnel to separate their financial activities as they should. So our accounting students are taking what they learn in class, and then performing an assessment and providing suggestions to strengthen the internal controls of a local not-for-profit.”

Scott Stepanek, an MPA student from Papillion, Neb., was one of the students tasked with making the final class presentation to the non-profit that students were assessing this semester. He explained how the team approach helped everyone learn the entire process that it takes to complete a comprehensive review.

“We broke the assessment up into the different parts of the fraud review,” Stepanek said. “One group wrote the letter to the organization, one group interviewed the client, one group identified the weaknesses, one group identified solutions and the last group that I’m in will present it to the president of the organization we are trying to help.”

The students noted that without this experience many of them would not be as prepared to perform a fraud risk assessment professionally.

“It’s been really good to get hands-on experience, because for most of us this is what we want to go on and do in our careers,” said Rachel Heeney, an MPA student from South Sioux City, Neb. “I never had any fraud or auditing experience, so everything we did was important for me to learn.”

Lawrence reiterated the importance of the risk small organizations are under when they don’t have the ability to audit, or knowledge to fully segregate all of their own activities.

“Fraud is, unfortunately, way too common in small organizations,” Lawrence said. “When you’re dealing with a small non-profit, fraud can threaten their very existence. Our students are giving back to the community by helping these small groups that can’t afford to have a full audit, and the students learn a lot in the process.”
School of Accountancy Advisory Board

School of Accountancy Advisory Board (left to right) front row: Richard Petersen, Financial Reporting Advisors, LLC; Janet Labenz, Labenz & Associates, LLC; Kirk Hovendick, Labenz & Associates; Carrie Weber, Arbor Bank; Mike Boeka, Valmont Industries, Inc.; Paul Shoemaker, UNL School of Accountancy; Ronald Nebbia, Lutz & Company; Tony Urban, McGladrey’s State and Local Tax Practice; Michele Walker, Minneapolis Financial Services Industry; Amy Ryan, Deloitte & Touche LLP; Amy Johnson, BKD, LLP; Robert Kehm, Lifespace Communities, Inc.; Sue Wilkinson, Ameritas; Ralph Castner, Cabela’s, Inc.; Paul Pettinger, retired; John Uhrich, retired
BETA ALPHA PSI  
PAST PRESIDENTS

One of the most visible leadership positions for accounting students is president of the Delta Omicron (UNL) Chapter of Beta Alpha Psi, the national honorary accounting fraternity. The president is a high-profile leader who is known by most accounting majors. Surprisingly, no documentation was maintained in the School of Accountancy on past Beta Alpha Psi members or activities. Therefore, efforts were made to compile a list (see below left) through the collective memory of the faculty. These individuals were contacted and asked to send pictures from their college days, a current picture with family members and a short description of their journey in life since graduating from UNL. Those who responded provided the following information.

<table>
<thead>
<tr>
<th>Year Served</th>
<th>Name</th>
<th>Grad Year</th>
<th>Other</th>
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<td>Debra Cosgrove</td>
<td>1988</td>
<td>MPA 1989</td>
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<td>1990-91</td>
<td>Michelle Faris Cook</td>
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<td>2002-03</td>
<td>Melissa Johnson</td>
<td>2003</td>
<td></td>
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<tr>
<td>2003-04</td>
<td>Amy Charter Shreck</td>
<td>2004</td>
<td>MPA 2005</td>
</tr>
<tr>
<td>2004-05</td>
<td>Dawn Hjorth Peekenschneider</td>
<td>2005</td>
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<tr>
<td>2005-06</td>
<td>Nicole Hanson</td>
<td>2006</td>
<td>MPA 2009 &amp; JD 2009</td>
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<tr>
<td>2006-07</td>
<td>Walter Goracke</td>
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<td>2007-08</td>
<td>Joshua Wortmann</td>
<td>2008</td>
<td>MPA 2009</td>
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<tr>
<td>2008-09</td>
<td>Caitlin Skrdia-Markwell</td>
<td>2009</td>
<td>MPA 2010</td>
</tr>
<tr>
<td>2009-10</td>
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<td>MPA 2011</td>
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<tr>
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<td>Nolan Ingebrightson</td>
<td>2011</td>
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</tr>
<tr>
<td>2011-12</td>
<td>Sean Girvan</td>
<td>2012</td>
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</tr>
</tbody>
</table>

