

tel.671.647.0813 • fax.671.647.0816 email.guamboa@guamboa.org • www.guamboa.org Sulte 101, 335 South Marine Corps Drive, Tamuning, GU 96913

January 30, 2014

Ms. Judith T. Won Pat Speaker, 32nd Guam Legislature 155 Hesler Place Hagatńa, Guam 96910 Office of the speaker laddith T. Won Pat, Ed. D.

Date 1.3 1.14

Time 10:01 a.m.

Received b.

Re: Guam Board of Accountancy (GBA) FY2015 Annual Budget submission

Dear Speaker Won Pat,

Enclosed is our Annual Budget submission for FY 2015 as required by PL 29-123. Please note that this budget was approved by the GBA board at its meeting on January 23, 2014.

As you may know, the GBA does not receive any funds from the US Federal Government or the Government of Guam. Rather, GBA funds are derived directly from CPA application, examination and licensing fees, chiefly examination fees generated by the Guam Computer Testing Center (GCTC). The GCTC is operated by NASBA under contract with GBA. This contract was recently extended through 2015, in concert with the AICPA and NASBA uniform CPA exam contract extension to 2024. As expected, the AICPA, NASBA and Prometric implemented administration of the CPA exam internationally, in Japan, the Middle East and South America, with the first testing window in August 2011. Testing in Japan has now reduced our GCTC Japanese candidates to essentially zero as of December 2013. The majority of GCTC candidates are now Korean, with mainland Chinese candidates slowly filling the void left by the Japanese. Thus, we continue to judiciously operate the GBA to reserve a portion of each year's revenues to offset further lost GCTC revenues if, indeed, the international CPA exam administration expands into Korea.

If you need additional information, please contact us at your earliest convenience by calling 647-0813 or emailing your request to: execdir@quamboa.org. Thank you. Very truly yours,

D.N. Sanford Executive Director

Cc: Sen. Ben Pangelinan

Guam OPA

1233

Guam Board of Accountancy FY 2015 Budget Request

Government of Guam Fiscal Year 2015 Budget Call Guam Board of Accountancy Table of Contents

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	12. Prior Year Obligation Listing	{BBMR PYO-1}
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Guam OPA

BUREAU OF BUDGET AND MANAGEMENT RESEARCH FISCAL YEAR 2015 BUDGET DOCUMENT CHECKLIST

Department/Ag Division/Progra		Date Receiv Date Reviev	red by BBMR: ved:	/*************************************	
		<u>Departm</u> <u>Yes</u>	tent/Agency No	Yes	BMR No
General	ntagency request within the Governor's established celling?	NA.			4,525.
is the summary	digest consistent with detail pages?	7974 X			
	trudget forms attached? idget Certification (BBMR ABC)	×			
b. Agency Na	urative Form (BBMR AN-N1)	έ .		************************	
d. Program B	ackage [BBMR DP-1] udget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A]	x X			
	Proposed) Agency Staffing Pattern (BSMR SP-1) - All Fund Sources	×			
	Current) Agency Staffing Pattern (BBMR SP-1) - All Fund Sources ogram Inventory Form (BBMR FP-1)	× ×			
h. Equipment i. Prior Year (/Capital Listing & Space Requirement Form (BBMR EL-1)	*			
		×		of all annother and annother a	
	et Certification [BBMR ABC] sudget certified as to its accuracy and BBMR requirements.	×			
1. Is the n	rrative Form [BBMR AN-N1] rission statement correct and consistent with the department/				
2. Are the	's enabling act? goals and objectives correct and consistent with the department/	*			
	's mission?	х			
	ackage (BBMR OP-1) ty description correct?	×			
2. is majo	r objective correct?	x	············		·
	d term goals correct? oad output reflected correctly?	*			
		^		,,-,-,-,,-,	
A.) (BBMR					
	el Services gures reflected consistent with the attached staffing pattern(s)?	N. a			
2. Are a	mounts reflected in each column accurate?	NA			
3. Are o	omputations correct?				
Operatio					
	re amounts reflected under columns. "Governor's Request", for abject category consistent with respective schedules				
(Scher	dule A - E) as detailed in the budget digest subforms				
	R TA-1 & BBMR 96A)? Mounts reflected in each column accurate?	x x			
	ompulations correct?	X			
Utilities					
	unts reflected in each column correct?	x			
	i <u>ultay</u> unts reflected under columns, "Governor's Request", consistent idule F as detailed in the budget digest subform, (BBMR 96A)?	X			
Full Time	Equivalencies (FTEs)				
Are the n	umber of FTEs for both "Unclassified" and "Classified"				
accurates	y reflected under each column?	NA			····
B.) (BBMR		NIA			
	purpose/justification for travel defined? the travel date(s) and number of travelers reflected?	NA	***************************************		***************************************
	the position title(s) of the traveler(s) reflected?	,			
4. Are as	columns (Air Fare, Per Diem, Registration, and Total Cost) rte?				
C 1 mostan	GG A1			W///	
C.) [BBMR 1. Are Tit	ann; emst under schedules B - F listed in <u>detail</u> ?	×			
	"Quantity" under schedules B - F reflected for respective items? "Unit Price" and "Total Price" accurate for each item under			***************************************	
	the 8 - F?	×			
/. Agency Staffe	ng Paltern Forms (BBMR SP-1)				
 Are posit 	ion titles correct?	NA			
	ion numbers reflected? alary levels consistent with the Civil Service Commission.		****		
Classifica	ition and Pay Plan?				
Are incre	positions funded? ment amounts reflected (not applicable in FY 2014)?		······································		
	reflected under "Benefits" correct? outations comect?				***************************************
	ram inventory Form [BBMR FP-1] omplete and accurate?	NA			
	•	- 223			
 Is the des 	apital Listing & Space Requirement Form (88MR EL-1) cription of the aquipment and/or capital item(s) detail?	¥			
2. Is the "qu	antity" and "percentage of use" reflected?				
Are space) accurate)	Prequirements descriptive and lotal space reflected and	X X			
HI. Prior Year Ohi	igation (BBMR PYO-1)	х.	***************************************		***************************************
		Х		······	
EPARTMENT:	Mrs.A. i	BBMR ACTION	b		
repared By:	Michele B. Santos	Reccomendati	on		
	31-Jan-14 Date		Approval Disapproval		
pproved By:	Dave N. Sanford (July 1999)		~~~###################################		
	(Signature of Dept/Agency Head) 31-Jan-14		An - 5		
	Date 3		Anal	y to E	
	3		Dat	e	

