

GUAM SOLID WASTE AUTHORITY

LOURDES A. LEON GUERRERO Governor of Guam JOSHUA F. TENORIO Lt. Governor of Guam IRVIN L. SLIKE General Manager



SUBMITTED VIA EMAIL

December 1, 2025

Speaker Frank F. Blas, Jr.
I Mina'trentai Ocho na Liheslaturan Guahan Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagatna, Guam 96910

Subject:

Reporting Requirement under P.L. 36-54

(Documents Relative to Unaudited Financial Reports for October 2025)

In compliance with the Legislature's reporting requirement per P.L. 36-54, we are submitting herewith the Guam Solid Waste Authority Financial Report (Unaudited) for October 2025.

The report will be posted on our website: https://gswa.guam.gov/reports.html.

Should you have any question or concerns, please contact the GSWA Comptroller at (671)-647-4365.

Best regards,

Irvin L. Slike

GSWA General Manager

Guam Solid Waste Authority Operations and Ordot Post-Closure Fund Statement of Revenues and Expenditures As of October 31, 2025 (Unaudited)

Revenues: Operations Fund Ordat Post-Closure Fund Total Commercial Fees (Large) \$ 1,117,032 \$ 1,16,195 \$ 10,904,27 \$ 1,094,27 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 10,942,77 \$ 12,049 \$ 12,555 \$ 10,049 \$ 12,155 \$ 10,049 \$ 12,155 \$ 12,049 \$ 2,233,606 \$ 12,049 \$ 2,233,606 \$ 10,049 \$ 12,155 \$ 12,049 \$ 2,332,609 \$ 12,049 \$ 2,326,939 \$ 12,049							
Revenues: Commercial Fees (Large) \$ 1,117,032 \$ 1,117,032 Others - Government/Commercial Fees 166,195 - 166,195 Residential Collection Fees (net 3%) 806,751 - 806,751 Special Waste 109,427 - 109,427 Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: Salaries and wages - regular 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - fringe benefits 158,944 - 94,130 Salaries and wages - fringe benefits 158,944 - 93,707 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 13,319 <th></th> <th></th> <th colspan="2"></th> <th colspan="2">Ordot Post-</th> <th></th>					Ordot Post-		
Commercial Fees (Large) \$ 1,117,032 \$ - \$ 1,117,032 Others - Government/Commercial Fees 166,195 - 166,195 Residential Collection Fees (net 3%) 806,751 - 806,751 Special Waste 109,427 - 109,427 Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 2 281,489 12,049 2,295,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 - 289,370 Other financing sources: Transfers In-Recycling Fund 33,333 - 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 - 289,370 Salaries and wages - fringe benefits 158,944 -		Ор	erations Fund	Clo	sure Fund		Total
Others - Government/Commercial Fees 166,195 - 166,195 Residential Collection Fees (net 3%) 806,751 - 806,751 Special Waste 109,427 - 109,427 Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 3 2,314,890 12,049 2,326,939 Expenditures: 3 2,374,890 2,289,370 2,289,370 2,289,370 2,289,370 2,289,370 2,289,370 2,289,370 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,281	Revenues:		·				
Residential Collection Fees (net 3%) 806,751 - 806,751 Special Waste 109,427 - 109,427 Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: - 3,348 - 2,289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 289,370 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351	Commercial Fees (Large)	\$	1,117,032	\$	-	\$	1,117,032
Special Waste 109,427 - 109,427 Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 289,370 12,049 2,2326,939 Expenditures: 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 13,19 <t< td=""><td>Others - Government/Commercial Fees</td><td></td><td>166,195</td><td></td><td>-</td><td></td><td>166,195</td></t<>	Others - Government/Commercial Fees		166,195		-		166,195
Host Community Fees 33,241 - 33,241 Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816	Residential Collection Fees (net 3%)		806,751		-		806,751
Other Revenues 48,805 - 48,805 Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 2 31,4890 12,049 2,326,939 Expenditures: 2 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 -	Special Waste		109,427		-		109,427
Interest Income/Investment Earnings 106 12,049 12,155 Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 289,370 12,049 2,326,939 Expenditures: 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 254,167 Total expenditures 1,944,051 128,619 <t< td=""><td>Host Community Fees</td><td></td><td>33,241</td><td></td><td></td><td></td><td>33,241</td></t<>	Host Community Fees		33,241				33,241
Total revenues 2,281,557 12,049 2,293,606 Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: 289,370 12,049 2,326,939 Expenditures: 289,370 - 289,370 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Suppties 42,480 - 42,480 Suppties 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 13,19 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 -<	Other Revenues		48,805		-		48,805
Other financing sources: Transfers In-Recycling Fund 33,333 - 33,333 Expenditures: Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269	Interest Income/Investment Earnings		106		12,049		12,155
Expenditures: 2,314,890 12,049 2,326,939 Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,	Total revenues		2,281,557		12,049		2,293,606
Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915 \$15,834,	Other financing sources: Transfers In-Recycling Fund		33,333				33,333
Salaries and wages - regular 289,370 - 289,370 Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915			2,314,890		12,049		2,326,939
Salaries and wages - overtime 48,130 - 48,130 Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Expenditures:						
Salaries and wages - fringe benefits 158,944 - 158,944 Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 13,19 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Salaries and wages - regular		289,370				289,370
Contractual services 808,459 128,619 937,078 Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Salaries and wages - overtime		48,130				48,130
Receiver 111,204 - 111,204 Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Salaries and wages - fringe benefits		158,944				158,944
Vehicle Supplies 42,480 - 42,480 Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Contractual services		808,459		128,619		937,078
Supplies 38,570 - 38,570 Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Receiver		111,204		-		111,204
Utilities - power, water, communications 11,351 - 11,351 Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Vehicle Supplies		42,480		-		42,480
Travel 1,319 - 1,319 Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$11,361,731 \$4,473,184 \$15,834,915	Supplies		38,570		-		38,570
Miscellaneous 146,816 - 146,816 Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Utilities - power, water, communications		11,351				11,351
Transfers out to Host Community Fund 33,241 - 33,241 Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Travel		1,319				1,319
Transfers out to General Fund (Debt Service-Cell3) 254,167 - 254,167 Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Miscellaneous		146,816				146,816
Total expenditures 1,944,051 128,619 2,072,670 Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Transfers out to Host Community Fund		33,241				33,241
Net change in fund balance 370,839 (116,570) 254,269 Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Transfers out to General Fund (Debt Service-Cell3)		254,167				254,167
Fund balances as the beginning of the year 10,990,892 4,589,754 15,580,646 Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Total expenditures		1,944,051		128,619		2,072,670
Ending fund balance \$ 11,361,731 \$ 4,473,184 \$ 15,834,915	Net change in fund balance		370,839		(116,570)		254,269
	Fund balances as the beginning of the year		10,990,892		4,589,754		15,580,646
		\$	11,361,731	\$	4,473,184	\$	15,834,915

