



# ADV PART 2B BROCHURE

**LAURA CARLSON, CPA/PFS, MST**  
APELLA CAPITAL, LLC  
D/B/A  
APELLA WEALTH  
65 MEMORIAL ROAD, SUITE C340  
WEST HARTFORD, CT 06107  
O / 860.785.2260  
W / APELLAWEALTH.COM

711 CAPITOL WAY, S, SUITE 201  
OLYMPIA, WA 98501  
O / 360.754.9475

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This Form ADV 2B (“Brochure Supplement”) provides information about the background and qualifications of Laura Carlson (CRD #7526691). The information in this brochure supplements the Part 2A brochure of Apella Capital, LLC d/b/a Apella Wealth (hereinafter

“Apella” or “firm”), which you should have received a copy of. Please contact our Chief Compliance Officer at (860) 785-2260 or [trichards@apellawealth.com](mailto:trichards@apellawealth.com) if you did not receive Apella’s Part 2A brochure or have any questions about the contents of this supplement. Additional information about Laura Carlson is available on the SEC’s website at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov).

## ITEM 2 – EDUCATIONAL BACKGROUND & BUSINESS EXPERIENCE

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### LAURA CARLSON, CPA/PFS, MST

- CRD #: 7526691
- YEAR OF BIRTH: 1986

### EDUCATIONAL BACKGROUND:

- 2011: Golden Gate University; M.S., Taxation
- 2009: George Fox University; B.A. Accounting, B.A. Business Administration: International Business

### BUSINESS BACKGROUND:

- 2022 – Present: Apella; CPA/PFS, MST
- 2011 – 2022: NR Smith & Associates, P.S.; Tax Manager and Partner

### PROFESSIONAL DESIGNATIONS:

- PERSONAL FINANCIAL SPECIALIST (PFS) <sup>1</sup>
- CERTIFIED PUBLIC ACCOUNTANT (CPA)<sup>2</sup>

### PERSONAL FINANCIAL SPECIALIST (PFS) DESIGNATION MINIMUM QUALIFICATIONS<sup>1</sup>

The AICPA's Personal Financial Specialist (PFS) credential is issued by The American Institute of Certified Public Accountants (AICPA®) and granted exclusively to CPAs with a powerful combination of extensive tax expertise and comprehensive knowledge of financial planning. This knowledge is critical for obtaining the most valuable, objective advice possible.

To obtain the PFS designation, a candidate must meet all of the following requirements:

- Be a member of the AICPA®;
- Hold an unrevoked CPA certificate issued by a state authority;
- Have at least two years of full-time teaching or business experience (or 3000 hours equivalent) in personal financial planning within the five years preceding the date of the CPA/PFS application.

For candidates to obtain the PFS designation, they must undergo a minimum of 75 hours of personal financial planning education within the five years preceding the date of the PFS® application, complete a final certification exam, and engage in 60 hours (or its equivalent) of continuing professional education every three years.

### CERTIFIED PUBLIC ACCOUNTANT (“CPA”) DESIGNATION MINIMUM QUALIFICATIONS<sup>2</sup>

The Certified Public Accountant (CPA) Designation is issued by the Boards of Accountancy. Like regular accountants, CPAs can help organizations and individuals:

- record and organize financial information;
- analyze trends;
- make budgetary recommendations;
- prepare tax documents;
- perform internal audits;
- ensure all financial activities are compliant with local and federal regulations.

However, due to their training in the public sector, CPAs can do a few other things that regular accounts legally can't, such as:

- Representing clients during IRS audits;
- Perform external and public audits;
- Prepare audited financial statements for the Securities and Exchange Commission (SEC).

Each state has slightly different requirements that one must follow for CPA certification. These requirements are determined by the state's Board of Accountancy and The American Institute of Certified Public Accountants (AICPA®). To check the requirements of your state, please [click here](#). To verify an individual's CPA status, please [click here](#).

### **ITEM 3: DISCIPLINARY INFORMATION**

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Registered investment advisers must disclose all material facts regarding any legal or disciplinary events that would be material to your evaluation of each supervised person providing investment advice.

Laura Carlson has no history of any legal or disciplinary events deemed material to a client's consideration of Laura Carlson to act as their investment adviser representative. FINRA's BrokerCheck® system and the Investment Adviser Public Disclosure system provides additional information regarding the registration and disciplinary history of Laura Carlson. Please visit FINRA's BrokerCheck® system at <https://brokercheck.finra.org> or the IAPD system at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov) for additional information.

### **ITEM 4: OTHER BUSINESS ACTIVITIES**

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Laura Carlson does not engage in any other investment-related business or occupation outside of their role with Apella.

### **ITEM 5: ADDITIONAL COMPENSATION**

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Laura Carlson does not receive any economic benefit outside of the salaries and bonuses described in Item 4 of this brochure or on Form ADV Part 2A Items 10 and 12.

### **ITEM 6: SUPERVISION**

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Laura Carlson is supervised by James J. Scanlan, the President of Apella. The President is responsible for overseeing the day-to-day advisory activities conducted by Laura Carlson. The President conducts periodic reviews of the IAR's advisory work to ensure it is consistent with applicable regulatory requirements and the firm's compliance program. James J. Scanlan can be reached at 401-829-0047.

Ultimate supervisory authority and responsibility for compliance matters rests with the firm's Chief Compliance Officer (CCO), Timothy Richards, who monitors the overall effectiveness of the firm's supervisory structure. The CCO may review the IAR's activities as part of the firm's broader compliance testing program, including reviews of client files, trade activity, and communications, as warranted.