



Office of the Governor of Guahan

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Felix P. Camacho  
Governor

Michael W. Cruz, M.D.  
Lieutenant Governor

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 10/12/2010  
Time 5:10 PM  
Received by [Signature]

2010 OCT 13 AM 9:43

OCT 11 2010

30-10-089

The Honorable Judith T. Won Pat, Ed.D.  
Speaker  
Mina' Trenta Na Liheslaturan Guahan  
155 Hessler Street  
Hagåtña, Guam 96910

Dear Speaker Won Pat:

Transmitted herewith is Bill 263-30 (COR) "AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE," which I signed into law on April 2, 2010 as Public Law 30-127.

*Sinseru yan Magãhet,*

**FELIX P. CAMACHO**  
*I Maga'låhen Guahan*  
Governor of Guahan

Attachment: copy of Bill

I MINA'TRENTA NA LIHESLATURAN GUÅHAN  
2010 (SECOND) Regular Session

CERTIFICATION OF PASSAGE OF AN ACT TO I MAGA'LAHEN GUÅHAN

This is to certify that Substitute Bill No. 263-30 (COR), "AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE," was on the 19<sup>th</sup> day of March, 2010, duly and regularly passed.



Judith T. Won Pat, Ed. D.  
Speaker

Attested:

  
Tina Rose Muña Barnes  
Legislative Secretary

-----  
This Act was received by *I Maga'lahen Guåhan* this 22<sup>nd</sup> day of March 2010, at  
2:15 o'clock P.M.

  
Assistant Staff Officer  
*Maga'lahi's Office*

APPROVED:

  
FELIX P. CAMACHO  
*I Maga'lahen Guåhan*

Date: APR 02 2010

Public Law No. P.L. 30-127

*I MINA'TRENTA NA LIHESLATURAN GUÅHAN*  
**2009 (FIRST) Regular Session**

**Bill No. 263-30 (COR)**

As substituted by the Committee on Labor,  
the Public Structure, Public Libraries, & Technology,  
and amended.

Introduced by:

Judith P. Guthertz, DPA  
R. J. Respicio  
Judith T. Won Pat, Ed.D.  
T. C. Ada  
F. B. Aguon, Jr.  
F. F. Blas, Jr.  
E. J.B. Calvo  
B. J.F. Cruz  
J. V. Espaldon  
T. R. Muña Barnes  
Adolpho B. Palacios, Sr.  
v. c. pangelinan  
Telo Taitague  
Ray Tenorio

**AN ACT RELATIVE TO ADOPTING THE  
ASSOCIATION OF GOVERNMENT ACCOUNTANTS'  
"CITIZEN-CENTRIC REPORT" INITIATIVE.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds  
3 that the foundation of democracy is based on governments being answerable to  
4 their citizenry and, as such, having a responsibility to provide information  
5 regarding government operations, most notably in regards to how taxpayer dollars  
6 are spent.

1            *I Liheslatura* further finds that governments should provide such information  
2 in an easily understandable and accessible manner. Financial reports are often too  
3 lengthy and too technical for the average person to understand and even more so,  
4 when discussing the enormous amounts of money spent by various governments  
5 each year.

6            Studies by the Association of Government Accountants (AGA) on the  
7 effectiveness of government fiscal reporting have shown that taxpayers feel they  
8 are entitled to transparent financial management information, and that their  
9 governments have an obligation to provide such information. Unfortunately,  
10 surveyed citizens also feel that their governments are failing to meet their reporting  
11 needs, and that poor performance has created a problem of trust between citizens  
12 and their government.

13            Governments need new and innovative means of communicating to  
14 overcome these challenges, and the AGA “Citizen-Centric Report” initiative is  
15 designed to help remedy this.

16            Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as  
17 an attempt to ensure that our government provides more readily available and  
18 understandable financial data to the people of Guam.

19            **Section 2. The “Citizen-Centric Report.”**

20            (a) *Timeline for Submission.* No later than sixty (60) calendar days after  
21 the independent audit report for a government entity has been released by the  
22 Office of Public Accountability for each fiscal year, every director, administrator,  
23 president or head of a government of Guam agency, including line agencies,  
24 autonomous and semi-autonomous agencies, public corporations, the Guam  
25 Mayor’s Council, the Courts of the Judiciary of Guam and *I Liheslaturan Guåhan*,  
26 shall submit to the Public Auditor of Guam and the Speaker of *I Liheslaturan*

1 *Guðhan*, in electronic format (via .pdf e-mail attachment), a “Citizen-Centric  
2 Report.” The same *shall* be posted on the entity’s website.

3 (b) *Content Guidelines.* Said report should be in the most current format  
4 proffered by the Association of Government Accountants (AGA), and currently  
5 suggested as follows:

6 Page one (1) of the “Citizen-Centric Report” should include a brief table of  
7 contents, and *shall* contain information about the entity, including, but *not* limited  
8 to, the entity’s vision statement, strategic goals, operational structure, and  
9 demographics.

10 Page two (2) of the “Citizen-Centric Report” should reflect a performance  
11 report based on a summary of the entity’s key missions and/or services and  
12 possible outcome measures.

13 Page three (3) of the “Citizen-Centric Report” should provide a clear  
14 snapshot of financial data as it relates to the performance report presented in page  
15 two (2). This portion of the report should address the entity’s cost for services  
16 provided and by what means those costs were covered.

17 Page four (4) of the “Citizen-Centric Report” should present the entity’s  
18 forecast of future challenges and economic outlook.

19 Miscellaneous information, including, but *not* limited to, information  
20 sources, entity contact information, and feedback options, may be included in  
21 sections throughout the report.

22 Additional details regarding the content guidelines for the compilation of a  
23 “Citizen-Centric Report” can be found in Appendix “A,” attached herein.

24 (c) *Design Guidelines.* The design of a “Citizen-Centric Report” is just as  
25 important as the content. A report will only be effective if it is read and  
26 referenced; thus, it should be visually appealing. The AGA, the birthplace of the

1 “Citizen-Centric Report” initiative, has created guidelines for the design of  
2 “Citizen-Centric Reports,” to include suggestions for design considerations of  
3 *visual appeal and readability, physical layout, colors, images and graphics*, and  
4 *type and fonts*. The AGA also provides suggestions for publishing software and  
5 report distribution.

6 Additional details regarding the design guidelines for the compilation of a  
7 “Citizen-Centric Report” can be found in Appendix “B,” attached herein.

8 **Section 3. Effective Date.** This Act *shall* be effective retroactive to  
9 January 1, 2010.

10 **Section 4. Codification of Provision.** The Compiler of Laws *shall*  
11 incorporate the provisions contained in the aforementioned sections into the  
12 appropriate codes of the Guam Code Annotated.

# Content Guidelines for the Citizen-Centric Report

## Page 1: Information About the Community

What are we chartered (required) to do?

- Vision Statement
  - Strategic Goals
  - How the Entity is Organized/ Operates
  - Demographics (per capita income, unemployment rates, number of government workers, people—
- coming & going, firms— coming and going
- Include a brief Table of Contents on Page 1 so readers can see what is included on subsequent pages.

### Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

## Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government's key missions or services of most relevance to citizens. This should include comparisons to past years' outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
Public safety	<ul style="list-style-type: none"> <li>• Crimes committed per 100,000</li> <li>• Percentage of crimes cleared, fire-related deaths, fire related property loss</li> </ul>
Schools	<ul style="list-style-type: none"> <li>• Fraction of students performing at grade level on standardized test, high school graduation rate</li> </ul>
Public health	<ul style="list-style-type: none"> <li>• Mortality rate</li> <li>• Morbidity rate</li> </ul>
Roads	<ul style="list-style-type: none"> <li>• Percentage of road miles rated acceptably smooth</li> <li>• Percentage of streets rated acceptably clean</li> </ul>
Parks and recreation	<ul style="list-style-type: none"> <li>• Usage rate</li> <li>• Customer satisfaction</li> </ul>
Solid waste collection	<ul style="list-style-type: none"> <li>• Percentage of scheduled collections missed</li> <li>• Customer satisfaction</li> </ul>

### Include similar statements:

The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (name, phone and e-mail listed). Complete performance measurement information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

## Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas— marry this information with performance measures on second page (such as how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

### Include similar statements:

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

## Page 4: What's Next? Future Challenges and Economic Outlook

- Include items specific to community that will have future effects (such as tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure items

### Include similar statements:

We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting XXX (name, phone and e-mail listed). Reference a website for complete information.

## AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens. Make use of the Design Guidelines document for guidance on design, readability and distribution of your report.

Contact Susan Fritzen at [sfritzen@agacgm.org](mailto:sfritzen@agacgm.org) and/or 800.AGA.7211 with any questions.

Visit AGA on the web at [www.agacgm.org](http://www.agacgm.org).



# Design Guidelines for the Citizen-Centric Report

## Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (TIP: don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

## Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

## Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

## Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

## Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

## Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

## Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

## AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the Content Guidelines document to see what information should be included on each of the four pages.

Contact Susan Fritzlen at [sfritzlen@agacgfm.org](mailto:sfritzlen@agacgfm.org) and/or 800.AGA.7211 with any questions.

Visit AGA on the web  
at [www.agacgfm.org](http://www.agacgfm.org)



6

**I MINA' TRENTA NA LIHESLATURAN GUAHAN**  
**2010 (SECOND) Regular Session**

Date: 3/19/10

**VOTING SHEET**

Bill No. 213-2 (COR)

Resolution No. \_\_\_\_\_

Question: \_\_\_\_\_

NAME	YEAS	NAYS	NOT VOTING/ ABSTAINED	OUT DURING ROLL CALL	ABSENT
ADA, Thomas C.	✓				
AGUON, Frank B., Jr.	✓				
BLAS, Frank F., Jr.	✓				
CALVO, Edward J.B.	✓				
CRUZ, Benjamin J. F.	✓				
ESPALDON, James V.	✓				
GUTHERTZ, Judith Paulette	✓				
MUNA-BARNES, Tina Rose	✓				
PALACIOS, Adolpho Borja, Sr.	✓				
PANGELINAN, vicente (ben) cabrera	✓				
RESPICIO, Rory J.	✓				
TAITAGUE, Telo	✓				
TENORIO, Ray	✓				
WON PAT, Judith T.	✓				

TOTAL

14

CERTIFIED TRUE AND CORRECT:

  
 Clerk of the Legislature

\* 3 Passes = No vote  
 EA = Excused Absence



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina' Trenta na Liheslaturan Guahan*

**SENATOR ADOLPHO B. PALACIOS, SR.**  
*Interim Chairman*

2010 MAR 15 AM 9:28

*- ROR*

Committee on Labor,  
The Public Structure,  
Public Libraries  
and Technology  
Members:

**Senator Adolpho B.  
Palacios, Sr.**  
Interim Chairman

**Senator Frank B.  
Aguon, Jr.**  
Member

**Senator Judith P.  
Guthertz, DPA**  
Member

**Senator Tina Rose  
Muña-Barnes**  
Member

**Senator vicente "ben"  
pangelinan**  
Member

**Senator Rory J.  
Respicio**  
Member

**Senator Telo Taitague**  
Member

**Speaker Judith T.  
Won Pat**  
*Ex-Officio Member*

March 9, 2010

The Honorable Judith T. Won Pat, Ed.D.  
Speaker  
I Mina' Trenta na Liheslaturan Guahan  
155 Hesler Place  
Hagatna, Guam 96910

VIA: The Honorable Rory J. Respicio  
Chairperson, Committee on Rules

RE: Committee Report on the Bill No. -263-30 (COR) As Substituted

Dear Speaker Won Pat,

Transmitted herewith is the Committee Report on Bill No. 263-30 (COR) An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative, and which was referred to the Committee on Labor, the public Structure, Public Libraries and Technology.

Committee votes are as follows:

<u>5</u>	TO PASS
<u>0</u>	NOT TO PASS
<u>0</u>	TO REPORT OUT
<u>0</u>	ABSTAIN
<u>0</u>	TO PLACE IN INACTIVE FILE

Sincerely,

*[Signature]*  
**ADOLPHO B. PALACIOS, SR., MPA, BS/CJA**  
Interim Chair

Attachments

*con Ejust*  
RECEIVED  
DATE: 3/10/10



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

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**COMMITTEE  
REPORT  
ON**

**BILL 263-30 (COR) As Substituted  
by the Committee on Labor, the Public Structure,  
Public Libraries, and Technology**

**Sponsored by:  
J.P. Guthertz, DPA  
R.J. Respicio  
J.T. Won Pat, Ed.D.**

**“An Act Relative to Adopting  
the Association of Government Accountants'  
‘Citizen-Centric Report’ Initiative.”**

Office/Mailing Address: 155 Hesler Place, Hagatña Guam 96910

Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

Committee on Labor,  
The Public Structure,  
Public Libraries  
and Technology  
Members:

**Senator Adolpho B.  
Palacios, Sr.**  
Interim Chairman

**Senator Frank B.  
Aguon, Jr.**  
Member

**Senator Judith P.  
Guthertz, DPA**  
Member

**Senator Tina Rose  
Muña-Barnes**  
Member

**Senator vicente "ben"  
pangelinan**  
Member

**Senator Rory J.  
Respicio**  
Member

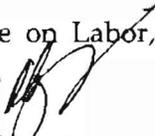
**Senator Telo Taitague**  
Member

**Speaker Judith T.  
Won Pat**  
*Ex-Officio Member*

March 9, 2010

**MEMORANDUM**

**TO:** ALL MEMBERS  
Committee on Labor, the Public Structure, Public Libraries and  
Technology.

**FROM:** Interim Chair, Committee on Labor, the Public Structure, Public  
Libraries and Technology. 

**SUBJECT:** Voting Sheet & Committee Report on Bill No. 263-30 (COR) As Sub

Transmitted herewith are the voting sheet and the Committee Report on  
sBill No. 263-30 (COR) An act relative to adopting the Association of  
Government Accountants' "Citizen-Centric Report" Initiative, for your  
review and vote via signature.

This report includes:

- Committee Voting Sheet
- Committee Report Digest
- Copy of Bill No. 263-30 (COR)
- Public Hearing Sign-In Sheet
- Copies of Submitted Testimony & Supporting Documents
- Copy of COR Referral of Bill No. 263-30 (COR)
- Notices of Public Hearing
- Copy of the Public Hearing Agenda
- Copies of News Articles

Please take the appropriate actions on the attached voting sheet. Your  
attention to this matter is greatly appreciated. Should you have any  
questions or concerns, please do not hesitate to contact me. *Si Yu'os Ma'ase*

*Attachment*

*Office/Mailing Address: 155 Hester Pl., Hagatña GU 96910*

*Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com*



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

**VOTING SHEET ON:**

**Bill 263-30 (COR) - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.-As Substituted by the Committee on Labor, the Public Structure, Public Libraries and Technology.**

SENATOR	SIGNATURE	TO PASS	NOT TO PASS	TO REPORT OUT ONLY	ABSTAIN	INACTIVE FILE
Adolpho B. Palacios, Sr. Interim Chairman		3/9/10 ✓				
Frank B. Aguon, Jr. Member						
Judith P. Guthertz, DPA Member						
Tina Rose Muña-Barnes Member						
vicente "ben" pangelinan Member						
Rory J. Respicio Member						
Telo Taitague Member						
Judith T. Won Pat Ex-Officio Member		3/10/10 ✓				



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guahan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

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**COMMITTEE REPORT DIGEST**

**I. OVERVIEW**

The Committee on Labor, the Public Structure, Public Libraries, and Technology convened the public hearing on February 18, 2010 at 1:30 p.m. in *I Liheslatura's* Public Hearing Room. Among the items on the agenda was the consideration of **Bill 263-30 (COR)** – “An act relative to adopting the Association of Government Accountants’ “Citizen-Centric Report” Initiative” sponsored by Senators J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.

**Public Hearing Requirements**

Notices of the hearing were disseminated via facsimile and email to all senators and all main media broadcasting outlets on February 11, 2010 (5-day Notice) and on February 15, 2010 (48-Hour notice) pursuant to meeting the requirements of the Open Government Law. Notice of the public hearing was also posted on the Guam Legislature’s website.

**Senators Present**

Senator Adolpho B. Palacios, Sr., Chairman

Senator Frank B. Aguon Jr.

Senator Judith P. Guthertz, DPA

Senator Thomas C. Ada

Senator Vicente C. Pangelinan

Senator Telo Taitague

**Individual(s) Registered for oral or written testimony:**

1. **Zeny Nace, CGFM, AGA Regional Vice President of Pacific Rim, Association of Government Accountants, In Favor of the Bill, Written and Oral Testimony**
2. **Dr. Doreen Crisostomo, CGFM, AGA Regional CGFM Coordinator of Pacific Rim, In Favor of the Bill, Written and Oral Testimony**
3. **Doris Flores Brooks, CPA, CGFM, Public Auditor of Office of the Public Auditor, In Favor of the Bill, Written Testimony**
4. **Rodalyn Marquez, OPA, In Favor of the Bill, Written and Oral Testimony (Read Testimony of Public Auditor Doris Flores Brooks).**

5. **Mary A.Y. Okada, Ed.D., President of Guam Community College, In Favor of the Bill, Written Testimony**
6. **Maripaz Perez, Office of the Public Auditor, In Favor of the Bill, Written Testimony**
7. **Llewelyn Terlaje, Office of the Public Auditor, In Favor of the Bill, Written Testimony**
8. **Jojo Guevara, President, AGA- Guam Chapter President, In Favor of the Bill, Written and Oral Testimony**
9. **William A. Morehead, Ph.D., CGFM, CPA, 2009-2010 AGA National President & Relmond P. Van Daniker, DBA, CPA, AGA Executive Director, In Favor of the Bill, Written Testimony**

## **II. SUMMARY OF TESTIMONIES**

**Interim Chairman Adolpho B. Palacios, Sr.** called the **Committee on Labor, the Public Structure, Libraries, and Technology** to order at **1:50pm**, welcomed and introduced Senators present.

**Chairman Palacios:** (Senator Palacios gave a brief overview of items on the agenda and had the author of the bill, Senator Judith Guthertz, give a brief explanation of the bill)

**Senator Judith Guthertz:** I'm very proud to have authored this bill together with Senator Respicio and our speaker, Judith Won Pat. I'm hoping other senators will sign on as sponsors of the bill as we proceed. This bill is an act relative to adopting the Association of Government Accountants (AGA) Citizen-Centric Report (CCR) Initiative. In the findings that were drafted to support this bill, the foundation of a democracy is based on governments being answerable to their citizenry and as having a responsibility to provide information regarding government operations, most notably in regards to how tax payer dollars are spent. The legislature has found that governments should provide such information in an easily understandable and accessible manner. Financial reports are often too lengthy and too technical for the average person. Poor performance has created a problem of trust between citizens and their government. AGA Citizen-Centric Report Initiative is designed to help remedy this situation as reflected in this bill. CCR is a new approach of presenting financial and essential information on the activities of government instrumentalities to the citizenry and other interested parties.

**Zeny Nace:** (In favor of Bill 263-30. Read out her written testimony. See attached)

**Dr. Doreen Crisostomo:** (Presented CCRI through a Power Point Presentation) The Centric Report is part of the guidelines. It tells the story of the organization; who it is, why they exist, their purpose, etc. Page 1, you have the mission statement, why do they exist, why are they there, what kinds of services. Page 2, again states why they exist. Page 3, audited financial statements; focuses on the current expenditures and also the revenues brought in for that fiscal year. Page 4, the future challenges and economic outlook; what they are doing now and what they have planned in the coming years. I also have samples of the CR. Last semester, we did PAG, GWA, GPA. In 2006, 7, and 8, you can see that container ships have been increasing so it gives you a snapshot of their performance. If readers don't understand there is a disclosure there. There is a little footnote. It not only has revenue and expense, it also has assets and liabilities. It gives you 3 years data. If you look at the net increase, that was the result for that financial for that period. (In favor of Bill 263-30. Read her written testimony. See attached)

**Rodalyn Marquez:** My name is Rodalyn Marquez, audit supervisor for the office of public accountability, also immediate past president of the Association of Government Accountants, Guam Chapter. I will be reading a written testimony for Doris Flores Brooks. (Read written testimony from Doris Flores Brook, Public Auditor)

**Jojo Guevara:** I am the current President of the Association of Government Accountants. (Read written testimony. See attached)

**Senator Guthertz:** I would like to commend those who have come to testify and share information. Can you tell us, Professor Doreen, what level of cooperation is required from the agencies to get them to participate?

**Dr. Doreen Crisostomo:** The first time I had my students complete this I didn't really communicate with the agencies and we wanted to test how agencies were willing to give information but then they were able to get the information. They start searching the website. I asked them to go back to management to see if they would accept or don't accept the report. The first time was a test. The second time, let's pick agencies who are willing to participate. I brought it in to the AGA. I asked them if they wanted my students to go ahead and create the citizen-centric report. I wanted to concentrate on the public safety. Let's see what kind of information you could get. It took them two weeks to get a draft. They do have data on their website. We have communication breakdown;

not only from the students but also from management. It is getting easier. It took them two weeks to get the four pages.

**Zeny Nace:** It was also the first time for the management to see something like citizen-centric reporting. They were not really apprised on the benefits when we first introduced it. It is similar to the University of Guam.

**Senator Taitague:** As I am looking at this, my secretary is probably taking your class. With regards with to the request to take off the compact disc do you find that sometimes the report is too bulky to send through email? The disc, I would rather it stayed in.

**Rodalyn Marquez:** Because it is only four pages long, it is fairly short, in our experience, if converted to PDF it should be a fairly small file and it should be okay. Our office was thinking from our experience from the quarterly reporting requirement, all the agencies had to submit. They had to submit a written and electronic. Some of them were doing CDs if not sending it off via email. We found that if they just had to deliver CD's we were thinking of manpower and resources.

**Dr. Doreen Crisostomo:** In my opinion I would rather prefer the PDF with all the limited resources we are going to require the CD. Some agencies are going to say that they don't have funds to buy that. I recommend only the PDF.

**Zeny Nace:** Plus senator, we are going green.

**Senator Pangelinan:** Simple question, is it your intent to not require any of the information to be presented on more than one page? What if the agency or something had multiple revenue sources, you just think one page would cut your finger off if you put two?

**Zeny Nace:** When this first came up as 12 pages and then it became 10 pages and finally became a four page report. We are not here to capture all the information about an entity but more so, what does the entity mean. You concentrate on one aspect or two aspects so that people who read it won't glaze over. What are the more important points in it? One page devoted to who we are; other page on what we have done; one page on performance and the other one on where we are going.

**Senator Pangelinan:** I just want to make sure that, because it is statute, we don't run into where someone submits five a page report and is in non-compliance.

**Dr. Doreen Crisostomo:** That is one of the weaknesses that students expressed. Really the centric report is to give a snapshot about the organization. They can do it anyway they want. Not only includes your general funds.

**Senator Pangelinan:** Do you envision that the report will be prepared by agency staff as opposed to people doing the audits because the information comes from audits and operations?

**Zeny Nace:** This is a report of the management. It is not a report coming out from the auditors. Discussions and analysis is the management report. It is truncated to form these four pages.

**Chairman Palacios:** I support transparency through reporting and it is simple. It is similar to an annual report for an agency except the last page of where we are going.

**Zeny Nace:** It is a performance report and we wanted to involve the citizens so we called it a report to the citizens.

**Chairman Palacios:** It is public citizen friendly.

**Senator Taitague:** Just a suggestion, require this to be placed on the website of every agency. Put in an amendment to make sure that it does happen.

**Chairman Palacios** concluded the hearing and requested that written testimony be submitted within the next ten (10) days. He adjourned the hearing at 2:55pm.

### **III. WRITTEN TESTIMONIES**

- 1. Zeny Nace, CGFM, AGA Regional Vice President of Pacific Rim, Association of Government Accountants, In Favor of the Bill, Written and Oral Testimony**
- 2. Dr. Doreen Crisostomo, CGFM, AGA Regional CGFM Coordinator of Pacific Rim, In Favor of the Bill, Written and Oral Testimony**
- 3. Doris Flores Brooks, CPA, CGFM, Public Auditor of Office of the Public Auditor, In Favor of the Bill, Written Testimony**

4. **Rodalyn Marquez, OPA, In Favor of the Bill, Written and Oral Testimony  
(Read Testimony of Public Auditor Doris Flores Brooks).**
5. **Mary A.Y. Okada, Ed.D., President of Guam Community College, In Favor of the Bill,  
Written Testimony**
6. **Maripaz Perez, Office of the Public Auditor, In Favor of the Bill, Written Testimony**
7. **Llewelyn Terlaje, Office of the Public Auditor, In Favor of the Bill, Written Testimony**
8. **Jojo Guevara, President, AGA – Guam Chapter President, In Favor of the Bill, Written  
and Oral Testimony**
9. **William A. Morehead, Ph.D., CGFM, CPA, 2009-2010 AGA National President &  
Relmond P. Van Daniker, DBA, CPA, AGA Executive Director, In Favor of the  
Bill, Written Testimony**

Kindly see attached for written testimonies.

#### IV. FINDINGS AND RECOMMENDATIONS

Based on testimony presented and discussion during the Public Hearing on Bill No. 263-30 (COR), the Committee on Labor, the Public Structure, Public Libraries and Technology has made the following amendments to Bill 263:

- Page 2, Line 13-As Intro/Page 2, Line 15-As Sub: This Committee changed the *“Timeline for Submission”* from thirty (30) working days to sixty (60) calendar days, to provide for a more practical timeframe for completion of the Citizen-Centric Report (“CCR”).
- Page 3, Section 2(b) - *“Content Guidelines”*: This Committee amended this section to reflect the concerns that mandating the use of the Association of Government Accountant (“AGA”) guidelines may be restricting for some agencies who would like to include information in their reports that are not outlined in the AGA format. Therefore, the amended language strongly suggests following the most current AGA format (which is published every time it is updated), but does not mandate it.
- Page 4, Section 3 - *“Effective Date”*: In the introduced version of this bill, the effective date was indicated as “the date the fiscal year 2009 independent audit reports are released for each government agency or entity”. While the intent of this language is to ensure that these CCRs are made available beginning with the Fiscal Year 2009 (“FY09”) audit reports, the language implies various dates of effectuation. To keep the intent, while providing clarification, the effective date has been set retroactive to January 1, 2010, after which all FY09 audit reports are released for the various government agencies and entities affected by this legislation.

Accordingly, the Committee on Labor, the Public Structure, Public Libraries, and Technology does hereby submit its findings to *I Mina’ Trenta na Liheslaturan Guåhan*, with the recommendation **TO PASS** Substitute Bill No. 263-30(COR) – “An Act Relative to Adopting the Association of Government Accountants’ ‘Citizen-Centric Report Initiative.’”

