



**GUAM SOLID WASTE AUTHORITY  
BOARD OF DIRECTORS MEETING  
AGENDA**

Tuesday, December 19, 2023 10: 00a.m.  
VIA VIDEO CONFERENCE

- I. CALL TO ORDER
- II. ROLL CALL
- III. DETERMINATION OF PROOF OF PUBLICATION
- IV. APPROVAL OF AGENDA ITEMS
- V. APPROVAL OF MINUTES
- VI. REPORTS
  - a. MANAGEMENT REPORTS
    - i. OPERATIONAL UPDATE
    - ii. FINANCIAL UPDATE
  - b. LEGAL COUNSEL'S REPORT
  - c. COMMITTEE REPORTS
- VII. UNFINISHED BUSINESS
  - a. ISLAND WIDE TRASH COLLECTION INITIATIVE
  - b. ORDOT POST CLOSURE PLAN UPDATE
    - i. FEDERAL RECEIVERSHIP UPDATES / INFORMATION
  - c. LAYON CELLS 1 AND 2 CLOSURE
  - d. RATE CASE WITH PUBLIC UTILITIES COMMISSION
    - i. UFS UTILITY FINANCIAL SOLUTIONS, LLC – GSWA RATE STUDY
  - e. PROCUREMENT OF LEGAL SERVICES
- VIII. NEW BUSINESS
- IX. COMMUNICATIONS AND CORRESPONDENCE
- X. PUBLIC FORUM - MEMBERS OF THE PUBLIC TO CONTACT GSWA TO BE PLACED ON THE AGENDA IF THEY WISH TO ADDRESS THE BOARD.
- XI. NEXT MEETING
- XII. ADJOURN

**Guam Solid Waste Authority Board of Directors Regular Meeting**

**Tuesday, December 19, 2023 , 10:00 a.m. (ChST)**

**Join Zoom Meeting**

Link: <https://zoom.us/j/9140408814?pwd=TjZ3U0dHSVd0ajlKRjBhcWFrc1ZYZz09>

**Meeting ID: 914 040 8814**

**Passcode: 777546**

The Guam Solid Waste Authority Board of Directors will have a board meeting December 19, 2023 at 10:00 a.m. The meeting will be conducted via Zoom.

**Agenda:**

- I. Call to order**
- II. Roll Call**
- III. Determination of Proof of Publication**
- IV. Approval of Agenda Items**
- V. Approval of Minutes**
- VI. Reports**
  - a. Management Reports**
    - i. Operational Update**
    - ii. Financial Update**
  - b. Legal counsel report**
  - c. Committee Report**
- VII. Unfinished Business**
  - a. Island wide trash collection initiative**
  - b. Ordot post closure plan update**
    - i. Federal Receivership Updates/ Information**
  - c. Layon cells 1 and 2 closure**
  - d. Rate case with the Public Utilities Commission**
    - i. UFS Utility Financial Solutions, LLC- GSWA Rate Study**
  - e. Procurement of legal services**
- VIII. New Business**
- IX. Communications and Correspondences**
- X. Public Forum- Members of the public to contact GSWA to be placed on the agenda if they wish to address the board**
- XI. Next meeting**
- XII. Adjourn**

**Access live stream of the meeting on GSWA website: <https://www.guamsolidwasteauthority.com/>**

*For more information, please contact GSWA Admin at [admin@gswa.guam.gov](mailto:admin@gswa.guam.gov) or 671-646-3215. Persons needing telecommunication device for the Hearing/Speech Impaired (TDD) may contact 671-646-3111. This advertisement was paid for by GSWA.*

**K.E.Y.S. CONSTRUCTION**

**TEMPORARY POSITION  
9 CARPENTERS  
1 YEAR EXPERIENCE**

**CALL 671-482-4950  
ROLANDO**

**PUBLICATION NOTICE**

In accordance with the provisions of Guam Code Annotated, Title XI, Chapter III, Section 3315, notice is hereby given that:

**Espino, LLC  
DBA : Ben N Yan's Mini Mart**

has applied for a Class: 5 (Five) OFF SALE BEER Alcoholic Beverage License said premises being marked as Lot: 5015-1-R2 & 5047-1-R5 UNIT 108/109 2211 ARMY DR. MANHATTAN PLAZA TAMUNING/TUMON/HARMON

**BROOKS CONCEPCION LAW, P.C.**

247 Martyr Street, Ste. 101  
Hagåtña, Guam 96910  
(671) 472-6848  
(671) 477-5790

Attorneys for Administratrix

**IN THE SUPERIOR COURT OF GUAM**

**IN THE MATTER OF THE ESTATE OF  
RAMONA RAQUEL LEON  
GUERRERO PEREZ,  
Deceased.**

**PROBATE CASE NO: PR0170-23**

**NOTICE OF CREDITORS**

Notice is hereby given by the undersigned, Marilysse C. Perez-Cruz, Administratrix of the Estate of Ramona Raquel Leon Guerrero Perez, deceased, to the creditors of, and all persons having claims against the said estate or against said deceased, that within sixty (60) days after the first publication of this notice, they either file them with necessary vouchers in the office of the Clerk of the Superior Court, Guam, or exhibit them with the necessary vouchers to Marilysse C. Perez Cruz, Administratrix at the Law offices of BROOKS CONCEPCION LAW, P.C., at 247 Martyr Street, Ste. 101, Hagåtña, Guam, the same being the place for the transaction of the said estate.

Dated: December 6, 2023

/s/ Marilysse C. Perez-Cruz  
Administratrix for the Estate of  
Ramona Raquel Leon Guerrero Perez

**JOB OPENINGS**

**Mechanic/Mechanic Helper  
Welder/Welder Helper  
Operations Manager  
General Helper  
Driver**

**LAGU, LLC**  
admin@laguguam.com  
(671) 649-5681

**CLASSIFIED  
ADVERTISING**



**REAL ESTATE?**

Sell, rent, buy, property through real estate ads. Ads can include photos, company logos to meet you needs and help you get the sale!

**ONLY \$14.00  
A DAY/COLUMN INCH**

THE GUAM DAILY POST

Call us at 671.649.1924 or email sales@postguam.com  
Mon. - Fri. 8:00 am - 5:00 pm



**BID INVITATION**

**Bid No:** GCC-FB-24-005  
**For:** GCC Building 900 Awning & Main Roof Repair  
**Pre-Bid Conference & Site Visit Date (Mandatory):** 10:00 a.m., Tuesday, December 19, 2023  
GCC Student Services & Administration Conference Room, 2nd floor, Building 2000  
**Bid Submission:** 10:00 a.m., Tuesday, January 9, 2024  
GCC Student Services & Administration Building (Building 2000)  
GCC Materials Management Office, 1st Floor, Room 2105  
**Bid Opening Date:** 10:15 a.m., Tuesday, January 9, 2024  
GCC Student Services & Administration Conference Room, 2nd floor, Building 2000  
**Place:** Guam Community College Student Services & Administration Building

Interested bidders may purchase a bid package at the Cashier's Office (Building 2000, Room 2119, 1st floor, during the hours of 8:00 a.m. to 4:00 p.m., Monday thru Friday (excluding Government of Guam holidays). A non-refundable fee of \$25.00 must be paid on or by the Pre-Bid Conference date for a hard copy. Upon issuance of a receipt, a bid packet must be picked up from the Materials Management Office, Room 2105 (1st floor). However, interested bidders may request for a PDF file of the bid packet to be sent via email, free of charge. Attendance at the Pre-Bid Conference is Mandatory, failure to attend will result in disqualification.

For further information, please contact the Materials Management Office at 735-5540 ext. 5541 or 5547 or email: materialsmanagement@guamcc.edu.

This project is funded by Guam Community College. GCC is an equal opportunity provider and employer.

/s/ MARY A.Y. OKADA, Ed.D.  
President



**Guam Solid Waste Authority Board of Directors Regular Meeting  
Tuesday, December 19, 2023, 10:00 a.m. (ChST)**

**Join Zoom Meeting**

<https://zoom.us/j/9140408814?pwd=TjZ3U0dHSVd0ajlKRjBhCWFrclZlZyZ09>

Meeting ID: 914 040 8814 Passcode: 777546

The Guam Solid Waste Authority Board of Directors will have a board meeting December 19, 2023 at 10:00 a.m. The meeting will be conducted via Zoom.

**Agenda:** I. Call to order II. Roll Call III. Determination of Proof of Publication IV. Approval of Agenda Items V. Approval of Minutes VI. Reports a. Management Reports i. Operational Update ii. Financial Update b. Legal counsel report c. Committee Report VII. Unfinished Business a. Island wide trash collection initiative b. Ordot post closure plan update i. Federal Receivership Updates/ Information c. Layon cells 1 and 2 closure d. Rate case with the Public Utilities Commission i. UFS Utility Financial Solutions, LLC- GSWA Rate Study e. Procurement of legal services VIII. New Business IX. Communications and Correspondences X. Public Forum- Members of the public to contact GSWA to be placed on the agenda if they wish to address the board XI. Next meeting XII. Adjourn

Access live stream of the meeting on GSWA website: <https://www.guamsolidwasteauthority.com/>

For more information, please contact GSWA Admin at admin@gswa.guam.gov or 671-646-3215. Persons needing telecommunication device for the Hearing/Speech Impaired (TDD) may contact 671-646-3111. This advertisement was paid for by GSWA.

**AVAILABLE JOBS FOR ELIGIBLE U.S. WORKERS**

**12 - CAMP COOK WITH ONE YEAR EXPERIENCE \$13.07 PER HOUR**

Prepare and cook foodstuffs according to menus or numbers of portions to be served. Apportion and serve food to construction crew at work force housing. May be required to cook a variety of Asian cuisine, Filipino delicacies and bake bread. Clean and inspect galley equipment, kitchen appliances and work areas to ensure cleanliness and functional operation. Take inventory of supplies and requisition food supplies. (Health certificate required upon hire)

**Benefits:** Roundtrip airfare for off-island hire; food & lodging at \$80.00 per week; local transportation to/from jobsite. Health certificate upon hire

The job offer meets all EEO requirements, and initiates a temporary placement. The recruitment associated with this job offer is closely monitored by the Department of Labor. Qualified, available and willing U.S. workers are highly encouraged to apply. Should you qualify for the job and are not hired, you may appeal with the Department of Labor who will independently review matter.

The complete job duties may be viewed in person at American Job Center  
414 W. Soledad Avenue, Suite 300 GCIC Building, Hagatna, Guam  
Or apply online at [www.hireguam.com](http://www.hireguam.com); Enter Keyword: 2024-012

**CLASSIFIED ADVERTISING**



**PERSONAL ADS?**

Trying to sell the car, old phone, or miscellaneous item? Have an up coming yard sale, Events, etc? We can help you get the word out.

**ONLY \$14.00 A DAY/COLUMN INCH**

Call us at 671.649.1924 or email sales@postguam.com Mon. - Fri. 8:00 am - 5:00 pm

# ISLAND-WIDE HOME DELIVERY

Get the most local print content delivered to your doorstep daily.



Contact us at [customerservice@postguam.com](mailto:customerservice@postguam.com) or call 671-649-1924



## Guam Solid Waste Authority Board of Directors Regular Meeting

Tuesday, December 19, 2023, 10:00 a.m. (ChST)

Join Zoom Meeting

<https://zoom.us/j/9140408814?pwd=TjZ3U0dHSVd0ajlKRjBhcWFrClZlZz09>

Meeting ID: 914 040 8814 Passcode: 777546

The Guam Solid Waste Authority Board of Directors will have a board meeting December 19, 2023 at 10:00 a.m. . The meeting will be conducted via Zoom.

Agenda: I. Call to order II. Roll Call III. Determination of Proof of Publication IV. Approval of Agenda Items V. Approval of Minutes VI. Reports a. Management Reports i. Operational Update ii. Financial Update b. Legal counsel report c. Committee Report VII. Unfinished Business a. Island wide trash collection initiative b. Ordot post closure plan update i. Federal Receivership Updates/ Information c. Layon cells 1 and 2 closure d. Rate case with the Public Utilities Commission i. UFS Utility Financial Solutions, LLC- GSWA Rate Study e. Procurement of legal services VIII. New Business IX. Communications and Correspondences X. Public Forum- Members of the public to contact GSWA to be placed on the agenda if they wish to address the board XI. Next meeting XII. Adjourn

Access live stream of the meeting on GSWA website: <https://www.guamsolidwasteauthority.com/>

For more information, please contact GSWA Admin at [admin@gswa.guam.gov](mailto:admin@gswa.guam.gov) or 671-646-3215. Persons needing telecommunication device for the Hearing/Speech Impaired (TDD) may contact 671-646-3111. This advertisement was paid for by GSWA.



### WE ARE HIRING!

Come and join our Kings Family!  
Flexible schedules for full and part time positions  
KINGS TAMUNING and DEDEDO locations

#### SERVERS

Earn up to \$150.00/ day as a server!  
(Inclusive of base hourly rate and tips)

#### COOKS

\$15.00/hour or more for cooks!  
(Based on experience)

#### APPLY NOW!

Call us at (671) 646 6083/84/85 or  
Visit Kings Restaurants to pick up an application!



## SUMITOMO MITSUI CONST. CO., LTD.

# JOB OPENING

- TRUCK DRIVERS (CHAUFFERS "C")
- CRANE OPERATORS (mobile/crawler)
- Apprentices (carpenter, cement mason)

Employment offers conditioned upon ability to obtain & maintain access/clearance to restricted areas.

Apply at 302A J.L. Baker St., Suites 105-107

Harmon Industrial Park

Phone No: (671) 649-7521~24 | Fax: 649-7550

Email: [admin@smccguam.com](mailto:admin@smccguam.com)

## NOW HIRING

# DRIVERS WANTED

- MULTIPLE ROUTES AVAILABLE!
- GREAT SUPPLEMENTAL INCOME!
- MAKE EXTRA CASH IN A FEW HOURS A DAY!
- PERFECT FOR NIGHT OWLS!