Prepared by: Alma M. To, Assistant Comptroller

Reviewed by: Kathrine B. Kakigi, Comptroller



GUAM SOLID WASTE AUTHORITY

LOURDES A. LEON GUERRERO Governor of Guam JOSHUA F. TENORIO Lt. Governor of Guam IRVIN L. SLIKE General Manager



SUBMITTED VIA EMAIL

December 1, 2025

Governor of Guam Ufisinan I Maga'Håga Office of the Governor 513 W. Marine Corps Drive Hagatna, Guam 96910

Subject:

Reporting Requirement under P.L. 36-54

(Documents Relative to Unaudited Financial Reports for October 2025)

In compliance with the Legislature's reporting requirement per P.L. 36-54, we are submitting herewith the Guam Solid Waste Authority Financial Report (Unaudited) for October 2025.

The report will be posted on our website: https://gswa.guam.gov/reports.html.

Should you have any question or concerns, please contact the GSWA Comptroller at (671)-647-4365.

Best regards.

Irvin L. Slike

GSWA General Manager

Guam Solid Waste Authority Operations and Ordot Post-Closure Fund Statement of Revenues and Expenditures As of October 31, 2025 (Unaudited)

			Ordot Post-	
	Op	erations Fund	Closure Fund	Total
Revenues:				
Commercial Fees (Large)	\$	1,117,032	\$ -	\$ 1,117,032
Others - Government/Commercial Fees		166,195	-	166,195
Residential Collection Fees (net 3%)		806,751		806,751
Special Waste		109,427		109,427
Host Community Fees		33,241	-	33,241
Other Revenues		48,805		48,805
Interest Income/Investment Earnings		106	12,049	12,155
Total revenues		2,281,557	12,049	2,293,606
Other financing sources: Transfers In-Recycling Fund		33,333	-	33,333
		2,314,890	12,049	2,326,939
Expenditures:				
Salaries and wages - regular		289,370	-	289,370
Salaries and wages - overtime		48,130	-	48,130
Salaries and wages - fringe benefits		158,944		158,944
Contractual services		808,459	128,619	937,078
Receiver		111,204	-	111,204
Vehicle Supplies		42,480	8	42,480
Supplies		38,570		38,570
Utilities - power, water, communications		11,351		11,351
Travel		1,319	-	1,319
Miscellaneous		146,816	-	146,816
Transfers out to Host Community Fund		33,241	-	33,241
Transfers out to General Fund (Debt Service-Cell3)		254,167		254,167
Total expenditures		1,944,051	128,619	2,072,670
Net change in fund balance		370,839	(116,570)	254,269
Fund balances as the beginning of the year		10,990,892	4,589,754	15,580,646
Ending fund balance	\$	11,361,731	\$ 4,473,184	\$ 15,834,915

Prepared by: Alma M. To, Assistant Comptroller

Reviewed by: Kathrine B. Kakigi, Comptroller