*I MINA' TRENTA NA LIHESLATURAN GUÅHAN*  
**2009 (FIRST) Regular Session**

**Bill No. 263-30 (COR)**

As Substituted by the Committee on Labor,  
The Public Structure, Public Libraries, & Technology

**Introduced by:**

**J.P. GUTHERTZ, DPA  
R.J. RESPICIO  
J.T. WON PAT**

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**AN ACT RELATIVE TO ADOPTING THE ASSOCIATION  
OF GOVERNMENT ACCOUNTANTS' "CITIZEN-  
CENTRIC REPORT" INITIATIVE.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Legislative Findings and Intent.**     *I Liheslaturan Guåhan*

3     finds that the foundation of democracy is based on governments being answerable  
4     to their citizenry and, as such, having a responsibility to provide information  
5     regarding government operations, most notably in regards to how taxpayer dollars  
6     are spent.

7           *I Liheslatura* further finds that governments should provide such information  
8     in an easily understandable and accessible manner. Financial reports are often too  
9     lengthy and too technical for the average person to understand and even more so,  
10    when discussing the enormous amounts of money spent by various governments  
11    each year.

1           Studies by the Association of Government Accountants (“AGA”), on the  
2 effectiveness of government fiscal reporting, have shown that taxpayers feel they  
3 are entitled to transparent financial management information, and that their  
4 governments have an obligation to provide such information. Unfortunately,  
5 surveyed citizens also feel that their governments are failing to meet their reporting  
6 needs, and that poor performance has created a problem of trust between citizens  
7 and their government.

8           Governments need new and innovative means of communicating to  
9 overcome these challenges and the AGA “Citizen-Centric Report” initiative is  
10 designed to help remedy this.

11           Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this initiative as  
12 an attempt to ensure that our government provides more readily available and  
13 understandable financial data to the people of Guam.

14           **Section 2. The “Citizens-Centric Report.”**

15           (a) *Timeline for submission.* No later than sixty (60) calendar days after  
16 the independent audit report has been released for a government entity by the  
17 Office of Public Accountability for each fiscal year, every director, administrator,  
18 president or head of a government of Guam agency, including line agencies,  
19 autonomous and semi-autonomous agencies, public corporations, the Guam  
20 Mayor’s Council, the Courts of the Judiciary of Guam and the *I Liheslaturan*

1 *Guåhan*, shall submit to the Public Auditor of Guam and the Speaker of *I*  
2 *Liheslaturan Guåhan*, in electronic format (via .pdf e-mail attachment), a “Citizen-  
3 Centric Report.” The same shall be posted on the entity’s website.

4 (b) *Content Guidelines*. Said report should be in the most current format  
5 proffered by the Association of Government Accountants (“AGA”), and currently  
6 suggested as follows:

7 Page one (1) of the “Citizen-Centric Report” should include a brief table of  
8 contents and shall contain information about the entity, including but not limited  
9 to, the entity’s vision statement, strategic goals, operational structure, and  
10 demographics.

11 Page two (2) of the “Citizen-Centric Report” should reflect a performance  
12 report based on a summary of the entity’s key missions and/or services and  
13 possible outcome measures.

14 Page three (3) of the “Citizen-Centric Report” should provide a clear  
15 snapshot of financial data as it relates to the performance report presented in page  
16 two (2). This portion of the report should address the entity’s cost for services  
17 provided and by what means those costs were covered.

18 Page four (4) of the “Citizen-Centric Report” should present the entity’s  
19 forecast of future challenges and economic outlook.

1           Miscellaneous information, including but not limited to, information  
2 sources, entity contact information, and feedback options, may be included in  
3 sections throughout the report.

4           Additional details regarding the content guidelines for the compilation of a  
5 “Citizen-Centric Report” can be found in Appedix “A,” attached herein.

6           (c) *Design Guidelines.*   The design of a “Citizen-Centric Report” is just as  
7 important as the content. A report will only be effective if it is read and  
8 referenced; thus, it should be visually appealing. The “AGA,” the birthplace of the  
9 “Citizen-Centric Report” initiative, has created guidelines for the design of  
10 “Citizen-Centric Reports,” to include suggestions for design considerations of  
11 *visual appeal and readability, physical layout, colors, images and graphics,* and  
12 *type and fonts.* The AGA also provides suggestions for publishing software and  
13 report distribution.

14           Additional details regarding the design guidelines for the compilation of a  
15 “Citizen-Centric Report” can be found in Appedix “B,” attached herein.

16           **Section 3. Effective Date.**   This act shall be effective retroactive to  
17 January 1, 2010.

18           **Section 4. Codification of Provision.**   The Compiler of Laws shall  
19 incorporate the provisions contained in the aforementioned sections into the  
20 appropriate sections of Guam Code Annotated.

*I MINA' TRENTA NA LIHESLATURAN GUÁHAN*  
2009 (FIRST) Regular Session

2009 OCT 16 PM 4:46  
mm

Bill No. 263-30 (COR)

Introduced by:

J.P. GUTHERTZ, DPA  
R.J. RESPICIO  
J.T. WON PAT

---

**AN ACT RELATIVE TO ADOPTING THE ASSOCIATION  
OF GOVERNMENT ACCOUNTANTS' "CITIZEN-  
CENTRIC REPORT" INITIATIVE.**

1        **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2        **Section 1. Legislative Findings and Intent.**     *I Liheslaturan*

3        *Guáhan* finds that the foundation of democracy is based on governments  
4        being answerable to their citizenry and, as such, having a responsibility to  
5        provide information regarding government operations, most notably in  
6        regards to how taxpayer dollars are spent.

7        *I Liheslatura* further finds that governments should provide such  
8        information in an easily understandable and accessible manner. Financial  
9        reports are often too lengthy and too technical for the average person to  
10       understand and even more so, when discussing the enormous amounts of  
11       money spent by various governments each year.

12       Studies by the Association of Government Accountants ("AGA"), on  
13       the effectiveness of government fiscal reporting, have shown that taxpayers

1 feel they are entitled to transparent financial management information, and  
2 that their governments have an obligation to provide such information.  
3 Unfortunately, surveyed citizens also feel that their governments are failing  
4 to meet their reporting needs, and that poor performance has created a  
5 problem of trust between citizens and their government.

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7 overcome these challenges and the AGA “Citizen-Centric Report” initiative  
8 is designed to help remedy this.

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11 available and understandable financial data to the people of Guam.

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13 (a) *Timeline for submission.* No later than thirty (30) working days  
14 after the independent audit report has been released for a government entity  
15 by the Office of Public Accountability for each fiscal year, every director,  
16 administrator, president or head of a government of Guam agency, including  
17 line agencies, autonomous and semi-autonomous agencies, public  
18 corporations, the Guam Mayor’s Council, the Courts of the Judiciary of  
19 Guam and the *I Liheslaturan Guåhan*, shall submit to the Public Auditor of  
20 Guam and the Speaker of *I Liheslaturan Guåhan*, in electronic format (via

1 Compact Discs (CDs) or a .pdf e-mail attachment), a “Citizen-Centric  
2 Report.” The same *shall* be posted on the entity’s website.

3 (b) *Content Guidelines.* Said report *shall* be in the following format,  
4 as proffered by the Association of Government Accountants (“AGA”):

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6 table of contents and *shall* contain information about the entity, including  
7 but not limited to, the entity’s vision statement, strategic goals, operational  
8 structure, and demographics.

9 Page two (2) of the “Citizen-Centric Report” *shall* reflect a  
10 performance report based on a summary of the entity’s key missions and/or  
11 services and possible outcome measures.

12 Page three (3) of the “Citizen-Centric Report” *shall* provide a clear  
13 snapshot of financial data as it relates to the performance report presented in  
14 page two (2). This portion of the report should address the entity’s cost for  
15 services provided and by what means those costs were covered.

16 Page four (4) of the “Citizen-Centric Report” *shall* present the entity’s  
17 forecast of future challenges and economic outlook.

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20 in sections throughout the report.

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2 of a “Citizen-Centric Report” can be found in Appedix “A,” attached herein.

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5 and referenced; thus, it should be visually appealing. The “AGA,” the  
6 birthplace of the “Citizen-Centric Report” initiative, has created guidelines  
7 for the design of “Citizen-Centric Reports,” to include suggestions for  
8 design considerations of *visual appeal and readability, physical layout,*  
9 *colors, images and graphics, and type and fonts.* The AGA also provides  
10 suggestions for publishing software and report distribution.

11 Additional details regarding the design guidelines for the compilation  
12 of a “Citizen-Centric Report” can be found in Appedix “B,” attached herein.

13 **Section 3. Effective Date.** This act shall be effective on the date  
14 the fiscal year 2009 independent audit reports are released for each  
15 government agency or entity.

16 **Section 4. Codification of Provision.** The Compiler of Laws  
17 shall incorporate the provisions contained in the aforementioned sections  
18 into the appropriate sections of Guam Code Annotated.

# Content Guidelines for the Citizen-Centric Report

## Page 1: Information About the Community

What are we chartered (required) to do ?

- Vision Statement
- Strategic Goals
- How the Entity is Organized/ Operates
- Demographics (per capita income, unemployment rates, number of government workers, people—
- coming & going, firms— coming and going
- Include a brief Table of Contents on Page 1 so readers can see what is included on subsequent pages.

### Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

## Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government's key missions or services of most relevance to citizens. This should include comparisons to past years' outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
Public safety	<ul style="list-style-type: none"> <li>• Crimes committed per 100,000</li> <li>• Percentage of crimes cleared, fire-related deaths, fire related property loss</li> </ul>
Schools	<ul style="list-style-type: none"> <li>• Fraction of students performing at grade level on standardized test, high school graduation rate</li> </ul>
Public health	<ul style="list-style-type: none"> <li>• Mortality rate</li> <li>• Morbidity rate</li> </ul>
Roads	<ul style="list-style-type: none"> <li>• Percentage of road miles rated acceptably smooth</li> <li>• Percentage of streets rated acceptably clean</li> </ul>
Parks and recreation	<ul style="list-style-type: none"> <li>• Usage rate</li> <li>• Customer satisfaction</li> </ul>
Solid waste collection	<ul style="list-style-type: none"> <li>• Percentage of scheduled collections missed</li> <li>• Customer satisfaction</li> </ul>

### Include similar statements:

The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (name, phone and e-mail listed). Complete performance measurement information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

## Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas— marry this information with performance measures on second page (such as how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

### Include similar statements:

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

## Page 4: What's Next? Future Challenges and Economic Outlook

- Include items specific to community that will have future effects (such as tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure items

### Include similar statements:

We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting XXX (name, phone and e-mail listed). Reference a website for complete information.

## AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens. Make use of the Design Guidelines document for guidance on design, readability and distribution of your report.

Contact Susan Fritzen at [sfritzen@agacgm.org](mailto:sfritzen@agacgm.org) and/or 800.AGA.7211 with any questions.

Visit AGA on the web at [www.agacgm.org](http://www.agacgm.org)



# Design Guidelines for the Citizen-Centric Report

## Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (TIP: don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting-ese terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

## Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

## Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

## Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

## Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

## Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

## Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.

## AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the Content Guidelines document to see what information should be included on each of the four pages.

Contact Susan Fritzlen at [sfritzlen@agacgfm.org](mailto:sfritzlen@agacgfm.org) and/or 800. AGA.7211 with any questions.

Visit AGA on the web  
at [www.agacgfm.org](http://www.agacgfm.org).





COMMITTEE ON LABOR, PUBLIC STRUCTURE, PUBLIC LIBRARIES AND TECHNOLOGY

*I Mina'Trenta na Lihaslaturan Guahan*

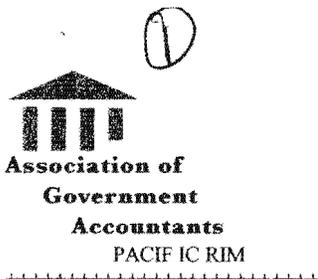
SENATOR ADOLPHO B. PALACIOS, SR.  
INTERIM CHAIRMAN

THURSDAY, FEBRUARY 18, 2010, 1:30 P.M.

Bill 263-30 (COR) - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative.

- By: J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.

NAME (Please Print)	AGENCY/ ORGANIZATION (If any)	SUPPORT? ✓	OPPOSE? ✓	WRITTEN TESTIMONY ✓	ORAL TESTIMONY ✓	CONTACT NUMBER	EMAIL ADDRESS
✓ ZENY NACE	AGA Regional	✓		✓	✓		
✓ Rodaleyn Marquez	OPA	✓		✓	✓		
✓ Maripaz Perez	OPA	✓		✓			
✓ Evelyn Terlaje	OPA	✓		✓			
✓ JOJO GUEVARA	PAG	✓		✓	✓		
✓ Dora Crisostom	AGC	✓		✓	✓		



Association of  
Government  
Accountants  
PACIFIC RIM

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**Guam:**  
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Doris Brooks CGFM CPA  
Past RVP Pacific Rim  
[dfbrooks@guamopa.org](mailto:dfbrooks@guamopa.org)

**Regional Services, Section 3,  
Utah:**  
Robert Bond CGFM  
Senior VP  
[robertbond@utah.gov](mailto:robertbond@utah.gov)

February 18, 2010

Read testimony  
See attachment ①

Honorable Senator Adolfo Palacios Sr.,  
Chairman, Committee on Labor, Public Structure, Public Library & Technology  
Mina'Trenta Na Lehislaturan Guahan  
324 W. Soledad Ave., Suite 100  
Hagatna, Guam 96910

**Re: Bill 263-30 – Testimony of Zeny Nace, RVP-Pacific Rim**

Buenas, Madam Speaker, and Honorable Senators:

My name is Zeny Nace, Certified Government Financial Manager, CPA, and currently the Association of Government Accountant's Regional Vice President-Pacific Rim Region which includes Hawaii, Japan, CNMI, and Guam. I am here today to support Bill 263. My testimony is corroborated by information found in the website of our national organization at [www.agacgfm.org](http://www.agacgfm.org). Commonly referred to as AGA, the Association of Government Accountants is a 15,000-member national professional association that serves the government by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

AGA has joined states, counties and municipalities in adopting a Citizen Centric Reporting (CCR) for easy-to-understand four-page state of the government reporting. The first report was released in March 2007 in Maine, after which other states have followed suit. To name a few states that have produced this report are the states of Oregon, Nevada, South Carolina, Tennessee, Washington, Florida, Portland, and many more.

What CCR means to the citizens:

The Citizen Centric Government reporting encourages governments to publish short reports that give citizens a better understanding of their government and inform the citizens of a more meaningful debate about fiscal priorities, performance results and future challenges. These reports seek to answer the question "Are we better off today than we were last year?" It is part of a national initiative to bring clarity to reporting. Quoted from the AGA Executive Director Relmond Van Daniker: "Government fiscal assessments generally read like telephone books, with more pages of footnotes than the average citizen knows what to do with. This Citizen Centric project is about getting back to what accountants are meant to do – crunch the numbers and make them understandable for the people we serve". Truly, this is a report that defines a government entity's purpose, where the funds came from, and how were the funds spent.

What format of reporting is CCR delivered:

The main characteristic of a good CCR is that it is a 4-page report normally kept within 750 words that answers the following:

- Who we are
- Why we exist
- What have we done
- Where we are headed.

How CCR assists the legislative body:

Where there are problems that need to be resolved, whether accountability or transparency, the entity's report may also end up with a call-to-action that may warrant legislative involvement. AGA has also recently collaborated with President Obama's stimulus program and an important supporting document to the RAT Board utilizing the CCR as portal providing contextual and outcome-based information that will make the core stimulus financial data more meaningful for citizens. The CCR also quickly satisfies the demands of citizens to know as soon as possible how their tax dollars are being spent. It also serves as a validation to the citizens that the government is being responsive to their interest and therefore crucial for garnering and sustaining public support for accountability and transparency.

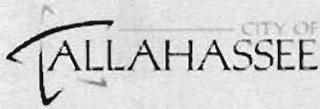
First Guam CCRs:

During the fiscal year ending September 30, 2008, the first Guam CCRs were published by three government instrumentalities: The Guam Public School System, the Guam Community College, and the University of Guam. These reports were done by the graduating students of the University of Guam in partial compliance with their Government Accounting Course under Dr. Doreen Crisostomo. These reports can be found in the entity's website or at the website of the Office of the Public Accountability. I have enclosed two exhibits: 1) a CCR from Tallahassee, Florida, and 2) the University's CCR as a class project of the University of Guam's business students. Thank you for your time and I hope you all support the passage of Bill 263.

Respectfully submitted by:



Zeny Asuncion-Nace CGFM, CPA, CFE



# City of Tallahassee, FL

## A Report to Our Citizens

Fiscal Year 2007  
with selected 2008 information

### Mission

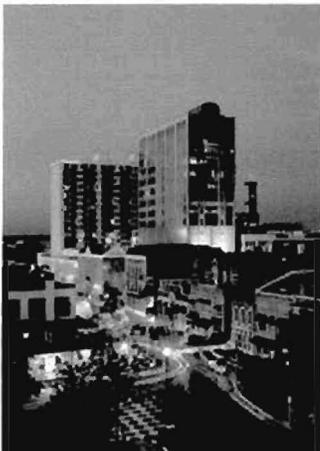
The mission of the city of Tallahassee is to provide excellent services and facilities to support a high quality of life for our community.

### Vision

Tallahassee, Florida, a city which remembers its past while focusing on the future—a vibrant capital city: fostering a strong sense of community, cherishing our beautiful, natural environment, and ensuring economic opportunities for all our citizens.

### Organizational Values

1. Customer service is our business
2. Demonstrate leadership and personal responsibility
3. Promote and support employee excellence
4. Practice teamwork



### City Organization and Operation

The City of Tallahassee is organized and operates under a council/manager form of government. The four city commissioners and an elected mayor who serves in a leadership capacity, provide policy direction. The City Commission appoints the city manager, city attorney, city treasurer-clerk, and city auditor. Collectively, the appointed officials are responsible for all administrative aspects of the government, with most of the administrative and operational functions falling under the purview of the city manager.

The city is a full service provider employing 2,981 full time employees for fiscal year 2008. General government services include police protection, parks and recreation, public works, code enforcement, and animal control services. The city also provides services that are business in nature. For example, the city owns and operates electric, gas, and water utilities, and provides sewage collection, storm water and flood control, fire, solid waste and recycling services. The city also operates the Tallahassee Regional Airport, StarMetro, and Hilaman and Jack Gaither golf courses.

Tallahassee is the only incorporated city within Leon County. The city encompasses about 15% of the county's land area and approximately 65% of the county's population of 272,497 reside within the municipal boundaries making the population of Tallahassee 176,336. The median age is 26.3, the median family income (county) is \$61,859, and the unemployment rate is 3.4%.

The city general fund and business type funds have a 2008 operating budget of \$135 million and \$596 million, respectively. Revenues for the general fund come from franchise fees, licenses, fines, intergovernmental revenues, an annual transfer from utilities, and property taxes. Revenues from business type funds come primarily from utilities.

In 2007, property taxes generated \$35.4 million, or 26%, of total city general fund needs. To place the amount of property taxes received by the city into perspective, for a citizen with a \$200,000 home and a \$25,000 homestead exemption, you paid the following property taxes:

Paid to:	Amount	Percent of Total
Leon County	\$1485.75	41.02%
School Board	1479.80	40.86
Water Mgmt. District	8.75	0.24
City	647.50	17.88
<b>TOTAL</b>	<b>\$3621.80</b>	<b>100.00%</b>



### Strategic Priorities

The City Commission establishes annual goals and target issues. Target issues are priorities addressed by the city to improve services to the citizens of Tallahassee.

#### 2007 Target Issues:

**Economic Development** - to create and expand economic opportunities by encouraging investment and development, creating and sustaining jobs, increasing the tax base, and improving the quality of life in the community

**Environmental and Energy Resources** - to demonstrate leadership in environmental stewardship and sustainable practices

**Health and Human Services** - to support the delivery of essential human services to area residents and to promote the overall health and well being of the community

**Financial Viability** - to continually review and assess the City's five-year financial and strategic plans and to focus on utilities, debt financing, and refining programs to achieve efficiencies

**Long Range Planning** - to enhance community standards and propose solutions for managing growth and planning for future development

# What have we done with your money?

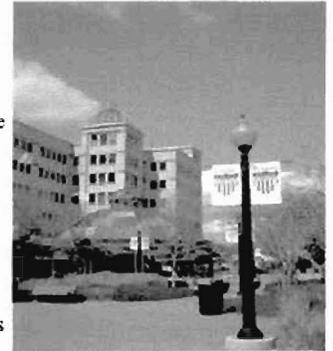
## Target Issue Progress in Fiscal Year 2007

Selected 2007 City Performance Measures*		
	FY 2007 Target	FY 2007 Actual
<b>POLICE</b>		
Priority one average response time	5.1 min	5.4 min
Priority two average response time	8.0 min	9.0 min
Total calls for service	123,000	142,461
<b>FIRE</b>		
Average fire response time—rural	7.3 min	9.0 min
Average fire response time—urban	5.3 min	6.7 min
Number of incidences—rural	5,010	5,397
Number of incidences—urban	15,500	18,967
<b>AVIATION</b>		
Deplaned passengers	565,000	479,928
Enplaned passengers	565,000	485,343
Persons using airport terminal facility	2.26 million	1.93 million
<b>STARMETRO</b>		
Number passenger trips carried	4.5 million	3.9 million
Basic system cost per passenger	\$2.05	\$2.49
Basic system revenue per passenger	\$0.65	\$0.68
Dial-A-Ride cost per passenger	\$16.75	\$10.61
Dial-A-Ride revenue per passenger	\$1.05	\$2.70
<b>PARKS &amp; RECREATION</b>		
Percentage of expenditures recovered through user fees and charges	22.4%	23.1%
<b>BUILDING INSPECTION</b>		
Number of building inspections performed	84,902	77,628
Average five year revenue as percentage of expenses	78%	77%

\*Complete list of city performance measures available in FY 2008 budget.

### Economic Development Target Issue

- Tallahassee is listed as one of the "50 hottest Cities in America" for business expansion and relocation by Expansion Management Magazine.
- The Johns Building and other state properties on Gaines Street have been acquired by the city. The City Commission approved reserving the Johns Building site for a future Performing Arts Center should interested groups develop funding strategies.
- Construction of the new Marriot Residence Inn on Gaines Street is complete.
- The Tallahassee Center condominiums (111 units) are complete and construction of Plaza Tower (224 units) is expected to be complete on Kleman Plaza by summer 2008.
- Negotiations are on-going for development of a hotel and/or office building on the Floridan Block (corner of Monroe and Tennessee Streets).
- The city is focusing on numerous major corporate relocation negotiations and Danfoss TurboCor at Innovation Park is one of those successes.
- Negotiations are being finalized with Compass Pointe Development that includes an airport hotel.
- Alliance Center (a 70,000 square foot mixed-use development for Monroe Street) is expected to be complete summer 2008.



Kleman Plaza

### Environmental and Energy Resources Target Issue

- Incentives are being proposed to the City Commission for developers and builders that propose "green" developments and Leadership in Energy and Environmental Design (LEED) certified buildings.
- A Demand Side Management Plan is being implemented that focuses on community strategies to reduce energy consumption and peak demand.



Hopkins Power Plant

- The procurement process for a "Smart Metering Program" was completed in September 2007, and infrastructure acquisition is underway.
- A Watershed Protection Plan group has been formed to address regional water quality relating to Wakulla Springs.
- A Wastewater Treatment and Disposal Master Plan will address continued use of the spray field at the Southeast farm.
- A FDEP Wastewater permit has been received that includes Advanced Wastewater Treatment and requirements to reduce nitrogen in wastewater by 75 percent and to improve sewage sludge treatment so it can be used as lawn fertilizer.

### Health and Human Services Target Issue

- The Joint Planning Board (JPB) for the Community Human Services Partnership program was reactivated to ensure that the allocation of grant funds is efficient, effective and responsive to the current needs of this community.
- The City continues to work with the Shelter and the Big Bend Homeless Coalition Board to seek Emergency Shelter Grant assistance for the shelter.
- The City continues to provide funds to the Hope Community as they help families in need to get back to self-reliance.
- A Vendor Preference Program was implemented to encourage businesses to donate funds to eligible Tallahassee-based health and human service organizations. In return, the vendors receive bonus points when seeking City business.
- Whole Child Project, facilitated by the United Way of the Big Bend, was supported whereby families can readily access information and service providers regardless of where they enter the system of care.
- Funds are provided annually to approximately 34 low-income homeowners to rehabilitate and preserve their homes.
- The City and County staff jointly built a Habitat for Humanity home for a local community family.

### Financial Viability Target Issue

- \$160 million is being spent to upgrade the largest generating unit at the Hopkins Power Plant to increase unit efficiency and reduce operating cost.
- \$160 million is being spent to upgrade the Lake Bradford and Thomas P. Smith wastewater facility to address any possible effects on the Wakulla Springshed.
- \$35 million will be spent on an automated "Smart Metering Program" to provide the city and homeowners the ability to monitor and manage their utility usage.

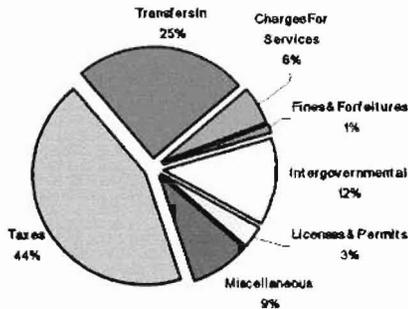
### Long Range Community Based Planning Target Issue

- New policies were reviewed and recommended to encourage development of affordable housing.
- Development codes were revamped to incorporate sustainable transit and pedestrian friendly designs consistent with community standards.
- Senate Bill (SB) 360 makes significant changes to Florida's Growth Management Act. We are working to ensure compliance with all the new mandated requirements on transportation and school concurrency.

# The City's Budget: General Fund and Business Type Funds; Revenues and Expenses

## Sources of Revenue

GENERAL FUND SOURCES FY 08



SOURCE	2008 REVENUE
Taxes & Franchise Fees	\$59,207,291
Transfers In	33,690,541
Intergovernmental	16,795,722
Charges for Services	7,605,669
Licenses & Permits	4,437,321
Fines and Forfeitures	1,323,500
Other	11,446,960
<b>TOTAL</b>	<b>\$134,507,064</b>

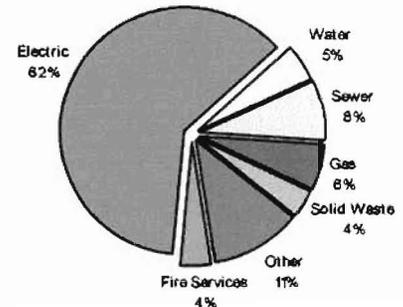
⇒ With total operating revenues of \$730.4 million, more than \$595.9 million, or almost 82%, of city revenues comes from business services provided by the City. Business type activities include utilities and are expected to be self-supporting and funded entirely from user fees for services.