Guam Board of Accountancy FY 2015 Budget Request

Government of Guam Fiscal Year 2015

Agency Budget Certification

Agency: Guam Board of Accountancy

Agency Head: Dave N. Sanford, Executive Director

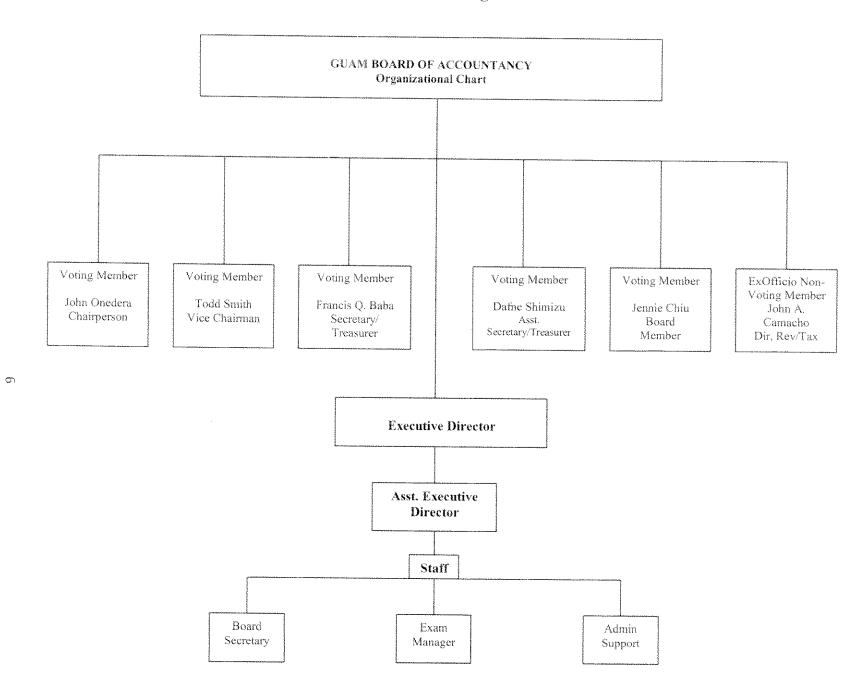
I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the BBMR requirements are not met.

(Signature)

Agency Head:

Date: 1/31/2014

Guam Board of Accountancy FY 2015 Budget



Government of Guam Fiscal Year 2015 Budget Department / Agency Narrative

FUNCTION: Regulatory Board

DEPT. / AGENCY: Guam Board of Accountancy

MISSION STATEMENT:

The Government of Guam regulates the practice of public accounting through the Guam Board of Accountancy(GBA). The Board consists of 5 voting members appointed by the Governor and an ex-officio nonvoting member, the Director of Revenue and Taxation.

The Board provides for the examination of potential CPA candidates and the licensing of members of the public accounting profession. Regulation of the professional conduct of Certified Public Accountants is another function of the Board. It also promotes high professional standards among Certified Public Accountants and also strives to protect the public.