Interested? Send us an email!

[krista@postguam.com](mailto:krista@postguam.com) or [marc@postguam.com](mailto:marc@postguam.com)

THE GUAM DAILY  
POST



BAYVIEW HOTEL  
GUAM



Delmonico Kitchen & Bar

## Job Opening Opportunities

### Culinary

Assistant Outlet Manager	Junior Sous Chef
Servers	Chef De Partie
Bartenders	Commis Chefs
Cashiers	

To apply visit [careers.dusit.com](http://careers.dusit.com)

For more information: Email [careers.dtgu@dusit.com](mailto:careers.dtgu@dusit.com)  
or Call +1 671 648 8082

1475 Pale San Vitores Rd, Tumon, 96913, Guam

+1 671-646-2300

[reservationguambayview@dusit.com](mailto:reservationguambayview@dusit.com)

Bayview Hotel Guam is an equal opportunity employer



**GUAM SOLID WASTE AUTHORITY**  
**BOARD OF DIRECTORS' MEETING MINUTES**  
**Tuesday, November 21, 2023**  
**1:05 pm – 2:44p.m.**  
**Guam Solid Waste Authority Via Video Conference**

**I. Call to Order**

Chairman Gayle called the meeting to order for the Guam Solid Waste Authority (GSWA) Board of Directors' meeting at 1:05 pm.

**II. Roll Call**

**Board Members:**

Andrew Gayle	Chairman
Minakshi Hemlani	Vice Chairwoman
Margaret "Peggy" Denney	Secretary

**Management & Staff:**

Irvin Slike	General Manager
Kathrine Kakigi	Comptroller
Roman Perez	Operations Superintendent
Keilani Mesa	Administrative Officer
Alicia Fejeran	Chief of Administration
Jolyn Flores	Administrative Assistant
Julene Hunt	Scale House Attendant I

**Guests:**

Harvey Gershman	GBB Federal Receiver Representative
Christopher Lund	GBB Federal Receiver Representative
Steven Schilling	GBB Federal Receiver Representative
Gregory Christians	GBB Federal Receiver Representative
Joyce Tang	Attorney for GBB Federal Receiver
Andrew Mishkin	Attorney for GBB Federal Receiver
Alan Krischner	Brown & Caldwell
Jesse Chargualaf	Office of Senator Perez

**III. Determination of Proof of Publication**

1st Publication with Guam Daily Post, Tuesday, November 14, 2023  
2nd Publication with Guam Daily Post, Sunday, November 19, 2023



#### **IV. Approval of Agenda Items**

Vice Chairwoman Hemlani motioned to approve the meeting agenda provided by Chairman Gayle; Secretary Denney seconded the motion. Agenda was approved.

#### **V. Approval of Minutes**

Board members reviewed the October 21, 2023 draft minutes. Vice Chairwoman Hemlani motioned to approve the draft minutes; Secretary Denney seconded the motion. The minutes for October 21, 2023 Board Meeting were approved.

#### **VI. Reports**

##### **a. Management Reports**

##### **i. Operational Update**

General Manager Irvin Slike provided an update on GSWA's fleet, mentioning the recent acquisition of three Large Diesel trucks with some hydraulic issues that are being addressed. These trucks, equipped with automated arms, were deployed on route, and the drivers are adapting to the new technology. An electric truck is expected soon, with two more anticipated by year-end.

On November 30th, GSWA will present before the PUC to secure the award for four additional trucks. Pending the purchase order from the Local GSA, GSWA aims to present it to the Federal GSA, requiring approval by the November 30th PUC hearing. If on schedule, these trucks should arrive by June 2025, contributing to a total of 13 trucks, with 6 to 8 fully operational ones.

General Manager Slike stated that to efficiently handle trash and recycling on the same day, 10 competent trucks are needed. Chairman Gayle clarified that the upcoming four trucks are diesel, not electric, to which General Manager confirmed.

General Manager Slike updated the board on efforts to install charging stations for electric trucks at Layon Landfill, as the Harmon Transfer station posed challenges. He added that the charging time would take approximately 20 minutes per charge, requiring only a once-a-week charging schedule. GSWA received Layon Landfill's annual report, revealing remaining airspace in Cell 3 of 1,397,304 cubic yards as of August 23, 2023, predicting exhaustion in 2032. General Manager Slike reported advancing calculations for Cell 4 construction, set to begin in 2030.

General Manager Slike stated that conversations with Guam Waterworks Authority (GWA) involved a dye test on Pond 1 at Ordod Dump on 11/22/2023 to assess potential connections between surface water and increased leachate flows.

Regarding rates, the General Manager shared insights from a meeting with the rate model UFS, suggesting that funding the Ordod trust fund and implementing island-wide collection could result in



monthly rates between \$27 and \$28. Reduced rates for specific households, including those on the SNAP Program, are also under consideration, with a comprehensive report expected in two weeks.

Secretary Denney inquired about the purpose of the GWA dye test, and the General Manager explained its potential to reveal connections between rainfall and leachate flows.

**ii. Financial Update**

Comptroller Kathrine Kakigi stated that she will submit the year-end Trash Talk report as of September 30, 2023, in the upcoming Board Meeting. Chairman Gayle has expressed interest in reinstating the Trash Talk report and has requested insights into Customer Service Statistics.

General Manager Irvin Slike reported financial highlights from September to October, highlighting a notable 31% increase in total revenue and a decrease in contractual employees. Total expenditures saw a marginal 1% increase. General Manager Slike is exploring the conversion of some temporary positions into permanent ones, aiming to save money and comply with PUC regulations. The budget target is set at \$500,000.00.

Secretary Denney inquired about the purpose of the GEPA appropriation. General Manager Slike explained that it is reserved for potential work at the Layon Landfill, though it has not been utilized in the past three years, with the last use being \$200,000 for the Solid Waste Management Recycling plan update.

Chairman Gayle highlighted the historical inclusion of the GEPA appropriation in the GSWA budget submitted to the Legislature. This practice has been ongoing for years.

The General Manager provided an update on the Fund Balance, revealing a balance of \$6,843,510.00 as of October 31, 2023, for the Ordot Post Closure fund.

Comptroller Kathrine Kakigi directed the Board's attention to the detailed financial reports included in the Board Packet for further reference.

**b. Legal Counsel's Report**

No discussion.

**c. Committee Reports**

No discussion.

**VII. Unfinished Business**

**a. Island Wide Trash Collection Initiative**

Chairman Gayle reported that he and the General Manager attended a public hearing on the bill sponsored by Senator Sabina Perez. During the hearing, representatives from PUC, GWA, and GEPA were present and testified in favor of the bill. Valid concerns were raised, and if the bill passes, there will be a need to undergo the process of developing rules and regulations, including going through the AAA process. Despite



the concerns, the overall outcome of the hearing was positive. Chairman Gayle suggested that General Manager Slike and his team begin preparing for the island-wide initiative, as it may be implemented in 2024 if the bill successfully passes.

**b. Ordot Post Closure Plan Update**

Receiver Representative Harvey Gershman emphasized that any coordination with GWA should align with the Receiver's instructions as mandated by the Court. Mr. Gershman, however, was unaware of the scheduled dye test for tomorrow.

Regarding Senator Perez's bill, the Receiver provided comments, suggesting that the \$25 million should be directed to the Receiver Trust while the Receiver is still in charge. Once GSWA fully takes over, the funds will be transferred accordingly. The Receiver expressed the view that establishing a new trust is unnecessary.

Mr. Gershman reported that the Special Report from the last October Board Meeting could not be completed, but he intends to include the presentation in the upcoming Board Meeting. Contractors, Brown & Caldwell presented their design review and oversight of the Ordot dump location, with a corresponding PowerPoint presentation provided in the Board Packet.

**c. Layon Cells 1 and 2 Closure**

No updates

**d. Rate Case with Public Utilities Commission**

General Manager Slike reported that there might be a hearing for the reduced rates, as communicated by Fred Horecky during the hearing for the IWC.

**VIII. New Business**

**a. Procurement of Legal Services**

General Manager Slike reported that Chief of Administration, Alicia Fejeran, has prepared the RFP and will be releasing it next Monday, November 27, 2023.

**IX. Communications and Correspondence**

None.

**X. Public Forum: Members of the public to contact GSWA to be placed on the agenda if they wish to address the board.**

None.

**XI. Next meeting**

The next meeting will be held via video conference on Tuesday, December 19, 2023 at 10:00 a.m.

**XIII. Adjourn**

Vice Chair Hemlani motioned to adjourn meeting. Secretary Denney seconded the motion. Motion was passed unanimously and the meeting was adjourned at 2:44 p.m.



**Guam Solid Waste Operations Fund  
Operating Budget Revenues, Expenditures, Reserves  
As of November 30, 2023**

Unaudited	Annual Budget Operations				November 2023				YTD			
	Budget	Carryover ARPA	Carryover 23 Fund Bal	Total Budget	November Budget	November 2023	Variance	% Variance	Budget	YTD	Variance	% Variance
<b>Revenues:</b>												
Commercial Fees (Large)	9,758,051		0	9,758,051	828,766	1,423,774	595,008	72%	1,630,798	3,040,482	1,409,684	86%
Others - Government/Commercial Fees	987,518		0	987,518	83,871	114,456	30,584	36%	165,037	364,852	199,815	121%
Residential Collection Fees, net 3% Bad Debt	7,951,648		0	7,951,648	675,345	651,894	-23,452	-3%	1,328,906	1,305,567	(23,339)	-2%
Host Community Fees	300,000		0	300,000	25,479	42,575	17,096	67%	50,137	91,922	41,785	83%
Other Revenues	431,284		0	431,284	36,630	32,911	-3,719	-10%	72,078	74,731	2,653	4%
Interest Income	0		0	0	0	91	91	n/a	0	187	187	n/a
Prior Year Revenues	0		0	0	0	0	0	n/a	0	0	0	n/a
<b>Total revenues</b>	<b>19,428,501</b>	<b>0</b>	<b>0</b>	<b>19,428,501</b>	<b>1,650,092</b>	<b>2,265,700</b>	<b>615,608</b>	<b>37%</b>	<b>3,246,955</b>	<b>4,877,741</b>	<b>1,630,786</b>	<b>50%</b>
Fund Balance Allocation	0		2,439,422	2,439,422	0	0	0		0	0	0	
ARPA Budget Allocation	0	8,535,247	0	8,535,247	0	0	0	0%	1,453,839	1,453,839	0	0%
Transfer In - Recycling Revolving Fund	400,000		0	400,000	33,333	33,333	0	0%	66,667	66,667	0	0%
<b>Total Revenues/Transfers In/ARPA Allocation</b>	<b>19,828,501</b>	<b>8,535,247</b>	<b>2,439,422</b>	<b>30,803,173</b>	<b>1,683,425</b>	<b>2,299,033</b>	<b>615,608</b>	<b>37%</b>	<b>4,767,461</b>	<b>6,398,247</b>	<b>1,630,786</b>	<b>34%</b>
<b>Expenditures by Object:</b>												
Salaries and wages	4,002,582		0	4,002,582	307,047	264,595	(42,452)	-14%	537,333	490,420	(46,913)	-9%
<b>Contractual services:</b>												
Layon Operator	2,700,000		1,290,000	3,990,000	323,843	338,531	14,688	5%	647,681	661,755	14,074	2%
Layon Monitoring	650,000		0	650,000	54,167	44,754	(9,413)	-17%	108,333	99,798	(8,535)	-8%
Harmon Hauler Station Operations	2,400,000		1,239,422	3,639,422	303,285	305,367	2,081	1%	606,570	658,840	52,269	9%
Ordot Postclosure care	2,000,000		0	2,000,000	166,667	166,667	0	0%	333,333	333,333	0	0%
Recycling Programs	700,098		0	700,098	44,592	34,972	(9,620)	-22%	116,683	62,765	(53,918)	-46%
GEPA Appropriation	202,992		0	202,992	0	0	0	0%	0	0	0	0%
Contractual Employees	500,000		0	500,000	41,667	100,107	58,440	140%	83,333	186,561	103,228	124%
Vehicle Maintenance	700,000		0	700,000	58,333	8,384	(49,949)	-86%	116,667	28,267	(88,400)	-76%
PUC/Rate Study Consultant/Legal Expenses/Ordot	180,000		0	180,000	115,833	115,833	0	0%	121,667	121,667	0	0%
Others	478,288	1,080,000	0	1,558,288	39,857	37,294	(2,563)	-6%	79,715	62,183	(17,532)	-22%
<b>Total contractual services:</b>	<b>10,511,378</b>	<b>1,080,000</b>	<b>2,529,422</b>	<b>14,120,800</b>	<b>1,148,244</b>	<b>1,151,909</b>	<b>3,665</b>	<b>0%</b>	<b>2,213,982</b>	<b>2,215,169</b>	<b>1,186</b>	<b>0%</b>
<b>Receiver</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,675</b>	<b>69,675</b>	<b>n/a</b>	<b>0</b>	<b>69,675</b>	<b>69,675</b>	<b>n/a</b>
<b>Travel</b>	<b>24,286</b>	<b>0</b>	<b>0</b>	<b>24,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
Supplies	431,655		0	431,655	35,971	31,754	(4,217)	-12%	71,943	68,924	(3,018)	-4%
Vehicle Supplies	150,000		0	150,000	48,180	58,410	10,230	21%	57,437	68,364	10,927	19%
Worker's compensation	1,000		0	1,000	83	0	(83)	-100%	167	0	(167)	-100%
Drug testing	1,000		0	1,000	83	82	(1)	-2%	167	82	(85)	-51%
Equipment	5,242		0	5,242	0	0	0	0%	0	0	0	0%
Utilities - power	110,000		0	110,000	9,167	9,062	(105)	-1%	18,333	9,062	(9,271)	-51%
Utilities - water	18,500		0	18,500	1,542	667	(875)	-57%	3,083	1,441	(1,643)	-53%
Communications	61,515		0	61,515	5,126	4,708	(419)	-8%	10,253	9,421	(832)	-8%
Capital outlays	680,635	7,455,247	0	8,135,882	56,720	56,720	0	0%	1,567,278	1,567,278	0	0%
Miscellaneous	243,708		0	243,708	20,309	22,292	1,983	10%	40,618	41,564	946	2%
Reserves - Layon Landfill	200,000		0	200,000	16,667	16,667	0	0%	33,333	33,333	0	0%
Transfers to Host Community Fund	300,000		0	300,000	25,000	42,575	17,575	70%	50,000	91,922	41,922	84%
Transfer out to General Fund (Debt Service), Cell 3 E	2,997,000		0	2,997,000	249,750	254,000	4,250	2%	499,500	508,000	8,500	2%
Other Expenditures	5,224,542	7,455,247	0	12,679,788	468,598	496,936	28,338	6%	2,352,111	2,399,390	47,279	2%
<b>TOTAL EXPENDITURES:</b>	<b>19,738,501</b>	<b>8,535,247</b>	<b>2,529,422</b>	<b>30,803,170</b>	<b>1,923,889</b>	<b>1,983,116</b>	<b>59,227</b>	<b>3%</b>	<b>5,103,427</b>	<b>5,174,655</b>	<b>71,228</b>	<b>1%</b>
Excess (deficiency) of revenues over (under expenditures)						<b>315,917</b>				<b>1,223,592</b>		
Less: Carry Over Encumbrances/Expenditures:									Other/Carry over obligations:	-1,887,950		
									<b>Net Change</b>	<b>-664,358</b>		

Summary of Carry over Encumbrances:      Total Encumbrance      Payments      Balance

Fund Balance CY -Transfer for Interest Pay	1,886,800	1,886,800	0
Vehicle Supplies	1,150	1,150	0
<b>Note:</b>	<b>1,887,950</b>	<b>1,887,950</b>	<b>0</b>

Note: This report is based on preliminary month end numbers and is subject to change based on DOA updates and accounting adjustments.