⇒ For FY 2008, \$33.2 million is budgeted to be transferred from business fund sources into the general fund. This transfer is necessary because city and county government, state government, and local universities and colleges (which pay for city provided utility services) are exempt from paying property taxes. This transfer helps to offset the loss of property tax revenues.

⇒ Number of customers served by city utilities:

- \* Electric: 109,009
- \* Natural Gas: 24,927
- \* Water system: 75,400
- \* Sewage collection: 65,000
- \* Storm water and flood control: 80,600
- \* Solid waste and recycling collection: 64,280

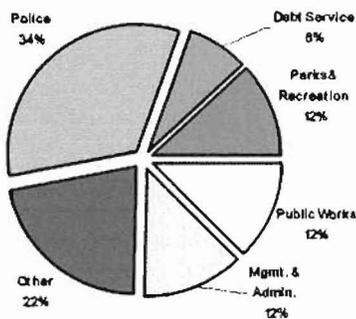
BUSINESS FUND SOURCES FY 08



SOURCE	2008 REVENUE
Electric	\$371,980,186
Sewer	46,116,260
Gas	36,450,298
Water	28,070,069
Fire Services	23,413,943
Solid Waste	22,054,241
Other	67,879,881
<b>TOTAL</b>	<b>\$595,964,878</b>

## Functional Expenses

GENERAL FUND USES FY 08



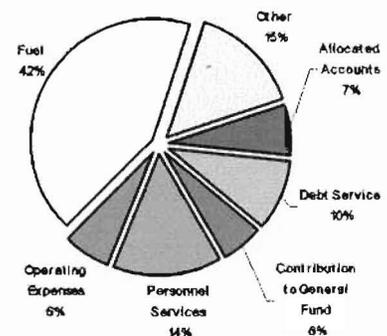
ACTIVITY	EXPENSE
Police	\$45,417,303
Mgmt. & Admin.	16,751,019
Public Works	16,520,209
Parks & Recreation	15,963,945
Debt Service	10,475,804
Other	29,378,724
<b>TOTAL</b>	<b>\$134,507,064</b>

⇒ The general fund makes up 18.4% of the total city operating budget and provides the basic traditional government services such as police, parks and recreation, public works, and neighborhood and community services.

⇒ General fund personnel costs (not shown) amount to \$76.2 million (56.7% of total general fund expenses). A large portion of business fund expenses (\$254.8 million) is for fuel.

⇒ Not shown on this page is an additional \$223.1 million budgeted in 2008 for capital improvements and a total of over \$1.0 billion in improvements planned for the next five years. Major improvements for 2008 include: \$14.3 million for public safety, \$4 million for storm water, \$11.9 million for transportation projects, and \$57 million for utilities. A portion of capital projects are funded from the additional one cent sales tax that also funds Blueprint 2000 projects.

BUSINESS FUND USES FY 08



ACTIVITY	EXPENSE
Fuel	\$254,839,951
Personnel Services	84,912,162
Allocated Accounts	39,864,908
Operating	38,369,477
Contribution to General Fund	33,226,728
Debt Service	56,746,229
Other	88,005,423
<b>TOTAL</b>	<b>\$595,964,878</b>

- ◆ The Office of the City Auditor reviewed information presented on this page and concludes that it is reliable and verifiable.
- ◆ Complete financial information is available at the city's website, [tal.gov.com](http://tal.gov.com).
- ◆ City Budget, <http://www.tal.gov.com/dms/budget/fy08/fy08budget.cfm>, External Audit of city financials, <http://www.tal.gov.com/dms/accounting/annualrpts.cfm>
- ◆ City Auditor Reports, <http://www.tal.gov.com/auditing/auditreports.cfm>

# What's Next

## Future Challenges and Economic Outlook

**Property Tax Reform** The most significant concern for the 2008-2009 fiscal year is the extent that current and proposed property tax reductions mandated by the Florida legislature will affect the city's ability to provide services to our citizens and community. For 2008, the city has identified \$6.3 million in reductions across all funds and reduced the workforce by 26.5 positions. In addition, the filling of another 36 positions has been frozen until the effects of additional proposed property tax reductions are known. Continued reductions in the state budget resulting from revised downward revenue projections will have a negative ripple effect on local government. Unfortunately, with downturns in the economy there is a corresponding increased demand for government services.

**Water Quality** A significant issue being addressed by the city and surrounding local governments is how to best use and protect our water supply. The city will invest significant monies in upgrading the Thomas P. Smith Wastewater Treatment facility and is addressing concerns about the Southeast Farm Sprayfield. We continue to work as a regional participant on watershed issues that could affect the health of Wakulla Springs, and the city continues to be concerned about the use of septic tanks that affect water quality both within and outside city boundaries. Protecting water quality is a regional responsibility and must involve all citizens and surrounding governments.

**Electricity Demand and Cost** The city continues to seek ways to address electricity demand and cost. For example, major renovations are currently being made to the primary generating unit at the Hopkins Power Plant; the city is in the process of implementing a "Smart Metering Program" to provide improved and expanded service, and a demand side management program will identify ways to reduce energy consumption. Notwithstanding, energy cost is directly affected by fuel cost, and the city does not currently have a diversified fuel source. Except for the C.H. Corn Hydroelectric Plant on Lake Talquin that provides approximately 1 percent of total power needs, our generated electricity comes from burning natural gas or fuel oil. Most residents are unaware that the City has one of the lowest base rates for electricity of any utility in the state. However, because our citizens have mandated the burning of clean burning natural gas, the City has one of the highest fuel costs adjustments of any utility in the state. Both Jacksonville and Gainesville have lower fuel rates, and both of those cities use coal as one of their fuel sources. As recently as December 2007, Talquin Electric Cooperative, Inc. stated in its monthly newsletter that coal keeps its energy costs affordable and that by substituting natural gas for coal increases Talquin's (operating) cost by just over 60%. The above is not to say the city is currently planning to use coal to produce electricity. It is however to say that the city continues to pursue a strategy to have diversified fuel sources, which include renewable energy resources with upgrading current generating facilities to improve efficiency.

**StarMetro** The city General Fund subsidizes over one-half the cost to operate StarMetro. It is likely that this annual subsidy will continue as many citizens and students depend on daily bus transportation. StarMetro has recently upgraded equipment and bus stops, redesigned routes based on need and use, and expanded service to Bradfordville and Southwood. In addition, the city continues to participate as a member of the Capital Regional Transportation Planning Agency to identify how bus transportation can be expanded to provide services to outside the city limits and to surrounding counties. Our challenge is to deliver a safe, reliable, and efficient bus service and to find ways to encourage use by all segments of the community.

**Economic Development and Intergovernmental Cooperation** Economic development requires the continued cooperation of the Leon County Board of County Commissioners, Florida State University, Florida Agricultural and Mechanical University, the Tallahassee Community College, and the Leon County District School Board and business community. Current projects that have economic impact include the Gaines Street Corridor, Cascades Park, the Southern Strategy, downtown residential construction, the Welance Development, and Blueprint 2000. Major issues to continue to be addressed with the County include joint dispatch for 911 calls, a new Motorola communications contract for public safety, and the need to better coordinate emergency management.

**City Salaries and Post-Employment Benefits** The City of Tallahassee has a very skilled and dedicated workforce and has one of the most actuarially sound pension systems in the state. Notwithstanding, and not unlike most other local governments, some difficult decisions will have to be made on how to best fund promised healthcare benefit subsidies for retired employees. New mandated accounting standards will require the city to disclose these unfunded future benefits having a present value amounting to over \$50 million. For 2008, city nonunion employees received between 2 and 2.7 percent annual salary increases while unions that represent other employees requested significantly greater percentage increases. The City Commission must be fair and equitable to its entire work force in recognition of the valued service provided by each employee.

**Neighborhood Services** In addition to operating the Tallahassee-Leon Community Animal Services Center, administering a housing program to assist citizens repair their homes, providing funding for needy individuals and families through The Shelter and the Hope Community, and providing funding for local non-profit organizations through the Community Human Services Partnership, the City also operates a nationally recognized parks and recreation program. The needs are real and funding is limited. Most of these programs do not collect nearly enough revenue to cover the cost of operations, and reductions in general fund revenues resulting from property tax reform will have to result in either increased fees or reduced services.

## 2006 Resident Opinion Survey

In 2000, 38% of the citizenry surveyed responded that traffic was a concern, and 47% responded that crime/public safety was a concern. In contrast, according to the 2006 Resident Opinion Survey, there seems to be no clearly-defined concerns among Tallahassee residents. When asked about important local issues facing our community, nearly 20% of respondents could not name an issue. When asked to name two things that concerned them, the only concern that rated above 15% was crime/public safety (16%). The reduction in level of concern over traffic and crime/public safety demonstrates that Tallahassee is a healthy community, growing and improving daily.

According to a 2006 Resident Opinion Survey...

80% of respondents had a favorable view of the "quality of services provided by the city."

64% of respondents said the city rated excellent or good in the responsiveness of city personnel to callers.

The most popular city service area is the Parks & Recreation Department.

Crime/public safety, traffic, and education were listed by respondents as their top concerns.

64% of respondents support the city providing financial incentives to encourage certain types of businesses to relocate or expand their operation in Tallahassee.



February 18, 2010

The Honorable Adolpho B. Palacios  
Interim Chairperson  
Committee on Labor, the Public Structure,  
Public Libraries, & Technology  
I Mina' Trenta na Liheslaturan Guåhan  
155 Hesler Place  
Hagåtña, Guam 96910

**RE: Testimony in Support of Bill No. 263-30 (COR)**

Hafa Aдай Senator Palacios!

Thank you for this opportunity to present testimony in support of Bill No. 263-30 (COR) – “An act relative to adopting the Association of Government Accountants’ “Citizen-Centric Report” initiative” and express gratitude to Senator Guthertz, Senator Respicio and Speaker Won Pat for introducing this bill.

For the past five years, I have been teaching “Government Accounting” (for accounting majors) and on several occasions, “Government Accounting for Non-Accounting Majors” (for public administration majors) at the University of Guam. During the past two semesters, my classes have adopted the Association of Government Accountants (“AGA”) initiative and students were involved in creating “citizen-centric reports” for various government agencies. In Spring 2009, students completed this type of report for the University of Guam, Guam Community College and the Department of Education (formerly, the Guam Public School System). In Fall 2009, students completed this type of report for the Port Authority of Guam, Guam Waterworks Authority and the Guam Power Authority. This semester, students will be completing citizen-centric reports for the offices of the Attorney General, Guam Police Department, Guam Fire Department, Department of Public Health and Social Services, Department of Youth Affairs, Guam Housing and Urban Renewal Authority; and again, the Department of Education and the University of Guam.

It is important to note that students who worked on this project did not have prior experience in government accounting. Most of the accounting majors were full-time students or work part-time in the private sector. Public Administration majors worked in the public sector, but are not the decision makers (monitors the performance and financial aspect) of their respective organizations. After the students completed the reports for their assigned agencies, I solicited their opinions regarding the strengths and weaknesses of this project. The summary of feedback received is as follows:

**Strengths:**

- **Presentation/Content** - The citizen-centric report is easy to format with a ready-made template from Microsoft Publisher and the professor’s guidance helped to improve the presentation of the content.
- **Availability** - The increased availability of information provided to the public is a definite strength of this report.
- **Readability** - It is hard for ordinary people to read the 50-100 pages of the annual reports of government agencies, much less compare them to reports of previous years for a broader understanding. However, the “citizen-centric report” is truly “citizen-centric” in that it provides written information in an “easy-to-follow” template, which allows the public to more easily understand what is happening with their government agencies – at the present time, compared to previous year, and also how it is expected to progress over the years to come.
- **Education/Awareness**
  - Most importantly, these students became more aware as citizens, and more educated about their government.
  - Preparing these reports gave students the opportunity to learn about the different government agencies - the reasons why they perform the way they do; the overall funding structure, and the details of how/why money is spent in certain ways; what challenges they face, and how they overcome those challenges.

Read Testimony  
See attachment.  
②

- GPA was particularly helpful in providing useful information.
- GWA was also helpful and interesting to learn about, especially in regards to how the agency will be affected by the military buildup.
- GCC's President Mary Okada was very informative and supportive of this project. GCC's website was also very informative and an invaluable tool in completing this project.
- The Port was also exceptionally helpful. The employees were not only responsive, but also very supportive and encouraging.
- UOG's MD&A was also a very helpful tool in compiling the report for the university.
- Preparing these reports also gave students the opportunity to talk to the professionals in our government. Despite their busy schedules, the employees took the time to help the students with their projects.
- **Effects of Legislation** – "Citizen-Centric Reports" can explain the effects of legislation on operations of an agency.

**Weaknesses:**

- Although length was an important factor in creating "citizen-centric reports", students did find it difficult to condense so much information into a limited amount of space provided in just four pages.
- Not all agencies were readily available and some didn't respond quickly to emails/requests for meetings; some agencies, unfortunately, provided the wrong data.
  - In at least one instance, top-level officials of an agency wanted to use the report as a marketing tool. Students had to explain that these reports are not promotional material, but factual material for the people of Guam.
- Some of the accounting majors found it challenging to adjust their business-track minds to focus on government, non-profitting agencies; or from business accounting to government accounting in general.

The best sign of any activity or undertaking is that the benefits outweigh the cost; as in the case of "citizen-centric reports", there are more strengths than weaknesses. The strengths are things that can certainly be built upon to move such an initiative forward. The weaknesses are things that can be corrected, and turned into helpful, rather than hindering, issues.

To further support the benefits of these reports, and adopting this initiative within our government, I am attaching a copy of a 2009 media release from the Office of the Public Accountability retrieved from [http://www.guamopa.com/?pg=reports\\_and\\_audits&action=show\\_monthly&month=6&year=2009](http://www.guamopa.com/?pg=reports_and_audits&action=show_monthly&month=6&year=2009).

In closing, I would again like to thank you for this opportunity to present my testimony in favor of Bill 263. I hope to see all senators support this bill as a move towards a more transparent and accountable government – for the good of our government and the good of our people, to whom our government belongs.

Respectfully submitted,

  
Doreen Crisostomo, Ph.D., CGFM

**NEWS RELEASE**  
**Office of the Public Auditor**  
**June 5, 2009**

In an effort to assist the citizenry in understanding government financial information found in audited financial reports, the Office of the Public Auditor (OPA) is pleased to publish on its website the Citizen-Centric reports prepared by the Spring 2009 University of Guam (UOG) Government Accounting students. The Citizen-Centric reports are an expansion of the OPA highlights in providing transparency as to how government entities expend the people's money. The Guam Chapter of the Association of Government Accountants (AGA), through UOG professor Dr. Doreen Crisostomo, invited UOG Government Accounting students to present the results of their work in AGA's May 2009 general meeting.

AGA's Citizen-Centric Government Reporting Initiative is intended to foster innovative means of communication between governments and their citizenry. AGA believes that government financial information should be provided to citizens in forms that are clear and understandable, updated regularly and often, delivered to all, easy to locate, honest in breadth and technically accurate in detail. OPA encourages other government entities to prepare their Citizen-Centric reports as well.

- ☛ [Click here for information on Citizen-Centric Government Reporting Initiative](#)
- ☛ [Guam Community College Citizen-Centric Report](#)
- ☛ [University of Guam Citizen-Centric Report](#)
- ☛ [Guam Public School System's Citizen-Centric Report](#)

14



OFFICE OF THE PUBLIC AUDITOR  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Read Testimony  
See attachment  
(3)

PLEASE NOTE!  
DOUBLE SIDED  
INCLUSIVE ON THIS  
TESTIMONY

February 18, 2010

Honorable Adolpho B. Palacios Sr.  
Senator  
Mina Trenta Na Liheslaturan Guahan  
155 Hesler Pl.  
Hagatna, Guam 96910

Re: Bill 263 An Act to Adopt the Association of Government Accountants'  
"Citizen-Centric Report" Initiative

Dear Senator Palacios and Committee Members:

Buenas yan Hafa Adai. I would like to thank you for conducting a public hearing on Bill 263 and the opportunity to provide testimony.

The purpose of Bill 263 is to provide information regarding government operations, especially in regards to how taxpayer dollars are spent. Both the Association of Government Accountants (AGA) and the Office of Public Accountability (OPA) have been advocating this initiative as a way of promoting government.

As I stated in my 2009 inaugural speech, one of my goals was to "make accountability and transparency the norm in government." The Legislature also had the same intent when they mandated all government of Guam entities submit quarterly financial information between FY 2006 and 2009. The financial information have been traditionally presented in forms accessible only to trained accountants, having little to no meaning for the average person.

Governments should be accountable for the proper use of tax dollars and for providing quality information to its citizenry. However, many governments struggle to communicate the business of government to residents, particularly when presenting information about how public funds are allocated and spent.

In 2008, the AGA surveyed the public on the effectiveness of government fiscal reporting. The survey found that 89% said that, "as taxpayers, they are entitled to transparent financial management information," and 57% of them said that it's the government's obligation to provide such effective fiscal reports." Surveyed citizens also voiced their lack of trust and confidence in the government.

Although the FY 2010 Budget Act removed the quarterly financial reporting requirement, a more meaningful alternative would be to provide accountability and transparency through the Citizen-Centric report. Such reports foster innovative means of communication between governments and their citizenry. Specifically, the reports can be a medium to:

- Provide continuous improvement of financial, technical support, and services to the public.
- Fulfill assigned operational and oversight responsibilities with the highest possible degree of efficiency and effectiveness.
- Protect the public's trust and promote the public's interest.
- Enhancing effective public-policy decisions at all levels of government.

The information should be clear and understandable, updated regularly, easily accessible to all, honest in breadth, technically accurate in detail, and not financially burdensome to produce by the entities.

### Suggestions

I have two suggestions for Section 2(a) Timeline for Submission.

1. *Page 2, line 13.* No later than ~~thirty (30) working~~ **sixty (60) calendar days**...
  - During OPA's FY 2009 financial audit status meetings, several entities have commented that it would be difficult to meet the requirement to produce Citizen-Centric reports no later than 30 working days after the release of their respective financial audits. I would like to suggest the committee consider revising the due date to no later than 60 calendar days after the release of their respective financial audits.
2. *Page 2, line 20 to Page 3, line 1.* ... in electronic format (via ~~Compact Discs (CDs) or a~~ pdf e-mail attachment), a "Citizen-Centric Report." The same shall be posted on the entity's website, **and made available in printed format, such as brochures.**
  - Citizen-Centric reports are a simple way of explaining government entities' operations. By having brochures available at the entities, citizens and visitors can obtain government information that they can take with them and read at their leisure.
  - In May 2009, the Spring 2009 University of Guam Government Accounting students presented their Citizen-Centric report projects at the AGA Guam Chapter General Membership Meeting. Provided for your perusal are the reports prepared on behalf of the Guam Community College, University of Guam, and Guam Public School System.
  - Several U.S. states have initiated these endeavors. Again, provided for your perusal are some examples.

**Conclusion**

The OPA is in full support of Bill 263 with amendments. The Citizen-Centric reports will make governments more accountable to their citizens, and make the people of Guam become better educated and better able to participate in government activities.

Thank you, and Si Yu'os Ma'ase.

*Senseramente,*

A handwritten signature in black ink, appearing to read 'Doris Flores Brooks', written in a cursive style.

Doris Flores Brooks, CPA, CGFM  
Public Auditor

# A Case Study of The Guam Public School System A Report to Our Citizens

## Vision/Mission Statement

Our Educational Community,  
Prepares all students for life,  
Promotes Excellence, and  
Provides Support



### Guam Education Policy Board

The Guam Education Policy Board has adopted certain Objectives and Goals for GPSS to achieve in its operations.

- All Guam public school students will graduate from high school prepared to pursue post-secondary education on or off-island or to assume gainful employment within the public or private sector
- All students in Guam Public School System will successfully progress from grade to grade and from one level of schooling to another in order to maximize opportunities to successfully graduate from high school.
- All Guam Public School System's personnel will meet high standards for qualifications and ongoing professional development and will be held accountable for all assigned responsibilities.
- All Guam Public School System's school facilities will meet high standards for health and safety and provide optimal conditions for learning objectives.
- All Guam Public School System's operations activities will maximize the critical use of limited resources and meet high standards of accountability.

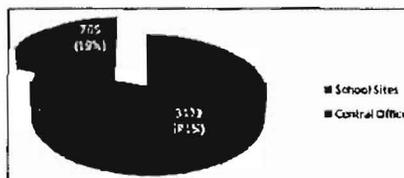
### What is covered:

- > Basic District Information
- > School-wide Statistics
- > Performance Measures
- > Student performance evaluations
- > Prevailing Issues
- > Impact of the Military Buildup
- > Impact of High-Risk Status

Prepares all students for life,  
Promotes excellence, and  
Provides support...

## Employee Distributions

- These figures represent the employees of GPSS that has the responsibility to ensure that the children of the island of Guam has an adequate education.
- We can also see the total teachers allocated to the central office as well as the extent of certification by the teachers
- Item under employee distribution by position marked as Unknown represents employees whose code is not available due to exiting the department during the year.
- Notable figures include: 19% of staff are located at the central office. There is a position called Central School support that has 444 individuals listed.



SY 06-07 Employee Distribution by Position

Position	# of Employees	% of Population
Principals and Assistants	47	1%
Central Administrators	13	0%
Teachers	2498	83%
Professional/Ancillary	55	1%
Health Counselors	41	1%
Central School Support	444	1%
Custodian	19	0%
Custodian/Maintenance	169	4%
School Aides	503	1%
Unknown	19	0%
<b>Total GPSS Employees</b>	<b>3,937</b>	<b>100%</b>

SY 06-07 Classroom Teacher Certification

Type of Certification	Elementary	Secondary	Total
Professional I	384	407	791
Professional II	401	407	808
Emergency	39	56	95
Provisional	70	12	82
Standard	27	19	46
<b>Total</b>	<b>921</b>	<b>901</b>	<b>1,822</b>

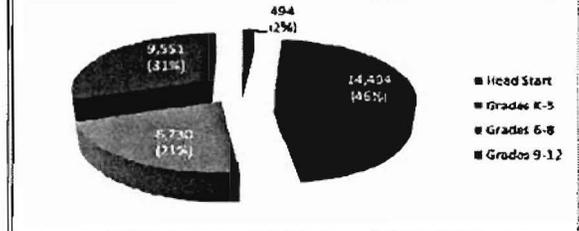
## Student Population Statistics

During the 2007 school year, GPSS students from Elementary through High school totaled 30,573 students. A breakdown of the demographics can be seen to the right. The diversity of the different ethnic groups shows proof Guam as a melting pot of different cultures from different parts of the world. This diversity, however, has also been a cause for friction between the different group and the source of many school conflicts. Educators and administrators must strike a common ground and must continue to encourage cooperation in order to ensure the safety and progress.

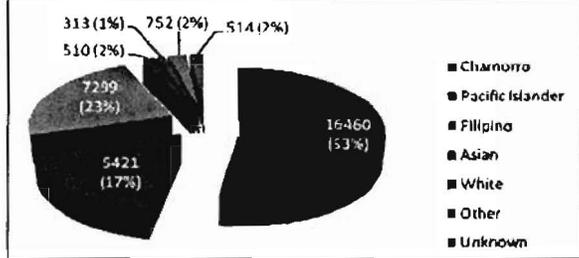
The following is a notable number of students per high school which can be used to compare the percentage of graduates to the total population

- George Washington 2,652
- John F. Kennedy 2,616
- Simon Sanchez 2,648
- Southern High 1,570

- Distribution of Student Enrollment by Grade Levels



Student Enrollment by Ethnic Categories



## Graduation Rates/Dropout rates

GPSS High School Graduation Rate Distribution by School and Total District

High School	2003-2004	2004-2005	2005-2006	2006-2007
Number of Graduates	Number of Graduates	Number of Graduates	Number of Graduates	
George Washington	452	384	384	450
John F. Kennedy	351	289	255	359
Simon Sanchez	361	337	385	414
Southern High	292	307	284	292
<b>Total GPSS</b>	<b>1,456</b>	<b>1,317</b>	<b>1,308</b>	<b>1,515</b>

Guam Public School System Comparative High School Dropout Rate

High School	SY 03-04	SY 04-05	SY 05-06	SY 06-07	SY 07-08	
Dropout Number	Dropout Rate	Dropout Number	Dropout Rate	Dropout Number	Dropout Rate	
George Washington	250	7.7%	208	8.0%	180	5.3%
John F. Kennedy	24	6.4%	248	9.5%	241	7.1%
Simon Sanchez	121	4.4%	116	5.1%	64	2.8%
Southern High	240	10.5%	153	9.3%	284	9.5%
<b>Total GPSS</b>	<b>825</b>	<b>7.8%</b>	<b>725</b>	<b>7.9%</b>	<b>769</b>	<b>6.4%</b>

Graduation rates has fluctuated from the 4 years, though FY 2006-2007 records an all time high of graduating seniors. This positive trend shows that GPSS is able to consistently help their students succeed and graduate from high school.

Dropout rates has seen a fluctuated through the 4 years. Dropout number has seen a decrease compared to SY03-04 and SY05-06. This information plus the higher graduation rates show a positive trend in GPSS performance.

## Performance Measures

SATIO Percentile Scores: Grade by Content Areas

Content Area	Grade Levels											
	Gr. 1	Gr. 2	Gr. 3	Gr. 4	Gr. 5	Gr. 6	Gr. 7	Gr. 8	Gr. 9	Gr. 10	Gr. 11	Gr. 12
Reading	42	30	21	28	26	21	28	29	26	24	33	36
Math	34	22	17	28	22	20	28	27	35	29	32	33
Language	28	17	26	26	34	38	35	32	25	27	30	32
Spelling	54	44	45	44	45	45	47	52	45	35	43	46
Environment/Science	24	19	29	35	36	38	36	35	35	30	41	43
Social Science	Not tested	49	36	31	33	33	37	36	30	40	41	41
Complete Battery	38	27	24	32	30	29	33	34	33	29	36	39

SY 06-07 Distribution of School Performance Classification by Grade Levels

Grade Level	Unacceptable	Low	Satisfactory	Strong	Exceptional	Total
Elementary	0	3 (2%)	22 (88%)	0	0	25 (100%)
Middle	0	0	7 (100%)	0	0	7 (100%)
High	0	2 (50%)	2 (50%)	0	0	4 (100%)
All Schools	0	5 (4%)	31 (86%)	0	0	36 (100%)

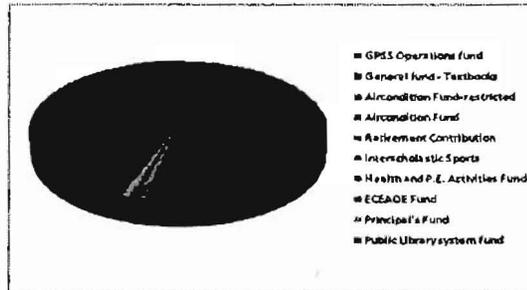
The number that corresponds to the Grade and Content Area is the percentile score. Percentile represents the percentage of students likely to score below a certain point in the scoring distribution. A score of 50% means that the students scored higher than 50% of the other students in the whole USA. Notable achievements include: 42% reading percentile for Gr. 1, 43% Environment/Science percentile for Gr. 12.