GOALS AND OBJECTIVES:

Management and board members will continue to attend scheduled conferences and meetings with the 54 other U.S. jurisdictions so that GBA can keep abreast of developments within the industry and its regulation with stateside counterparts. GBA still continues to monitor international testing which began in August of 2011.

Efforts will continue to improve GBA's website so that it can be interactive with its users. GBA foresees candidates applying online and making payments for the exam and license renewals online. An interactive website will improve efficiency overall.

Documentation handling and storage will continue to improve with scanning procedures. Upgrades on programs and programming, software, and equipment continue in an effort to reduce document storage.

Training of staff and management continues to improve reporting and collection of data and keeps GBA abreast of the ever changing world of technology.

GBA will continue to work with the University of Guam to keep the accredited CPA review course in place to support residents who wish to become CPAs.

Drafting amendments to update Guam's Public Accountancy Act to reflect changes in the model Uniform Accountancy Act will continue. These changes are required to achieve substantial equivalency with the majority of the 54 U.S. jurisdictions.

GBA will continue to encourage foreign CPA candidates to take the exam on Guam to make up for the reduction in candidates due to the opening of International Test Sites in Japan and the Middle East. GBA is continuing its efforts on replacing lost Japanese CPA candidates with mainland Chinese candidates.

Decision Package FY 2015

Department/Agency: Guam Board of Accountancy	Division/Section:	
Program Title:		
Activity Description: 1. Regulation of the practice of public accountancy. 2. Administration of the Uniform CPA Examination. 3. Registration and licensing of Certified Public Accountance 4. Promoting high professional standards to protect the		

Major Objective(s):

- 1. To keep abreast of the ever changing CPA profession and its regulatory issues.
- 2. Continuous update of our website and interaction with our users.
- 3. Continuous education of our board members so that GBA's mission is effectively carried out.
- 4. Continuous education of licensees and preparation of resident CPA exam candidates.

Short-term Goals:

- 1. On-line, interactive, website implementation as fiscally prudent.
- 2. Improved records management and document imaging systems.
- 3. Improved operational and fiscal data collection, analysis, and reporting.
- 4. Continuance of CPA Review Course jointly with UOG to qualify local CPA candidates.
- 5. Amendments to update Guam's Accountancy Act to reflect changes in UAA.

	Workload Outp	out	
Workload Indicator:	FY 2013 Level of Accomplishment	FY 2014 Anticipated Level	FY 2015 Projected Level
			And the second s

[BBMR BD-1]

Government of Guam Fiscal Year 2015 Budget Digest

Function: Department/Agency: Program:

Guam Board of Accountancy

		TO A TOTAL		6	.	E						A STATE OF THE STA	
			GENERAL FUND		-	PECIAL FUND	7		EDERAL MATCH				
AS400 Account Code	Appropriation Classification	FY 2013 Expenditures & Encumbrances	FY 2014 Authorized Level	FY 2015 Governor's Request	FY 2013 Expenditures & Encumbrances	FY 2614 Authorized Level	FY 2015 Governor's Request	FY 2013 Expenditures & Encumbrances	FY 2014 Authorized Level	FY 2015 Governor's Request	FY 2013 Expenditures & Encumbrances (A+D+G)	D TOTAL (ALL F FY 2014 Authorized Level (B + E + H)	FY 2015 Governor's Request (C + F + I)
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112	Overtime:	0		0	0	0	0	0	9	0	- 0		0
113	Benefits:	0	0	Ö	0	0	0	0	ō		0		<u>v</u>
114	Insurance Banefits (Medical / Dental / Life): TOTAL PERSONNEL SERVICES	\$0		0	9	0	0	0	0	0	D D		0
1	TOTAL PERSONNEL SERVICES	20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
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230	CONTRACTUAL SERVICES:	Û	0	0	303,262	367,500	364,500	0	0	6	303,282	367,500	364,500
233	OFFICE SPACE RENTAL:										303,202	367,309	364,500
200	OFFICE SPACE RENTAL:	0	0	0	23,868	25,000	24,000	0	0	0	23,868	25,000	24,000
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280	SUB-RECIPIENT/SUBGRANT:	0	0										
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290	MISCELLANEOUS:	0	0	0	19,515	21,500	24,000						
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363	Telephone/ Toll:	0	0		0	0	0	0	Ō	0	G.	9	0
	TOTAL UTILITIES	\$0	\$0	\$0	\$0	\$0	υ \$0	0 \$0	0 \$0	£0	0	0	0
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450	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL APPROPRIATIONS	\$0	\$0	\$0		A-00-04-1							
	1/ Specify Fund Source	70	#0	₽0	\$359,726	\$426,600	\$428,500	\$0]	\$0	\$40	\$359,726	\$426,800	\$426,500
	Fees collected by Guarn Bd. Of Accountancy FULL TIME EQUIVALENCIES (FTEs)												
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	CLASSIFIED:	0	0	0	0	0	0	0	0	8	0	0	0
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[BBMR TA-1] Rev