ARPA Funds revenues are allocated based on when they are expended.

Carry over encumbrances such as contracts and purchase orders funded by prior year receipts but expended this fiscal year.

Allowance is estimated at 3% of Residential Revenues.

Public Law 37-42 allocated to GEPA \$202,992 to fund duties and responsibilities related to the

closure, monitoring and opening of the island's landfill.

P.L. 37-42 allocated \$19,428,501 to fund GSWA's budget.

P.L. 36-115 allocated \$400,000 to the Recycling Revolving Fund to GSWA to fund the Residential

Recycling Program and is a continuing appropriation.

**GUAM SOLID WASTE AUTHORITY FUNDS**

**FUND BALANCE as of November 30, 2023**

*Unaudited*

	Operational Fund	Ordot Post Closure Fund	Total
Fund Balance, September 30, 2023 <i>unaudited</i>	7,120,356	4,912,400	12,032,756
<i>Add: Revenues/Other Sources:</i>	6,398,247	384,962	6,783,209
<i>Transfers In- SWOF</i>	0	1,886,800	1,886,800
	6,398,247	2,271,763	8,670,009
<i>Less: Expenditures/Reserves:</i>	5,174,655	222,358	5,397,013
<i>Transfers Out - OPCC</i>	1,886,800	0	1,886,800
<i>Carry Over Encumbrances</i>	1,150	0	1,150
	7,062,605	222,358	7,284,963
<i>Net Operating Budget</i>	-664,358	2,049,404	15,954,972
<i>Add back:</i>			
<i>Capital Outlay - Equipment Replacement reserves     set asides</i>	113,439	0	113,439
<i>Layon Reserves</i>	33,333	0	33,333
<b>Total Net change in Fund Balance</b>	<b>-517,585</b>	<b>2,049,404</b>	<b>1,531,819</b>
Ending Fund Balance, November 31, 2023 (unaudited)	6,602,771	6,961,804	13,564,575

Solid Waste Operations Fund  
 Operating Balance Sheet  
 As of November 30, 2023 and September 30, 2023  
 (Unaudited)

	As of 30-Nov-23	As of 30-Sep-23	Change	% Change
<b>ASSETS</b>				
Cash and cash equivalents, unrestricted	4,646,485	5,689,047	-1,042,562	-18%
Cash and cash equivalents, restricted	371,081	5,963,590	-5,592,509	-94%
Investments, Restricted	7,051,453	0	7,051,453	
Receivables, net:		0		
Tipping Fees	4,194,946	4,307,989	-113,043	-3%
Due from other funds		0		
Due from component units		0		
Deposits and other assets		0		
Total assets	<u>16,263,965</u>	<u>15,960,626</u>	<u>303,339</u>	<u>2%</u>
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>				
Liabilities:				
Accounts payable	0	0	0	
Accrued payroll and other	920,847	1,744,518	-823,671	-47%
Due to component units	0	0	0	
Due to other funds	1,730,366	2,183,352	-452,986	-21%
Deferred revenue	0	0	0	
Deposits and other liabilities	48,177	0	48,177	
Total liabilities	<u>2,699,390</u>	<u>3,927,870</u>	<u>-1,228,480</u>	<u>-31%</u>
Fund balance (deficit):				
Restricted, OPCC	6,961,804	4,912,400	2,049,404	42%
Committed	0	0	0	
Assigned	6,602,771	7,120,356	-517,585	-7%
Unassigned	0	0	0	
Total fund balance (deficit)	<u>13,564,575</u>	<u>12,032,756</u>	<u>1,531,819</u>	<u>13%</u>
Total liabilities and fund balances (deficit)	<u>16,263,965</u>	<u>15,960,626</u>	<u>303,339</u>	<u>2%</u>

Note:  
 This report is based on preliminary month end numbers and is subject to change based on DOA updates and accounting adjustments.

Operating Budget Revenues, Expenditures

As of November 30, 2023

Unaudited

	FY2024 Actuals to Date	FY2023 Actuals to Date	Variance	% Increase (Decrease)
<b>Revenues:</b>				
Commercial Fees (Large)	3,040,482	1,628,836	1,411,646	86.7%
Others - Government/Commercial Fees	364,852	111,957	252,895	225.9%
Residential Collection Fees (net 3%)	1,305,567	1,360,976	(55,409)	-4.1%
Host Community Fees	91,922	55,374	36,548	66.0%
Other Revenues	74,731	69,474	5,257	7.6%
Interest Income/Gains/Losses	51,815	190	51,625	27171.3%
Prior Year Revenues	0	21,185	(21,185)	-100.0%
<b>Total Revenues</b>	<b>4,929,370</b>	<b>3,247,992</b>	<b>1,681,378</b>	<b>51.8%</b>
ARPA Budget Allocation	1,453,839	667,956	785,883	117.7%
Transfers In- Reimb from Cell 3	0	0	0	0.0%
Transfers In - Recycling Revolving Fund	66,667	0	66,667	n/a
Total Other Resources/Transfers In	1,520,506	667,956	852,550	127.6%
<b>Total Revenues/Other Resources/Transfers In:</b>	<b>6,449,875</b>	<b>3,915,947</b>	<b>2,533,927</b>	<b>64.7%</b>
<b>Expenditures by Object:</b>				
Salaries and wages - regular	324,820	232,395	92,425	39.8%
Salaries and wages - overtime	33,158	13,699	19,459	142.0%
Salaries and wages - fringe benefits	132,441	93,621	38,820	41.5%
	490,420	339,716	150,704	44.4%
<b>Contractual services:</b>				
Layon Operations	661,755	667,956	(6,201)	-0.9%
Layon Others	99,798	138,238	(38,439)	-27.8%
Harmon Hauler Station Operations	658,840	589,299	69,541	11.8%
Ordot Postclosure care (OPCC)	222,358	445,479	(223,121)	-50.1%
Recycling/Other Programs	62,765	171,925	(109,160)	-63.5%
GEPA Appropriation	0	0	0	0.0%
Contractual Employees	186,561	309,392	(122,831)	-39.7%
Vehicle Maintenance	28,267	153,741	(125,475)	-81.6%
PUC/Legal Expenses	121,667	93,050	28,617	30.8%
Other Contractual	62,183	37,066	25,117	67.8%
<b>Total Contractual</b>	<b>2,104,192</b>	<b>2,606,144</b>	<b>(501,951)</b>	<b>-19.3%</b>
Receiver	69,675	41,000	28,675	69.9%
Travel	0	0	0	0.0%
Supplies	68,924	114,854	(45,930)	-40.0%
Vehicle Supplies	69,514	0	69,514	n/a
Worker's compensation	0	0	0	0.0%
Drug testing	82	434	(352)	-81.1%
Equipment	0	15,242	(15,242)	-100.0%
Utilities - power	9,062	15,798	(6,736)	-42.6%
Utilities - water	1,441	1,464	(23)	-1.6%
Communications	9,421	9,918	(497)	-5.0%
Capital outlays	1,453,839	0	1,453,839	n/a
Miscellaneous	41,564	62,080	(20,516)	-33.0%
Reserves	0	0	0	0.0%
Transfers to Host Community Fund	91,922	55,375	36,547	66.0%
Transfer out to General Fund (Debt Service), Cell 3 Expe	508,000	507,375	625	0.1%
Other Expenditures	2,253,767	782,538	1,471,229	188.0%
<b>TOTAL EXPENDITURES:</b>	<b>4,918,055</b>	<b>3,769,400</b>	<b>1,148,657</b>	<b>30.5%</b>
Excess (deficiency) of revenues over (under expenditures)	1,531,817	146,544	1,385,273	945.3%
Other financing sources (uses),		0		
Transfers in from other funds	0	0	0	
Transfers out to other funds	0	0	0	
Total other financing sources (uses), net	0	0	0	
Net Change in Fund Balance:	1,531,819	146,544	1,385,275	945.3%
Beginning Fund Balance, 09-30 (unaudited)	12,032,756	10,190,449	1,842,307	18.1%
Ending Fund Balance, November (unaudited)	13,564,575	10,336,993	3,227,582	31.2%

Note:

This report is based on preliminary month end numbers and is subject to change based on DOA updates and accounting adjustments.

**TYPHOON MAWAR**  
**Typhoon related Revenues and Government Reimbursement**  
**May 29, 2023 to November 2023**

Site	Period	May 29 to June 30	July	August	September	FY2023 Total	October	November	FY2024 Total	Grand Total
DPW Typhoon Waste/Sites	06/05 to 09/30	161,280.77	97,222.85	19,359.79	84,876.87	362,740.28	106,088.27		106,088.27	468,828.55
Mayor's Typhoon Waste	05/29 to 06/30	10,024.98	0.00	0.00	0.00	10,024.98	0.00		0.00	10,024.98
Commercial Typhoon Waste	05/29 to 06/30	272,871.07	0.00	0.00	0.00	272,871.07	31,644.65	9,418.89	41,063.54	313,934.61
Residential Typhoon Waste	05/29 to 06/11	0.00	628,300.00	0.00	0.00	628,300.00	0.00		0.00	628,300.00
Residential Transfer Stations	05/29 to 06/11	0.00	77,550.00	0.00	0.00	77,550.00	0.00		0.00	77,550.00
PFM/Commercial	08/04 to 09/30	0.00		23,782.79	45,574.02	69,356.81	340,977.15	110,584.80	451,561.95	520,918.76
ECC/Commercial	08/04 to 09/30	0.00	0.00	383,218.49	224,404.90	607,623.39	318,599.04	438,983.50	757,582.54	1,365,205.93
<b>Typhoon Revenues/Reimbursement Grand Total:</b>		<b>444,176.82</b>	<b>803,072.85</b>	<b>426,361.07</b>	<b>354,855.79</b>	<b>2,028,466.53</b>	<b>797,309.11</b>	<b>558,987.19</b>	<b>1,356,296.30</b>	<b>3,384,762.83</b>

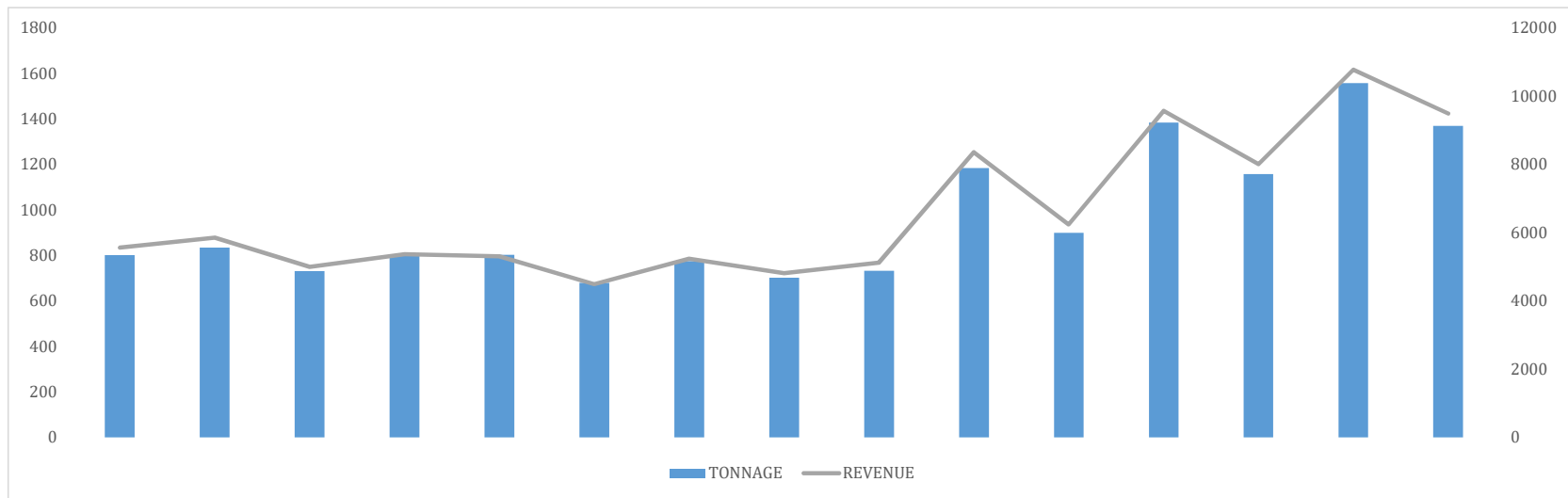
**FEMA APPLICATION Project # 728981**  
**TYPHOON MAWAR Emergency Protective Measures**