The table above represents the grades that the school received in their effort to achieve the stated goals set by GPSS. As noted, there were 5 schools that received a "low" score, with none above satisfactory. The score is derived from factors such as graduation rate, SATIO performance, employee attendance rate, and student attendance and discipline rate.

This measure was enacted through P.L. 26-26 and was adopted by the Guam Education Policy Board. Criteria for grading came from P.L. 26-26 and P.L. 28-45. Individual school reports cards are available at the GPSS website.

## Breakdown of Appropriations for the Fiscal Year 2006–2007

Appropriation	Total Appropriations	% of Total
GPSS Operations fund	172,053,445	96.98%
General fund - Textbooks	1,500,000	0.85%
Aircondition Fund-restricted	1,503,510	0.85%
Aircondition Fund	450,421	0.25%
Retirement Contribution	784,000	0.44%
Interscholastic Sports	509,246	0.29%
Health and P.E. Activities Fund	324,416	0.18%
ECEAOE Fund	140,000	0.08%
Principal's Fund	110,000	0.06%
Public Library system fund	38,402	0.02%
<b>Total</b>	<b>177,413,440</b>	<b>100.00%</b>



The preceding graph and table presents the total appropriations that GPSS received from the Government of Guam. The GPSS operations fund represents a lump sum appropriation that requires GPSS to determine, internally, the allocation of the total of the fund.

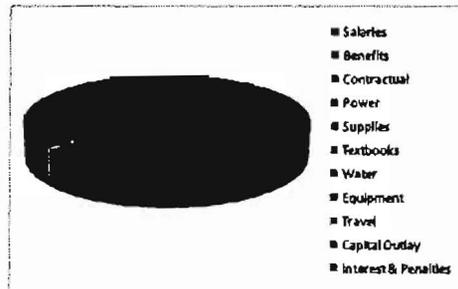
Notable figures include:

- A discussion with Ike Santos, Federal Programs Administrator of GPSS, revealed that the textbooks appropriations, which were normally 3,500,000, was cut down to 1.5 million due a misunderstanding by GPSS official about the need of such funds.
- The air condition fund totals up to 1.5 million dollars which was appropriated to help fix the air conditioning problems throughout GPSS.

## Breakdown of Expenditures for the Fiscal Year 2006–2007

The amounts represented in this figure are the actual expenditures, or money spent by GPSS during the fiscal year 2006-2007 including special appropriations. Key highlights include

- \$308,621 expenditures for capital outlay. This category includes any expenditure for items above a threshold of \$5,000.
- Salaries and Benefits make up 85% of GPSS total expenditures.
- Power expenses, that measure the total electrical consumption of GPSS is the largest expenditure apart from payroll expense.
- Water includes all expenditures relating to water consumption.

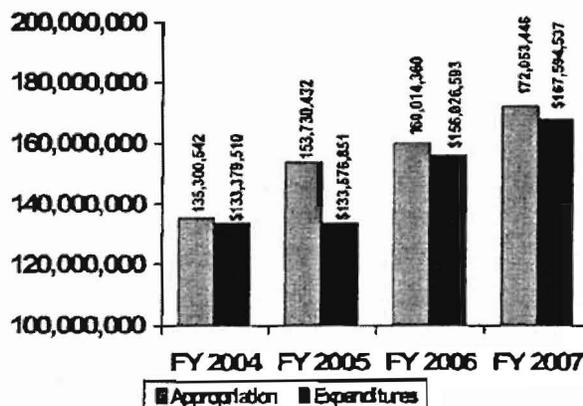


Expenditure	Total Expenditures	% of total
Salaries	157,297,788	85.57%
Benefits	34,074,996	19.31%
Contractual	8,176,351	4.63%
Power	12,356,367	7.00%
Supplies	943,128	0.53%
Textbooks	583,468	0.33%
Water	1,588,301	0.90%
Equipment	670,075	0.38%
Travel	261,312	0.15%
Capital Outlay	308,621	0.17%
Interest & Penalties	823,123	0.47%
Phone	794,218	0.45%
Stipends and other	177,961	0.10%
Overtime	4,501	0.00%
<b>Total</b>	<b>178,490,188</b>	<b>100.00%</b>

- Total expenditures for books only totaled over half a million dollars which is a fraction of the total 1,500,000 appropriated for the expenditure.

## Further Breakdown of Financials

GPSS Comparative Appropriations & Expenditures Based on Local Funds



- The graph to the left represents both the amounts appropriated (authorized) by the legislature for GPSS to use and the actual expenditure that GPSS has. Although there has been a gradual increase in appropriations, GPSS has also been expending less than what the legislature appropriates.
- The graph below represents the cost per pupil for GPSS. The calculation is based on total local expenditures divided by the average daily membership of students.
- Calculation of Expenditures excludes special appropriations.

Per Pupil Cost Based on Expenditure of Local Funds

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007
Expenditures	\$ 135,933,575	\$ 133,379,509	\$ 133,576,651	\$ 156,026,593	\$ 167,594,537
Average Daily Membership	31,107	30,175	30,327	30,461	31,724
Per Pupil	\$ 4,370	\$ 4,420	\$ 4,405	\$ 5,122	\$ 5,283

## Current Issues that will affect GPSS

What should we expect?

### Budget Cuts

Government of Guam has always had fiscal related issues but the recent fines and fees levied due to the closing of the Dump has been source of expenditures that has radical repercussions on all of the line agencies, specially GPSS since the agency makes up the bulk of the total appropriations.

The financial crisis that has even gone to the point in which budget cuts were even contemplated. Although the budget cuts were averted by issuing bonds to help pay for the fees related to the closure of the dump, this doesn't mean that future crisis will not once again put this agency, so heavily dependent on the legislature's appropriations, back on the chopping block.

### High Risk

GPSS is labeled by the US DOE as high risk for one significant reason, the lack of internal controls that will safeguard the Federal monies granted. Without the assurance that the monies granted to a specific program is spent for its designated purpose, the Federal government will not release these monies.

GPSS has even gone as far as to almost lose the monies granted for the food and nutrition program that has been completely funded by the Federal Government. However, a Consolidated Corrective Action Plan have been created in conjunction with the Federal Programs Division to help GPSS improve its internal controls and have its High Risk status lifted.

Prepares all students for life,  
Promotes excellence, and  
Provides support...

Guam Public School  
System  
P.O. Box DE

Phone: 671- 475-0462  
Fax: 671-472-5003

### Military Buildup

In 2006, Guam was chosen as the location for the military buildup. The buildup would consist of relocating 10,000 marines and their families to Guam, improving the Guam Naval Base to serve as the forward operations and logistics hub, and developing Andersen Air Force Base to serve as the new forward-based requirements.

According to the studies being conducted by the Education subcommittee of the Guam buildup, GPSS is approximated to increase its student population by 4,958 due the buildup. This does not help the fact that GPSS is currently experiencing overcrowding issues especially in the northern schools.

GPSS has already taken steps to alleviate the current population problem by he building 3 new schools, Okkodo High School, Astumbo Middle School, and Ligan Elementary School.

However, the committee has also estimated that to accommodate the influx of students, an approximate 6 new schools need to be built.

Although the prospect of more business seem well, GPSS will still need to accommodate the students until proper appropriations are made.

### Information Sources

Did you know that you can get more information about GPSS from:

GPSS main homepage—[http://  
www.bit.guam.gov/Home/tabid/3249/  
Default.aspx](http://www.bit.guam.gov/Home/tabid/3249/Default.aspx)

Annual State of Public Education Report— GPSS homepage

Audited Financial Statements—  
[www.guamopa.com](http://www.guamopa.com)

Critical financial information— GPSS homepage

### Reference

- Civilian/Military Task Force (CMTF) Education Subcommittee. (2009, February 2). *February 4, 2009 Education Subcommittee Report*. Retrieved April 3, 2009, from [guambuildup.com: http://  
guambuildup.com/content/  
view/173/131/](http://guambuildup.com/content/view/173/131/)
- Guam Public School System. (2007). *Annual State of Public Education Report SY 2006-2007*. Hagatna: Guam Public School System.
- Guam Public School System. *Financial Statements. Additional Information and Independent Auditor's Report*. Hagatna: Guam Public School System.
- Santos, I. (2009, April 2). Federal Programs Administrator. (R. G. Paglingayan, & A. Delos Reyes, Interviewers)

Fiscal Year 2008

Published May 16, 2009

In partial compliance with the requirements of BA 401, Governmental Accounting

# A Case Study of Unibetsedåt Guahån

A Report to Our Citizens

## Mission—

*Ina, Diskybre, Setbe:*

- The University of Guam is a US accredited, regional, Land Grant institution. It is dedicated to the search for and dissemination of knowledge, wisdom, and truth
- The University exists to service its learners and the communities of Guam, Micronesia, and the neighboring regions of Oceania and Asia
- The University prepares learners for life by providing the opportunity to acquire knowledge, skills, attitudes, and abilities through the core curriculum, degree programs, research and outreach
- At the Pacific crosscurrents of the East and West, the University of Guam provides a unique opportunity to discover and acquire indigenous and global knowledge



## Table of Contents:

Our Performance	2
The University's Budget	3
What's Next? Future Challenges	4

To view StateUniversity.com's college ranking criteria, visit:

<http://www.stateuniversity.com/blog/permalink/StateUniversity.com-College-Ranking-System-Now-Online.html>

## ABOUT THE UNIVERSITY OF GUAM (UOG)

Overlooking historic and scenic Pago Bay, the 110-acre Mangilao campus is the premier institution of higher education in the Western Pacific.

Chartered in 1952, the University has been continuously accredited by the Western Association of Schools and Colleges since 1963, and is part of the US land-grant institution system, currently offering 15 master's and 35 undergraduate degree programs.

In May 2008, the University chose Robert A. Underwood, Ed.D., as its tenth president. His administration has since launched strategic initiatives, which are aligned with three overarching themes: UOG Green, the Natural Choice, and Leading Change. *UOG Green* is based on the traditional Chamoru respect for the earth and its ecosystems; the *Natural Choice* attempts to position the University as the choice for high school seniors and residents turning to higher education to improve the quality of life; whereas, *Leading Change* recognizes the University's pivotal role in spearheading the economic, societal, technological, and political changes that are inevitable as Guam undergoes its most dramatic transformation since World War II as a result of the Guam International Agreement between the US and Japan.

## DISCLAIMER STATEMENT

Opinions stated on this report are solely those of the authors, and in no way reflect the opinions or policies of the University of Guam. The University of Guam bears no responsibility or liability for the content of this report.



## OUR GOALS

- To secure accreditation creating innovative centers of study
- To develop a national and international strategy to expand funding sources
- To integrate technology in all aspects of the university—learning, administration, and financial functions
- To solidify the university as a regional institution—updating existing infrastructure, as well as
- To match student services with student characteristics

## SELECTED DEMOGRAPHIC AND RANKING INFORMATION

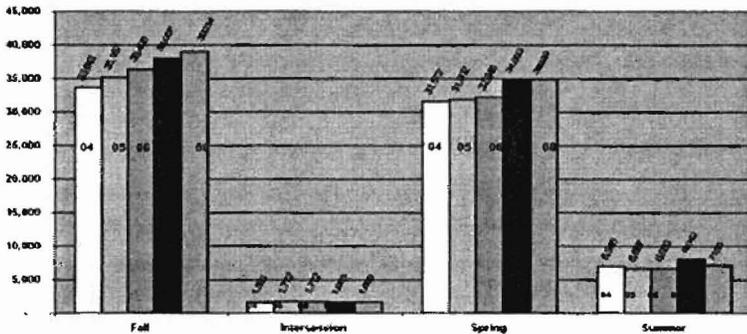
- '08 Fall enrollment: 3,387, represents a 3.2% increase over prior year and a 15% increase from 2004
- 91% Asian-Pacific Islander; 62% female; 38% male
- 735 new undergraduate students; 59 new graduate students
- 72% of faculty with terminal degrees in their field
- According to *StateUniversity.com*. Though ranking 1,371 (out of 2,000), UOG places at 708 for the cost of attendance

Factors	UOG	Wayne State College	UH - Manoa
Overall Score	65.4	65.7	84.8
Ranking	1,371	1,360	442
Total Cost	\$21,459	\$12,100	\$15,597
Admission	N/A	N/A	0.68
ACT/SAT (75 percentile)	N/A	N/A	25/1,190
Student Ratio	13:01	20:01	13:01
Retention (Full/Part-time)	63%/37%	70%/50%	77%/60%
Enrollment	3,176	3,407	20,357

# OUR PERFORMANCE—2008 AUDIT

## ASSESSMENT

Enrollment Information - Credit Hour Production



In evaluating financial health, one of the most important questions is whether the institution is financially better off at the beginning of the year or at the end of the year. In FY08 the University's finances were weaker, showing a decrease in net assets of \$3.9 million. This is the University's first deficit in the last six years attributed to the global economic decline.

## FOURTH YEAR AS LOW RISK AUDITEE

The University has maintained low-risk audit status for federal grants and contracts for four consecutive fiscal years, effectively managing an increasing number of awards. No instances of noncompliance or material deficiencies in internal control were identified during this audit. The number of federal grants rose just two years ago; 27 new or continuing awards of \$2.5 million were received, evidencing the University's competitiveness in research and commitment to community service. Grants and contracts brought in over \$27.5 million of outside monies, leveraging the government of Guam appropriation by 1.54 times and propelling the island's economic, environmental and social development. The U.S. Departments of Education (\$14.7 million), Agriculture (\$4.4 million), & Health and Human Services (\$3.6 million) are the largest Federal grantors, ranked by FY08 expenditures.

## IMPROVED FINANCIAL POSITION IN 5 OF LAST 6 YEARS, BUT DEFICIT IN FY08

The University's overall financial position has improved in five of the last six years. Revenues have increased and revenue sources are more diversified. The University is competitive in bringing grant funding to bear on community needs. While securing stable and sustainable resources remains a challenge, the University and the government work closely and collaboratively to plan ahead and act pragmatically. In an era of scarce resources, the University has demonstrated the resilience to accomplish its mission by delivering programs of high academic quality during persistently turbulent times. To find financial balance and to protect financial stability and long-term viability, the University has endeavored to operate within its means by reordering and restructuring priorities, implementing financial controls, increasing and diversifying revenues, partnering with other institutions to obtain grant awards, and developing a budget base that sustains educational effectiveness. New policies and processes have been developed, focused on best practice and benchmarks.

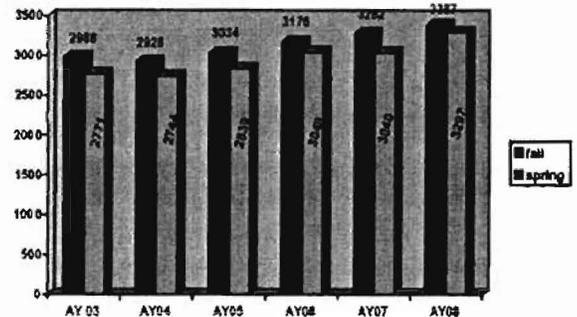
Nevertheless, the University incurred a \$3.9 million deficit in FY08. The University's best efforts to achieve financial

balance were impacted by a \$2.6 million investment loss, which is substantially unrealized, resulting from the global economic recession and financial crisis on equity markets; \$1.4 million government of Guam allotment holdbacks; and higher expenses associated with increases in student enrollment, grants and contracts, utility rates and retirement fund contributions partially offset by higher tuition and grant revenues.

### ACADEMIC QUALITY

The University has maintained its primary accreditation from WASC and has specialized accreditation in the professional schools (i.e., School of Business and Public Administration, School of Education, School of Nursing and Health Sciences), which speak to program quality and improvement. Learning objectives are documented in course outlines, syllabi and catalogs. Budgets, administrative structures and faculty development activities support and enhance academic quality. The above are based on evidence, including external reviews. Faculty and administrators have undertaken a data-based analysis of undergraduate academic programs with the goal of "right-sizing" them in an environment of

TRENDS IN STUDENT ENROLLMENT AY03-08 (HEADCOUNT)



scarce resources. A review of graduate programs is underway. Administrative resources have been realigned to better support graduate programs, assessment and institutional research.

To view the complete reports visit:

[http://www.guamopa.org/?pg=reports\\_and\\_audits&action=show\\_monthly&month=04&year=2009&PHPSESSID=eb271f963f84465e7f31beb3dcc9c7f6](http://www.guamopa.org/?pg=reports_and_audits&action=show_monthly&month=04&year=2009&PHPSESSID=eb271f963f84465e7f31beb3dcc9c7f6)

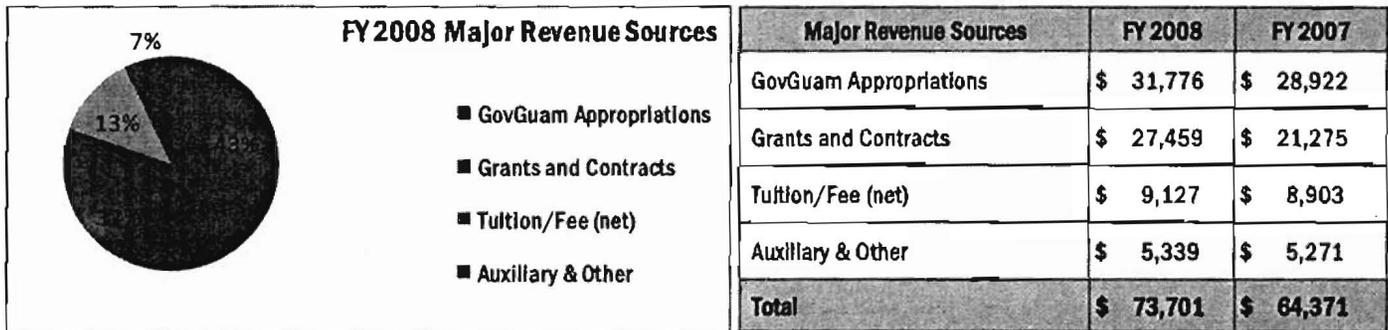
The measures reported on this page were based on the findings of the Guam Office of the Public Auditor and Burger & Comer. For more information, please contact Cathleen Moore-Linn at: [cmoore@ugum.uog.edu](mailto:cmoore@ugum.uog.edu).

Your interest and opinion are most appreciated. For information regarding programs and admissions, email your questions to: [admitme@ugum.uog.edu](mailto:admitme@ugum.uog.edu)

# THE UNIVERSITY OF GUAM'S FINANCES

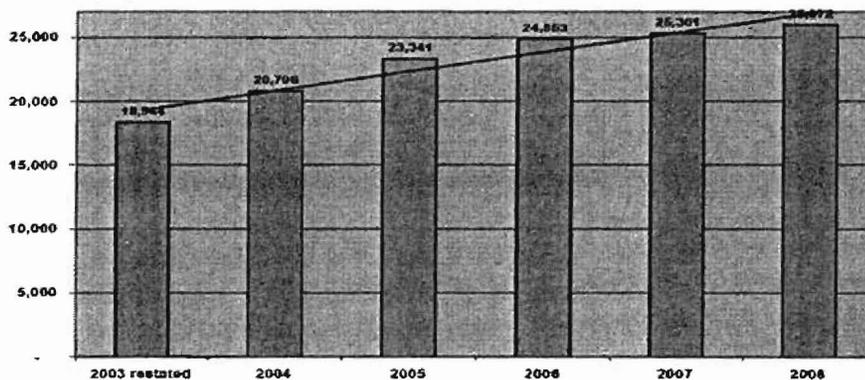
## REVENUES AND EXPENSES

### MAJOR REVENUE SOURCES (IN THOUSANDS)



1. The "other" in the Auxiliary and Other revenue source includes interest on institutional student loans and other non-appropriated funds.
2. The "auxiliary" in the Auxiliary and Other revenue source consists of enterprises that provide services to students, University staff, and the public, such as the Triton Bookstore.
3. Major Revenue Sources do not include the "net investment income (loss)" of (\$2,603, 236) for the 2008 and \$2,003,550 for the 2007 fiscal year, as stated in UOG's audited Statements of Revenues, Expenses, and Changes in Net Assets (Burger & Comer, 2009). The loss in 2008 was attributed to the economic downturn that affected the U.S. and international markets.

Federal Grants and Contracts Revenue Trend

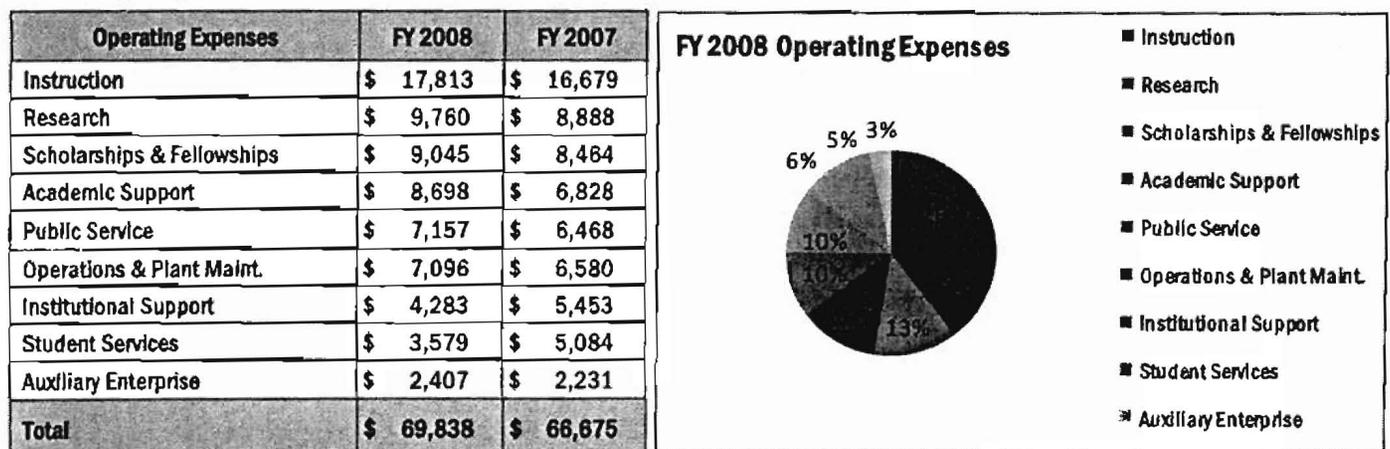


### INDEPENDENT AUDIT

An independent audit of the university's financial statements, performed by Burger and Comer, P.C. on March 12, 2009, resulted in a clean audit opinion. This means that the auditors found the University of Guam's financial statements, financial position, component units, and cash flows for the period of September 30, 2008 were presented fairly and in compliance with the generally accepted accounting principles in the United States of America.

For more information, please visit: <http://www.guamopa.org/docs/UOGfs08.pdf>

### OPERATING EXPENSES (IN THOUSANDS)





Guam's economic outlook continues to show positive signs and relative stability, reflecting the continuing military buildup, which will bring unprecedented economic and population growth to the island over the next several years. Although the housing, financial, and credit market

problems in the United States and globally have resulted in economic recession and growing unemployment, Guam's economy and general fund revenues remain buoyed by the planned investment associated with the buildup. There are concerns about the impact of global recession on tourism and the buildup's timing and funding. Tourism from the major Japanese market has fallen over 10%, yet it seems to be holding steady at that new lower level.

General fund revenues have increased over several years. Nevertheless, the threats to the government's financial condition and cash position remain much as before. The government has proposed a longer-term deficit elimination and economic recovery plan. Still, cash remains the problem.

Student enrollment in Academic Year 2008-09 marks the highest enrollment in the past seven years. This growth puts increased pressure to seek additional resources for more faculty and more support for academic operations and infrastructure. Over the last several years the University's appropriation has been flat or cut in real terms, during which time student enrollment grew significantly. Faculty numbers have remained constant for four years. The University is increasingly relying on adjuncts, as it has been difficult to recruit and retain doctoral level faculty, particularly those with high cost professional degrees, at the non-competitive salaries that can be

offered. The information technology infrastructure, the core of teaching and operations, is old and needs upgrading to enable technology-enhanced learning and distance education in order to keep graduates current in today's world (Burger & Comer, 2009).

The University's financial position remains a big challenge, as the government's carry-forward and previous structural deficits have resulted in the continuing threat of allotment holdbacks, and the likelihood of steady-state or minimal growth in appropriations for the next few years. The FY09 appropriation is \$2.1 million (7%) below what the University requested for continuing baseline operations, and 3.4% less than the FY08 appropriation. The FY09 appropriation did not include funding for growth. As a result of the cutbacks, the University community reapportioned the FY09 budget to live within the legislative appropriation and reallocate the base to support consensus-based priorities. The resultant changes will affect program capacity in several high demand areas such as the nursing program, availability of course offerings, the time it takes students to graduate, and capacity for growth and additional outreach.

As the University prepares for the WASC Educational Effectiveness Review (March-April 2009), the University has made significant progress in responding to the financial issues raised by WASC in cooperation with the Government of Guam.