Schedule A - Off-Island Travel

Not Applicable

Division:							
Program;							
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Position Title of Traveler(s)		Travel Dates	Destination	Air Fare	Per diem 2/	Registration	Total Cost
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Position Title of Traveler(s)				Air Fare	Per diem 2/	Registration	Total Cost
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	3/				***************************************		A CONTRACTOR OF THE CONTRACTOR
	4/					***************************************	
	5/						
	6/						***************************************

Agency: Guam Board of Accountancy

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 $^{1/\} Provide\ justification\ for\ multiple\ travelers\ attending\ the\ same\ conference\ /\ training\ /\ etc.$ 

^{1/2} Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and Federal Joint Travel Regulations

# Guam Board of Accountancy

# Schedule B- Contractual

		Unit	7	fotal	Funded in FY 2014?			
Item	Quantity	Price	Price		Yes		No	
			S	-			TO COMPANY TO THE PROPERTY OF	
Administrative Services Contract	Į.		S	285,000.00	X	***************	AND	
Copier & Postage Meter Rental	2	MANAGEMENT OF THE PROPERTY OF	l s	6.500.00	X		COLUMN CO	
Education & Testing			S	45,000.00	¥		00244/00001-1-01-14644-1-4611-1-164-104-104-104-104-104-104-104-104-104-10	
Others(Publication & Dues)			T _S	16,000.00	X	virinini e racenna di manan		
Web/database development & maintenance			5	12,000.00	X	***************************************	The control of the co	
Total Contractual	and the second s	Markey Charles and a second and a	T 5	364,500.00	<del>*************************************</del>			

## Schedule C - Supplies & Materials

		Property of the Party of the Pa	CONTRACTOR OF THE PROPERTY OF				
		Unit	Total	Funded in FY 2014?			
Item	Quantity	Price	Price	Ves	No		
supplies & materials			\$ 9,000.00	X			
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			\$				
			5 -				
Total Supplies & Materials			\$ 9,000.00		**************************************		

## Schedule D - Equipment

		Commence of the Commence of th	Marie Commission of the Commis					
		Unit	1	Total	Funded in FY 2014?			
Item	Quantity	Price		Price	Yes	No		
small equipment			8	5,000.00	X	***************************************		
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			\$	-				
Total Equipment			\$	5,000,00	TO THE RESIDENCE OF COLUMN TWO COLUMN TWO IS NOT THE RESIDENCE OF COLUMN TWO IS NOT THE RESIDENCE OF THE RES			

## Schedule E - Miscellaneous

		Unit	Total	Funded in FY 2014?			
Item	Quantity	Price	Price	Yes	No		
Postage			\$ 14,000.00	х	**************************************		
Training			\$ 4,000.00	X			
Bank Charges			\$ 6,000.00	Χ			
			5 -	**************************************	<del> </del>		
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Total Miscellaneous	and the second to the second s		\$ 24,000.00				

# Schedule F - Capital Outlay

		F*************************************	CONTRACTOR	**************************************			
		Unit	Total	Funded in FY 2014?			
Item	Quantity		Price	Yes	No		
			\$ .		от от 1000 год и 1000 год		
			\$ -				
			\$				
			\$		TO THE RESIDENCE OF THE PROPERTY OF THE PROPER		
			\$		**************************************		
			\$ .				
Total Capital Outlay			\$ .				

(BBMR SP-1)

Government of Guam Fiscal Year 2014 Agency Staffing Pattern (CURRENT)

FY 2015

FUNCTIONAL AREA:

DEPARTMENT/AGENCY: Guam Board of Accountancy

Not Applicable

PROGRAM: SUMMARY

FUND:

			fag	ant by Depart	nient			***										I	
	{A}	(B)	(C)	(B)	( <b>E</b> )	<b>(F)</b>	(G)									relier ny r	Magazziroscu i	į	
		**************************************		1	F	1		(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)	(Q)	(R)	(S)
	Position	Position	Name of	Grade/				luca	ensent				Ţ~~~	Benefic	5				
No.	Number	Title	Incumbent	Step	Salary	Overtime	Special*	***		(E+F+G+I)	Retirement	Retire (DDI)	Social Security	Medicare	i.ife	Medical	Deutai	Total Benefits	(J+R)
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3		DIVISION #3					8		0		0	8	0		<u> </u>	0	0	ő	0
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5	FR.W.	DIVISION #5	****	1				A	Đ	θ	0	8	0	6	0	0	Đ	0	0
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15		DIVISION#15	***************************************						0	9	0	0	0	0	()	0	6	8	n
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17	***************************************	DIVISION #17	A-14-	· · · · · · · · · · · · · · · · · · ·	1)	0		······································	0	δ	0	Ð	0	0	0	0	0	6	{i
18		DIVISION #18		<b>+</b>	0		0	AAA	0	0	0	ð	0	6	0	()	0	6	a
19	2022	DIVISION #19	A-A	<b></b>		0	0	AA	0	0	0	0	0	(	9	0	0	6	1
20	****	DIVISION #20	**************************************	+	0	0	0	10000.	- 0	8	0	0	- ()	()	0	0	0	ń	
		111 1 131() N 2(8)	***************************************		9]	9			- 0	9	0	0	t)	0	{}	0	a	6	8
to mili		d Hazardare / Worker's Carres	Grand Total	<u> Lassaul</u>	50	\$0	80	P#	\$9	\$0	\$0	50	\$0	Se	50	\$0	50	50	\$6