Layon Operator Excess Tonnage	150,266
Hauler Only Transfer Station Excess Tonnage	153,230
Overtime Labor	16,486
Total Actual Costs:	<u>319,982</u>
Estimated Costs:	
Layon Operator Excess Tonnage	266,915
Debris monitoring overtime	33,043
	<u>299,958</u>
Total Projected Costs:	<u>619,940</u>
90% FEMA Share	557,946
10% GSWA Share	61,994
Net Funds to GSWA:	<u>557,946</u>

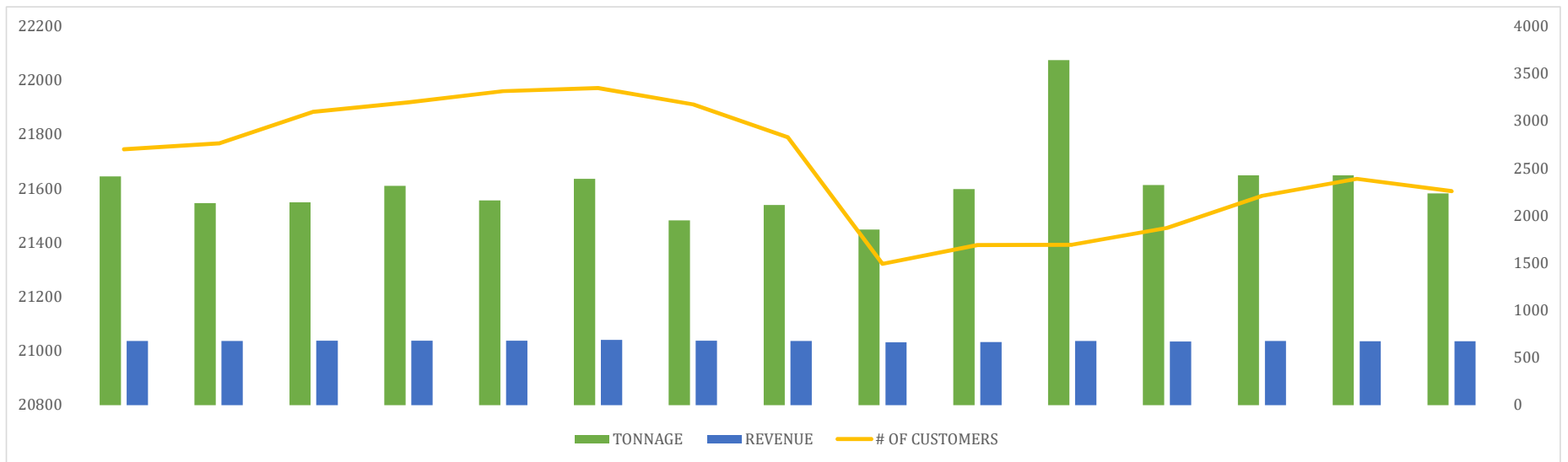
**Commercial/Military Revenue & Tonnage  
Period September 2022 - November 2023**

**Fifteen (15) months**

	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	OCT	NOV
TONNAGE	5,347	5,562	4,874	5,333	5,350	4,536	5,169	4,683	4,889	7,898	5,994	9,225	7,717	10,388	9,130
REVENUE \$	\$ 835	\$ 879	\$ 750	\$ 806	\$ 796	\$ 674	\$ 786	\$ 722	\$ 768	\$ 1,254	\$ 937	\$ 1,436	\$ 1,202	\$ 1,617	\$ 1,424



Note: November 2023 revenues includes \$559k of Typhoon Mawar waste.





**KEY INDICATORS**  
**As of November 30, 2023**

Indicators	Target	Sep-23	Oct-23	Nov-23
Days in Cash	90	72	67	76
Collection Ratio				
* Month to Date	98%	99%	79%	126%
* Year to Date	98%	94%	79%	101%
Account Receivable Days	60	73	79	66
Account Payable Days	45	47	48	Pending
Residential Customers	21,691	21636	21591	21610
Trucks Procured/Purchased - FY2022	3	3	3	3
Trucks Procured/Purchased - FY2023	10	7	7	7
Plastic	5%	0%	0%	Pending
Contamination Rate	25.0%	100%	100%	Pending



## Presentation to the GSWA Board



December 19, 2023  
10:00 AM ChST



*Gershman, Brickner & Bratton, Inc.*



## Discussion Outline

- GWA Pond 1 Dye Test
- Infiltration Concerns Related to Stormwater Ponds
- #13 What is the Receiver Doing Now to Prepare GSWA
- #14 Financial Condition of GSWA
- Clarifications to the Special Report of the Receiver (10-23-2023)
- SCADA and Power Resiliency
- Brown & Caldwell Presentation Questions
- Ordot Dump Post-Closure O&M Contracting Strategy
- Other Questions



*Gershman, Brickner & Bratton, Inc.*



# Guam SOLID WASTE RECEIVER



## GWA Pond 1 Dye Test

- 11/22 – GWA on site to begin test:
  - Discharged chlorinated water from hydrant into pond to agitate dye that was added directly to existing pond water
  - Discharged water from approx. 9am to 7am on 11/23
- 11/24 to 11/26 GWA on site to observe and photo document the following locations:
  - Pond 1, Pond 1 outfall, LCRS Manhole No.10, stormwater manhole closest to LCRS Manhole No. 10, which discharges to Pond 2, and LCRS tank No. 1, 2 and 3
- Receiver observed and photo-documented the conditions at the GWA observation locations at the same time:
  - Receiver observations - No dye observed in the LCRS system or the stormwater manhole of the stormwater system and this was confirmed with GWA onsite staff at the time of observations
- No report has yet been provided as yet by GWA
- GWA is considering dye test for Pond 4



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## GWA Pond 1 Dye Test (cont'd)



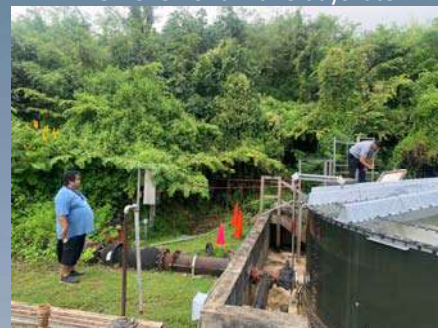
11-23-2023 Dye mixed in Pond 1



11-25-2023 Pond 1 two days later



11-25-2023 Checking for dye in manhole



11-26-2023 Checking for dye in leachate tanks



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Infiltration Concerns Related to Stormwater Ponds

GSWA and GWA have voiced concerns that excessive infiltration or preferential pathways from the stormwater ponds has contributed to excessive leachate collection

Receiver believes this is not the case due to:

1. The four stormwater ponds were designed as detention ponds, not infiltration ponds. The recompacted soil bottoms and sidewalls are an effective barrier to minimize infiltration during storm events.
2. The ponds were designed and constructed according to applicable stormwater standards and the approved stormwater plans included in the GEPA permit.
3. Dye study conducted on Pond 1 by GWA in November 2023 failed to show any dye making its way into the leachate collection system. This demonstrates no excessive infiltration or preferential pathways into the leachate collection system from the stormwater ponds.



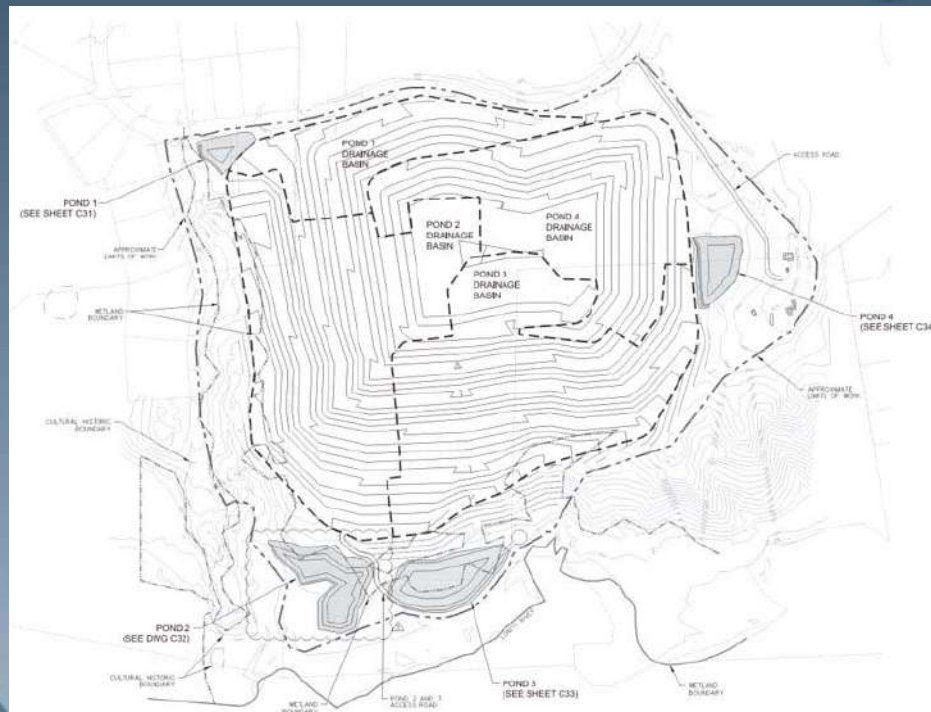
Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Stormwater Management



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Q. #13 What is the Receiver Doing Now to Prepare GSWA

1. The Receiver would attend all future GSWA Board meetings and report on the status of the Ordot Dump Post-Closure matters.
2. Chris Lund, Receiver Representative in charge of the Ordot Dump Post-Closure Facility, would work with GSWA.
3. Irv Slike, GSWA’s General Manager, will review the operating costs of the Ordot Dump Post-Closure Facility and explore areas where costs reductions can be implemented under the Brown & Caldwell Operations Contract for this coming year and the next, the last two (2) years of the initial seven (7) year term contract.
4. If GSWA would like the Operations Contract re-procured and not extend the Brown & Caldwell contract, the Receiver, working closely with GSWA, will initiate the procurement process to select a contractor for future years.
5. The Receiver will work with the GSWA Controller, Kathy Kakigi, in setting up the new Bank of Guam account that would allow for the earning of higher levels of interest income from the Ordot Dump Post Closure funds. Ms. Kakigi’s involvement will make transitioning this account to GSWA easier as well as provide the Receivership with the benefit of her financial experience in selecting the investments for the fund.



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Q. #14 Financial Condition of GSWA

At the time the Receiver turned over the administration and operations of the Guam solid waste management system to GSWA on April 29, 2019, in connection with the partial termination of the Receivership by the Court, there were significant funds left in various accounts, including reserve accounts, that the Receiver had set up during its administration of the system.

In particular, it should be noted that the following reserve funds were in the listed accounts:

Account	Amount
New Cell Dev(elopement) Account (for Layon Landfill)	\$360,808.94
Cell Closure Account (for Layon Landfill)	\$360,808.94
Layon Post-Closure Care Account	\$721,617.11
Equipment Replacement Account	\$1,398,345.71
Ordot Dump Post-Closure Care Reserve	\$6,129,490.19

When the Receivership started, none of these accounts and funds existed.



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Clarifications to the Special Report of the Receiver (10-23-2023)

On page 6 of 15, footnote 7 refers to total *yearly* flow but the table uses *monthly* flow (see last column).

For consistency, the table is being revised to show the Estimated Release compared to Annual Flows:

Release Event Date	Estimated Release (Gallons)	Total Yearly Flow (Gallons)	Percentage of Release relative to total Annual flow
Sept. 13, 2017	6,000	8,500,000	0.07%
Oct. 18, 2017	7,300	8,500,000	0.09%
Sep. 11, 2018 (Typhoon Manghut)	40,000 – 50,000	18,400,000	0.2 – 0.3%
May 25, 2023 (Typhoon Mawar)	9,000 – 43,000	32,000,000 (June 2022 – May 2023)	0.03 – 0.1%



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Clarifications to the Special Report of the Receiver (10-23-2023) (cont'd)

The table of costs on page 4 and the table on page 7 differ as to costs for years 3 and 4.

The table on page 7 (Question 8) is being revised to correct the values for years 3 and 4:

Year 1*	Year 2	Year 3	Year 4	Year 5	Year 6
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
\$800,732	\$1,270,536	\$1,122,067	\$1,137,452	\$1,169,360	\$1,053,259



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Clarifications to the Special Report of the Receiver (10-23-2023) (cont'd)

On page 8 in Question 11.i, the \$27,740,327 estimate is erroneously called 2019 Post Closure Cost Estimate.

The correct date of this estimate is 2021. The sentence should read:

*“And, in calculating that amount, the 2021 Post Closure Cost estimate (\$27,740,327) would continue to be increased by the escalation rate required in RCRA regulations, i.e., the Gross National Product Deflator Index, and that an annual inflation payment be made to the Ordot Dump Post-Closure Trust Fund.”*



Gershman, Brickner & Bratton, Inc.