- Cash position improved
- Increased University-generated revenues and enrollment
- University leaders meet regularly with the Governor and Legislature

For further news concerning the University of Guam, please visit:

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# Guam Community College

Fiscal Year 2007

A Report to Our Citizens

Published May 16, 2009

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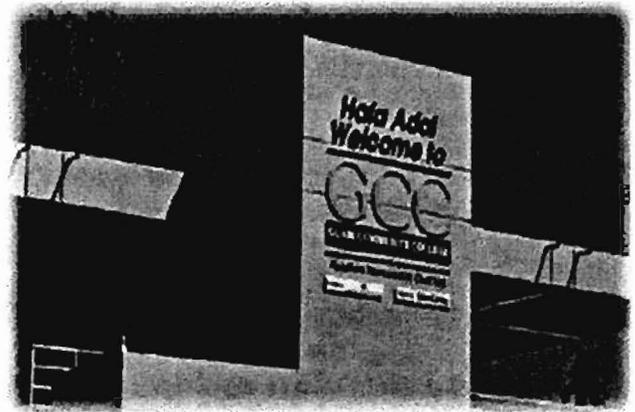
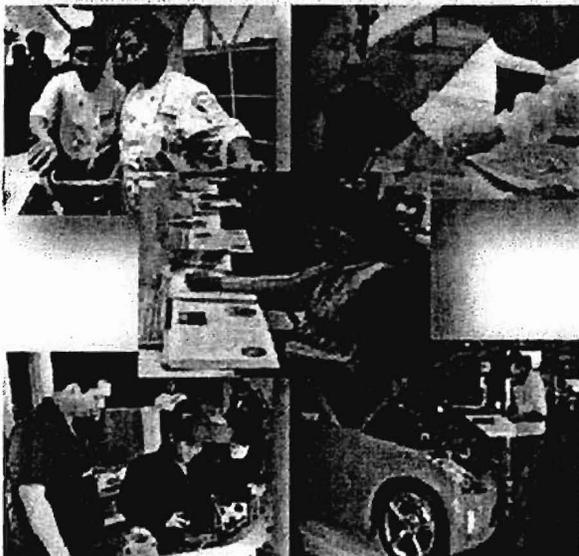
## Mission Statement

The mission of Guam Community College is to be a leader in career and technical workforce development by providing the highest quality education and job training in Micronesia.

## Why we exist

Guam Community College (GCC) was primarily the Guam Trade and Guam Technical High School, which began in the year 1959. Guam Trade and Guam Technical High School was developed to offer specialized training in various vocational education fields for students.

In the year 1977, Public Law 14-77 was passed to strengthen and consolidate vocational education on Guam by establishing Guam Community College. GCC absorbed both the Guam Trade and Guam Technical High School program. GCC is now a public, open access secondary and postsecondary institution located in Mangifao, Guam on a 22-acre site. The college offers secondary and postsecondary vocational programs, adult and continuing education, community education, and short-term specialized training.



## Benefits to the Community

GCC continues to be a driving force in this region's economy. The goals of the college are to be financially accessible to the community and to provide a strong return on investment. As an open-door institution of higher education, GCC offers many benefits to the community:

- Students benefit from higher earnings as a result of higher education and training.
- The community benefits from social cost savings, including reduced unemployment, welfare costs, and incarcerations.
- The community benefits from a unique blend of economic opportunities and other outcomes having a strong impact on increased earnings and productivity.

## Goal Initiatives

### ➤ *Pioneering*

This goal seeks to identify the career and technical as well as basic educational skill requirements of the workforce through periodic employers' needs assessment in order to improve the skill levels and productivity of the island's workforce.

### ➤ *Educational Excellence*

This goal is defined by its ability to demonstrate that student learning outcomes (SLOs) are being attained, as gauged by the institutionalized process of systematic and regularized assessment that allows programs and services to identify, analyze, and use assessment results for accountability and program improvement.

### ➤ *Community Interaction*

This goal aims to improve awareness of the College and increase public and fiscal support for its vision, which in the long run, is intended to reduce GCC's financial dependence on the Government of Guam.

### ➤ *Dedicated Planning*

This goal provides a means to measure progress towards attaining the vision of the College each year through a systematic review and evaluation, the results of which are utilized to inform decision making at the College at all levels.

# Performance Indicators

## GCC is a Place of Opportunity! *'Start Here' and 'Go Anywhere'*

As one of the largest community colleges in the Micronesia region, GCC was created to provide affordable and accessible educational opportunities for residents on Guam and Micronesia.

### Student and Learning Focused

GCC exists because students choose to come to GCC in order to reach their personal and professional goals. GCC has established baseline techniques that measure and assess the degree to which students are meeting the specific objectives of a course or program.

### Accessible

GCC is a public open-admission comprehensive community college with the primary purpose of providing accessible secondary and post-secondary education.

### Affordable

Low tuition and fees along with extensive financial aid opportunities, including federal, local, and college scholarship programs, make higher education affordable for many students who choose to attend GCC.

### Highly Respected

For the seventh consecutive year, GCC has been qualified

as a low-risk auditee by the Office of the Public Auditor (OPA). OPA report states that GCC's management personnel have good work ethics, and review of financial records have no questioned costs.

### Responsive

GCC is responsive to the needs of the students and the community by emphasizing workforce development programs and partnerships.

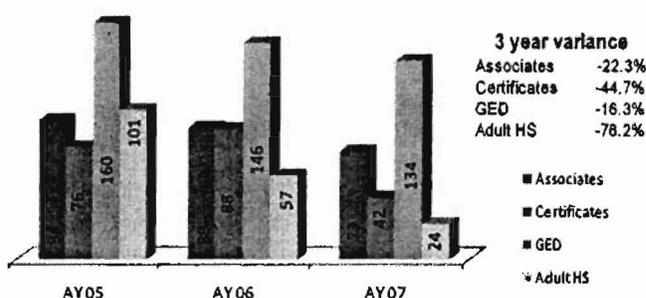
*"...our faculty, staff and administrators work diligently to create a successful future for our students."  
- President M. Okada*

## Fall 2007 Enrollment

Over the past academic year, GCC's Fall enrollment totaled 3,743 students. From this overall figure, 1,818 students were enrolled in post secondary courses and 1,925 were enrolled in career and technical education courses that are provided by GCC at the four public high schools within the Guam Public School System.

### Post Secondary Graduate

GCC's post secondary graduate rates have dropped significantly. The Associates program, GCC's largest program, only graduated 73 students in 2007 compared to 94 students in 2005. Decreased retention rates and increased tuition and fees rates are contributing factors to the variances.



## Post-Secondary Enrollment Status

	2004-05	2005-06	2006-07
Full-time	53%	40%	54%
Part-time	43%	36%	24%

Degree	Post Secondary Student Enrollment		
School Year	2005	2006	2007
Associate of Arts	159	183	195
Associate of Science	801	725	644
Certificate	197	240	145
Adult High School	193	77	49
Journey Worker Certificate	122	122	88
Criminal Justice Academy	0	14	6
Industry Certification	2	0	1
Undeclared	335	425	690
<b>Total</b>	<b>1,809</b>	<b>1,786</b>	<b>1,818</b>

Secondary High School Enrollment	FA 2005	FA 2006	FA 2007
George Washington High School	547	653	661
John F. Kennedy High School	468	533	503
Simon Sanchez High School	261	416	352
Southern High School	358	377	409
<b>Total</b>	<b>1,634</b>	<b>1,979</b>	<b>1,925</b>

## Selected Demographic and Ranking Information Comparison

Colleges in the Pacific:	College of the Micronesia FSM	College of the Marshall Islands	Guam Community College	Hawaii Community College
Ranking	Insufficient data	2,714	1,811	2,093
Total Cost to Attend (tuition & fees, books, room & board, etc)	\$9,641	\$7,988	\$3,226	\$2,491
Student to Faculty Ratio	17 : 1	13 : 1	8 : 1	15 : 1
Retention rate (full time : part time)	55% : 45%	17% : N/A	54% : 24%	53% : 29%

The ranking system is based on statistical data provided by government sources. Rankings are based on different measures including factors such as student retention, faculty salary, and student / faculty ratio. The colleges are ranked against different universities and colleges across the nation.

# Financial Information

## Increase in Revenues

Revenues increased from \$22.1 million in FY 2006 to \$23.8 million, or \$1.7 million more in FY 2007. This increase was mainly attributed to GCC receiving more in appropriations from the government of Guam (\$14.1 million in 2007 compared to \$11.1 million in FY 2006), student tuition and fees (\$3.1 million compared to \$2.8 million), and federal grants and contracts (\$6.4 million compared to \$5.8 million). A decline in revenues was seen in government of Guam grants and contracts (\$485,000 compared to \$1.3 million), contracted educational services (\$595,000 compared to \$1.3 million), and other revenues (\$417,000 compared to \$1.2 million).

## Revenues

	FY 2005	FY 2006	FY 2007
Tuition and Fees	\$ 2,678,080	\$ 2,784,582	\$ 3,105,694
Less: Scholarship discounts and allowances	\$ (1,202,799)	\$ (1,612,933)	\$ (1,943,825)
Federal Grant & Contracts	\$ 6,121,974	\$ 5,784,799	\$ 6,372,562
Government of Guam grants and contracts	\$ 434,676	\$ 1,311,007	\$ 485,458
Contracted educational services	\$ 1,211,545	\$ 1,253,697	\$ 595,279
Auxiliary enterprises	\$ 713,483	\$ 604,369	\$ 610,270
Other Revenues	\$ 534,052	\$ 1,168,742	\$ 416,503
Less uncollectible revenues	\$ (168,297)	\$ (330,000)	\$ (290)
Nonoperating Rev. (GovGuam Appr.)	\$ 12,866,283	\$ 11,144,198	\$ 14,142,196
<b>Total</b>	<b>\$ 22,198,996</b>	<b>\$ 22,088,461</b>	<b>\$ 23,783,847</b>

Source: GCC 2006-2007 Annual Report; GCC 2007-2008 Annual Report

## Expenditures

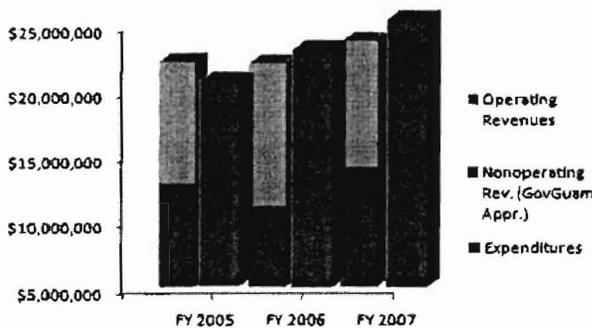
	FY 2005	FY 2006	FY 2007
Instruction	\$ 7,468,774	\$ 7,598,361	\$ 8,266,302
Institutional support	\$ 3,097,461	\$ 3,461,060	\$ 5,740,567
Scholarships and fellowships	\$ 2,819,813	\$ 2,902,298	\$ 2,973,429
Operations and maintenance of plant	\$ 1,467,622	\$ 2,374,214	\$ 1,716,858
Student services	\$ 2,236,165	\$ 3,072,433	\$ 2,880,857
Academic support	\$ 1,784,301	\$ 1,376,854	\$ 1,296,771
Depreciation	\$ 754,616	\$ 800,153	\$ 938,341
Planning	\$ 234,903	\$ 612,973	\$ 957,201
Auxiliary enterprises	\$ 432,711	\$ 571,665	\$ 608,686
<b>Total</b>	<b>\$ 20,296,365</b>	<b>\$ 22,770,011</b>	<b>\$ 25,379,012</b>

Source: GCC 2006-2007 Annual Report; GCC 2007-2008 Annual Report

## Increase in Expenditures

Total expenses increased by \$2.6 million, going from \$22.7 million in 2006 to \$25.3 million in 2007. The increase in expenses came from institutional support (\$5.7 million versus \$3.4 million in 2006), instruction (\$8.3 million versus \$7.6 million), planning (\$957,000 versus \$613,000), and depreciation (\$938,000 versus \$800,000). The increase in institutional support was mainly due to contract services relating to the implementation of the college's Integrated Data Base System (IDBS), including training, consultant work, licensing, and system maintenance support. At the end of FY 2007, there were 212 employees at GCC, with 11 being paid with federal funds. Total salaries and wages increased \$588,000, going from \$13 million in FY 2006 to \$13.6 million. These increases do not correspond with the decrease in student enrollment.

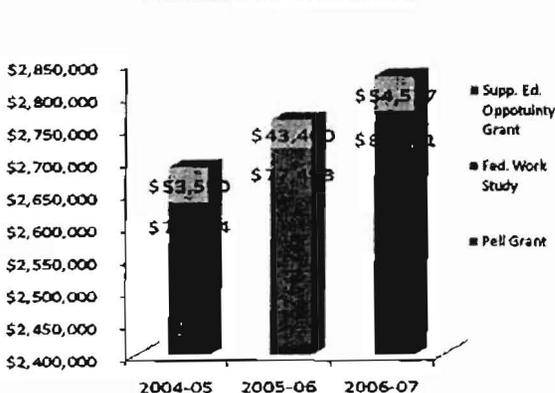
## Revenues vs. Expenditures



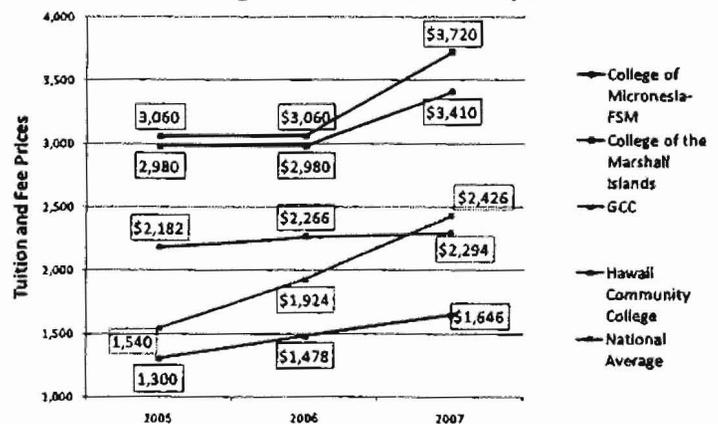
## FY 2007 Grants

Grantor Agency	Federal Project Title	Amount
U.S. DOE	Adult Basic Education	\$ 479,749
U.S. DOE	Supplemental Education Opportunity Grant	\$ 58,747
U.S. DOE	Higher Education Institution Aid	\$ 175,500
U.S. DOE	Federal Work Study Program	\$ 75,030
U.S. DOE	TRIO Support Services Program	\$ 231,019
U.S. DOE	Vocational Education Basic Grant	\$ 381,156
U.S. DOE	Federal Pell Grant Program	\$ 2,705,128
U.S. DOE	Vocational Education-OEIS Grant	\$ 20,342
U.S. DOE	Talent Search	\$ 173,231
U.S. DOE	Academic Competitive Grants	\$ 3,760
GPSS	GPSS Consolidated Grants	\$ 242,849
GovGuam	ES&P Development of the Territories	\$ 184,824
GovGuam	Hazard Mitigation Grant	\$ 128,113
<b>Total</b>		<b>\$ 4,886,408</b>

## Financial Aid Awarded



## Colleges in the Pacific Comparison



\*Figures are based on in-state annual tuition and fees provided by IES National Center for Educational Statistics; www.nces.ed.gov

# Future Outlook

The Guam Community College (GCC) is preparing for what may be the largest and most dynamic period of economic growth and social change in Guam's recent history. The United States military is planning to invest \$15 billion to upgrade and expand its facilities on the island. The island's population is expected to permanently increase by at least 20% or some 30,000 people, not including expected immigrants from the Freely Associated States of Micronesia, the Commonwealth of the Northern Marianas and the estimated 15,000 temporary H-2 workers that will be brought to Guam during the build-up. The planned construction for defense installations, housing, and infrastructure, as well as the maintenance and operations of these facilities for the long term, will create an unprecedented need for skilled and certified trade workers. The anticipated need for workers will be so large that the U.S. Congress has lifted restrictions on the number of H-2 visa laborers which can be brought to Guam and the region to meet the need for skilled labor during the period of the buildup. GCC is mandated by Public Law 14-77 to lead the Territory's initiative to train and prepare Guam's workforce to participate in the growth of Guam's economy. As Guam's most capable adult and technical education resource, GCC has been prepared to guide GCC in fulfilling the community's need for technical and adult education training for the next five years. The following are three major construction projects GCC are currently working on:

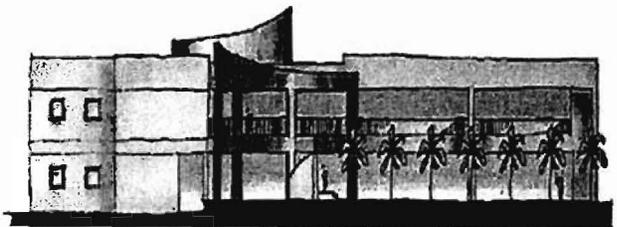
## Allied Health Center

The Allied Health Center is the most recent project that is awaiting its opening in Fall 2009. It consists of a 25,000 square foot all concrete building to house classrooms and laboratories for the Allied Health program and Science Department. The date of completion will be on August 4, 2009 and the project budget is \$3,778,550.



## Student Center

The Student Center is another project that has yet begun. This Student Center will be used to centralize the services provided by the college, such as admissions and registration, student ID, bookstore, security and many more. The design of the Student Center is ongoing and calls for the construction of an all concrete building consisting of approximately 22,000 square feet. The total projected construction cost is \$4,313,880.



## Learning Resource Center Expansion

The Learning Resource Center is a project that GCC is trying to initiate. This project calls for building an all concrete extension for the Foundation Building to relocate the current Library to the ground floor. Other uses for this building are yet to be determined. The project Budget is \$343,800 for Architectural & Engineering Services.



## Challenges

The most important problem facing college admissions today is tuition and financial aid. Tuition and fee rates have increased dramatically over the past three years for colleges in the Pacific and nationwide. Based on a nationwide analysis, federal expenditures on Pell Grants rose 176% in constant dollars from 1977-78 to 2007-08, but the average Pell Grant per recipient increased by just 2% because of the large increase in the number of recipients. Because student aid and family income have not kept up with rising postsecondary prices, college is becoming less affordable and accessible, especially for low- and middle-income families. Total student enrollment population for Spring, Summer, and Fall semesters dropped from 4,075 in 2006 to 3,922 in 2007. Shrinking government revenues and increased competition from private sector providers affects GCC's ability to maintain its leadership role in the creation and implementation of workforce development programs. GCC received full accreditation by the Accrediting Commission for Community and Junior Colleges (ACCJC) for the years 2006 to 2012, but recent changes to WASC accreditation requirements require a systemic change in how GCC evaluates and monitors its progress. The linking of student learning outcomes to program and institutional effectiveness is a critical accomplishment, which must be met in the near term.

*Images and information was provided by GCC's Annual Report and Fact Book and from: [www.guamcc.edu](http://www.guamcc.edu)*

# Oregon State Controller's Division Report to Our Citizens

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**Citizen Centric Mission:** *To improve the quality of life for all Oregonians by making government work better.*

### Overview

The Oregon State Controllers Division (SCD) provides services to the State of Oregon in the areas of accounting, systems, payroll, financial reporting, and internal control. Our Division manages the systems that produce payroll checks for state employees, makes vendor payments, and accumulates the financial data to prepare annual financial statements. We set accounting policies for the state, coordinate federal reporting, support accounts receivable management, internal controls, and e-commerce. Due to legislative service reductions, the e-commerce program has been eliminated from SCD as of the end of FY09. We also provide accounting and budget services to small state agencies.

### Purpose

Our purpose is to serve the people of Oregon by:

- Providing continuous improvement of financial, technical support, and services to our customers and public stakeholders.
- Fulfilling assigned operational and oversight responsibilities with the highest possible degree of excellence, efficiency, and effectiveness.
- Contributing to the protection of the public's trust and promoting the public's interest.
- Enhancing effective public-policy decisions at all levels of government.

### Programs & Services

Our statewide programs and services are:

- **Statewide Accounting & Reporting Services (SARS)** This group compiles the state's financial statement from all agencies which is reported to the federal government.
- **Statewide Financial Management Services (SFMS)** staff manage the state financial accounting system by providing operational control, improvements to system functionality and efficiencies, system policies, training, and support for approximately 1,700 accounting and purchasing system users. The systems feature a general ledger, accounts payable and receivable, and fiscal reporting.
- **Statewide Financial Services (SFS)** This group provides services to agencies for statewide accounts receivable management, financial, technical and service support for the statewide E-Commerce application and statewide internal controls. The SFS section operated as a part of SCD through the end of FY09. However, due to legislative service reductions the e-commerce program was eliminated from SCD and the remaining programs have been combined within the Administration section for FY10.
- **Oregon Statewide Payroll Services (OSPS)** staff manage the centralized payroll system for state agencies to pay the approximately 36,000 employees. The OSPS team ensures that the payroll system is functional according to federal and state payroll tax laws, forty-two collective bargaining agreements, the PEBB and other payroll related regulations.
- **Shared Client Services (SCS)** staff provide daily accounts payable, accounts receivable, budgeting documents and reports, receipts and disbursement services for selected small state agencies and the Governor's Office.

### Employee Demographics

SCD has 48 employees who serve about 85 state agencies. These SCD employees have earned a wide range of degrees and certifications and are members of numerous professional organizations. SCD employees are valued for their years of service, education, certifications, and active professional associations.

Degrees	
Master's Degree	6
Bachelor's Degree	23
Associate's Degree	6
Total	35

Certifications	
Certified Government Financial Manager (CGFM)	1
Certified Public Accountant (CPA)	6
Certified Fraud Examiner	1
Other Professional Certifications	6
Total	14

# SCD Performance FY 09

## SCD Operating Statistics

Annual vendor transactions/payments	600,000
Annual payroll transactions/payments	600,000
Annual W2 s prepared	44,500
Federal reports filed (1099-MISC reports)	6,500
Number of small agencies served	28
Annual state payroll paid	\$2.8 Billion
Program-to-date credit card rebates	\$492,000 in state revenues
Number of entities reported in FY08 CAFR	91
Total statewide accounts receivable under management	\$2 Billion
Total internal control related training hours provided	1,333 student hours

## Accomplishments

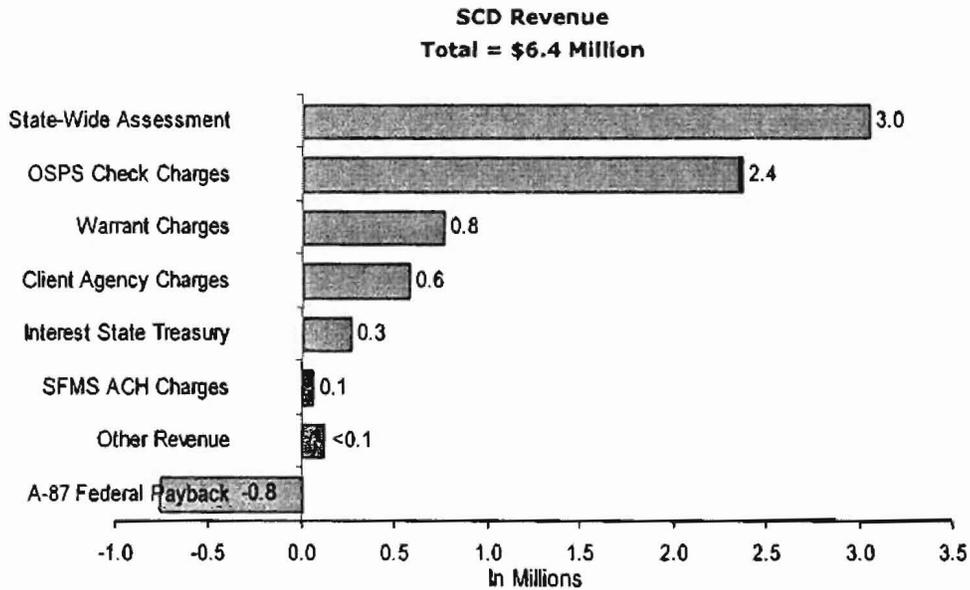
- Compiled the State of Oregon Comprehensive Annual Financial Report (CAFR). (SARS)
- Modified financial system processes and purged unnecessary information to reduce costs and increase efficiency. (SFMS)
- Established monthly fraud awareness newsletter that is published and distributed locally and nationally. (SFS)
- Provided various accounting system training labs which included multiple training modules and 1,649 student hours. (SFMS)
- Made several customer-suggested improvements to the payroll system and seven system enhancements to the accounting system including the SFMA facelift. (OSPS and SFMS)
- Tightened financial systems access to reduce visibility of sensitive information. (SFMS)
- Developed Hyperion training manuals and conducted several training sessions. Established and facilitated quarterly Datamart User Group meetings. (SARS)
- Created and published secured access policy and procedure as well as new recommended payroll practice for the review of bargaining agreements. (OSPS)
- Worked with 28 Client Agencies to ensure all received the annual Gold Star certificate awarded for providing accurate and complete fiscal year-end information in a timely manner. (SCS)
- Assisted up to 60 agencies aligning their accounting program structure with their budget structure. (SFMS)
- Converted paper reports to PDF format, all centrally-used payroll reports are now paperless. (OSPS)
- SCD offered numerous training classes to state employees to help maintain and implement current accounting procedures statewide, a total of 4,398 student hours were provided. (SFS, SARS, SCS, OSPS, SFMS)

## Performance Measure Highlights

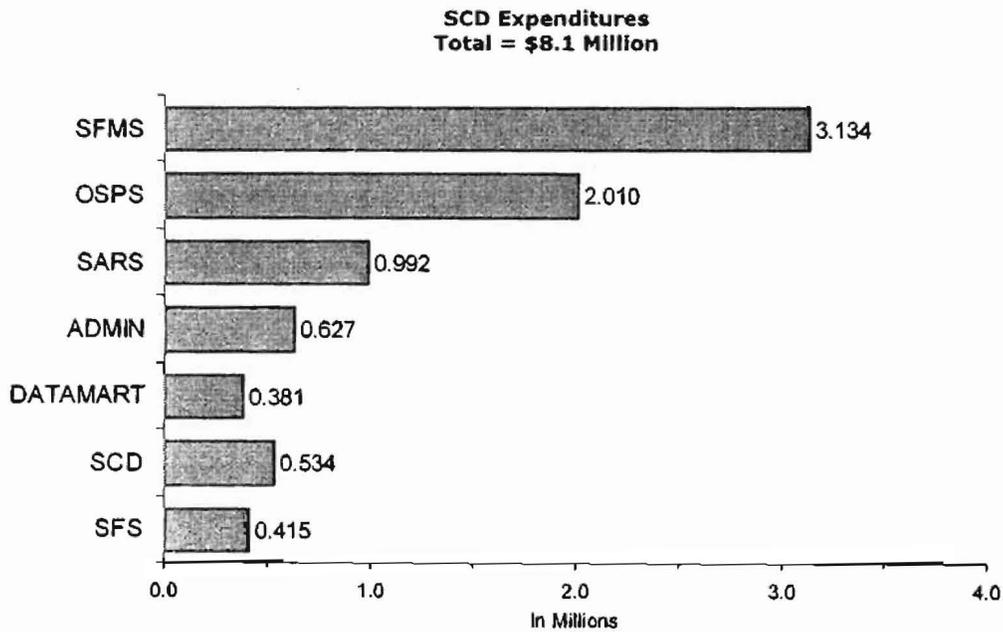
- 87% of SCD customers rated SCD services as good or excellent in the DAS Customer Survey.
- 76% of SCD employees rated SCD overall as good or excellent in the DAS Employee Survey.
- Costs to produce state payroll checks were reduced to \$3.84 per check. (OSPS PM)
- SCD received a clean Audit Opinion on the State's 2008 CAFR.
- SCD received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the state's 2008 CAFR—the 17th year in a row.
- 97% of agencies earned Gold Star Certificates for producing their accounting reports accurately and on time to complete the 2008 CAFR.
- 93% of federal reporting deadlines were met by agencies and by SARS.
- 88 inbound interfaces are currently populating production files in the statewide accounting system.
- Finalized 120 changes to the statewide financial system during FY09.
- The dollar collection rate on liquidated and delinquent accounts was 13.53% during FY09.