[&]quot; Night Differential / Hazardous / Worker's Compensation / etc.

^{1/} FY 2013 GovGuam contribution for Life Insurance is \$153 per annum

[BBMR SP-1]

UNCTIONAL AREA:

Guam Board of Accountancy

EPARTMENT/AGENCY;

SUMMARY

Not Applicable

JND:

ROGRAM:

Machine Communication (Communication	<del></del>	**************************************	sput by Depart	BRH.		*****		ver my granten anna	4						Imput by I	)epartment	i	
(A)	(B)	(C)	(Đ)	(E)	(F)	{G}	(11)	(1)	(1)	(K)	(L)	(M)	(N)	(0)	(₽)	(♥)	(₹)	(S)
D							Iner	ement	ĺ		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Senefits	***************************************		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		(2)
Position Number	Position Title	Name of	Grane/				ļ	Ŧ	(E+F+G+1)	Retirement	Retire (DDI)	Social Security	Medicare	Life	Medical	Destal	Total Benefits	(J+R)
	***************************************	Incambeat	Step	Salary	Overtime	Special*	Date	Ann.	Subtotal	(J * 31.02%) 1/	(S19.02°26PP) 2/	(6.2% * J)	(1.45% * 3)	3/	(Premium)	( Premium)	(KthruQ)	TOTAL
F144	DIVISION#I			50	\$0	50	ļ	56	\$0	50	\$0	59	\$0	\$10	50	50	50	
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France	DIVISION#8	VAN 1	· · · · · · · · · · · · · · · · · · ·	0		0	V	0	0	0		0	Ð	0	0	Ð	6	}
	DIVISION#9				0	0	****		<u> </u>	- t	0	0	6	Ð	Đ	0	0	
2242	DIVISION #10					0	\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0	0		0	0	Ð	0	0	0	Ú	
	DIVISION #11	A154			6	0		0	0	- Đ	0	0	8	ð	Û	0	0	
****	DIVISION #12				0:	0		0	0	6	0	0	Đ	0	ð	0	0	
	DIVISION #13	444	***************************************	0	9	8		<u>0</u>	0	- 5	- 0	0	0	8	ŧ	8	6	
^	DIVISION #14	1997	VIII-		0			0	0	6	0	9	0	0	0	p T	t)	
	DIVISION #15	11000	VIII-		0	- 0		0	6		0	9	Û	0	8	8	Ð	
1447	DIVISION #16	nungar	VANA.		0		^	9	6	0	0	Ü	6	£) (4	0	Ö	0	
.~~.	DIVISION #17	- AND W	V.VV.	0	0	0	\	<u> </u>	0	9	0	0	0	9		6	0	
****	DIVISION #18	THE PARTY NAMED IN COLUMN TO THE PARTY NAMED	7,,,,		9			0	8	0	9		<u> </u>	0			8	
10494	DIVISION #19	****	V.12V	9	9		\		Đ	0		0	0	Ůů	6	8	0	
ruv.	DIVISION #20	*****	~	9	9			9	9	0	8		0	9	0	0	b	
		Grand Total:		S0	50 S0	20		50	0 S0	U SO		Ð	8	0	49	0	-9	

Government of Guara

Fiscal Year 2015

Agency Staffing Pattern (PROPOSED)

(light Differential / Hazardous / Worker's Compensation / etc.

FY 2014 (Proposed) Gov Guam contribution rate of 31.02% for the Government of Guam Retirement is subject to change.

FY 2014 (Proposed) GovGuam contribution rate of \$19.02 (bi-weekly) for DDI is subject to change.

FY 2014 (Proposed) GorGuam contribution rate of \$153 (per annum) for Life Insurance is subject to change.