Amy Charter Shreck
After graduation I joined BKD, LLP as an auditor in Lincoln. I became a CPA in 2007 and am currently an audit manager in Omaha serving primarily governmental and not-for-profit clients. I am a board member for Goodwill Industries Serving Southeast Nebraska. My husband, Jason, and I got married in 2006 and our son, Garrett, was born in 2009. We have lived in Wahoo, Neb., since 2006 and recently built a new home there. This summer we took a family vacation to Virginia and Garrett saw the ocean for the first time. He loves to dig, so he was much more interested in the sand on the beach than the ocean.

Jill Trucke
In May of 2000, I graduated with my Masters of Professional Accountancy. I also sat for the CPA exam and received the top score in Nebraska for that CPA exam. I immediately began my career as an auditor at Deloitte & Touche, LLP in the Nebraska practice and continue to work there today, leading audits and supervising staff. Being an auditor for Deloitte has given me the opportunity to learn about many different industries and work with many talented individuals. My husband, Shawn, and I have three children ages 2, 6 and 9 who keep us busy. I have appreciated Deloitte allowing me to have a flexible work arrangement since we had our first child. Over the years, I have been involved in Junior Achievement and also the Accounting Careers Committee with the Nebraska Society of CPAs. Currently, my focus for community involvement is in our church and children’s school.
Nicole Hanson
After graduation, I completed a joint degree program at UNL to earn my juris doctor and master of professional accountancy in 2009. I was active in the Nebraska Law Review (Executive Editor), National Moot Court Team, Delta Theta Phi (Vice Dean), Volunteer Income Tax Assistance Program (Coordinator), Order of the Coif, and Order of the Barristers and I graduated with the highest grade point average in my class. I am now an associate attorney at Fraser Stryker PC LLO in Omaha, where I focus on business and corporate law—forming new companies, helping companies navigate day-to-day legal issues, and buying/selling existing companies—in addition to employee benefits, estate planning and tax law. I represent clients ranging from small start-ups to large corporations. I am active in the UNL CBA Young Alumni Board (Chair), the Omaha Jaycees, the DECA Business Partnership Network and a variety of charitable organizations.

Tracy Landercasper Lockwood
After graduation, I accepted a job with KPMG in the Omaha audit department. I worked with a mix of clients with the majority of my time spent in the software industry. In 2008, I married a fellow UNL College of Business Administration alum (finance major), David Lockwood. Shortly afterwards we moved to Indianapolis, Ind., where I continued to work in audit with KPMG until 2012. In 2011 we had our first child, Landon, a beautiful baby boy. The following year, I left KPMG as a senior manager and accepted the position of Corporate Controller at Lindsay Corporation. Lindsay Corporation provided an opportunity to get exposure to international business and manufacturing. After 3 years I was promoted to Vice President and Chief Accounting Officer for the Company. About a year ago I took an operational role with Lindsay Corporation as VP of Finance – Irrigation. In May 2012, I obtained an MBA from the University of Nebraska at Omaha. My wife and two children reside in Omaha and enjoy outdoor activities that include boating and camping.

Dawn Hjorth Peekenschneider
Following graduation, I became a tax consultant at Deloitte in Lincoln. After I had been there for three years, their Lincoln office combined with Omaha, and I began work in the tax department at BKD in Lincoln. This past May, after six years in public accounting, I accepted a position as a financial analyst at Cabela’s World’s Foremost Bank. Through the years I have participated in Junior Achievement several times. I also became involved with NOVA (one of Lincoln’s chapters of Business Professional Women) and served on that board as Public Relations Chair for a year. Following that term, I was given the opportunity to join the board of the Lincoln Community Playhouse and have now served for two years (including one year as treasurer). I married my husband, Brent, in May 2010. We spend most of our spare time going to concerts, participating in church activities, and camping.