# SCD Budget Fiscal Year 2009

## Source of Funds FY 09



## Expense of Funds FY 09



Additional information is available on our website in the  
SCD Recap of Expenditures for FY09

*Information provided by DAS Operations as of December 8, 2009 (unaudited)*

# SCD Future Directions

## **Responding to Challenging and Changing Fiscal Conditions**

Last year we wrote to you that "we anticipate a challenging economic environment in the near term due to unprecedented market, credit, and banking conditions." We were not surprised at the fiscal impacts to both state agencies and our Division. Budget reductions to date have resulted in a weakening of core services. Economic pressures will likely result in further weakening and in some cases reductions in core SCD services.

## **Stretching Investment Gains in Older Systems**

Older technology systems offer the state tremendous value in reliability, unit cost advantages, system stabilities, and employee productivity. At the same time, they present challenges in the maintenance of older systems and using out-dated technology. Our challenge here is to balance the advantages and disadvantages in ways that produce business requirements low in cost both in the short term and over the long run. Avoiding maintenance investment in the short run will accelerate the need for long run cost increases in the future.

## **Supporting New State and Federal Initiatives and Accounting Standards**

When legislation or new accounting standards are implemented that affect SCD's business programs, SCD must provide additional fiscal, IT, and support services to comply with these new statutes and standards. In FY 10 the SCD is preparing for new federal withholding for vendor payments, implementing changes to bargaining agreements, and implementing several new financial reporting standards issued by the Governmental Accounting Standards Board.

## **Managing Day to Day Operations**

Managing change while continuing day-to-day work responsibilities is becoming an increasingly difficult challenge. New requirements imposed by legislative actions, new Department of Administrative Services initiatives; furloughs, cutbacks, layoffs, and new management and data requirements needed to respond to a changing economic environment are no doubt having an effect on staff. The SCD continues to maintain a focus on our highest priorities including effective business planning and control, fiduciary obligations, data integrity, and customer service.

## **Capacity and Human Capital**

The current fiscal crisis has refocused extraordinary attention to the short term fiscal needs of society and the government. Delayed investments and maintenance in administrative infrastructure and personnel reductions taken in the areas of accounting, payroll, and financial management over the long term erode organizational capacity to efficiently and effectively respond to change. These reductions, coupled with anticipated demographic changes over the next 5 to 7 years may increase operational risks.



For more information about the State Controller's Division, visit our website at:  
<http://oregon.gov/DAS/SCD/index.shtml>

State Controller's Division  
155 Cottage Street NE, U50  
Salem, OR 97301



# Washington, the District of Columbia

## A Report to Our Citizens

### Table of Contents

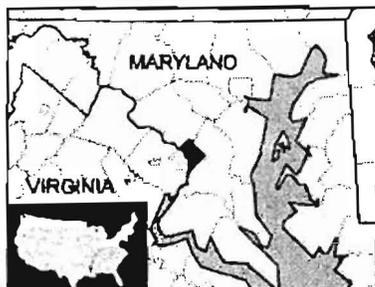
How We Have Progressed	2
The City's Budget	3
What's Next?	4

### D.C.'s Vision

*D.C. continues its quest to become a world-class city by focusing on (1) Education; (2) Public Safety; (3) Healthcare; (4) Human Services; (5) Infrastructure & Environment; and (6) Economic Development & Affordable Housing to better the life of our citizens.*

### Characteristics of Washington, D.C.

Founded in 1790, Washington, D.C. is the capital city of the United States of America. "D.C." is an abbreviation for the District of Columbia, the federal district coextensive with the city of Washington. The city has a total area of 68.3 square miles and is surrounded by the states of Maryland (on its southeast, northeast, and northwest sides) and Virginia (on its southwest side). Washington, D.C. is the site of numerous national landmarks, monuments and museums, and is a popular destination for tourists.



*Location of Washington, D.C. (shown in red) in relation to the states of Maryland & Virginia*

### How the City Operates

The city is run by an elected Mayor and DC Council. The DC Council is composed of thirteen members: one elected from each of the eight wards and five members, including the chairman, elected at large. Although there is a municipal government and a Mayor, the United States Constitution gives Congress direct jurisdiction over Washington, D.C., which results in citizens having less self-governance than residents of other states.



*Adrian M. Fenty*  
Mayor

*Natwar M. Gandhi*  
Chief Financial Officer

### Selected Demographic Information

	2007	2008
Population	587,868	591,833
Unemployment Rate	5.8%	6.3%
# of Full Time City Employees	27,831	28,531
Public School Students	52,945	46,208

# How We Have Progressed

## Progress in Fiscal Year 2008

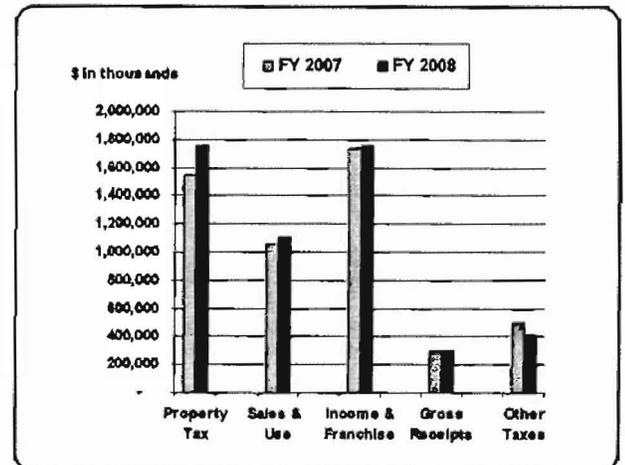
### D.C.'s Economy

The national recession, now having lasted over a year, shows little sign of recovery. In some ways Washington, D.C.'s economy is doing better than the nation as a whole.

- Sales and use taxes collected were \$1.1 billion, a 5% increase over the \$1.06 billion collected in 2007.
- Property taxes collected were \$1.8 billion, a 20% increase over the \$1.5 billion collected in 2007.
- Total taxable property value was \$143.0 billion, a 14% increase over 2007.
- Hotel occupancy has remained level at 75% from 2007 to 2008.
- Unfortunately, the real property market continued to change in FY 2008:
  - Sales of single family houses declined by 15.6 %, the 4<sup>th</sup> year in a row of declining total sales.
  - Condominium sales decreased by 27.4%.
  - The amount of commercial office space increased by only 1% compared to 4% in 2007.
  - The vacancy rate increased from 5.8% in 2007 to 6.6% in 2008.
- Economic development in D.C. remains positive and well balanced. Construction is prevalent in each sector of the city.



*Construction of the new Southwest Waterfront  
A 2.5 million square feet office complex which will consolidate various D.C. Government Agencies and include retail, residential, office, and new public space.*



### Bond Rating History Last Five Fiscal Years

	2004	2005	2006	2007	2008
S&P	A	A+	A+	A+	A+
Moody's	A2	A2	A2	A1	A1
Fitch	A-	A	A	A+	A+

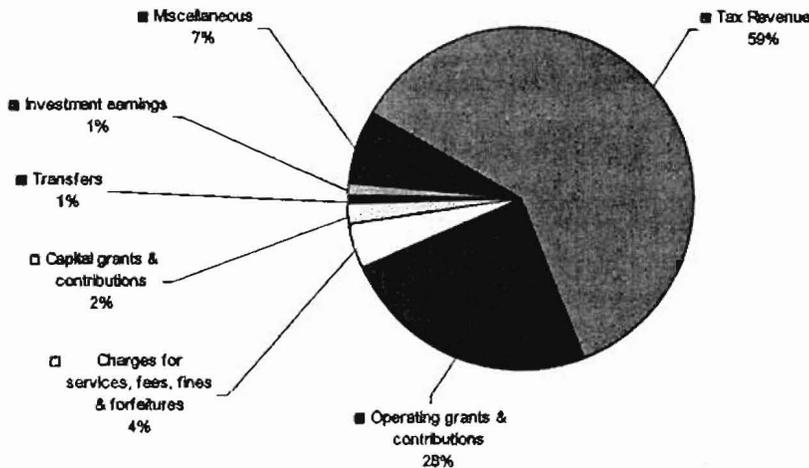
In FY 2008, D.C.'s bond ratings remained stable at: A+ by Standard & Poor's; A1 by Moody's; and A+ by Fitch. These ratings are the highest ratings in the city's history and are representative of the improved and strong financial standing of D.C. The improved bond ratings allow D.C. to either refinance outstanding debt, or to issue new debt, at more favorable rates. Lower interest rates translate into lower debt service payments, resulting in a greater percentage of D.C.'s budget being available for the services and operations needed for its citizens.

# The City's Budget

## Revenues & Expenses

### Primary Government Sources of Revenue

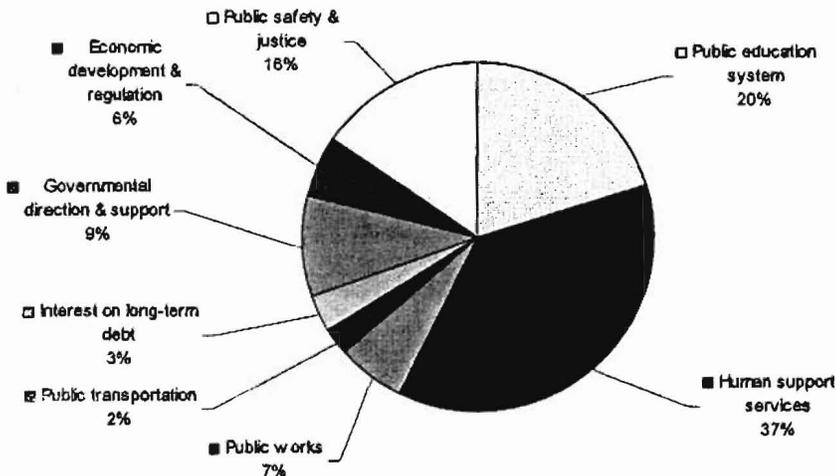
Revenue by Source FY 2008  
(\$ in millions)



Revenue by Source (\$ in millions)	FY 2007	FY 2008
Tax revenue	5,139.5	5,361.5
Operating grants & contributions	2,309.5	2,178.3
Charges for services, fees, fines & forfeitures	335.0	379.1
Capital grants & contributions	130.6	175.8
Transfers	65.4	70.3
Investment earnings	124.4	95.8
Miscellaneous	447.6	612.0
<b>Total Revenues:</b>	<b>8,552.0</b>	<b>8,872.8</b>

### Primary Government Functional Expenses

Expenses by Function FY 2008  
(\$ in millions)



Expenses by Functions (\$ in millions)	FY 2007	FY 2008
Governmental direction & support	787.4	834.6
Economic development & regulation	509.9	499.6
Public safety & justice	1,264.7	1,384.5
Public education system	1,589.7	1,787.6
Human support services	2,992.8	3,285.3
Public works	481.7	586.6
Public transportation	198.5	214.9
Interest on long-term debt	281.9	293.3
<b>Total Expenses:</b>	<b>8,106.6</b>	<b>8,886.4</b>

An independent audit was conducted, resulting in a clean audit opinion.  
Complete financial information is available at our website: [www.cfo.dc.gov](http://www.cfo.dc.gov)

# What's Next?

## Future Challenges & Economic Outlook

### Outlook for 2009

Like most places in the United States, D.C. is being adversely affected by the national recession that started in December 2007. One measure of this is the rise in unemployment among District residents. D.C.'s economy, however, has much strength to help mitigate the impact of severe economic downturns.

- D.C., as a place to live, is increasingly desirable because of a relatively strong job market compared to other jurisdictions.
- Employment declines have been slower in D.C. than in the nation as a whole due to the major service sectors of D.C.'s economy (professional, health, education, and other services).
- D.C. is investing significantly to increase its housing stock.
- Federal government expenditures add stability to D.C.'s economy.
- Investments in economic development are attracting new retail establishments and influencing the development of "nightlife" in the downtown area.

### "Getting the Job Done"

#### The District's Fiscal Year 2009 Proposed Budget & Financial Plan

This \$8.6 billion spending plan, including \$6.5 billion in General Fund resources, is the District of Columbia's thirteenth consecutive balanced budget. The budget remains balanced despite the fact that revenue growth has slowed considerably as a result of the increasing weaknesses in the national economy. This budget will strengthen critical services in the areas of education, public safety, healthcare and human services, infrastructure and the environment, economic development and affordable housing, and government operations and financing. To view the entire proposed financial plan, you may visit the *Mayor's Office* at [www.dc.gov](http://www.dc.gov).

**Education** – Improving public education is the District's highest priority. The budget for the District of Columbia Public Schools (DCPS) focuses resources on the classroom, with a comprehensive staffing model for every school.

**Infrastructure & Environment** – The budget invests in infrastructure maintenance and improvements while also recognizing the importance of our environment, parks, and recreation facilities.

**Public Safety** – A safer city requires investing in personnel and technology. The budget includes salaries, benefits and equipment funding for the Metropolitan Police Department which will put more officers on the street.

**Affordable Housing & Economic Development** – The budget will preserve and expand affordable housing initiatives, despite the downturn in the regional housing market. We anticipate 500 more residents will achieve their dreams of owning a home in FY 2009 due to an infusion of \$19 million in local funds.

**Healthcare & Human Services** – The Department of Health plans new investments to combat HIV/AIDS, childhood obesity, substance abuse and diabetes. Our Child & Family Services Agency plans to spend \$4.5 million on kinship care, to help eligible relatives meet the needs of children for whom they provide – while keeping them out of the foster care system.

**Government Operations & Finances** – This budget includes a number of improvements in the way the District Government will operate in FY 2009. There are plans for dramatic cuts in the amount of paper documents used, reducing our impact on the environment.

#### AGA - Advancing Government Accountability

This report stems from the Association of Government Accountants' (AGA) initiative to encourage governments to provide meaningful and understandable information about the financial condition of the government to its citizens. You may visit AGA on the web at: [www.agaaccountants.org](http://www.agaaccountants.org). This document is prepared by the Office of the Chief Financial Officer. Your suggestions for improvements would be welcomed. Please contact Bill Slack, Deputy Controller, at 202-442-8303.

FEB 19 2010

Senator Adolpho B. Palacios, Sr.  
30<sup>th</sup> Guam legislature  
Suite 104  
155 Hesler Place  
Hagatna, Guam 96910



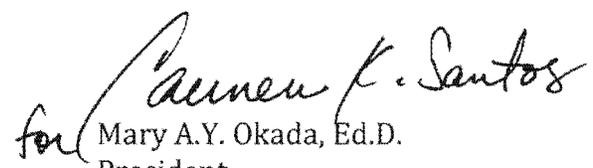
Dear Senator Palacios,

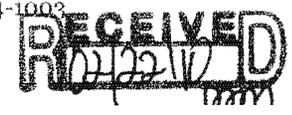
Thank you for allowing me to submit testimony regarding Bill Number 263-30, An Act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative, requiring all government of Guam agencies to provide a Citizen-Centric Report no later than 30 working days after the independent audit report has been released for a government entity by the office of Public Accountability for each fiscal year.

Guam Community College fully supports this legislation. Last year, students from the University of Guam prepared a Citizen-Centric Report from GCC's independent audit conducted by Deloitte & Touche as part of a school project. GCC allowed the release of this report to the public, and should Bill 263-30 become law, the college will continue to provide this service to the public on its own. Further, we will post our Citizen-Centric report on our web site to provide convenient public access to the report. GCC believes that government agencies should be "consumer friendly" with regard to reporting on how they spend taxpayers' money. The college has produced unqualified "clean" audits, or audits that contain no questioned costs, for nine consecutive years now. We are proud of our fiscal responsibility, and proud to share it with the taxpayers that support our mission to be a leader in career and technical workforce development by providing the highest quality education and job training in Micronesia.

Thank you for the opportunity to provide testimony on Bill 263-30, which Guam Community College fully supports.

Senseramente,

  
for Mary A.Y. Okada, Ed.D.  
President





GUAM  
CHAPTER

**Association of  
Government  
Accountants**

Advancing  
Government  
Accountability

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February 15, 2010

The Honorable Adolpho B Palacios  
Interim Chairperson  
Committee on Labor, the Public Structure, Public Libraries, & Technology  
155 Hesler Place  
Hagåtña, Guam 96910

Hafa Adai Mr. Chairman and members of the Committee:

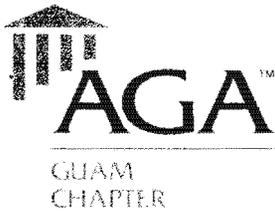
For the record, my name is Jojo Guevara, current President of the Association of Government Accountants Guam Chapter. I also serve as the Controller for the Port Authority of Guam. I appear before you this afternoon in full support of Bill No. 263-30, an act to adopt the Association of Government Accountants "Citizen Centric Report" Initiative.

Senators, this legislation could not have come at a more appropriate time wherein the demand for accountability and transparency are justifiable and demanded by our community. The American Recovery and Reinvestment Act of 2009 makes it clear that taxpayer dollars spent under the Recovery Act will be subject to unprecedented transparency and accountability. To ensure that accountability requirements are being met, the Inspectors General of 28 federal agencies distributing Recovery funds continually review their agencies' management of Recovery funds. The main goals of the Recovery Act are: to create and save jobs; to spur economic activity and invest in long-term economic growth; and to foster new levels of accountability and transparency in government spending.

The Recovery Act targets three ways to achieve those goals. Money is distributed through contracts and grants, loans and loan guarantees, and through tax policies. The reporting of this information to taxpayers is very important. Transparency is vital. As a result, AGA has designed a four-page template that offers state, federal and local governmental entities a beginning framework to help report what is happening in that geographic location with the Recovery monies. This report is called the Citizen Centric Report (CCR).

Many local governments do not have a good way of communicating with their citizens. They are mired in an unproductive cycle whereby they spend money, the citizens complain and they have no adequate way of responding to the citizens' questions or complaints. The Citizen Centric Report will allow them to be proactive in getting their message out.

AGA is committed to increasing the levels of transparency and accountability and driving understanding among the general public. Citizens



**Association of  
Government  
Accountants**

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Accountability**

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Past RVP Pacific Rim**  
[lfbrooks@guamopa.org](mailto:lfbrooks@guamopa.org)



have a right to an understanding of how governments are spending their money and if it is being efficient and effective. AGA believes that governments should communicate information to their taxpayers in a way that is:

- Clear and understandable
- Updated regularly and often
- Delivered to all and easy to locate
- Honest in breadth and technically accurate in detail

AGA's Citizen-Centric Government Reporting Initiative is intended to foster innovative means of communication between governments and their citizenry.

AGA believes that these reports will make governments more accountable to their citizens, and will help them become better educated and better able to participate in government activities.

This initiative is about honestly reporting back to our citizens and saying, "This is what's been done well, and this is where we're going to need to improve in the years to come."

To ensure the success of the implementation of the Citizen-Centric report, AGA Guam Chapter will provide training to the government of Guam employees responsible for the preparation of such reports.

It is also recommended that the due date for Fiscal Year 2009 be extended to 60 days since there are government agencies that have completed their FY 2009 audits and this will be the first time the Citizen Centric Report requirement will be implemented.

In closing, this legislation will assist in providing clear, accurate information to our community and will help hold our government responsible for the way funds are spent. Our community deserves no less and that is why we stand in full support behind Bill No. 263-30. Thank you.

Sincerely,  
Jojo Guevara  
AGA-Guam Chapter President



Advancing  
Government  
Accountability

2208 Mount Vernon Ave  
Alexandria, VA 22301

(703) 684-6931  
(703) 548-9367 (fax)

December 14, 2009

Office of Senator Judith P. Guthertz, DPA  
I Mina'Trenta Na Liheslaturan Guahan  
The 30th Guam Legislature  
Committee on the Guam Military Buildup and Homeland Security  
155 Hesler Place  
Hagatna, Guam 96910

Dear Senator Guthertz,

On behalf of AGA's 15,000 members, it is our pleasure to wholeheartedly endorse proposed Bill No. 263 relative to "Citizen-Centric Reports." AGA is pleased to be out in front on the issue of responsible, timely, transparent reporting to the people who pay the bills—the taxpaying public. Our Citizen-Centric Reporting program aims to help governments tell the story in concise, four-page, easy-to-read documents that detail where an entity stands financially, what the citizens received for their tax dollars and the challenges that remain. AGA encourages participating governments to circulate these reports to the citizens to better inform them about their government. The program is catching on! Scores of local governments, states and federal agencies have accepted AGA's reporting challenge and produced Citizen-Centric Reports. View the completed reports at [www.agacgfm.org/citizen/completed.aspx](http://www.agacgfm.org/citizen/completed.aspx).

We were delighted to hear about the bill pending before the Guam legislature and offer you our full support in this important initiative. Please keep us informed of the outcome of the vote so that we may tell the AGA community that Guam is leading the way in legislating timely reporting to the taxpaying public.

With sincere best wishes,

William A. Morehead, Ph.D., CGFM, CPA  
2009–2010 AGA National President

Relmond P. Van Daniker, DBA, CPA  
AGA Executive Director



**Bureau of Budget & Management Research**  
**Fiscal Note of Bill No. 263-30 (COR)**

AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE.

**Department/Agency Appropriation Information**

Dept./Agency Affected: Government of Guam	Dept./Agency Head: Government of Guam
Department's General Fund (GF) appropriation(s) to date:	\$0
Department's Other Fund (Specify) appropriation(s) to date:	\$0
Total Department/Agency Appropriation(s) to date:	1/

**Fund Source Information of Proposed Appropriation**

	General Fund:	Other:	Total:
FY 2010 Adopted Revenues	\$540,218,638	\$112,566,011	\$652,784,649
FY 2010 Appro. (P.L. 30-55 thru 30-75)	(\$540,228,724)	(\$113,520,186)	(\$653,748,910)
Sub-total:	(\$10,086)	(\$954,175)	(\$964,261)
Less appropriation in Bill	\$0	\$0	\$0
Total:	(\$10,086)	(\$954,175)	(\$964,261)

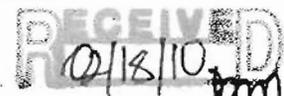
**Estimated Fiscal Impact of Bill**

	One Full Fiscal Year	For Remainder of FY 2010 (if applicable)	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Tourist Attraction Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0

- Does the bill contain "revenue generating" provisions? / / Yes /X/ No  
 If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /X/ N/A / / Yes / / No  
 If no, what is the additional amount required? \$ \_\_\_\_\_ /X/ N/A
- Does the Bill establish a new program/agency? / / Yes /X/ No  
 If yes, will the program duplicate existing programs/agencies? /X/ N/A / / Yes / / No  
 Is there a federal mandate to establish the program/agency? / / Yes /X/ No
- Will the enactment of this Bill require new physical facilities? / / Yes /X/ No
- Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason: / / Yes /X/ No  
 / / Requested agency comments not received by due date / / Other: \_\_\_\_\_

Analyst: [Signature] Date: 2/16/10 Director: [Signature] Date: 2/16/10  
 Bertha M. Duenas, Director, BBMR

Footnotes: The Bill has a potential for additional funding impact, however in its present form that impact cannot be determined at this time.



**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 263-30 (COR)**

AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE.

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<b>Total Department/Agency Appropriation(s) to date:</b>	<b>1/</b>

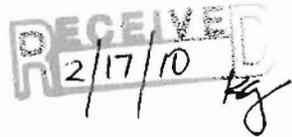
Fund Source Information of Proposed Appropriation			
	General Fund:	Other:	Total:
FY 2010 Adopted Revenues	\$540,218,638	\$112,566,011	\$652,784,649
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<b>Total:</b>	<b>(\$10,086)</b>	<b>(\$954,175)</b>	<b>(\$964,261)</b>

Estimated Fiscal Impact of Bill						
	One Full Fiscal Year	For Remainder of FY 2010 (if applicable)	FY 2011	FY 2012	FY 2013	FY 2014
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Tourist Attraction Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

- Does the bill contain "revenue generating" provisions? // Yes      /X/ No  
If Yes, see attachment
- Is amount appropriated adequate to fund the intent of the appropriation? /X/ N/A      // Yes      // No  
If no, what is the additional amount required? \$ \_\_\_\_\_ /X/ N/A
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// Requested agency comments not received by due date      // Other: \_\_\_\_\_

Analyst: [Signature] Date: 2/16/10 Director: [Signature] Date: 2/16/10  
 [Signature] M. Duenas, Director, BBMR

Footnotes: The Bill has a potential for additional funding impact, however in its present form that impact cannot be determined at this time.





FELIX P. CAMACHO  
GOVERNOR

MICHAEL W. CRUZ, M.D.  
LIEUTENANT GOVERNOR

## BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR  
Post Office Box 2950, Hagåtña Guam 96932

BERTHA M. DUENAS  
DIRECTOR

### FACSIMILE INFORMATION PAGE

***PLEASE DELIVER TO:*** SENATOR ADOLPHO B. PALACIOS, Sr. – Chairman,  
Committee on Labor, the Public Structure, Public Libraries and Technology

***TELEPHONE NO.:*** 472-5047

***FACSIMILE NUMBER:*** 472-5022

***Total Pages including this page:*** 2 Pages

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Phone numbers (671) 475-9412 or (617) 475-9429. Fax number (671) 472-2825.***

***RE:*** Fiscal Notes for Bill 263-30(COR)

***Comments:*** Fiscal note comments on Bill 263-30(COR) faxed and Original will be sent via Central Files.



## COMMITTEE ON RULES

*I Mina' Trenta na Liheslaturan Guåhan* • 30th Guam Legislature

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**James V. Espaldon  
SENATOR**

October 19, 2009

### MEMORANDUM

**To: Pat Santos**  
*Clerk of the Legislature*

**Attorney Therese M. Terlaje**  
*Legislative Legal Counsel*

**From: Senator Judith P. Guthertz, DPA**  
*Acting Chairperson, Committee on Rules*

**Subject: Referral of Bill No. 263-30(COR)**

As Chairperson of the Committee on Rules, I am forwarding my referral of Bill No. 263-30(COR).