#### Government of Guam Federal Program Inventory FY 2014 (Current) / FY 2015 (Estimated) Funding

FUNCTION:

DEPARTMENT/AGENCY: PROGRAM:

Guam Board of Accountancy

Not Applicable

	- A ::	В	C	σ			Ğ		
on many series and series are series and series are ser				FY 2014			FV 2015	Maria de la compansión de	<u> </u>
Federal Grantor Agency / Federal Project Title	C.F.D.A. No. / Enabling Authority	Grant Award Number	Match Ratio Federal / Local:	Received / Projected	Estimated Funding	Local Matching Funds	Federal Matching Funds	100% Federal Grants	Grant Period
		4 m							
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## Government of Guam Fiscal Year 2015 Budget Equipment / Capital and Space Requirement

FY 2015

Function:

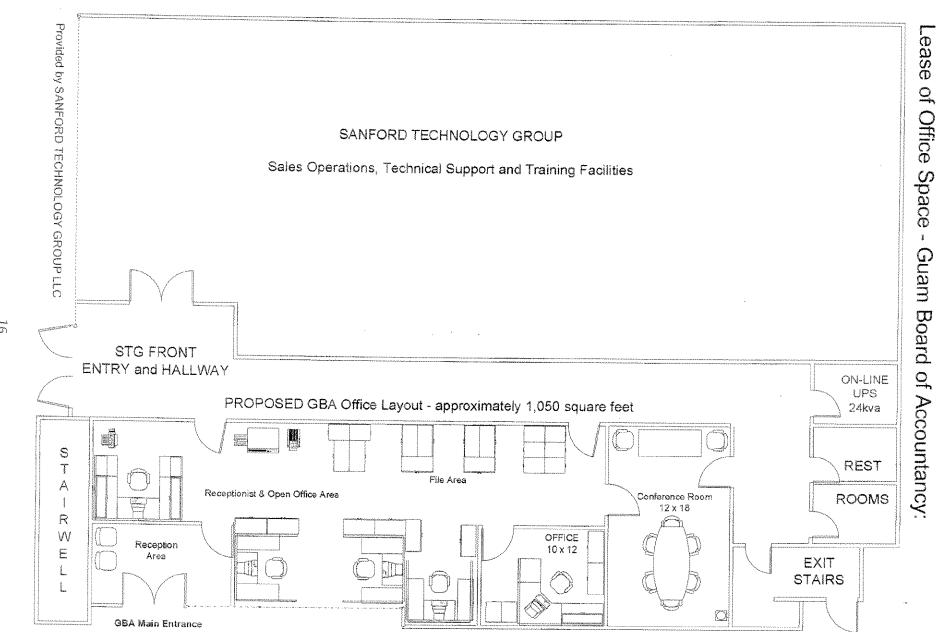
Department/Agency:

Guam Board of Accountancy

Program:

Quantity	Percentage of Use	Comments
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7		5 beige 2 black
1	100	
15	100	
6	20	
6	100	4
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1	100	
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13		5-1005 usage 8 - not in use
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1	100	11/1/2
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	***************************************	
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SPACE REQUIREMENT (for Personnel and Equipment/Capital)	Total Program Space (Sq. Ft.):		Total Program Space Occupied (Sq. Ft.):
Description	Square Feet	Percent of Total Program Space	Comments
Office Space	1,050	100	1,058
rent includes internet-DSL, UPS, telephone	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·	
water and electricity (see attached office layout	)		
	***************************************		



Guam Board of Accountancy - Lease of Office Space - Layout Illustration

# Bureau of Budget Management Research Prior Year Obligations for FY 2014

# **GUAM BOARD OF ACCOUNTANCY**

А	8	C	D	E	F	G
Transaction/ Obligation Date	Transaction Type	Vendor	General Fund (\$)	Special Fund (\$)	Federal Fund (\$)	Reasons for Nonsubmittal or Nonpayment
	NOT APPLICABLE					
\$ 000000000000000000000000000000000000						
Total			\$0.00	\$0.00	\$0.00	

Note:

Column A: Completion date of transaction or event prior to October 1, 2012.

Column B: Transaction Type such as personnel action, contracts, etc.

Column C: Vendor or Party owed

Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.

Column G: Note item of concern.