Tim Paymal
After graduation, I started my career with Deloitte & Touche LLP in the audit function. I primarily served the financial services industry. After eight years at Deloitte an opportunity came along at Lindsay Corporation. I left Deloitte as an Audit Senior Manager and accepted the position of Corporate Controller at Lindsay Corporation. Lindsay Corporation provided an opportunity to get exposure to international business and manufacturing. After 3 years I was promoted to Vice President and Chief Accounting Officer for the Company. About a year ago I took an operational role with Lindsay Corporation as VP of Finance – Irrigation. In May 2012, I obtained an MBA from the University of Nebraska at Omaha. My wife and two children reside in Omaha and enjoy outdoor activities that include boating and camping.

Caitlin Skrdla
I graduated from the MPA program in May 2010 and spent the summer studying for the CPA exam. At the end of the summer I moved to the East Coast to start as an audit associate at the KPMG Philadelphia office. I enjoy the diverse mix of clients I get to work with including public, non-public, and startup companies. This summer I was promoted to senior audit associate in the technology, media, and telecommunications practice. Although I sometimes miss my hometown of Lincoln, I enjoy living in Philadelphia and experiencing the opportunities and excitement that surround you when living in a big city. When I have free time I like to explore the historical and cultural areas of Philadelphia and visit other nearby cities like New York.
Aaron Sipherd
Upon graduation with my M.P.A. from UNL in 1995, I started my career with Deloitte in the Lincoln office. After six months in the audit department, I transferred to the tax side and never looked back! I left Deloitte as a tax manager in 2000 to partner with another CPA to start a local CPA firm. In 2006, I ventured out to start my own CPA firm, Sipherd & Associates, CPAs PC in Lincoln focusing on tax related engagements. In 2009, I also formed a Registered Investment Advisory firm, Sipherd Wealth Management, LLC, to offer investment advisory services to my high net worth tax clients utilizing my CFP designation. I am married to Michelle, my wife of 18 years, and we have four kids ranging in age from 7 to 14.

Kendall Kliewer
After graduating from UNL in 1994, I spent two years with Dohman, Akerlund & Eddy, in Aurora, Neb. performing audit and tax services. I then spent five years with KPMG’s audit practice in Lincoln, Neb., most recently as a senior manager. I also spent one year with TierOne Bank in Lincoln, Neb. I am currently vice president and controller of NorthWestern Energy in Sioux Falls, S.D., where I have been for the last 10 years. NorthWestern Energy is one of the largest providers of electricity and natural gas in the upper Midwest with more than $1 billion in annual revenues. My wife, Cheryl, and I celebrated our 20-year anniversary in May. Cheryl is a registered dietitian and an avid photographer. We have two talented and beautiful teenage daughters. Peyton is 15 and Logan is 13.

Taylor Pugh
After graduating with a MPA in the spring of 2011, I spent the summer studying for the CPA Exam. I was relieved to pass all parts of the exam prior to starting full-time in the fall of 2011 at Lutz & Company, PC. I had previously completed an internship with Lutz and had a great experience. As a staff accountant, my main areas of focus are Audit, Client Accounting Services and Healthcare. I also assist with recruiting at UNL by attending Beta Alpha Psi events including Meet the Firms and the Spring Banquet. After successfully completing my first busy season, I took a trip to Las Vegas with some of my co-workers and had a blast! When I’m not working, I enjoy attending Husker games in Lincoln, traveling to Kansas City to visit my boyfriend and attending my friends’ weddings (as that seems to be my main social event these days).