# Guam SOLID WASTE RECEIVER



## Clarifications to the Special Report of the Receiver (10-23-2023) (cont'd)

On page 11 in Question 12, the Receiver lists a number of items that must be addressed prior to termination of the Receivership. In discussions with USEPA and USDOJ, it has been determined that comments from USEPA regarding the two Technical Memos submitted to the Court in 2021 are not required (Item i in original list). The list of Items is revised to the following:

- i. *A trust agreement approved by USEPA and GEPA regarding funds for post-closure care costs needs to be finalized and executed;*
- ii. *RCRA-compliant post-closure care financial assurance must be provided, which will necessitate certain contracts to be in place before the termination of the Receivership;*
- iii. *Funds must be transferred from the Ordot Dump Post-Closure Care Reserve Account (managed by the Receiver) to a post-closure cost trust fund for which a bank is trustee and GSWA is the manager;*
- iv. *The Receiver must determine that GSWA is able and prepared to take over responsibility for the monitoring and supervision of the operator performing post-closure work at the Dump, and complete the technical work relating to the Ordot Dump Post-Closure Care Plan, both of which are currently performed by the Receiver;*
- v. *Any services required from consultants and contractors to complete the work must be paid from the Ordot Dump Post-Closure Care Reserve Account managed by the Receiver;*
- vi. *All remaining contracts to which the Receiver is a party, i.e. the Independent Engineer Contract and the Ordot Dump Operator Contract must be assigned to an appropriate successor;*
- vii. *The ongoing investigation of seeps at the site, the increase in leachate generation that occurred in 2018-2022, and the identification of possible remedies if needed must be completed; and*
- viii. *The issues regarding the requirements of the Consent Decree including that all discharges from the Ordot Dump cease and that such cessation be certified must be resolved.*



Gershman, Brickner & Bratton, Inc.



## SCADA and Power Resiliency

### SCOPE OF WORK (TO#35)

1. Modify control programming so that SCADA (primary controller) is not removed from service when the float switch (secondary controller) is activated at high liquid level condition in the tanks
2. Install a dedicated power supply to the SCADA system to allow the SCADA system to maintain functionality if the pump controller experiences issues
3. Install SCADA unit in its own waterproof control panel box
4. Install a below-ground hardline fiber optic cable from the SCADA panel box to a dedicated desktop computer at the Facility office is intended to provide local backup and accessibility during communication network outages



Gershman, Brickner & Bratton, Inc.

13



## SCADA and Power Resiliency (cont'd)

### SCOPE OF WORK (TO#35)

5. Install a separate dedicated power supply to the Pump Controller system to allow the Pump Controller system to maintain functionality in the event of a SCADA system issue
6. Install new control panel boxes for both SCADA and pump controller system
7. Install the Pump Controller unit in a new separate waterproof control panel box.
8. Seal all conduits to the control panel boxes with appropriate sealant to prevent water intrusion

The total value of TO#35 is \$96,391.03. Anticipated completion of the work within 30-days of receipt of materials on island (estimated Jan/Feb 2024). The Receiver will be working with GSWA to potentially obtain a FEMA grant to offset the cost of these upgrades.



Gershman, Brickner & Bratton, Inc.

14





# Guam SOLID WASTE RECEIVER



## Brown & Caldwell Presentation on Ordot Dump Closure Design

- *Any questions from last meeting?*



Gershman, Brickner & Bratton, Inc.

15



# Guam SOLID WASTE RECEIVER



## Ordot Dump Post-Closure O&M Contracting Strategy

### GSWA Approach

- Give B&C notice in May 2024 that there will be no extension for next 5 years (May 2026-April 2031)
- GSWA issue RFP just for technical aspects of O&M, with Receiver's input
- GSWA issue other procurements or negotiate for other similar services done for GSWA

### Alternative Approach

- Issue RFP and procure services before May 2024 deadline for B&C notice
- Receiver, with GSWA input, issue RFP for scope with input by GSWA, and GEPA/USEPA.
- GSWA issue other procurements or negotiate for other similar services done for GSWA

- Advantages of alternative approach:
  - Results compiled/compared to current B&C pricing for next 5 years
  - Select lowest pricing: B&C versus alternative approach
  - Receiver has more purchasing flexibility than GSWA
- Need to start this process now so results known in April 2024



Gershman, Brickner & Bratton, Inc.

16



# Guam SOLID WASTE RECEIVER



Other Questions?



*Gershman, Brickner & Bratton, Inc.*



## Guam Solid Waste Authority

### Solid Waste Cost of Service and Unbundling Study

December 2023



Corporate location:

Utility Financial Solutions, LLC

185 Sun Meadow Court

Holland, MI USA 49424

(616) 393-9722

Fax (888) 566-4430

Submitted Respectfully by:

Mark Beauchamp, CPA, CMA, MBA

President, Utility Financial Solutions, LLC

[mbeauchamp@ufsweb.com](mailto:mbeauchamp@ufsweb.com)

(616) 393-9722

**This page intentionally left blank**



December 2023

Irvin Slike  
General Manager  
Guam Solid Waste Authority  
546 N. Marine Corps Drive  
Tamuning, Guam 96913

Dear Mr. Slike:

We are pleased to present the Revised Report for the solid waste cost of service study and financial projection for the Guam Solid Waste Authority (GSWA). The original report was prepared in June 2023 and gave an overview of the 2023 cost of service study and financial projection. Since the June report, known changes have occurred that affect the financial projection for 2024 – 2028. The financial section of this report was prepared to reflect these changes and to provide GSWA with a comprehensive examination of its existing rate structure by an outside party. The cost of service study is reflective of the 2023 cost structure.

The specific purposes of this rate study are:

- Determine solid waste utility's revenue requirements for fiscal year 2023 (cost of service)
- Recommend rate adjustments needed to meet targeted revenue requirements (financial projection)
- Identify the appropriate monthly charges for each customer class (cost of service)

This report includes results of the solid waste cost of service study and financial projection and recommendations on future rate designs.

This report is intended for information and use by the utility and management for the purposes stated above and is not intended to be used by anyone except the specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Beauchamp". The signature is written in a cursive style and is positioned above a horizontal line.

Utility Financial Solutions, LLC  
Mark Beauchamp, CPA, MBA, CMA  
185 Sun Meadow Ct  
Holland, MI 49424

**TABLE OF CONTENTS**

1. Introduction .....3

2. Cost of Service Summary .....4

    Utility Rate Process .....4

    GSWA Rate Overview.....4

    GSWA Rate Updates as of December 2023 .....5

    Utility Revenue Requirements .....5

    Minimum Cash Reserve .....7

    Projected Rate Tracks .....8

    Cost of Service Summary Results.....9

    Cost of Service Results .....10

    Residential Costs .....10

3. Unbundling Process .....11

4. Significant Assumptions.....13

    Forecasted Operating Expenses .....13

    Annual Projection Assumptions.....14

    Revenue Forecast - FY2023.....15

    Revenue Forecast - FY2024.....15

    Revenue Forecast FY2025 – FY2028 .....15

5. Considerations and Additional Information .....16

    Financial Considerations .....16

    Rate-Related Considerations .....16

**LIST OF FIGURES**

Figure 1 – Breakdown of Utility Costs.....11

Figure 2 – Breakdown of Collection Costs .....12

**LIST OF TABLES**

Table 1 – Financial Statements (Base Case).....	6
Table 2 – Minimum Cash Reserves (Base Case).....	7
Table 3 – Base Case Projection .....	8
Table 4 – Projected Rate Track .....	8
Table 5 – Cost of Service Summary.....	9
Table 6 – Average Cost vs. Average Revenue .....	10
Table 7 – Residential Rate by Collection Component.....	10
Table 8 – Breakdown of GSWA Cost Structure .....	11
Table 9 – Projected Cash Outflows for 2024 – 2028 (Base Case) .....	13
Table 10 – Base Assumptions 2024 - 2028.....	14
Table 11 – Island Wide Assumptions 2024 -2028 .....	14
Table 12 – Growth Assumptions 2023 .....	15

## 1. Introduction

This report was prepared to provide the Guam Solid Waste Authority (GSWA) with a solid waste cost of service study and financial projection and a comprehensive examination of its existing rate structure by an outside party. The specific purposes of the study are identified below:

- 1) **Determine solid waste utility's revenue requirements for fiscal year 2023.** GSWA's revenue requirements were projected for the period from 2023 – 2028 and included adjustments for the following:
  - a. Projected landfill tipping costs
  - b. Projected landfill post closure care and new cell development
  - c. Projected debt service (landfill)
  - d. Projected changes in staffing levels
  - e. Capital improvement plan projected over next five years
- 2) **Identify if cross-subsidies exist between rate classes.** Cross-subsidies exist when certain customer classes subsidize the solid waste costs of other customers. The rate study identifies if cross-subsidies exist and practical ways to reduce the subsidies. The cost of service study was completed using 2023 projected revenues and expenses. The financial projections are for the period from 2023 – 2028.
- 3) **Identify the appropriate monthly charges for each customer class.** The monthly charge consists of fixed costs to serve customers, collection costs, and disposal costs.
- 4) **Recommend rate adjustments needed to meet targeted revenue requirements.** The primary purpose of this study is to identify appropriate revenue requirements and the rate adjustments needed to meet targeted revenue requirements. The report includes a long-term rate track for GSWA to help ensure the financial stability of the utility in future years.



## 2. Cost of Service Summary

### Utility Rate Process

GSWA retained Utility Financial Solutions, LLC to review utility rates, the cost to provide service, and suggest an appropriate course of action. This report includes the results of the solid waste cost of service and unbundling study and projections for future rate designs.

### GSWA Rate Overview

In 2020 and 2021, GSWA hired MSW Consultants (MSW) to perform a Management Audit for GSWA. The audit identified a need to address short-term projected operating shortfalls and long-term post-closure reserve balances through a multi-year rate plan. GSWA intended to seek Guam Public Service Commission (GPUC) approval to move forward with MSW’s recommended rate adjustment.

Following the COVID-19 pandemic, ARPA funding was allocated to GSWA by the Governor to assist with projected operating shortfalls for FY2022 and FY2023. This allowed GSWA to delay rate increases to customers at that time. ARPA funding will no longer be available to fund operating losses after FY2023.

MSW’s rate study also suggested implementation of an “Island Wide Program” (IWC), which would make residential collection through GSWA mandatory. This program, if authorized by GPUC would potentially increase GSWA’s customer base by approximately 70%.

In addition, mandatory funding of Ordot Dump post closure costs equates to \$2M per year through FY2027 as part of GSWA obligations. However, under the 2021 ruling *Guam v. United States* concerning fiscal responsibility for the cleanup of Ordot, GSWA may no longer be responsible for funding this portion of post closure care.

To properly account for the potential of the IWC and Ordot Funding, UFS considered the effect of four rate scenarios on projected revenue requirements.

Scenario	Island Wide (IWC)	Ordot
Scenario 1	Not Implemented	GSWA funds \$2M annually
Scenario 2	Not Implemented	GSWA does not fund
Scenario 3	Implemented	GSWA funds \$2M annually
Scenario 4	Implemented	GSWA does not fund

### GSWA Rate Updates as of December 2023

Following June 2023, the government of Guam moved forward with implementing the IWC. Adjustments were made to the financial projections to reflect the implementation by phasing in the program in 2024 and 2025. In addition, GSWA will offer two types of residential discounts. The first is an overall reduction of the residential rate to \$27.00 (with an expiration to this commitment in 2027). The second is an additional residential discount based on qualifying factors. The projections assumed around 50% of the residential customer base would qualify for this the additional discount.

In September 2023, Guam reached a settlement with the United States concerning its fiscal responsibility for the cleanup of Ordot. Following the settlement, GSWA will no longer be responsible for this funding and it was therefore removed from the projection.

Additional adjustments were made to the projections to reflect increased labor costs, growth of commercial tonnage, and timing of new cell adjustments and closure expenses for 2024 - 2028. The following tables reflect these changes.

### Utility Revenue Requirements

To determine revenue requirements, the revenues and expenses for fiscal years 2021, 2022, and 2023 / 2024 budget were analyzed, with adjustments made to reflect projected operating characteristics. ***The projected financial statements are for cost of service purposes only.***

Table 1 is the projected financial statement under the base case for the Solid Waste Department from 2023-2028 with no changes to GSWA rates.

The following “Base Case” scenario includes the IWC, revised residential rate and discount assumptions, and no funding of Ordot expenses.

**Table 1 – Financial Statements (Base Case)**

Description	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Operating Revenues:</b>					
Collection Sales					
Residential	\$ 7,951,415	\$ 7,310,315	\$ 7,343,212	\$ 7,649,451	\$ 7,683,873
Island Wide Collection	72,900	2,916,000	2,929,122	3,051,277	3,065,008
Island Wide Collection (Low Income)	44,550	1,980,000	1,980,000	2,053,333	2,053,333
Residential Transfer Station	370,336	372,003	372,003	372,003	372,003
Residential Uncollectable Accounts	(253,176)	(391,008)	(378,730)	(393,782)	(395,227)
Government Agencies and Small Commercial	1,049,593	1,054,316	1,058,006	1,119,868	1,123,787
Major Commercial Haulers (with discount)	9,975,160	10,020,048	10,055,119	10,698,317	10,735,762
Interest and Other Income (DSF)	25,452	25,567	77,625	108,273	139,157
Reactivation / Restoration	35,843	36,004	36,004	36,004	36,004
Miscellaneous - Reimbursement	400,000	400,000	600,000	600,000	600,000
Host Community Premium Surcharge	300,000	300,000	300,000	300,000	300,000
<b>Total Operating Revenues</b>	<b>\$ 20,224,234</b>	<b>\$ 24,023,245</b>	<b>\$ 24,372,360</b>	<b>\$ 25,594,744</b>	<b>\$ 25,713,700</b>
<b>Cash Outflows</b>					
Mandatory Expenditures					
Personnel Expense	\$ 4,002,582	\$ 4,050,213	\$ 4,098,410	\$ 4,147,181	\$ 4,196,533
Contractual Services	11,695,207	11,920,100	12,061,949	12,205,486	12,350,732
Travel	24,286	24,575	24,867	25,163	25,462
Supplies	295,827	299,348	302,910	306,515	310,162
Equipment	5,242	5,305	5,368	5,432	5,496
Utilities - power and water	180,015	182,157	184,325	186,518	188,738
Post Closure Care					
Cell new and closure expenses	-	300,000	2,800,000	2,800,000	2,800,000
New Cell Adjustments	200,000				750,000
Other Expenditures					
Capital Outlays	-	580,635	580,635	580,635	580,635
Debt Service Payment	3,047,833	3,049,833	3,051,604	3,057,479	3,058,229
Host Community Premium Benefits	300,000	300,000	300,000	300,000	303,570
Miscellaneous	243,708	246,608	249,543	252,512	255,517
Drug Testing	1,000	1,000	1,000	1,000	1,000
Additional Billing Costs	-	200,860	203,250	205,669	208,116
Additional Maintenance Costs	-	35,417	35,838	36,264	36,696
Hauler Only Transfer Station (GWC) (Item 2)	-	83,792	89,029	89,145	90,428
Layon Operator (GGH) (Item 2)	-	45,033	46,384	45,129	45,287
Recycling Costs	-	175,020	177,102	179,210	181,342
Mandatory Supplies (6% of current level)	8,875	17,961	18,175	18,391	18,610
Salaries & benefits (additional personnel for Mandatory Pickup initiative) (Item 1)	215,906	656,082	663,889	671,789	679,784
<b>Total Cash Outflows</b>	<b>\$ 20,220,481</b>	<b>\$ 22,173,937</b>	<b>\$ 24,894,278</b>	<b>\$ 25,113,520</b>	<b>\$ 26,086,338</b>
<b>Operating Income</b>	<b>\$ 3,753</b>	<b>\$ 1,849,308</b>	<b>\$ (521,918)</b>	<b>\$ 481,224</b>	<b>\$ (372,638)</b>

## Minimum Cash Reserve

Table 2 details the minimum level of cash reserves required to help ensure timely payment of bills, replacement of assets, and to provide financial stability of the utility. The methodology used to establish this target is based on an assessment of working capital needs to fund operating expenses, capital improvements, annual debt service payments, and landfill tipping costs. Based on these assumptions, GSWA should maintain a minimum of \$3,483,425 in cash reserves for 2024 and \$4,750,642 in 2028.