# Exhibit A

# GUAM BOARD OF ACCOUNTANCY

# FY2015 Recommended Budget w/FY2010-2013 Actual and FY2014 Approved Budget

Updated 1-21-14 mbs/dns

Updated 1-21-14 mbs/dns									
BUDGET CATEGORY Description	NOTES	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Approved Budget	increase (Decrease)	FY2015 Recommended Budget	COMMENTS
						(1/17/13 SOD Mig)		(14 <u>1</u> /g/14 BOD Mtg)	
REVENUES SUMMARY									
Exam Application Fees		40,776	26,875	66,976	79,050	60,000	5.000	55,000	increase due to international candidates
Guam Computer Test Center Administration Fees		762,150	531,315	402,985	391,490	306.000	124,000	430.000	FY2013 decline is 3% from prior year
Certification Fees		39,550	29,250	42.875	49,200	35.000	5,000	40,000	Increase due to international candidates
Individual Licensing Fees		37,050	48,250	72,425	87,100	69,000	11,000	80,000	increase due to international candidates
Firm Licensing Fees		4.000	3.000	4.025	3,800	4,000	0	4.000	The state of the s
Penalties/Miscellaneous Fees		4.605	5,147	8,840	10.590	0	Ö	7,000	
TOTAL REVENUES		888,131	643,837	598,126	621,230	474,000	145,000	619,000	Estimated Revenues (see projection worksheet)
220 Yrayel	ļl					***************************************			
230 Contractual		0	0	0	0	0		0	NASBA has awarded funding scholarships to Board attendees in the past
Administrative Services Contract									
Legal Services Contract		275,038	270,135	272,707	274,867	285,000	0	285,000	only increases re PL 26-111 Federal Wage Determination for Guam
Copier Services	<del>  </del>	0	0	0	0	0	0	0	
Education Support (Becker/UOG)	-	5,811	5,874	5,529	5,920	6,500	0	6,500	
Others (Publications, NASBA Dues, etc.)	-	0	0	15,255	0	45,000	0	45,000	Becker/UOG prep course assistance (est average \$2,000 per student)
Was (Catalogo do alamant 2 ani la	-	14,269	15,068	14,392	22,100	16,000	0	16,000	
Web/Database development & maintenance 233 Office Space		0	0	0	375	15,000	(3,000)	12,000	Enhanced presentation and email upgrades due to volume increases
240 Supplies		23,868	23,868	23,868	23,868	25,000	(1,000)	24,00G	
		6,889	9,610	8,603	10,174	7,500	1,500	9,000	Supplies usage due to volume increases
250 Small Equipment 290 Miscellaneous		376	511	2,689	2,907	5,000		5,000	Office hardware/software upgrades
Bank Charges		30	0	2,322	4,784	3,600	2,400	6,000	Credit card charges - offset by fee Increases effective Nov 2011
Postage		10,600	10,140	12,466	11,990	14,000	0	14,000	International postage
Training		580	0	50	50	4,000	0	4.000	Employee Training
Notices/Compliance Investigations/Others		1,348	1,234	1,978	2,691	Ü	Ü	Ű	
363 Telephone Services		0	0	0	0	0	0	Ü	Long Distance Faxing + basic service included in Office Space expense
50 Capitalized Equipment		0	0	0	0	0	0	0	per BBMR, items under \$5K are Small Equipment
TOTAL EXPENDITURES	(2)	338,809	336,439	359,858	359,726	426,600	(100)	426,500	
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	Peperda de emisma de minores.	549,323	307,398	238,268	261,505	47,400	145,100	192,500	
FUND BALANCE:									
Beginning UOG Appropriation Paid (per PL 31-77)	(1)	1,062,615	1,811,938	1,919,336 (1,000,000)	1,157,604				
Ending	1	1,611,938	1,919,336	1,157,604	1,419,109				
Consisting of:	-			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Cash - Bank of Guam (established FY2008)		1,582,267	672,088	93,292	384,419				
Cash - Time Certificates of Deposit	and the same of th	0	1,251,002	1,053,501	1,055,470				

22,495

(22.899)

1,069,000

370,485

1/21/2014 - 1:24 PM

54,450

(24,779)

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36,190

(39,944)

1,611,938 1,919,336 1,157,604

0

32,945

(22, 134)

Accounts Receivable-NASBA

Restricted Fund Balance

Unrestricted Fund Balance

Accounts Payable

⁽¹⁾ FY2010 Beginning Fund Balance Adjusted for sweep of FY2009 Treasurer of Guam Cash balance.

⁽²⁾ During FY2014-Q1 the Board paid \$33,309 of prior year obligations, shown as FY2013 expenditures,

There are no outstanding prior year encumbrances as of 12/31/2013.

5 Year

1581 1356

FY2005 FY2008 FY2007

281

361

EXAM CANDIDATES

Paid Applications

GUAM		****************	***************************************		ISCAL YE	AR ENDE	D	***************************************			FY2014	FY2015	5 Year
CERTIFICATES & LICENSES	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FYZOTT	FY2012	FY2013	Budget	Projected	Average
New Licensees	87	38	33	94	\$11	133	198	146	101	219	156	178	177
Renewals/Reinstatements	110	148	148	168	312	356	494	643	724	871	690	800	620
Firm Permits to Practice	13	16	12	11	11	18	20	15	16	17	18	18	18