Michael Seelhoff
After graduating from college, I went to work in the tax department at KPMG in Omaha. Following more than six years at KPMG, I accepted a position in the tax department at Lutz & Company. After spending one year there, I accepted a tax manager position with Sutherland Lumber in Kansas City and worked for that family-owned company for three years.
I accepted a position as tax manager for Dana F. Cole & Company and managed the Omaha office for four years. In 2008, I accepted a position with Bland & Associates in Omaha as a tax manager. My practice concentrates on working with business owners, high net worth individuals, and trust and estate taxation. I am currently in the Partner in Training Program at Bland & Associates.
In 2006, I married my wife Janet. We live in Southwest Omaha with our dog, Maggie.
The School of Accountancy Advisory Board provides advice and counsel on curriculum issues, fundraising, assessment and other issues, and a link between the professional accounting environment and academia. The board is composed of individuals who are well established in their careers. This group, admittedly, is not the best group to provide input regarding current curricula needs or how to maintain contact with alumni using social media, for example.

The School of Accountancy established a Junior Advisory Board comprised of young professionals who provide valuable input on issues, such as current curricula needs, student recruitment and young alumni initiatives.

The new board has 16 members who will serve a three-year term and who graduated from UNL less than 10 years ago. During initial meetings, the junior board has provided input for improving student and alumni relations, the use of technology in the classroom and general curriculum feedback.

The inaugural members of this group are listed below.

<table>
<thead>
<tr>
<th>Name</th>
<th>City</th>
<th>State</th>
<th>Grad Year</th>
<th>Business</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Megan Breen</td>
<td>Washington</td>
<td>DC</td>
<td>2007 BS, 2009 MPA</td>
<td>PwC</td>
<td>Experienced Associate</td>
</tr>
<tr>
<td>Holly Dorathy</td>
<td>Omaha</td>
<td>NE</td>
<td>2004 BS, 2005 MPA</td>
<td>Northern Natural Gas</td>
<td>Manager, Acctg. and Reporting</td>
</tr>
<tr>
<td>Amanda Fanning</td>
<td>Ogallala</td>
<td>NE</td>
<td>2004 BS, 2005 MPA</td>
<td>Adams Bank &amp; Trust</td>
<td>Deposit Compliance Officer</td>
</tr>
<tr>
<td>Sean Girvan</td>
<td>Houston</td>
<td>TX</td>
<td>2012 BS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jeff Heinrich</td>
<td>Columbus</td>
<td>NE</td>
<td>2006 BS</td>
<td></td>
<td></td>
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<tr>
<td>Dan Hennings</td>
<td>Columbus</td>
<td>NE</td>
<td>2006 BS</td>
<td></td>
<td></td>
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<tr>
<td>Jacob Hovendick</td>
<td>Omaha</td>
<td>NE</td>
<td>2009 BS, 2010 MPA</td>
<td>KPMG</td>
<td>Audit Senior Associate</td>
</tr>
<tr>
<td>Amanda Ilse</td>
<td>Omaha</td>
<td>NE</td>
<td>2010 BS, 2011 MPA</td>
<td>Deloitte</td>
<td>Audit Senior Assistant</td>
</tr>
<tr>
<td>Nolan Ingebritson</td>
<td>Sioux Falls</td>
<td>SD</td>
<td>2011 BS</td>
<td>Koch Industries</td>
<td>Accountant</td>
</tr>
<tr>
<td>Jacki Jacox</td>
<td>Omaha</td>
<td>NE</td>
<td>2009 BS, 2010 MPA</td>
<td>Deloitte</td>
<td>Audit Senior</td>
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<tr>
<td>Rachel Manning</td>
<td>Omaha</td>
<td>NE</td>
<td>2010 BS, 2012 MPA</td>
<td>Lutz &amp; Co.</td>
<td>Staff Accountant</td>
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<tr>
<td>Anthony Pasternak</td>
<td>Omaha</td>
<td>NE</td>
<td>2003 BS, 2004 MPA</td>
<td>BKD</td>
<td>Manager</td>
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<td>Taylor Pugh</td>
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<td>NE</td>
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<td>Lutz &amp; Co.</td>
<td>Staff Accountant</td>
</tr>
<tr>
<td>Amy Shreck</td>
<td>Wahoo</td>
<td>NE</td>
<td>2004 BS, 2005 MPA</td>
<td>BKD</td>
<td>Manager</td>
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<tr>
<td>Aaron Wiebert</td>
<td>Lincoln</td>
<td>NE</td>
<td>2004 BS, 2005 MPA</td>
<td>BKD</td>
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<tr>
<td>Lindsay Wietfeld</td>
<td>Chicago</td>
<td>IL</td>
<td>2004 BS, 2005 MPA</td>
<td>Deloitte</td>
<td>Manager</td>
</tr>
</tbody>
</table>
UNDERGRADUATE PROFILE:
POPULATION DEMOGRAPHICS