**Table 2 – Minimum Cash Reserves (Base Case)**

Description	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Minimum Cash Reserve Levels Determinants</b>					
Operation & Maintenance Less Depreciation Expense	\$ 14,124,815	\$ 16,074,271	\$ 18,791,070	\$ 18,998,562	\$ 19,969,880
Landfill Expense	3,047,833	3,049,833	3,051,604	3,057,479	3,058,229
Historical Rate Base	24,599,633	25,485,929	25,592,935	25,936,968	26,892,967
Five Year Capital Improvements - Net of bond proceeds	3,141,304	3,141,304	3,141,304	3,141,304	5,523,858
<b>Minimum Cash Reserve Allocation</b>					
Operation & Maintenance Less Depreciation Expense	12.3%	12.3%	12.3%	12.3%	12.3%
Landfill Expense	12.3%	12.3%	12.3%	12.3%	12.3%
Historical Rate Base	3%	3%	3%	3%	3%
Five Year Capital Improvements - Net of debt proceeds	20%	20%	20%	20%	20%
% Assets Depreciated	75%	75%	77%	79%	79%
<b>Calculated Minimum Cash Level</b>					
Operation & Maintenance Less Depreciation Expense	\$ 1,741,416	\$ 1,981,759	\$ 2,316,707	\$ 2,342,288	\$ 2,462,040
Landfill Expense	375,760	376,007	376,225	376,949	377,042
Historical Rate Base	737,989	764,578	767,788	778,109	806,789
Five Year Capital Improvements - Net of debt proceeds	628,261	628,261	628,261	628,261	1,104,772
<b>Minimum Cash Reserve Levels</b>	<b>\$ 3,483,425</b>	<b>\$ 3,750,605</b>	<b>\$ 4,088,981</b>	<b>\$ 4,125,608</b>	<b>\$ 4,750,642</b>
<b>Projected Cash Reserves</b>	<b>\$ 3,324,763</b>	<b>\$ 5,174,071</b>	<b>\$ 4,652,153</b>	<b>\$ 4,025,375</b>	<b>\$ 2,540,736</b>

## Projected Rate Tracks

The study supports the following rate track through 2026 and identifies the need for increased revenues in 2027 and 2028. The base case outlined in Table 3 shows cash decreasing below the recommended minimum in 2027 without changes to rates.

**Table 3 – Base Case Projection**

Fiscal Year	Residential Rate	Residential Discounted Rate	Commercial Discount per ton	Gov Agencies and Small Commercial Rate	Projected Cash Balances	Recommended Minimum Cash
2024	\$ 27.00	\$ 15.00	\$ 15.60	\$ 171.60	\$ 3,324,763	\$ 3,483,425
2025	27.00	15.00	15.60	171.60	5,174,071	3,750,605
2026	27.00	15.00	15.60	171.60	4,652,153	4,088,981
2027	27.00	15.00	15.60	171.60	4,025,375	4,125,608
2028	27.00	15.00	15.60	171.60	2,540,736	4,750,642

The following table provides a summary of the financial results under the projected rate track, detailing the projected revenue adjustments to maintain cash reserves adequate to fund operations and debt service. The financial projections should be reviewed annually to adjust for changes in operating assumptions such as inflation.

**Table 4 – Projected Rate Track**

Fiscal Year	Residential Rate	Residential Discounted Rate	Commercial Discount per ton	Gov Agencies and Small Commercial Rate	Projected Cash Balances	Recommended Minimum Cash
2024	\$ 27.00	\$ 15.00	\$ 15.60	\$ 171.60	\$ 3,324,763	\$ 3,483,425
2025	27.00	15.00	15.60	171.60	5,174,071	3,750,605
2026	27.00	15.00	15.60	171.60	4,652,153	4,088,981
2027	28.00	15.50	15.60	181.00	5,133,377	4,125,608
2028	28.00	15.50	15.60	181.00	4,760,740	4,750,642

### Cost of Service Summary Results

A cost of service study was completed to determine the cost of providing service to each class of customers and to assist in design of solid waste rates. A cost of service study consists of the following general steps:

- 1) Determine utility revenue requirement for test year 2023
- 2) Classify utility expenses into common cost pools
- 3) Allocate costs to customer classes based on the classes’ contribution to utility expenses
- 4) Compare revenues received from each class to the cost of service

The cost of service summary is included as Table 5 which compares the projected cost to serve each class with the revenue received from each class. The “% change” column is the revenue adjustment necessary to meet projected cost of service requirements. The cost of service summary uses the current rates including any adjustment factors.

It is recommended that rates move toward cost of service slowly over time to minimize rate impacts on customers. The cost of service summary “% change” column indicates the rate adjustment required for all classes to meet cost of service requirements.

**Table 5 – Cost of Service Summary**

Customer Class	Cost of Service	Projected Revenues	% Change
Residential	\$ 9,987,269	\$ 8,160,851	22.4%
Residential Transfer Station	640,155	415,819	54.0%
Government Agencies and Small Commercial	960,516	1,016,054	-5.5%
Major Commercial Haulers (with discount)	10,343,695	9,388,183	10.2%
<b>Total</b>	<b>\$ 21,931,635</b>	<b>\$ 18,980,907</b>	<b>15.5%</b>

**Cost of Service Results**

Table 6 shows the average cost of service rates by class compared to the current monthly rate. The total cost of service charge depends on the nature of service, collection needs, and landfill tipping capacity.

**Table 6 – Average Cost vs. Average Revenue**

	Cost of Service \$/Customer	Projected Revenues \$/Customer
Residential	\$ 38.86	\$ 30.00
Residential Transfer Station	13.10	8.51
Government Agencies and Small Commercial	162.22	171.60
Major Commercial Haulers (with discount)	171.88	156.00

**Residential Costs**

Separation of collection cost helps identify collection components for the residential class. The breakdown of the monthly residential cost of service rate by collection component is shown in Table 7.

**Table 7 – Residential Rate by Collection Component**

Residential Rate Components - 2023	Monthly Rate
Transfer Fees	\$ 2.54
Landfill Tipping	3.73
Recycling	3.37
Collection Costs	11.54
Ordot Dump	1.86
Debt Service	2.54
Operational Costs	4.11
Administrative	8.09
Equipment Replacement Reserves	1.08
<b>Total</b>	<b>\$ 38.86</b>

### 3. Unbundling Process

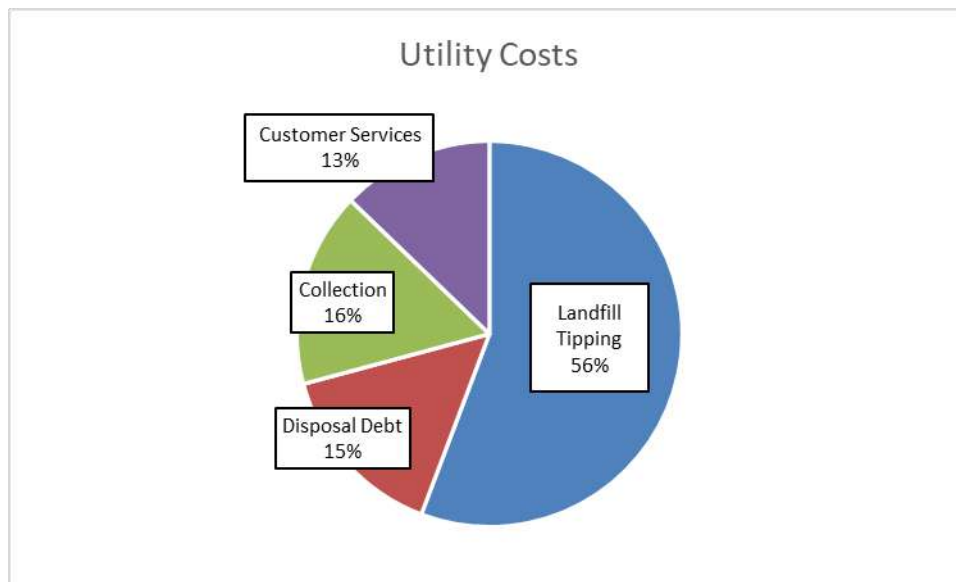
The cost of landfill tipping, collection, and customer service costs are identified as part of the unbundling process and are the first step in determining unbundled charges to customers. The total revenue requirements of \$21,833,053 are separated into four categories identified in Table 8.

**Table 8 – Breakdown of GSWA Cost Structure**

Utility Costs	
Landfill Tipping	\$ 12,227,762
Disposal Debt	3,305,054
Collection	3,588,584
Customer Services	2,810,235
<b>Total</b>	<b>\$ 21,931,635</b>

GSWA is projected to expend 56% of its total costs toward landfill tipping/disposal and 15% on disposal-related debt. Collection-related costs are 16% and customer-related 13%.

**Figure 1 – Breakdown of Utility Costs**



1. Landfill tipping costs are the costs associated with disposal of solid waste, recycling, yard waste, and hazardous and bulky waste.
2. In 2019 the government of Guam issued 2019 Series A General Obligation Bonds to pay for the construction of Cell 3 for the Layon Landfill. GSWA transfers approximately \$3.0M annually for this obligation.
3. Customer-related costs represent the costs for customer service related items. These items include administrative and general salaries, office supplies and expenses, and billing.



4. Collection costs consist of two components. The total collection-related costs of \$3.6M for 2023 are broken down into collection labor and truck related costs. GSWA provides collection for the Residential class only. Therefore, these costs are attributed directly to Residential. Figure 1 shows the breakdown of collection components identified in the study.

**Figure 2 – Breakdown of Collection Costs**



## 4. Significant Assumptions

This section outlines the procedures used to develop the cost of service and unbundling study for GSWA and the related significant assumptions.

### Forecasted Operating Expenses

Forecasted expenses were based on 2021, 2022, and 2023 / 2024 budget adjusted for inflation. The table below is a summary of the expenses used in the analysis.

**Table 9 – Projected Cash Outflows for 2024 – 2028**

Description	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Cash Outflows</b>					
Mandatory Expenditures					
Personnel Expense	\$ 4,002,582	\$ 4,050,213	\$ 4,098,410	\$ 4,147,181	\$ 4,196,533
Contractual Services	11,695,207	11,920,100	12,061,949	12,205,486	12,350,732
Travel	24,286	24,575	24,867	25,163	25,462
Supplies	295,827	299,348	302,910	306,515	310,162
Equipment	5,242	5,305	5,368	5,432	5,496
Utilities - power and water	180,015	182,157	184,325	186,518	188,738
Post Closure Care					
Cell new and closure expenses	-	300,000	2,800,000	2,800,000	2,800,000
New Cell Adjustments	200,000				750,000
Other Expenditures					
Capital Outlays	-	580,635	580,635	580,635	580,635
Debt Service Payment	3,047,833	3,049,833	3,051,604	3,057,479	3,058,229
Host Community Premium Benefits	300,000	300,000	300,000	300,000	303,570
Miscellaneous	243,708	246,608	249,543	252,512	255,517
Drug Testing	1,000	1,000	1,000	1,000	1,000
Additional Billing Costs	-	200,860	203,250	205,669	208,116
Additional Maintenance Costs	-	35,417	35,838	36,264	36,696
Hauler Only Transfer Station (GWC) (Item 2)	-	83,792	89,029	89,145	90,428
Layon Operator (GGH) (Item 2)	-	45,033	46,384	45,129	45,287
Recycling Costs	-	175,020	177,102	179,210	181,342
Mandatory Supplies (6% of current level)	8,875	17,961	18,175	18,391	18,610
Salaries & benefits (additional personnel for Mandatory Pickup initiative) (Item 1)	215,906	656,082	663,889	671,789	679,784
<b>Total Cash Outflows</b>	<b>\$ 20,220,481</b>	<b>\$ 22,173,937</b>	<b>\$ 24,894,278</b>	<b>\$ 25,113,520</b>	<b>\$ 26,086,338</b>

Landfill Tipping costs from 2023 – 2028 are based on GSWA’s contractual agreements, specified as a cost per ton, and adjusted for system growth factors. Expenditures related to increased costs for the IWC program are also included.

## Annual Projection Assumptions

Table 10 details the assumptions used for all scenarios; however, additional assumptions were made to model the Island Wide Program (IWC). Table 11 details the assumptions used for the IWC.