	1st Testing Window - Oct/Nov	Paid 2712	Taken 2724	Paid 3215	Taken 2931	Paid 2658	Taken	Exam Se Paid	Taken	Exam Se Paid	Taken
-	2nd Testing Window - Jar/Feb	3231	2532	3665	2687	2656 2526	3407 1987	2357 1955	2008	1473 1731	1290
	3rd Testing Window - Apr/May 4th Testing Window - Jul/Aug	3510 3702	2598 2680	4583	2841	2510	2156	1603	1623	1938	1480
	TOTALS	13155	10734	3876 15279	3261 11720	2297 9991	2104	1491 7406	1334 5772	2081 7203	1444 5495
-	(% increase/decrease)	₹.1%	13.9%	18.1%	9,2%	34.61v	17.8%		29.7%	2.7%	18,9%
1	GCTC Utilization %	***	58,19%		72.43%		58.57%		54.00%		53.02%

395

839

PISCAL YEAR ENDED

1155 1631

FY2008 FY2009 [FY2010] FY2011 [FY2012] FY2013 Average

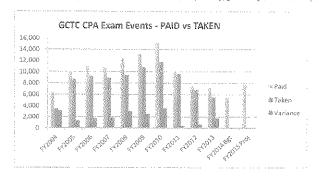
1075

_															
1	GUAM Board of Accountancy	[	************		************	ACTUAL P	REVENUE	Si	*************	***************************************	***********	FY2014	FY2015	S Year	į
J	REVENUES SUMMARY	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	EY2011	FY2012	FY2013	BUDGET	Projected	Aversore	į
	Exam Application Fees	10,225	9,025	7,025	9,875	20,975	28.88	40.776	26.875			60.000	55.000		ĺ
4	PBT/CBT Test Admin Fees	257,800	504,850	591,060	521,800	617.550	857.750	782,150	531.315	402 986	391,490			549.138	
a.	Certification Fees	19,500	7,675	6,500	18,780	22,125		39,550	29.255	42.875	49,200	35.000	40,860		
-	Individual Licensing Fees	11,000	10,981	11,136	12,600	23,405	27,435	37,060	48.250	72.425	87.100	69.900	80,000	54,452	
	Firm Licensing Faes	3,000	3,190	2,480	2,275	2.200	3,550	4.000	3.000	4.025	3,890	4.000	4,000	3.675	
İ	Penalties/Miscellaneous Fees	2,849	200	100	1,055	2.179	3.759	4.605	5.147	8.840		ő	0	6,588	
ē.	TOTAL REVENUES	304,374	535,831	618,211	566,385	688,434	747,975	888,131	643,637	598.126	1 1	474,000	619,000		
		A			BOD Mad	ting App	no verd					(1/17/13)			

francown cm.			UAL 2013 REVE	NUES !
EXAM ACTIVITY		FY2013	Fees	TOTALS
Guarr Candidates		1,581	\$50	79,050
GCTC PAID Sections	(ms) was 1,8 sections/applicant)	7,118	\$55	391,498
LICENSING ACTIVITY		>		470,540
INDIVIDUAL				
New Licensees		219	\$225	49.200
Renewal Licensees		871	\$100	
		37:	3100	87,100
FIRM	(no fee for sole proprietors)	Net Paid	-	
New Permis	two season arrise bacobusernial	[1.4.014 3, Mark's	2000	
Renewal Permits (includes overpayment)		i I	\$275	275
		16	\$225	3,525
Penalties, Interest, Miscellaneous				10.590
Total License/Permit Fees				150,690
TOTAL ACTUAL REVENUES - FY2013		and desired management of the second	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t	021.230

			PROJECTED:	2015 REVENUES	Recommend
EXAM ACTIVITY		FY2015	Fees	TOTALS	Budget
Guarri Candidates	(5 year moving average)	1,356	\$50	67,800	65,000
GCTC Estimated PAID Sections	(PYG4+05+11+12+13 average	7,963	355	437,961	430,000
	adjusted for FY13 declarex(%)			505.761	495,000
LICENSING ACTIVITY			quantum distriction of the second		***************************************
NOIVIDUAL					
New Licensees (Cemfications)	(5 year thoying average)	177	\$225	39.825	40.000
Renewal Licenseas	(5 yr moving average + prior flew)	839	\$100	83.867	80,000
				·	}
4RM		Net Paid			ĺ
lew Permits	(previous veets actuel)	1	\$275	275	[ .
lenewal Permits	(previous year's actual - New)	17	3225	3.825	4.000
	(huponide) keep a errore a racia).	1 '1	Waa.v	0,04.0	4,000
Total License/Permit Fees				127 792	
votes Classification i wes		į.		127,792	124,000
OTAL PROJECTED REVENUES - FY2015		-			X ** ** ** ** **
4. 138F 5. 1808 FOLLED 1. FO. 187 A FRANCE AS 1 FOLLY				633,552	000,000
		BOD Mkj		1	

NOTE: Guarn Exam Candidates averaged 248 and 3,652 per year for the periods 1992-98 and 1999-2003, respectively, generating \$4mm - \$5mm per year in local spending (about \$1,300 per candidate).



1 of 1