Total current undergraduate enrollment: 486

MPA PROFILE

Undergraduate GPA: 3.68
Average GMAT: 599
Current Enrollment: 46
**Undergraduate Degrees Conferred**

<table>
<thead>
<tr>
<th>Year</th>
<th>May</th>
<th>August</th>
<th>December</th>
<th>Total Undergrad</th>
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<td>2012</td>
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<td>5</td>
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<td>2006</td>
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<td>79</td>
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**MPA Degrees Conferred**

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<th>Year</th>
<th>May</th>
<th>August</th>
<th>December</th>
<th>Total Grad</th>
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<td>2012</td>
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<td>30</td>
</tr>
<tr>
<td>2006</td>
<td>6</td>
<td>9</td>
<td>11</td>
<td>26</td>
</tr>
</tbody>
</table>

**Employment**

**Undergraduate and MPA 12/11 - 08/12**

**TOP EMPLOYERS:**
- BKD (8)
- Deloitte (7)
- KPMG (5)
- Koch Industries (3)
- McGladrey (2)
- Lutz & Company (2)
- Kennedy & Coe (2)
- HBE Becker Meyer Love (2)
- Sandhills Publishing (2)
- IRS (2)
- NE Dept of Revenue (2)

**Employment Self-Reported at time of Graduation**

**Undergraduate average starting salary:** $42,292

**MPA average starting salary:** $45,536

**Employment status upon graduation:**
- 37% of undergrads employed
  (37% were seeking higher education)
- 89% of MPAs employed

**Of those employed...**
- 75% of undergrads and 67% of MPAs were highly satisfied with the job obtained
- 83% of undergrads and 72% of MPAs were staying in Nebraska
## Residency of Students

**Enrolled Fall 2012**

<table>
<thead>
<tr>
<th>Nebraska: 446</th>
<th>International: 30</th>
<th>North Dakota: 3</th>
</tr>
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<tbody>
<tr>
<td>California: 6</td>
<td>Texas: 3</td>
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<tr>
<td>Colorado: 6</td>
<td>Wisconsin: 3</td>
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<td>Illinois: 5</td>
<td>Minnesota: 2</td>
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<tr>
<td>Kansas: 5</td>
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<tr>
<td>South Dakota: 5</td>
<td>South Carolina: 1</td>
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<tr>
<td>Missouri: 5</td>
<td>Utah: 1</td>
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<tr>
<td>Iowa: 4</td>
<td>Michigan: 1</td>
<td></td>
</tr>
</tbody>
</table>

**Alumni:**

- **61%** reside in Nebraska
- **0.4%** reside internationally

## Where Graduates Reported Employment

**Undergraduate and MPA 12/11 - 08/12**

### Undergraduate (42 respondents):

<table>
<thead>
<tr>
<th>Nebraska: 35</th>
<th>Missouri: 1</th>
<th>Oregon: 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas: 3</td>
<td>Mississippi: 1</td>
<td>Texas: 1</td>
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</table>

### MPA (25 respondents):

<table>
<thead>
<tr>
<th>Nebraska: 18</th>
<th>Minnesota: 2</th>
<th>Illinois: 1</th>
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<tbody>
<tr>
<td>Kansas: 2</td>
<td>Iowa: 1</td>
<td>Kentucky: 1</td>
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</table>
The Public Company Accounting Oversight Board (PCAOB) awarded a $10,000 scholarship to the University of Nebraska-Lincoln School of Accountancy. Student Bailey Pink of Omaha, Neb. was selected to be the first recipient of the prestigious award.

Funds generated from monetary penalties imposed by the PCAOB (under the Sarbanes-Oxley Act) are used for merit scholarships for accounting students. Those nominated must demonstrate aptitude in auditing and hold high ethical standards.