**Table 10 – Base Assumptions 2024 - 2028**

Fiscal Year	Avg Residential		Hauler Waste	Government	Commercial	Landfill Cost Change	Fuel Cost increase
	Growth	Inflation	Station Increase	Tonnage Growth	Tonnage Growth		
2024	0.45%	1.2%	7.0%	5.00%	8.00%	1.1%	-47.9%
2025	0.45%	1.2%	7.0%	0.35%	0.35%	5.0%	4.1%
2026	0.45%	1.2%	7.0%	0.35%	0.35%	1.2%	1.2%
2027	0.45%	1.2%	7.0%	0.35%	0.35%	1.2%	1.2%
2028	0.45%	1.2%	7.0%	0.35%	0.35%	1.2%	1.2%

**Table 11 – Island Wide Assumptions 2024 -2028**

Fiscal Year	Island Wide		Residential	Phase In Personel	Phase In Billing	Vehicle	Growth in per Residential Disposal	Increase in GHG Facilities Charge	Percent of New Residential to Transfer Station
	Residential Growth	Island Wide Low Income	Transfer Station			Maintenance - New Additional			
2024	9,000	11,000	0.0%	25.0%	15.0%	5.0%	8.0%	18.0%	50.0%
2025	9,000	11,000	-100.0%	100.0%	100.0%	5.0%	8.0%	18.0%	50.0%
2026	9,041	11,000	0.0%	100.0%	100.0%	5.0%	8.0%	18.0%	50.0%
2027	9,081	11,000	0.0%	100.0%	100.0%	5.0%	8.0%	18.0%	50.0%
2028	9,122	11,000	0.0%	100.0%	100.0%	5.0%	8.0%	18.0%	50.0%

**Revenue Forecast - FY2023**

The revenue forecast for FY2023 was based on FY2022 usages adjusted for mid-year growth patterns observed from October 2022 – April 2023. In addition, GSWA received \$3,000,000 in ARPA funding that will not continue after FY2023.

**Table 12 – Growth Assumptions 2023**

Fiscal Year	Avg Residential Growth	Residential Transfer Growth	Hauler Waste Station Increase	Government Tonnage Growth	Commercial Tonnage Growth
2023	2.9%	-5.1%	1.2%	-26.0%	6.3%

**Revenue Forecast - FY2024**

The revenue forecast for FY2024 was based on FY2023 projected usages and adjusted by the growth assumptions detailed in Table 10. It was assumed that the FY2024 revenue adjustments would go into effect in January 2024; therefore, FY2024 revenues were prorated to include 3 months at the existing rates and 9 months at the projected rates.

**Revenue Forecast FY2025 – FY2028**

FY2025 – FY2028 revenues were based on the prior fiscal year’s projected usages, adjusted by the growth assumptions detailed in Table 10.

## 5. Considerations and Additional Information

### Financial Considerations

1. GSWA is projected to require increases in rates charged to customers in 2027 and 2028 in order to adequately fund operating expenses, debt service payments, and eventual funding of landfill closure and post closure reserves.
2. GSWA received ARPA funding from the Government in years FY2022 and FY2023, but will not receive funding from FY2024 onward. The \$3.0M annual funding allowed GSWA to delay increases to rates in historic years.
3. GSWA and the Government of Guam are implementing mandatory collection for residents. The results of the financial analysis in this study are based on this assumption.

### Rate-Related Considerations

1. Revenue recovered by each major class of customers shows the need for adjustments in all classes.
2. Current total monthly charges for residential and tonnage charges for government and commercial are listed below and compare the current charges with the cost of service charges based on the 2023 study.

	Cost of Service \$/Customer	Projected Revenues \$/Customer
Residential	\$ 38.86	\$ 30.00
Residential Transfer Station	13.10	8.51
Government Agencies and Small Commercial	162.22	171.60
Major Commercial Haulers (with discount)	171.88	156.00

3. GSWA may consider movements toward cost of service. The 2023 cost of service study indicates a variance exists between revenues and costs for certain revenue classes. The study results are listed below:

Customer Class	Cost of Service	Projected Revenues	% Change
Residential	\$ 9,987,269	\$ 8,160,851	22.4%
Residential Transfer Station	640,155	415,819	54.0%
Government Agencies and Small Commercial	960,516	1,016,054	-5.5%
Major Commercial Haulers (with discount)	10,343,695	9,388,183	10.2%
<b>Total</b>	<b>\$ 21,931,635</b>	<b>\$ 18,980,907</b>	<b>15.5%</b>

4. GSWA may consider adopting the following rate track for 2024 - 2027 rates.

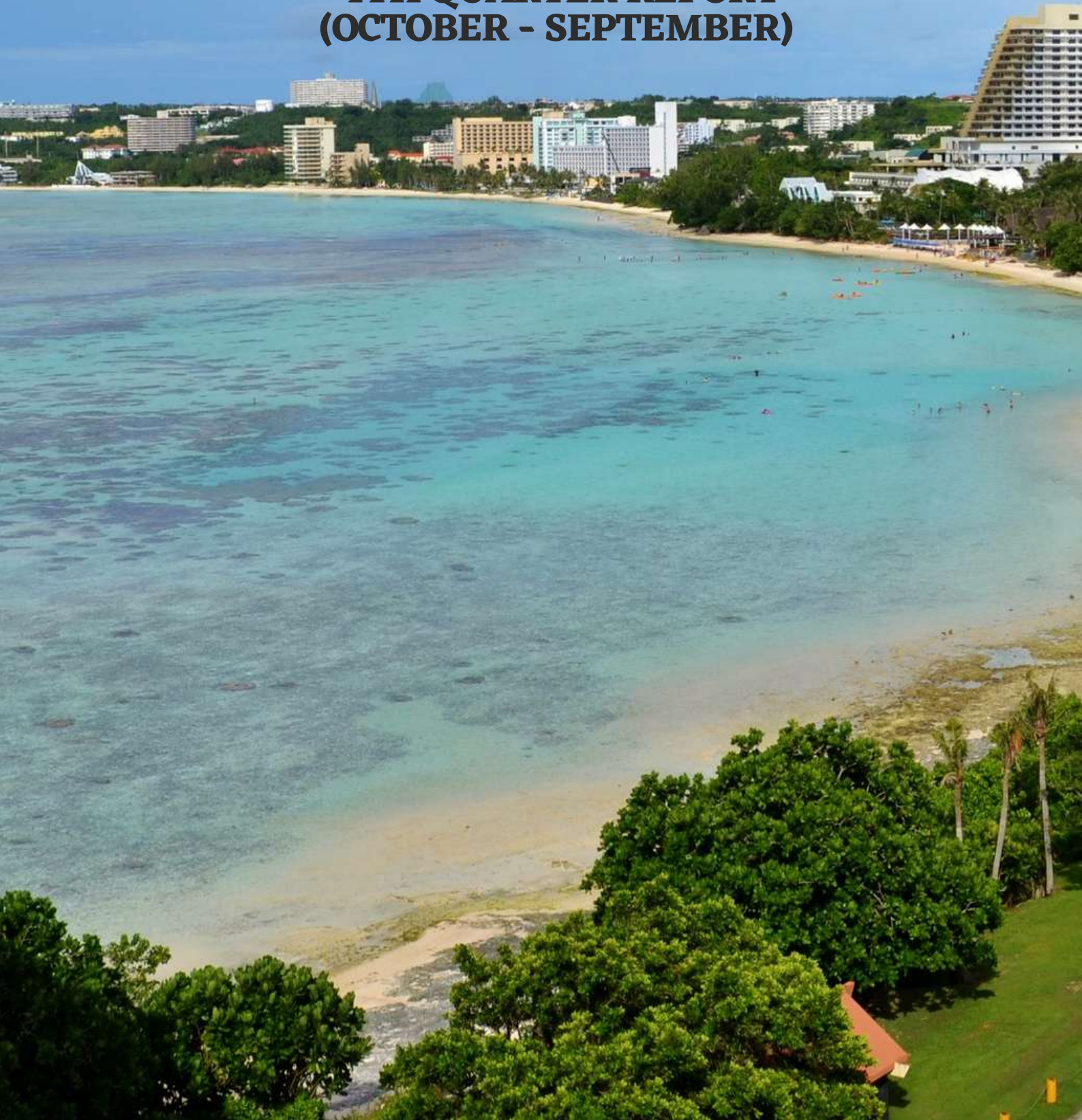
Fiscal Year	Major					Gov Agencies and Small Commercial Rate
	Residential Rate	Residential Discounted Rate	Commercial Haulers Rate (with discount)	Commercial Discount per ton	Commercial Rate	
2024	\$ 27.00	\$ 15.00	\$ 156.00	\$ 15.60	\$ 171.60	
2025	27.00	15.00	156.00	15.60	171.60	
2026	27.00	15.00	156.00	15.60	171.60	
2027	28.00	15.50	165.40	15.60	181.00	
2028	28.00	15.50	165.40	15.60	181.00	

5. The rate tracks should be reviewed each year and adjusted for the outcome of the IWC implementation and changes in operating costs.

# **GUAM SOLID WASTE AUTHORITY**

**FISCAL YEAR 2023  
TRASH TALK**

**4TH QUARTER REPORT  
(OCTOBER - SEPTEMBER)**



# **GSWA BOARD OF DIRECTORS**



**Andrew Gayle  
CHAIRMAN**



**Minakshi Hemlani  
VICE CHAIRWOMAN**



**Margaret "Peggy" Denney  
SECRETARY**



**Jim Oehlerking  
MEMBER**



**Cora Montellano  
MEMBER**



# **GSWA MANAGEMENT TEAM**



**IRVIN L. SLIKE**  
**GENERAL MANAGER**



**KATHRINE B. KAKIGI**  
**COMPTROLLER**



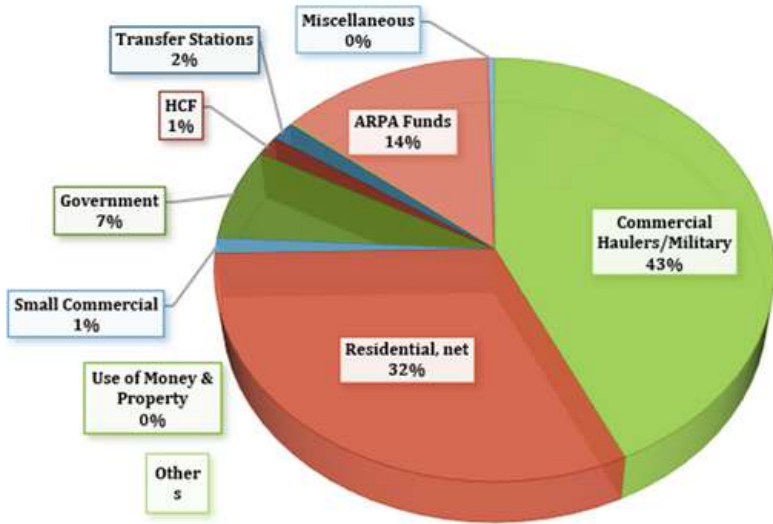
**ALICIA V. FEJERAN**  
**CHIEF OF ADMINISTRATION**



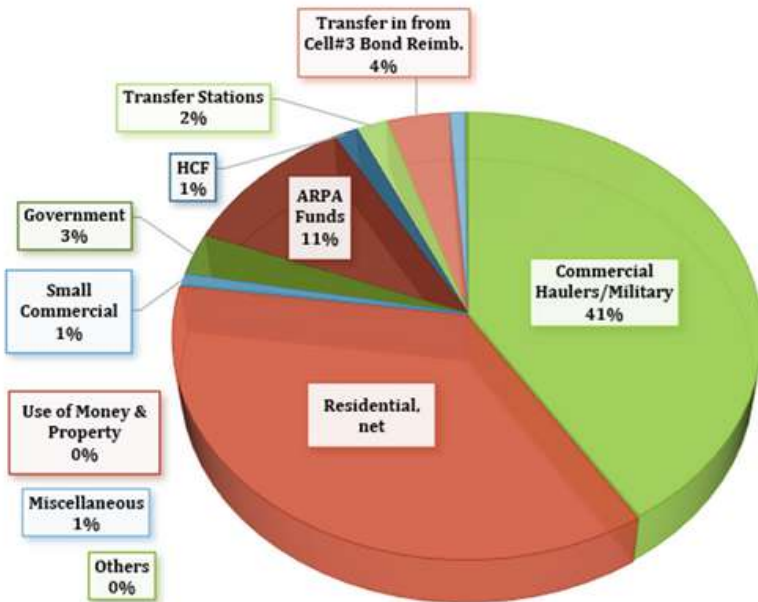
**ROMAN B. PEREZ**  
**SOLID WASTE MANAGEMENT SUPERINTENDENT**

# GSA REVENUES

## FOR FY2023 (Unaudited) & FY2022 AS OF SEPTEMBER



Commercial Haulers/Military	11,008,782
Residential, net	8,119,921
Small Commercial	301,846
Government	1,808,655
Host Community Fees	375,780
Transfer Stations	384,115
Others	35,870
ARPA Funds	3,473,564
Miscellaneous	107,816
Use of Money & Property	2,418
<b>Total :</b>	<b>25,618,768</b>