Please ensure that the subject bill is referred, in my name, to the respective committee, as shown on the attachment. I also request that the same be forwarded to all Senators of *I Mina' Trenta Na Liheslaturan Guåhan*.

Should you have any questions, please contact Stephanie Mendiola or Elaine V. Tajalle at 472-7679.

*Si Yu'os Ma'åse'!*

(1) Attachment

*I Mina'Trenta Na Liheslaturan Guåhan*

**Bill Log Sheet**

**October 16, 2009**

Page 1 of 1

<b>Bill No.</b>	<b>Sponsor(s)</b>	<b>Title</b>	<b>Date Introduced</b>	<b>Date Referred</b>	<b>Committee Referred</b>	<b>Public Hearing Date</b>	<b>Date Committee Report Filed</b>	<b>Status (Date)</b>
B263-30 (COR)	J. P. Guthertz, DPA, R. J. Respicio, J. T. Won Pat	An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative.	10/16/09 4:46 p.m.	10/19/09	Committee on Labor, the Public Structure, Public Libraries and Technology			



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guahan*

**SENATOR ADOLPHO B. PALACIOS, SR.**  
*Interim Chairman*

GUAM LEGISLATURE  
REPRODUCTION/MAIL ROOM

DATE: 02-11-10

TIME: 2:30 PM

RECEIVED BY: [Signature]

Committee on Labor,  
The Public Structure,  
Public Libraries  
and Technology  
Members:

Senator Adolpho B.  
Palacios, Sr.  
Interim Chairman

Senator Frank B.  
Aguon, Jr.  
Member

Senator Judith P.  
Guthertz, DPA  
Member

Senator Tina Rose  
Muña-Barnes  
Member

Senator vicente "ben"  
pangelinan  
Member

Senator Rory J.  
Respicio  
Member

Senator Telo Taitague  
Member

Speaker Judith T.  
Won Pat  
Ex-Officio Member

February 11, 2010

MEMORANDUM

TO: Members of Committee on Labor, the Public Structure, Public Libraries, and Technology

FROM: Interim Chairman, Committee on Labor, the Public Structure, Public Libraries, and Technology [Signature]

Subject: First Notice of Public Hearing  
Thursday, February 18, 2010, 1:30 pm

The Committee on Labor, the Public Structure, Public Libraries, and Technology has scheduled a public hearing on Thursday, February 18, 2010, 1:30 pm at *I Liheslaturan Guahan's* Public Hearing Room in Hagåtña, on the following:

- **Bill 263-30 (COR)** - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: **J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**
- **Bill 276-30 (LS)** - An act relative to empowering the people of Guam in expanding democracy and direct representation in *I Liheslatura Guahan* by way of placing a proposal before the voters of Guam to adjust the number of Senators to twenty-one (21), and providing for Legislative budgetary restrictions therein; through amending §6101 for Chapter 6, Title 3, Guam Code Annotated, and, adding a new §6101.1 to Chapter 6, Title 3, Guam Code Annotated. - By: **F. B. Aguon, Jr.**
- **Bill 284-30 (LS)** - An act to repeal §43119, Chapter 43, Title 5 Guam Code Annotated relative to abolishing a board and commission if they have not met with in a year of establishment. - By: **v.c. pangelinan**

The Committee requests that, if written testimonies are to be presented at the hearing, copies be submitted one day prior to the public hearing date, to the Office of Senator Adolpho B. Palacios, Sr., or via fax to 472-5022, or via email to SenABPalacios@gmail.com. Copies of the aforementioned Bills may be obtained at *I Liheslaturan Guahan's* website at www.guamlegislature.com. Individuals requiring special accommodations or services, please contact Fred Burgos or Jennifer Dulla at 472-5047/5048.

cc: Senator Frank B. Aguon, Jr.  
Senator Judith P. Guthertz, DPA  
Senator ben pangelinan  
Senator Rory J. Respicio  
Senator Telo Taitague  
Speaker Judith T. Won Pat

Office/Mailing Address: 155 Hesler PL, Hagatña GU 96910

Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

**February 11, 2010**

(Pursuant to §8107, Title 5 GCA – 5 days prior to hearing date)

**PUBLIC HEARING NOTICE**

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*Office/Mailing Address: 155 Hesler Pl., Hagåtña GU 96910*

*Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com)*



Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

## First Notice of Public Hearing scheduled for February 18, 2010, 1:30pm

Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

Thu, Feb 11, 2010 at 4:10 AM

To: speaker@judiwonpat.com, office@senatorada.org, "Senator Frank B. Aguon" <aguon4guam@gmail.com>, aguonmedia@gmail.com, Secretary Tina Rose Muna-Barnes <tinamunabarnes@gmail.com>, "Senator Frank F. Blas, Jr." <frank.blasjr@gmail.com>, "Senator Edward J. B. Calvo" <sencalvo@gmail.com>, "Sen. BJ Cruz" <senadotbjcruz@gmail.com>, senjim@ite.net, judiguthertz@gmail.com, "Senator Ben C. Pangelinan" <senbenp@guam.net>, "Majority Leader Rory J. Respicio" <rolyforguam@gmail.com>, senatortelo@gmail.com, Senator Ray Tenorio <ray@raytenorio.com>, vbermudes@guamlegislature.org, yong@guamlegislature.org, Pat Santos <psantos@guamlegislature.org>, fterlaje@guamlegislature.org, Rennae Perez <rennae@guamlegislature.org>, Stephanie Mendiola <sem@guamlegislature.org>, nsantos@senatorada.org, roeann@raytenorio.com, sgtarms@guamlegislature.org  
Cc: feaburgos@gmail.com, arerock671@gmail.com

**February 11, 2010**

(Pursuant to §8107, Title 5 GCA – 5 days prior to hearing date)

### **PUBLIC HEARING NOTICE**

The Committee on Labor, the Public Structure, Public Libraries, and Technology has scheduled a public hearing on Thursday, February 18, 2010, 1:30 pm at *I Liheslaturan Guåhan's* Public Hearing Room in Hagåtña, on the following:

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  - **Bill 276-30 (LS)** - An act relative to empowering the people of Guam in expanding democracy and direct representation in *I Liheslaturan Guåhan* by way of placing a proposal before the voters of Guam to adjust the number of Senators to twenty-one (21), and providing for Legislative budgetary restrictions therein; through amending §6101 for Chapter 6, Title 3, Guam Code Annotated, and, adding a new §6101.1 to Chapter 6, Title 3, Guam Code Annotated. - By: **F. B. Aguon, Jr.**
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Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

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## First Notice of Public Hearing scheduled for February 18, 2010, 1:30pm

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Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

Thu, Feb 11, 2010 at 4:10 AM

To: mindy@kuam.com, malafunkshun@kuam.com, news@guampdn.com, news@k57.com, news@spbgum.com, Catriona Melyan <cmelyan@guampdn.com>, amier@mvguam.com, marvic@mvguam.com, ads@mvguam.com, jontalk@k57.com, msilva@k57.com, kstone@ite.net

**February 11, 2010**

(Pursuant to §8107, Title 5 GCA – 5 days prior to hearing date)

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Thirtieth  
Guam  
Legislature

# LEGISLATIVE ALERT

Office of Senator

Adolpho B. Palacios, Sr.

*I Mina'Trenta Na Liheslaturan Guåhan*

**BILL NO: 263-30 (COR) – AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE. –**

**INTERIM  
CHAIRPERSON:**

Committee on  
Labor, the Public  
Structure, Public  
Libraries and  
Technology

**RAMIFICATIONS/IMPLICATIONS/ISSUES/HIGHLIGHTS:**

1. Bill intends to consider and act on Adopting the association of Government Accountants' "CITIZEN-CENTRIC REPORT". This bill we require all government of Guam agencies to provide a Citizen-Centric Report no later than 30 working days after the independent audit report has been released for a government entity be the office of Public Accountability for each Fiscal year. Affected will be every director, administrator, president or head of a government of Guam Agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayor's Council, the Courts of the Judiciary of Guam, and the *I Liheslaturan Guahan*. All affected shall submit to this information to the Public Auditor and the Speaker of the *I Liheslaturan Guahan*.

**REMARKS:**

A public hearing will be held on **Friday, February 18, 2010 beginning at 1:30p.m. at the Guam Legislature's Public Hearing Room.** A copy of this bill is available at [http://www.guamlegislature.com/30th\\_bills\\_intro.htm](http://www.guamlegislature.com/30th_bills_intro.htm) or my office can fax a copy to you. Written testimony may be submitted to [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com) or fax: to 472-5022 on or before the public hearing date. After the public hearing, you may submit or fax your testimony to my office for up to 10 days after the hearing. I would appreciate any comments you can provide. Your comments would be very helpful to me when this Bill comes up for Legislative debate on whether to pass the Bill or not.

**By:** Rhadney Sutacio, Research Analyst

**Date:** February 11, 2010

**Senatorial Offices:**

472-3459, 472-3549, 472-3559, 472-0027, 472-3524, 472-3589, 473-3303, 969-1497, 472-3400, 472-2528, 475-8805, 477-2522, 475-2000, 472-3547.

██████████ 473-4238, 472-3547, 969-8357, 479-1329, 472-8896, 472-3403

**Agency for Human Resources Development (AHRD)**

475-7045/475-7098

**Bureau of Budget And Management Research**

472-2825

**Guam-Bureau of Statistics and Plans (bureau of Planning)**

477-1812

**Chamorro Land Trust Commission**

Tel. 642-4251/642-4247 Fax.642-8082

**Civil Service Commission**

647-1867

**Department of Administration (DOA).**

477-6788, 472-8483, 477-1243, 427-9508, 472-4217, 477-4362, 472-7358, 475-4600

**Department of Agriculture:**

734-6569, 734-0111, 734-6570, 477-9487, 735-3984,

**Department of Chamorro Affairs:**

475-4227/aahrd

**Department of Corrections**

473-7009, 473-7024, 472-3919,

**Department of Intergrated services for individuals with Disabilities**

477-2892, 475-4661, 4778958,

**Department of Labor**

475-7045, 475-7063, 475-7018, 475-7070, 475-7026,

**Department of Land Management**

649-5383,

**Department of Mental Health & Substance abuse**

647-0250, 647-5402, 477-9076, 477-9939, 477-7782, 473- 2606, 6496948

**Department of Military Affairs.**

734-4081, 649-8775, 366-6343

**Department of Parks And rec.**

477-0997, 477-2822, 637-0308,

**Department of Public Health & Social Serives**

734-5910, email: Jennifer.lg.mendiola@dphss.guam.gov

734-5556, 734-2066, 735-7413, 734-7097, 477-7945, 734-1414, 735-7139, 734-7626, 635-7493, 828-7504, 734-7015, 734-3364, 734-7165, 477-0500,

734-5955, 735-7416,

**Department of Public Works**

649-6178, 646-3233, 649-4379, 646-3184, 649-4587, 649-6178, 647-4358, 649-3124, 646-3733, 647-6076, 646-3749, 646-3130, 647-4324, 649-7867,

649-6884, 647-4369,

**Department Of Rev. & Tax.**

633-2643

**Department of DYA.**

734-7536, 734-1417, 477-9711, 632-0294, 565-5032, 734-7536,

**Guam Government House**

477-8934

**Government of Guam Customs & Quarantine Agency**

475-6227

**Government of Guam Asso. Of Retires persons.**

477-9015

**Government of Guam Retirement Fund.**

475-8922

**Governors Community outreach Federal programs office.**

472-7575

**Governor's Office:**

477-4826, 472-1549, 646-6040, 477-2007, 472-3459,

**Guam Air/Army/ National Guard**

366-6343.

**Guam Board of Accountancy**

647-0816

**Guam Community College**

734-5238, 734-8324, 734-1003, 734-2550, 565-0576, 734-3329, 735-5629, 649-8944, 653-0155, 565-4428, 734-4356,

**Guam Contractors License Board**

649-2210.

**Guam, Council on the Arts & Humanities Agency,**

477-2786.

**Guam Developmental Disabilities Council**

734-9121.

**Guam Eco. Development & Commerce Auth. (GEDCA)** 649-4146  
**Guam Edu. & Telecom. Corp, KGTF/ 12PBS Guam**  
 734-3476  
**Guam Election Commission**  
 477-1895  
**Guam Energy Office**  
 649-1215  
**Guam Environmental Protection Agency (GEPA)**  
 477-9402  
**Guam Ancestral Lands Commission**  
 475-9165  
**Guam Homeland Security Office of Civil Defense**  
 477-3727  
**Guam Housing Corporation**  
 649-4144  
**Guam Housing & Urban Renewal Authority**  
 472-7565, 477-5057, 565-5515, 472-1565, 477-1841, 477-7570, 646-0313,  
**Guam International Airport Authority**  
 649-8112, 646-8823, 472-1576, 642-4407, 647-2678, 642-4484, 649-2573, 642-4715,  
**Guam Memorial Hospital**  
 649-5508.  
**Guam PEALS Board**  
 649-9533  
**Guam Power Authority**  
 475-5288, 648-3290, 472-4477, 565-2930, 477-1284, 475-5216, 637-7849, 565-8000, 637-6759,  
**Guam Public Library System**  
 477-9777, 565-5007, 734-5008, 632-1046, 828-5009, 789-5011  
**Guam Department Of Education**  
 472-5001, 472-5009, 477-3242, 477-0697, 477-6284, 472-5003, 472-7040, 477-5429, 477-4587, 477-9666, 477-5394, 475-0594, 475-0597, 477-1535,  
 477-0698, 477-6094, 475-0562, 475-0577, 734-2439, 734-0399, 647-4404, 472-7888, 477-8041, 637-5352, 477-4778, 734-7769, 646-8052, 653-2400,  
 632-3477, 828-8471, 565-3657, 828-2606, 477-3383, 637-0357, 646-5047, 637-2490, 789-3616, 632-0020, 565-3172, 828-2563, 653-5502, 477-2188,  
 734-7472, 734-2983, 789-3651, 649-8055, 653-5305, 637-2319, 477-2248, 653-2090, 828-2107, 477-9376, 734-8029, 565-3259, 632-7528, 734-0745,  
 565-3117, 649-6265, 653-3301, 479-2136, 479-2177, 735-3504,  
**Guam Visitors Bureau**  
 646-8861.  
**Guam Waterworks Authority**  
 649-0369, 647-2621, 646-2954, 646-2335, 637-2592, 649-3750  
**Guam Mayor's' Council Of Guam**  
 477-8777, 472-6124, 565-4826, 472-6446, 734-1988, 477-7131, 637-1129, 828-2543,  
 734-4130, 828-2429, 472-6494, 477-2674, 5653222, 472-5084, 789-5251, 646-5210, 828-2776, 653-3434, 789-1821,  
**Attorney General**  
 472-2493, 477-3390, 475-3203,  
**Medical Referral Offices**  
 472-7557, 475-9353  
**Office of the Chief Medical Examiner**  
 646-8860  
**Office of The Public Auditor**  
 472-7951  
**Port Authority of Guam**  
 477-2689, 477-4445, 477-5946, 477-0069, 472-5949, 47201439, 477-2000, 4775948  
**Public Defender**  
 4775844, 475-3238  
**Guam Superior Court,**  
 475-3184, 472-2856, 475-3192, 477-3317, 477-5023, 477-9295, 477-2644, 477-4944, 477- 8009, 472-0381.  
**University Of Guam**  
 735-2203, 734-2296, 734-3636, 734-5709, 734-3410, 734-3575, 734-3575, 734-0012, 7347930, 734-5255, 735-2716, 734-2967, 734-6842, 734-4582,  
 734-0500, 734-2908, 734-6842, 734-4600, 734-7327, 735-2442, 734-0739, 734-2907, 734-0430, 734-7514, 735-2203, 734-5362,  
**Veteran's Affairs Office**  
 475-8396.  
**Supreme, Court Of Guam**  
 475-3164, 475-3140, 475-3181, 475-3167, 477-8025,  
**GPD chief of police**  
 472-4036, 475-8460,  
**Guam Fire Department**  
 472-3360

**Senatorial Offices:**

472-3459, 472-3549, 472-3559, 472-0027, 472-3524, 472-3589, 473-3303, 969-1497, 472-3400, 472-2528, 475-8805, 477-2522, 475-2000, 472-3547,  
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**Agency for Human Resources Development (AHRD)**

475-7045/475-7098

**Bureau of Budget And Management Research**

472-2825

**Guam-Bureau of Statistics and Plans (bureau of Planning)**

477-1812

**Chamorro Land Trust Commission**

Tel. 642 4251/642-4247 Fax.642-8082

**Civil Service Commission**

647-1867

**Department of Administration (DOA).**

477-6788, 472-8483, 477-1243, 427-9508, 472-4217, 477-4362, 472-7358, 475-4600

**Department of Agriculture:**

734-6569, 734-0111, 734-6570, 477-9487, 735-3984,

**Department of Chamorro Affairs:**

475-4227/aahrd

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**Department of Labor**

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**Department of Land Management**

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**Department of Mental Health & Substance abuse**

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**Department of Military Affairs.**

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**Department of Parks And rec.**

477-0997, 477-2822, 637-0308,

**Department of Public Health & Social Services**

734-5910, email: Jennifer.Ig.mendiola@dphss.guam.gov

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649-6178, 646-3233, 649-4379, 646-3184, 649-4587, 649-6178, 647-4358, 649-3124, 646-3733, 647-6076, 646-3749, 646-3130, 647-4324, 649-7867,  
649-6884, 647-4369,

**Department Of Rev. & Tax.**

633-2643

**Department of DYA.**

734-7536, 734-1417, 477-9711, 632-0294, 565-5032, 734-7536,

**Guam Government House**

477-8934

**Government of Guam Customs & Quarantine Agency**

475-6227

**Government of Guam Asso. Of Retires persons.**

477-9015

**Government of Guam Retirement Fund.**

475-8922

**Governors Community outreach Federal programs office.**

472-7575

**Governor's Office:**

477-4826, 472- 7549, 646-6040, 477-2007, 472-3459.

**Guam Air/Army/ National Guard**

366-6343.

**Guam Board of Accountancy**

647-0816

**Guam Community College**

734-5238, 734-8324, 734-1003, 734-2550, 565-0576, 734-3329, 735-5629, 649-8944, 653-0155, 565-4428, 734-4356,

**Guam Contractors License Board**

649-2210.

**Guam, Council on the Arts & Humanities Agency,**

477-2786.

**Guam Developmental Disabilities Council**

734-9121.

**Guam Eco. Development & Commerce Auth. (GEDCA)** 649-4146  
**Guam Edu. & Telecom. Corp, KGTF/ 12PBS Guam**  
 734-3476  
**Guam Election Commission**  
 477-1895  
**Guam Energy Office**  
 649-1215  
**Guam Environmental Protection Agency (GEPA)**  
 477-9402  
**Guam Ancestral Lands Commission**  
 475-9165  
**Guam Homeland Security Office of Civil Defense**  
 477-3727  
**Guam Housing Corporation**  
 649-4154  
**Guam Housing & Urban Renewal Authority**  
 472-7565, 477-5057, 565-5515, 472-1565, 477-1841, 477-7570, 646-0313,  
**Guam International Airport Authority**  
 649-8112, 646-8823, 472-1576, 642-4407, 647-2678, 642-4484, 649-2573, 642-4715,  
**Guam Memorial Hospital**  
 649-5508.  
**Guam PEALS Board**  
 649-9533  
**Guam Power Authority**  
 475-5288, 648-3290, 472-4477, 565-2930, 477-1284, 475-5216, 637-7849, 565-8000, 637-6759,  
**Guam Public Library System**  
 477-9777, 565-5007, 734-5008, 632-1046, 828-5009, 789-5011  
**Guam Department Of Education**  
 472-5001, 472-5009, 477-3242, 477-0697, 477-6284, 472-5003, 472-7040, 477-5429, 477-4587, 477-9666, 477-5394, 475-0594, 475-0597, 477-1535,  
 477-0698, 477-6094, 475-0562, 475-0577, 734-2439, 734-0399, 647-4404, 472-7888, 477-8041, 637-5352, 477-4778, 734-7769, 646-8052, 653-2400,  
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 565-3117, 649-6265, 653-3301, 479-2136, 479-2177, 735-3504,  
**Guam Visitors Bureau**  
 646-8861.  
**Guam Waterworks Authority**  
 649-0369, 647-2621, 646-2954, 646-2335, 637-2592, 649-3750  
**Guam Mayor's Council Of Guam**  
 477-8777, 472-6124, 565-4826, 472-6446, 734-1988, 477-7131, 637-1129, 828-2543,  
 734-4130, 828-2429, 472-6494, 477-2674, 5653222, 472-5084, 789-5251, 646-5210, 828-2776, 653-3434, 789-1821,  
**Attorney General**  
 472-2493, 477-3390, 475-3203,  
**Medical Referral Offices**  
 472-7557, 475-9353  
**Office of the Chief Medical Examiner**  
 646-8860  
**Office of The Public Auditor**  
 472-7951  
**Port Authority of Guam**  
 477-2689, 477-4445, 477-5946, 477-0069, 472-5949, 47201439, 477-2000, 4775948  
**Public Defender**  
 4775844, 475-3238  
**Guam Superior Court,**  
 475-3184, 472-2856, 475-3192, 477-3317, 477-5023, 477-9295, 477-2644, 477-4944, 477- 8009, 472-0381.  
**University Of Guam**  
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**Veteran's Affairs Office**  
 475-8396.  
**Supreme, Court Of Guam**  
 475-3164, 475-3140, 475-3181, 475-3167, 477-8025,  
**GPD chief of police**  
 472-4036, 475-8460,  
**Guam Fire Department**  
 472-3360

FAX JOURNAL REPORT

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 NG : POOR LINE CONDITION / OUT OF MEMORY  
 CV : COVERPAGE  
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FAX JOURNAL REPORT

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 TEL :  
 SER.# : G9N282826

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COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY

*I Mina'Trenta na Liheslaturan Guåhan*

SENATOR ADOLPHO B. PALACIOS, SR. 

*Interim Chairman*

**February 15, 2010**

(Pursuant to §8107, Title 5 GCA – 48 hours prior to hearing date)

**PUBLIC HEARING NOTICE**

The Committee on Labor, the Public Structure, Public Libraries, and Technology has scheduled a public hearing on Thursday, February 18, 2010, 1:30 pm at *I Liheslaturan Guåhan's* Public Hearing Room in Hagåtña, on the following:

- **Bill 263-30 (COR)** - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: **J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**
- **Bill 276-30 (LS)** - An act relative to empowering the people of Guam in expanding democracy and direct representation in *I Liheslatura Guahan* by way of placing a proposal before the voters of Guam to adjust the number of Senators to twenty-one (21), and providing for Legislative budgetary restrictions therein; through amending §6101 for Chapter 6, Title 3, Guam Code Annotated, and, adding a new §6101.1 to Chapter 6, Title 3, Guam Code Annotated. - By: **F. B. Aguon, Jr.**
- **Bill 284-30 (LS)** - An act to repeal §43119, Chapter 43, Title 5 Guam Code Annotated relative to abolishing a board and commission if they have not met with in a year of establishment. - By: **v.c. pangelinan**

The Committee requests that, if written testimonies are to be presented at the hearing, copies be submitted one day prior to the public hearing date, to the Office of Senator Adolpho B. Palacios, Sr., or via fax to 472-5022, or via email to SenABPalacios@gmail.com. Copies of the aforementioned Bills may be obtained at *I Liheslaturan Guåhan's* website at [www.guamlegislature.com](http://www.guamlegislature.com). Individuals requiring special accommodations or services, please contact Fred Burgos or Jennifer Dulla at 472-5047/5048.

*Office/Mailing Address: 155 Hesler PL, Hagatña GU 96910*

*Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com*



Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

## 2nd Notice of Public Hearing scheduled for Thursday, Feb. 18, 2010, 1:30pm

Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

Mon, Feb 15, 2010 at 6:14 AM

To: speaker@judiwonpat.com, office@senatorada.org, "Senator Frank B. Aguon" <aguon4guam@gmail.com>, aguonmedia@gmail.com, Secretary Tina Rose Muna-Barnes <tinamunabarnes@gmail.com>, "Senator Frank F. Blas, Jr." <frank.blasjr@gmail.com>, "Senator Edward J. B. Calvo" <sencalvo@gmail.com>, "Sen. BJ Cruz" <senadotbjcruz@gmail.com>, senjim@ite.net, judiguthertz@gmail.com, "Senator Ben C. Pangelinan" <senbenp@guam.net>, "Majority Leader Rory J. Respicio" <roryforguam@gmail.com>, senatortelo@gmail.com, Senator Ray Tenorio <ray@raytenorio.com>, vbermudes@guamlegislature.org, yong@guamlegislature.org, Pat Santos <psantos@guamlegislature.org>, fterlaje@guamlegislature.org, Rennae Perez <rennae@guamlegislature.org>, Stephanie Mendiola <sem@guamlegislature.org>, nsantos@senatorada.org, roeann@raytenorio.com

**February 15, 2010**

(Pursuant to §8107, Title 5 GCA – 48 hours prior to hearing date)

### **PUBLIC HEARING NOTICE**

The Committee on Labor, the Public Structure, Public Libraries, and Technology has scheduled a public hearing on Thursday, February 18, 2010, 1:30 pm at *I Liheslaturan Guåhan*'s Public Hearing Room in Hagåtña, on the following:

- **Bill 263-30 (COR)** - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: **J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**
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  - **Bill 284-30 (LS)** - An act to repeal §43119, Chapter 43, Title 5 Guam Code Annotated relative to abolishing a board and commission if they have not met with in a year of establishment. - By: **v.c. pangelinan**

The Committee requests that, if written testimonies are to be presented at the hearing, copies be submitted one day prior to the public hearing date, to the Office of Senator Adolpho B. Palacios, Sr., or via fax to 472-5022, or via email to [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com). Copies of the aforementioned Bills may be obtained at *I Liheslaturan Guåhan*'s website at [www.guamlegislature.com](http://www.guamlegislature.com). Individuals requiring special accommodations or services, please contact Fred Burgos or Jennifer Dulla at 472-5047/5048.



Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

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## 2nd Notice of Public Hearing scheduled for Thursday, Feb. 18, 2010, 1:30pm

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Adolpho Palacios &lt;senabpalacios@gmail.com&gt;

Mon, Feb 15, 2010 at 6:14 AM

To: mindy@kuam.com, malafunkshun@kuam.com, news@guampdn.com, news@k57.com, news@spbgum.com, Catriona Melyan <cmelyan@guampdn.com>, amier@mvguam.com, marvic@mvguam.com, ads@mvguam.com, jontalk@k57.com, msilva@k57.com, kstone@ite.net

**February 15, 2010**

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### **PUBLIC HEARING NOTICE**

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  - **Bill 276-30 (LS)** - An act relative to empowering the people of Guam in expanding democracy and direct representation in *I Liheslatura Guahan* by way of placing a proposal before the voters of Guam to adjust the number of Senators to twenty-one (21), and providing for Legislative budgetary restrictions therein; through amending §6101 for Chapter 6, Title 3, Guam Code Annotated, and, adding a new §6101.1 to Chapter 6, Title 3, Guam Code Annotated. - By: **F. B. Aguon, Jr.**
  - **Bill 284-30 (LS)** - An act to repeal §43119, Chapter 43, Title 5 Guam Code Annotated relative to abolishing a board and commission if they have not met with in a year of establishment. - By: **v.c. pangelinan**

The Committee requests that, if written testimonies are to be presented at the hearing, copies be submitted one day prior to the public hearing date, to the Office of Senator Adolpho B. Palacios, Sr., or via fax to 472-5022, or via email to [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com). Copies of the aforementioned Bills may be obtained at *I Liheslaturan Guåhan's* website at [www.guamlegislature.com](http://www.guamlegislature.com). Individuals requiring special accommodations or services, please contact Fred Burgos or Jennifer Dulla at 472-5047/5048.

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Thirtieth  
Guam  
Legislature

# LEGISLATIVE ALERT

*Office of Senator*

Adolpho B. Palacios, Sr.   
*I Mina'Trenta Na Liheslaturan Guahan*

**BILL NO: 263-30 (COR) – AN ACT RELATIVE TO ADOPTING THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS' "CITIZEN-CENTRIC REPORT" INITIATIVE. –**

**INTERIM  
CHAIRPERSON:**  
Committee on  
Labor, the Public  
Structure, Public  
Libraries and  
Technology

**RAMIFICATIONS/IMPLICATIONS/ISSUES/HIGHLIGHTS:**

1. Bill intends to consider and act on Adopting the association of Government Accountants' "CITIZEN-CENTRIC REPORT". This bill we require all government of Guam agencies to provide a Citizen-Centric Report no later than 30 working days after the independent audit report has been released for a government entity be the office of Public Accountability for each Fiscal year. Affected will be every director, administrator, president or head of a government of Guam Agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the Guam Mayor's Council, the Courts of the Judiciary of Guam, and the *I Liheslaturan Guahan*. All affected shall submit to this information to the Public Auditor and the Speaker of the *I Liheslaturan Guahan*.

**REMARKS:**

A public hearing will be held on **Thursday, February 18, 2010 beginning at 1:30p.m. at the Guam Legislature's Public Hearing Room.** A copy of this bill is available at [http://www.guamlegislature.com/30th\\_bills\\_intro.htm](http://www.guamlegislature.com/30th_bills_intro.htm) or my office can fax a copy to you. Written testimony may be submitted to [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com) or fax: to 472-5022 on or before the public hearing date. After the public hearing, you may submit or fax your testimony to my office for up to 10 days after the hearing. I would appreciate any comments you can provide. Your comments would be very helpful to me when this Bill comes up for Legislative debate on whether to pass the Bill or not.

**By:** Rhadney Sutacio, Research Analyst

**Date:** February 16, 2010

**Senatorial Offices:**

472-3459, 472-3549, 472-3559, 472-0027, 472-3524, 472-3589, 473-3303, 969-1497, 472-3400, 472-2528, 475-8805, 477-2522, 475-2000, 472-3547, [REDACTED], 473-4238, 472-3547, 969-8357, 479-1329, 472-8896, 472-3403

**Agency for Human Resources Development (AHRD)**

475-7045/475-7098

**Bureau of Budget And Management Research**

472-2825

**Guam-Bureau of Statistics and Plans (bureau of Planning)**

477-1812

**Chamorro Land Trust Commission**

Tel. 642-4251/642-4247 Fax.642-8082

**Civil Service Commission**

647-1867

**Department of Administration (DOA).**

477-6788, 472-8483, 477-1243, 427-9508, 472-4217, 477-4362, 472-7358, 475-4600

**Department of Agriculture:**

734-6569, 734-0111, 734-6570, 477-9487, 735-3984,

**Department of Chamorro Affairs:**

475-4227/aahrd

**Department of Corrections**

473-7009, 473-7024, 472-3919,

**Department of Intergrated services for individuals with Disabilities**

477-2892, 475-4661, 4778958,

**Department of Labor**

475-7045, 475-7063, 475-7018, 475-7070, 475-7026,

**Department of Land Management**

649-5383,

**Department of Mental Health & Substance abuse**

647-0250, 647-5402, 477-9076, 477-9939, 477-7782, 473- 2606, 6496948

**Department of Military Affairs.**

734-4081, 649-8775, 366-6343

**Department of Parks And rec.**

477-0997, 477-2822, 637-0308,

**Department of Public Health & Social Serives**

734-5910, email: Jennifer.lg.mendiola@dphss.guam.gov

734-5556, 734-2066, 735-7413, 734-7097, 477-7945, 734-1414, 735-7139, 734-7626, 635-7493, 828-7504, 734-7015, 734-3364, 734-7165, 477-0500,

734-5955, 735-7416,

**Department of Public Works**

649-6178, 646-3233, 649-4379, 646-3184, 649-4587, 649-6178, 647-4358, 649-3124, 646-3733, 647-6076, 646-3749, 646-3130, 647-4324, 649-7867,

649-6884, 647-4369,

**Department Of Rev. & Tax.**

633-2643

**Department of DYA.**

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**Guam Government House**

477-8934

**Government of Guam Customs & Quarantine Agency**

475-6227

**Government of Guam Asso. Of Retires persons.**

477-9015

**Government of Guam Retirement Fund.**

475-8922

**Governors Community outreach Federal programs office.**

472-7575

**Governor's Office:**

477-4826, 472-7549, 646-6040, 477-2007, 472-3459,

**Guam Air/Army/ National Guard**

366-6343.

**Guam Board of Accountancy**

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**Guam Community College**

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**Guam Contractors License Board**

649-2210.

**Guam, Council on the Arts & Humanities Agency,**

477-2786.

**Guam Developmental Disabilities Council**

734-9121.

**Guam Eco. Development & Commerce Auth. (GEDCA)** 649-4146  
**Guam Edu. & Telecom. Corp, KGTF/ 12PBS Guam**  
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**Guam Election Commission**  
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**Guam Energy Office**  
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**Guam Environmental Protection Agency (GEPA)**  
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**Guam Ancestral Lands Commission**  
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**Guam Homeland Security Office of Civil Defense**  
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**Supreme, Court Of Guam**  
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**GPD chief of police**  
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**Guam Fire Department**  
 472-3360

**Senatorial Offices:**

472-3459, 472-3549, 472-3559, 472-0027, 472-3524, 472-3589, 473-3303, 969-1497, 472-3400, 472-2528, 475-8805, 477-2522, 475-2000, 472-3547, [REDACTED], 473-4238, 472-3547, 969-8357, 479-1329, 472-8896, 472-3403

**Agency for Human Resources Development (AHRD)**

475-7045/475-7098

**Bureau of Budget And Management Research**

472-2825

**Guam-Bureau of Statistics and Plans (bureau of Planning)**

477-1812

**Chamorro Land Trust Commission**

Tel. 642-4251/642-4247 Fax.642-8082

**Civil Service Commission**

647-1867

**Department of Administration (DOA).**

477-6788, 472-8483, 477-1243, 427-9508, 472-4217, 477-4362, 472-7358, 475-4600

**Department of Agriculture:**

734-6569, 734-0111, 734-6570, 477-9487, 735-3984,

**Department of Chamorro Affairs:**

475-4227/aahrd

**Department of Corrections**

473-7009, 473-7024, 472-3919,

**Department of Intergrated services for individuals with Disabilities**

477-2892, 475-4661, 4778958,

**Department of Labor**

475-7045, 475-7063, 475-7018, 475-7070, 475-7026,

**Department of Land Management**

649-5383,

**Department of Mental Health & Substance abuse**

647-0250, 647-5402, 477-9076, 477-9939, 477-7782, 473- 2606, 6496948

**Department of Military Affairs.**

734-4081, 649-8775, 366-6343

**Department of Parks And rec.**

477-0997, 477-2822, 637-0308,

**Department of Public Health & Social Serives**

734-5910, email: Jennifer.lg.mendiola@dphss.guam.gov

734-5556, 734-2066, 735-7413, 734-7097, 477-7945, 734-1414, 735-7139, 734-7626, 635-7493, 828-7504, 734-7015, 734-3364, 734-7165, 477-0500,

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**Department of Public Works**

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**Supreme, Court Of Guam**  
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**GPD chief of police**  
 472-4036, 475-8460.  
**Guam Fire Department**  
 472-3360

BROADCAST REPORT

TIME : 02/15/2010 17:10  
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 FAX : 671-472-5022  
 TEL :  
 SER.# : G9N282826

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 SER.# : G9N282826

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PAGE(S)

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**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guahan*

**SENATOR ADOLPHO B. PALACIOS, SR.**

*Interim Chairman*

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**PUBLIC HEARING**

**Thursday, February 18, 2010**

**Public Hearing Room, I Liheslaturan Guahan**

Notices for the public hearing were disseminated to all local media via fax and email on February 11, 2010 and on February 15, 2010, pursuant to the Open Government Law. Notice of the public hearing was also posted on the Guam Legislature's website.

**A G E N D A**

**1:30 p.m.**

- **Bill 263-30 (COR)** - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: **J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**
  
- **Bill 276-30 (LS)** - An act relative to empowering the people of Guam in expanding democracy and direct representation in I Liheslatura Guahan by way of placing a proposal before the voters of Guam to adjust the number of Senators to twenty-one (21), and providing for Legislative budgetary restrictions therein; through amending §6101 for Chapter 6, Title 3, Guam Code Annotated, and, adding a new §6101.1 to Chapter 6, Title 3, Guam Code Annotated. - By: **F. B. Aguon, Jr.**
  
- **Bill 284-30 (LS)** - An act to repeal §43119, Chapter 43, Title 5 Guam Code Annotated relative to abolishing a board and commission if they have not met with in a year of establishment. - By: **v.c. pangelinan**

The Committee requests that, if written testimonies are to be presented at the hearing, copies be submitted one day prior to the public hearing date, to the Office of Senator Adolpho B. Palacios, Sr., or via fax to 472-5022, or via email to [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com). Copies of the aforementioned Bills may be obtained at I Liheslaturan Guahan's website at [www.guamlegislature.com](http://www.guamlegislature.com). Individuals requiring special accommodations or services, please contact Fred Burgos or Jennifer Dulla at 472-5047/5048.

*Office/Mailing Address: 155 Hesler Pl., Hagatna GU 96910*

*Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: [SenABPalacios@gmail.com](mailto:SenABPalacios@gmail.com)*



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**  
*Interim Chairman*

Committee on Labor,  
The Public Structure,  
Public Libraries  
and Technology  
Members:

**Senator Adolpho B.  
Palacios, Sr.**  
Interim Chairman

**Senator Frank B.  
Aguon, Jr.**  
Member

**Senator Judith P.  
Guthertz, DPA**  
Member

**Senator Tina Rose  
Muña-Barnes**  
Member

**Senator vicente "ben"  
pangelinan**  
Member

**Senator Rory J.  
Respicio**  
Member

**Senator Telo Taitague**  
Member

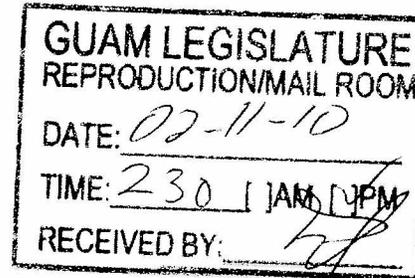
**Speaker Judith T.  
Won Pat**  
*Ex-Officio Member*

February 11, 2010

Senator Judith P. Guthertz, DPA  
Suite 301  
155 Hesler St.  
Hagåtña, Guam 96910

Re: Public Hearing Notice

Hafa Adai Senator Guthertz,



**Bill 263-30 (COR) - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**

**Bill No. 263-30 (COR)** has been referred on October 19, 2009 to the Interim Chairman of the Committee on Labor, the Public Structure, Public Libraries and Technology and has scheduled a public hearing on Thursday, February 18, 2010 beginning at 1:30 pm in the Guam Legislature's Public Hearing Room.

**This letter is to invite your constituents to provide written and/or oral testimony on Bill No. 263-30 (COR).**

*Si Yu'os Ma'ase,*

**ADOLPHO B. PALACIOS, SR.**

**Senator**

*I Mina' Trenta Na Liheslaturan Guåhan*

cc: Senator Rory J. Respicio  
Speaker Judith T. Won Pat

Office/Mailing Address: 155 Hesler Pl., Hagåtña GU 96910

Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com



**COMMITTEE ON LABOR, THE PUBLIC STRUCTURE,  
PUBLIC LIBRARIES AND TECHNOLOGY**

*I Mina'Trenta na Liheslaturan Guåhan*

**SENATOR ADOLPHO B. PALACIOS, SR.**  
*Interim Chairman*

Committee on Labor,  
The Public Structure,  
Public Libraries  
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Senator Adolpho B.  
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Senator Tina Rose  
Muña-Barnes  
Member

Senator vicente "ben"  
pangelinan  
Member

Senator Rory J.  
Respicio  
Member

Senator Telo Taitague  
Member

Speaker Judith T.  
Won Pat  
*Ex-Officio Member*

February 16, 2010

Senator Judith P. Guthertz, DPA  
Suite 301  
155 Hesler St.  
Hagåtña, Guam 96910

Re: Public Hearing Notice

Hafa Adai Senator Guthertz,

**Bill 263-30 (COR) - An act relative to adopting the Association of Government Accountants' "Citizen-Centric Report" Initiative. - By: J.P. Guthertz, DPA, R.J. Respicio, and J.T. Won Pat, Ed.D.**

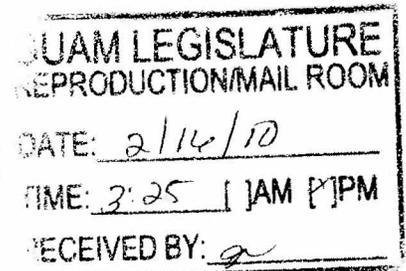
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**This letter is to invite your constituents to provide written and/or oral testimony on Bill No. 263-30 (COR).**

*Si Yu'os Ma'ase,*

  
**ADOLPHO B. PALACIOS, SR.**  
Senator  
*I Mina' Trenta Na Liheslaturan Guåhan*

cc: Senator Rory J. Respicio  
Speaker Judith T. Won Pat



Office/Mailing Address: 155 Hesler Pl., Hagåtña GU 96910

Telephone No. (671) 472-5047/5048 • Fax No. (671) 472-5022 • Email: SenABPalacios@gmail.com

*I MINA' TRENTA NA LIHESLATURAN GUÁHAN*  
2009 (FIRST) Regular Session

Bill No. 263-30 (COV)

Introduced by:

J.P. GUTHERTZ, DPA  
R.J. RESPICIO  
J.T. WON PAT

2009 OCT 16 PM 4:46

JW

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**AN ACT RELATIVE TO ADOPTING THE ASSOCIATION  
OF GOVERNMENT ACCOUNTANTS' "CITIZEN-  
CENTRIC REPORT" INITIATIVE.**

1           **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2           **Section 1. Legislative Findings and Intent.**     *I Liheslaturan*

3     *Guáhan* finds that the foundation of democracy is based on governments  
4     being answerable to their citizenry and, as such, having a responsibility to  
5     provide information regarding government operations, most notably in  
6     regards to how taxpayer dollars are spent.

7           *I Liheslatura* further finds that governments should provide such  
8     information in an easily understandable and accessible manner. Financial  
9     reports are often too lengthy and too technical for the average person to  
10    understand and even more so, when discussing the enormous amounts of  
11    money spent by various governments each year.

12           Studies by the Association of Government Accountants ("AGA"), on  
13    the effectiveness of government fiscal reporting, have shown that taxpayers

1 feel they are entitled to transparent financial management information, and  
2 that their governments have an obligation to provide such information.  
3 Unfortunately, surveyed citizens also feel that their governments are failing  
4 to meet their reporting needs, and that poor performance has created a  
5 problem of trust between citizens and their government.

6 Governments need new and innovative means of communicating to  
7 overcome these challenges and the AGA “Citizen-Centric Report” initiative  
8 is designed to help remedy this.

9 Therefore, it is the intent of *I Liheslaturan Guåhan* to adopt this  
10 initiative as an attempt to ensure that our government provides more readily  
11 available and understandable financial data to the people of Guam.

12 **Section 2. The “Citizens-Centric Report.”**

13 (a) *Timeline for submission.* No later than thirty (30) working days  
14 after the independent audit report has been released for a government entity  
15 by the Office of Public Accountability for each fiscal year, every director,  
16 administrator, president or head of a government of Guam agency, including  
17 line agencies, autonomous and semi-autonomous agencies, public  
18 corporations, the Guam Mayor’s Council, the Courts of the Judiciary of  
19 Guam and the *I Liheslaturan Guåhan*, shall submit to the Public Auditor of  
20 Guam and the Speaker of *I Liheslaturan Guåhan*, in electronic format (via

1 Compact Discs (CDs) or a .pdf e-mail attachment), a “Citizen-Centric  
2 Report.” The same *shall* be posted on the entity’s website.

3 (b) *Content Guidelines.* Said report *shall* be in the following format,  
4 as proffered by the Association of Government Accountants (“AGA”):

5 Page one (1) of the “Citizen-Centric Report” *shall* include a brief  
6 table of contents and *shall* contain information about the entity, including  
7 but not limited to, the entity’s vision statement, strategic goals, operational  
8 structure, and demographics.

9 Page two (2) of the “Citizen-Centric Report” *shall* reflect a  
10 performance report based on a summary of the entity’s key missions and/or  
11 services and possible outcome measures.

12 Page three (3) of the “Citizen-Centric Report” *shall* provide a clear  
13 snapshot of financial data as it relates to the performance report presented in  
14 page two (2). This portion of the report should address the entity’s cost for  
15 services provided and by what means those costs were covered.

16 Page four (4) of the “Citizen-Centric Report” *shall* present the entity’s  
17 forecast of future challenges and economic outlook.

18 Miscellaneous information, including but not limited to, information  
19 sources, entity contact information, and feedback options, may be included  
20 in sections throughout the report.

1 Additional details regarding the content guidelines for the compilation  
2 of a “Citizen-Centric Report” can be found in Appedix “A,” attached herein.

3 (c) *Design Guidelines.* The design of a “Citizen-Centric Report” is  
4 just as important as the content. A report will only be effective if it is read  
5 and referenced; thus, it should be visually appealing. The “AGA,” the  
6 birthplace of the “Citizen-Centric Report” initiative, has created guidelines  
7 for the design of “Citizen-Centric Reports,” to include suggestions for  
8 design considerations of *visual appeal and readability, physical layout,*  
9 *colors, images and graphics,* and *type and fonts.* The AGA also provides  
10 suggestions for publishing software and report distribution.

11 Additional details regarding the design guidelines for the compilation  
12 of a “Citizen-Centric Report” can be found in Appedix “B,” attached herein.

13 **Section 3. Effective Date.** This act shall be effective on the date  
14 the fiscal year 2009 independent audit reports are released for each  
15 government agency or entity.

16 **Section 4. Codification of Provision.** The Compiler of Laws  
17 shall incorporate the provisions contained in the aforementioned sections  
18 into the appropriate sections of Guam Code Annotated.

# Content Guidelines

## for the Citizen-Centric Report

### Page 1: Information About the Community

What are we chartered (required) to do ?

- Vision Statement
- Strategic Goals
- How the Entity is Organized/ Operates
- Demographics (per capita income, unemployment rates, number of government workers, people—
- coming & going, firms— coming and going
- Include a brief Table of Contents on Page 1 so readers can see what is included on subsequent pages.

#### Note

All information presented should be done on a per capita basis. This will be more meaningful to each individual citizen.

### Page 2: How Are We Doing—A Performance Report on Key Missions and Service

Governments are encouraged to obtain input from citizens on what measures they would like to see included in advance of producing this report. Report on nonfinancial outcomes (not inputs or outputs) for three or four of the government's key missions or services of most relevance to citizens. This should include comparisons to past years' outcomes, to articulated targets, where applicable, and to similar jurisdictions where possible. Missions and services and their associated outcome measures might include some of the following:

Mission or Service	Possible Outcome Measures
<b>Public safety</b>	<ul style="list-style-type: none"> <li>• Crimes committed per 100,000</li> <li>• Percentage of crimes cleared, fire-related deaths, fire related property loss</li> </ul>
<b>Schools</b>	<ul style="list-style-type: none"> <li>• Fraction of students performing at grade level on standardized test, high school graduation rate</li> </ul>
<b>Public health</b>	<ul style="list-style-type: none"> <li>• Mortality rate</li> <li>• Morbidity rate</li> </ul>
<b>Roads</b>	<ul style="list-style-type: none"> <li>• Percentage of road miles rated acceptably smooth</li> <li>• Percentage of streets rated acceptably clean</li> </ul>
<b>Parks and recreation</b>	<ul style="list-style-type: none"> <li>• Usage rate</li> <li>• Customer satisfaction</li> </ul>
<b>Solid waste collection</b>	<ul style="list-style-type: none"> <li>• Percentage of scheduled collections missed</li> <li>• Customer satisfaction</li> </ul>

#### Include similar statements:

The measures reported on this page were included based on the input we received from a group of citizens from the community. What would you like to see reported on in this page? Please let us know by contacting XXX (name, phone and e-mail listed). Complete performance measurement information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

### Page 3: What are the costs for servicing the citizens and how were those costs paid for?

Include revenue and cost data for major areas— marry this information with performance measures on second page (such as how many students were educated and how much it cost per capita)

- Use bar and pie charts to display cost and revenue data and compare to prior years whenever possible

#### Include similar statements:

An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found on our website at [www.xyz.gov](http://www.xyz.gov).

### Page 4: What's Next? Future Challenges and Economic Outlook

- Include items specific to community that will have future effects (such as tax cuts or increases, closing of a major manufacturing facility, major new employer moving to area, etc.)
- Infrastructure Items

#### Include similar statements:

We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting XXX (name, phone and e-mail listed). Reference a website for complete information.

### AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has culminated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template lays out what should be included on each of the four pages. Governments are encouraged to produce such a report to show accountability to its citizens. Make use of the **Design Guidelines** document for guidance on design, readability and distribution of your report.

Contact Susan Fritzen at [sfritzen@agacgfm.org](mailto:sfritzen@agacgfm.org) and/or 800.AGA.7211 with any questions.

Visit AGA on the web at [www.agacgfm.org](http://www.agacgfm.org).



# Design Guidelines for the Citizen-Centric Report

## Visual Appeal & Readability

The physical design and the way in which the report is written is just as important as the information that it contains. If the report does not look visually appealing, then no one will read it. Be sure to include pictures from your community and charts and graphs wherever possible (**TIP:** don't include pictures of buildings, instead use landscapes and people). Include the organization's seal/logo on the front page.

Another important item is to make sure the report avoids accounting terms and other technical language. Refrain from using acronyms. Remember, this report needs to be understood by average citizens, most of whom do not have a degree in accounting! Also, don't try to cover every inch of each page with information. Instead, leave some areas empty (referred to as white space) as this helps to emphasize more critical information.

## Physical Layout

For ease in relaying information to the reader, a consistent column grid should be used. Aligning objects such as charts, text boxes, images and graphics to the edges of a column in the grid allows for clear page organization and easy-to-read data. Each page should have the same margin width, same number of columns and a header or footer that is consistent throughout the report to keep it cohesive. White space should not be "trapped" in between two or more elements, but, if used, should be kept to the outer edges of the main content.

## Colors

The report should use a limited color palette, ideally no more than two or three unique colors. Lighter shades of the same color can be used to add variation without distracting the reader from finding the core text and data provided. For similar reasons, overly bright or clashing colors should not be included in the color palette.

## Images and Graphics

Any images or photos included should take into consideration the distribution method of the report. For any reports distributed electronically (as a PDF via e-mail or Internet), the image resolution required should be at least 72 dots per inch (dpi) at actual size. If the report is to be submitted for printing in a newspaper or other printed publication, images will need to be at least 300 dpi at actual size. Any graphics such as tables, charts or graphs should be consistent throughout the report in general execution (size, colors used, type size/font of captions and labels).

## Type and Fonts

Fonts should be limited to two font families, generally a serif font (such as Times New Roman) and a sans serif font (such as Helvetica or Arial). Font size should be no smaller than 10-point size to accommodate for easy reading, lack of crowding, and to reduce temptation to add too much extraneous information to the page so that the audience can glean relevant and pertinent information quickly from the report. To convey an obvious hierarchy of information, headline, subhead and body text treatments should remain consistent throughout the report. This includes the text size, font and color.

## Publishing Software

If your organization has an in-house design staff, then they will have software they use to design brochures and reports. If you do not have access to a graphic designer, you can use Microsoft Publisher to layout your report.

## Distribution of Your Report

It is important to get your report into the hands of your citizens, right after you have completed it. First and foremost, load it onto your organization's website. If you can, include it in your local newspaper. Print copies and distribute them throughout your community at the library, at government buildings, at coffee shops. Mail copies to your citizens. Give the local chamber of commerce copies to distribute. Take copies to the next council meeting. Hold a press conference. The possibilities are endless. AGA has compiled a Media Package located on the AGA website that includes a sample press release, how to work with the media, how to write an op-ed piece, etc.

**Above all, do not reinvent the wheel! Go to the AGA website and click Completed Reports in the Citizen Centric Reporting section. See copies of actual completed reports along with a Q&A section with individuals who put the reports together.**

## AGA—Advancing Government Accountability

AGA's initiative to encourage governments to provide meaningful and understandable information about the financial condition and performance of the government to its citizens has cumulated in a four page citizen centric report. Such a report would ultimately answer the question, "Are we better off today than we were last year?"

This template offers guidance on the physical design, readability and distribution of a report. Make use of the **Content Guidelines** document to see what information should be included on each of the four pages.

Contact Susan Fritzlen at [sfritzlen@agacgfm.org](mailto:sfritzlen@agacgfm.org) and/or 800.AGA.7211 with any questions.

Visit AGA on the web  
at [www.agacgfm.org](http://www.agacgfm.org).