Pink is earning her master of professional accountancy (MPA) degree. As an undergraduate student, she was part of the UNL Honors Program and the very selective Jeffery S. Raikes School of Computer Science and Management. She has interned with Lutz & Company in Omaha and Koch Industries in Wichita, Kan.

“I learned that there’s a lot more team work than I thought. The environment is so positive at BKD, and each person has their own part that they work on but they all help each other.”

Brown was so impressed that even as a freshman she made sure she established an early contact with the firm.

“When I sent them my thank you I told them how much I liked their company and really made an effort to keep a connection open going forward.”

Brown encourages prospective accountancy students to consider joining a learning community during their freshman year.

“We make a lot of connections with so many different businesses. It’s much more than just living with a big group of people. I’ve made great friends and the undergraduate advising staff who work with us do an awesome job of preparing us for the future,” she said.
Elaine Ji, Suzhou, China
Emily Phillips, Overland Park, Kan.
Peter Sam, Gothenburg, Neb.
Bailey Ryan, Lincoln, Neb.
Nate Smith, Lincoln, Neb.
Shannon McClure, Omaha, Neb.
Dean Donde Plowman

PARTNER
Anne Kinder & William Laurie Porter
BKD LLP
Coopers & Lybrand Foundation
Deloitte & Touche
Ernst & Young, LLP
Ethel S. Abbott Charitable Fdn. Inc.
Foundation of the Nebraska Society of CPAs
Glenn W. Mooberry
Great Plains Federal Tax Inst
KPMG LLP
Lienemann Charitable Foundation Inc.
Mr. & Mrs. Dennis C. Stara
Mr. & Mrs. Jeffrey E. Curtiss
Mr. & Mrs. Mark Chronister
Mr. & Mrs. Roger E. Smith
Mr. & Mrs. C. Terry Olson
Mr. & Mrs. James F. Rouch
Mr. & Mrs. Kurtis S. Krentz
Mr. & Mrs. Norman R. Hedgecock
Mr. & Mrs. Paul A. Becker
Mr. Paul Pettinger & Ms. Jean Pfleiderer
Mr. Richard L. Jungen
Mr. Thomas J. Biagini
PriceWaterhouse Coopers
Union Pacific Foundation

ASSOCIATE
Advisor Charitable Gift Fund
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Charles & Marilyn Hoskins
Conoco Inc.
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Daniel H. Morin
Mr. Brian Coordsen
Mr. David A. Hamilton
Mr. & Mrs. Chris W. Johnson
Dr. & Mrs. Richard L. Hodges
Dr. & Mrs. Derrel L. Martin
Dwight N. Keith
E I DuPont DeNemours & Co.
Evelyn R. Casey
Fidelity Charitable Gift Fund
First Data Foundation
Grant Thornton LLP
Great Plains Federal Tax Inst
John H. Becker Trust
Lawrence F. Chandler
Lincoln Chapter-Assn. of Govt Accountant
Michael & Amy Ryan
Mr. & Mrs. David A. Miller
Mr. & Mrs. Edward A. Reinerio
Mr. & Mrs. Edward S. Wilkins
Mr. & Mrs. Jerome H. Bailey
Mr. & Mrs. Leonard F. Murphy
Mr. & Mrs. Paul M. Mendlik
Mr. & Mrs. Rich J. Vierk
Mr. & Mrs. Richard J. Labenz
Mr. & Mrs. Robert C. Kehm
Mr. & Mrs. Robert O. Vesper
Mr. & Mrs. Steven L. Polacek
Mr. & Mrs. Bob K. Muehling
Mr. & Mrs. Brian S. Soiref
Mr. & Mrs. Bruce L. Meister
Mr. & Mrs. Delain G. Danehey
Mr. & Mrs. Dennis R. Ahlman
Mr. & Mrs. Donald K. Ham
Mr. & Mrs. H. Craig Christiansen, III
Mr. & Mrs. Harold E. Hoff

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Mr. & Mrs. James C. Winter
Mr. & Mrs. Jason P. Morrissey
Mr. & Mrs. Jason R. Wyman
Mr. & Mrs. Jerry R. Masters
Mr. & Mrs. John T. Connor, II
Mr. & Mrs. Lawrence G. Hupka
Mr. & Mrs. Matthew G. Epp
Mr. & Mrs. Ralph W. Castner
Mr. & Mrs. Rick R. Petersen
Mr. & Mrs. Ritch A. Bahe
Mr. & Mrs. Robert D. Hesselgesser
Mr. & Mrs. Robert J. Mitchell
Mr. & Mrs. Roger J. Watton
Mr. & Mrs. Ronald W. Schaefer
Mr. E. Lyle Kinley Jr.
Mr. J. Patrick Curry
Mr. Terence E. McClary
Mr. Thomas A. Rubin
Mrs. J. Eileen Dresselhaus
Ms. N. Jane Morrison
Robert Luth Trust
Steven G. & Teresa L. Anderman
Touche Ross & Company
Union Pacific Foundation
Vanguard Charitable Endowment

$500 - $999 (CY 2011)
Dr. & Mrs. Roland L. Madison
Mr. & Mrs. James M. Gould
Mr. & Mrs. Lester F. Buckley
Mr. & Mrs. Bryan J. Pleskac, CPA
Mr. & Mrs. David K. Madsen
Mr. & Mrs. Michael J. Balters
Mr. & Mrs. Michael L. Seelhoff
Mr. & Mrs. Richard A. Johnson
Mr. & Mrs. Rick A. Montague
Mr. & Mrs. Wendell G. Peters
Mr. Eric M. Johnson
Mr. Michael J. Duesman

Mr. Ronald J. Howard
Ms. Audrey L. Went
Ms. Jennifer M. McDaniel
Schwab Charitable Fund
United Way of Lincoln & Lancaster County

Mr. & Mrs. Glenn W. Smith
Mr. & Mrs. James A. Harrington
Mr. & Mrs. Jeffrey M. Cosgrove
Mr. & Mrs. Keith A. McMurtry
Mr. & Mrs. Kenneth L. Cheloha
Mr. & Mrs. Kevin J. Gilg
Mr. & Mrs. Mark O. Neumeister
Mr. & Mrs. Mark W. Feisler
Mr. & Mrs. Michael P. Limas
Mr. & Mrs. Richard A. Meredith
Mr. & Mrs. Richard T. Lowery
Mr. & Mrs. Rodney J. Anderson
Mr. & Mrs. Ronald C. Shortridge
Mr. & Mrs. Scott J. Manning
Mr. & Mrs. Scott L. Cyboron
Mr. & Mrs. Steven Byrne
Mr. & Mrs. Steven J. Thompson
Mr. & Mrs. Steven R. Anderson
Mr. & Mrs. Steven R. Corder
Mr. & Mrs. Eugene M. Kelly
Mr. Adam T. Briese
Mr. Alan E. Weedin
Mr. & Mrs. Aaron L. Gard
Mr. & Mrs. Alexander J. Wolf
Mr. & Mrs. Andrew S. Young
Mr. & Mrs. Andy E. Hunzeker
Mr. & Mrs. Brent A. Curry
Mr. & Mrs. Bruce A. Krueger
Mr. & Mrs. Bruce L. Chapman
Mr. & Mrs. Bruce P. Wilcox
Mr. & Mrs. Daniel J. Doyle
Mr. & Mrs. Daniel J. Morris
Mr. & Mrs. Daniel J. Schaecher
Mr. & Mrs. Daniel R. Stengel
Mr. & Mrs. David B. Duzik
Mr. & Mrs. David E. Hollman
Mr. & Mrs. David E. Swan, CPA
Mr. & Mrs. Donald A. Holmberg, CPA
Mr. & Mrs. Eric Weber
Mr. & Mrs. Gary D. Wasserman

$1 - $499 (CY 2011)
Dennis E. Mitchem, CPA
Dr. & Mrs. Roger Y. Tang
Dr. & Mr. Marilyn J. Okleshen
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