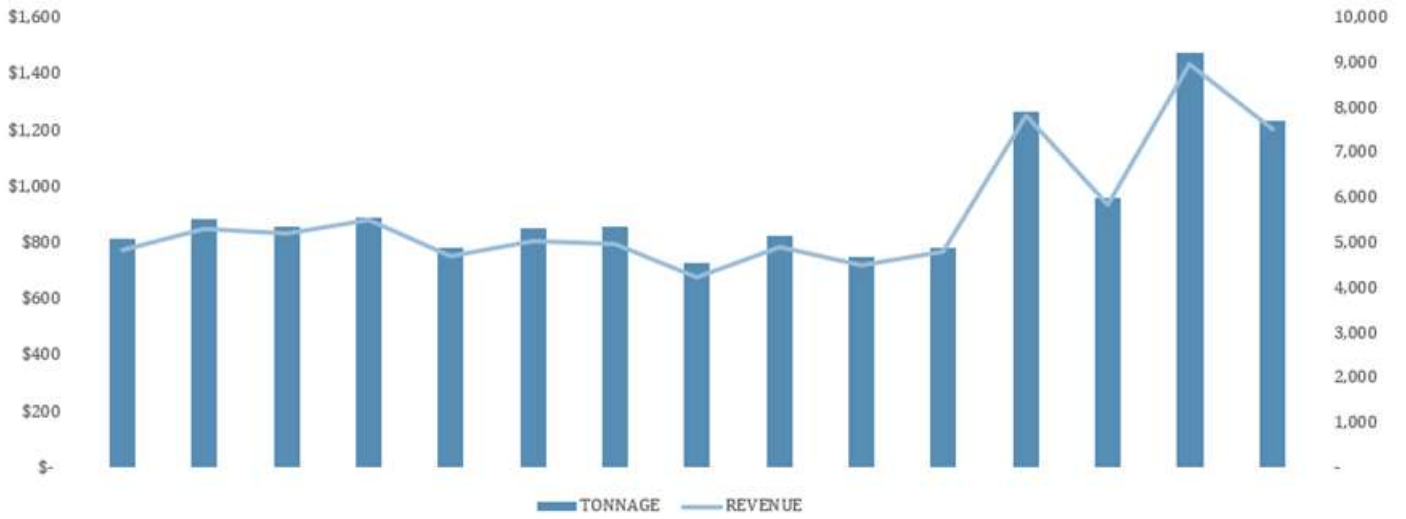


Commercial Haulers/Military	9,127,106
Residential, net	8,052,115
Small Commercial	178,436
Government	687,061
ARPA Funds	2,393,778
Host Community Fees	323,690
Transfer Stations	415,819
Transfer in from Cell#3 Bond Reimb.	850,194
Miscellaneous	201,076
Others	44,440
Use of Money & Property	1,586
<b>Total :</b>	<b>22,275,301</b>

**Commercial/Military Revenue & Tonnage**  
**Period July 2022 - September 2023**

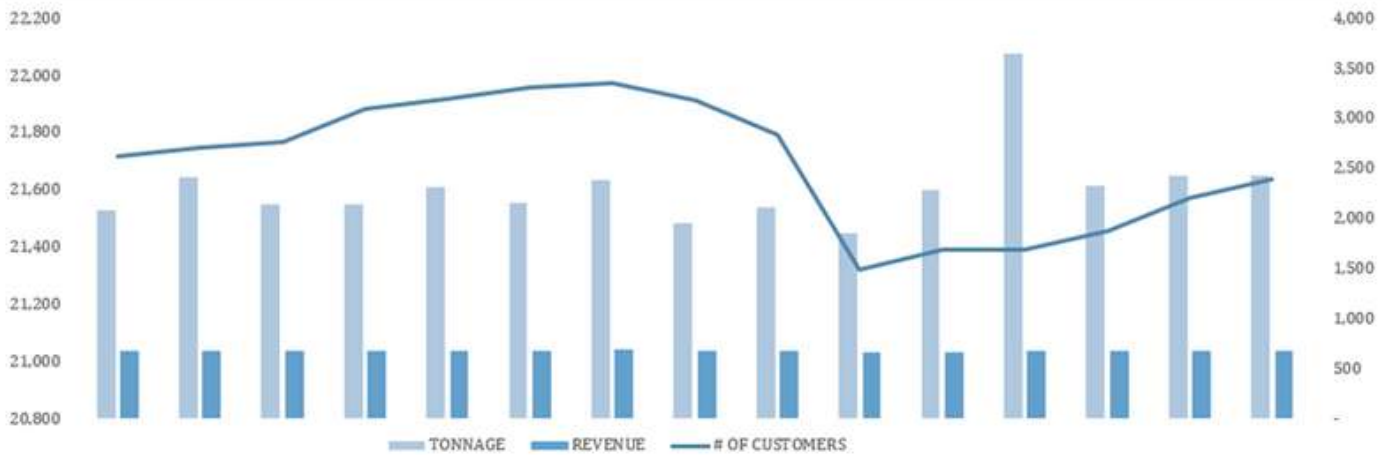
**FIFTEEN (15) MONTHS**

	JULY	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP
<b>TONNAGE</b>	5,084	5,508	5,347	5,562	4,874	5,333	5,350	4,536	5,169	4,683	4,889	7,898	5,994	9,225	7,717
<b>REVENUE</b>	\$ 774	\$ 846	\$ 835	\$ 879	\$ 750	\$ 806	\$ 796	\$ 674	\$ 786	\$ 722	\$ 768	\$ 1,254	\$ 937	1,436	1,202



**Residential Revenue & Tonnage**  
**JULY 2022 - SEPTEMBER 2023**  
**FIFTEEN (15) MONTHS**

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP
<b>TONNAGE</b>	2,089	2,414	2,133	2,141	2,314	2,160	2,389	1,951	2,114	1,854	2,281	3,643	2,323	2,428	2,428
<b>REVENUE</b>	\$ 674	\$ 677	\$ 675	\$ 681	\$ 680	\$ 681	\$ 690	\$ 681	\$ 679	\$ 663	\$ 664	\$ 678	\$ 672	677	673
<b># OF CUSTOMERS</b>	21,716	21,745	21,767	21,884	21,919	21,960	21,972	21,912	21,790	21,322	21,391	21,393	21,455	21,573	21,636

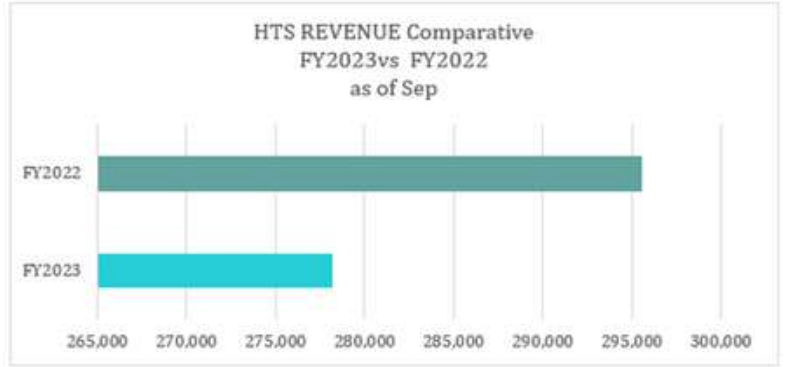


## TRANSFER STATIONS & OTHER REVENUES

### HARMON TRANSFER STATION FY 23 VS FY22 REVENUE COMPARATIVES FOR OCTOBER - SEPTEMBER

	FY2023	FY2022	INC/DEC & %
Revenues	278,182	295,594	(17,412) -6%

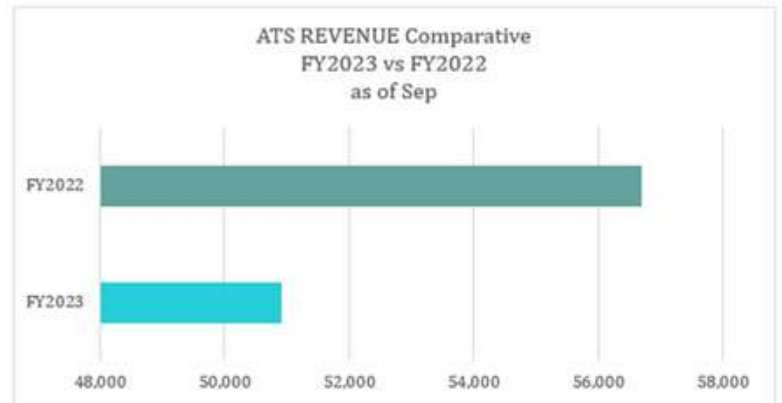
Note: 05/29/2023 - 06/11/2023 (free service)  
Typhoon Mawar recovery period



### AGAT TRANSFER STATION FY 23 VS FY22 REVENUE COMPARATIVES FOR OCTOBER - SEPTEMBER

	FY2023	FY2022	INC/DEC & %
Revenues	50,910	56,703	(5,794) -10%

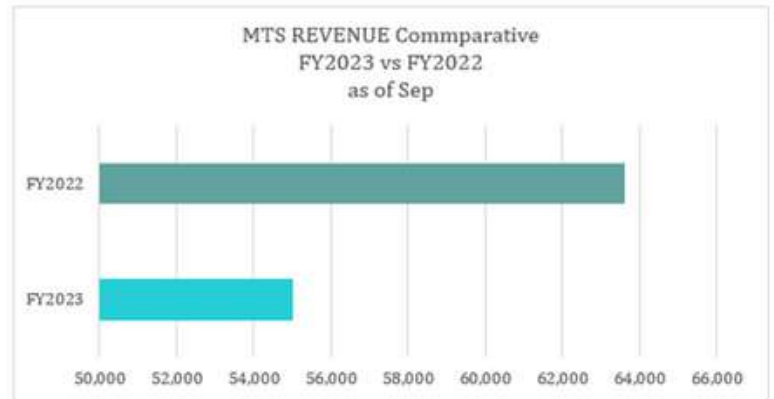
Note: 05/29/2023 - 06/11/2023 (free service)  
Typhoon Mawar recovery period



### MALOJLOJ TRANSFER STATION FY 23 VS FY22 REVENUE COMPARATIVES FOR OCTOBER - SEPTEMBER

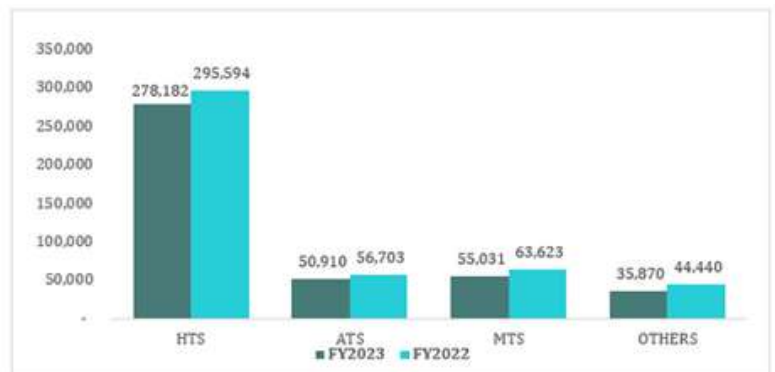
	FY2023	FY2022	INC/DEC & %
Revenues	55,031	63,623	(8,592) -14%

Note: 05/29/2023 - 06/11/2023 (free service)  
Typhoon Mawar recovery period



### TRNSF STATIONS & OTHER REVENUE COMPARATIVE FOR FY2023 VS FY2022 from October 2022 - September 2023

	FY2023	FY2022	INC/DEC
HTS	278,182	295,594	(17,412)
ATS	50,910	56,703	(5,794)
MTS	55,031	63,623	(8,592)
OTHERS	35,870	44,440	(8,570)
<b>Total :</b>	<b>419,993</b>	<b>460,359</b>	<b>(40,367)</b>



## MSW Transfer Station Breakdown Fiscal Year 2023 4th Quarter October - September

**FY2023 Harmon Transfer Station Customer  
from October 2022 - September 2023**

Month	# Days	# Customers	#Average Customers/ Day	#Average Customer P/H
Oct	23	2,975	129	16.2
Nov	17	2,453	144	18.0
Dec	20	3,030	152	18.9
JAN	19	2,548	134	16.8
FEB	20	2,332	117	14.6
MAR	21	2,663	127	15.9
APR	22	2,813	128	16.0
MAY	23	2,878	125	15.6
JUNE	24	3,880	162	20.2
JUL	22	3,488	159	19.8
AUG	21	2,660	127	15.8
SEP	21	2,562	122	15.3
<b>Total :</b>	<b>253</b>	<b>34,282</b>	<b>425</b>	<b>53.1</b>



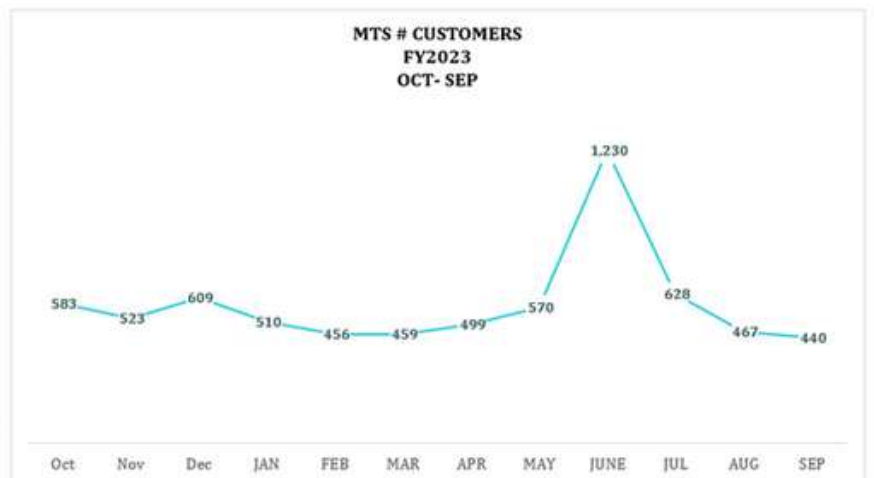
**FY2023 Agat Transfer Station Customer  
from October 2022 - September 2023**

Month	# Days	# Customers	#Average Customers/ Day	#Average Customer P/H
Oct	23	520	23	2.8
Nov	17	466	27	3.4
Dec	20	531	27	3.3
JAN	19	452	24	3.0
FEB	20	400	20	2.5
MAR	21	508	24	3.0
APR	22	505	23	2.9
MAY	23	580	25	3.2
JUNE	24	1,016	42	5.3
JUL	22	669	30	3.8
AUG	21	459	22	2.7
SEP	21	449	21	2.7
<b>Total :</b>	<b>253</b>	<b>6,555</b>	<b>77</b>	<b>9.6</b>



**FY2023 Malojloj Transfer Station Customer  
from October 2022 - September 2023**

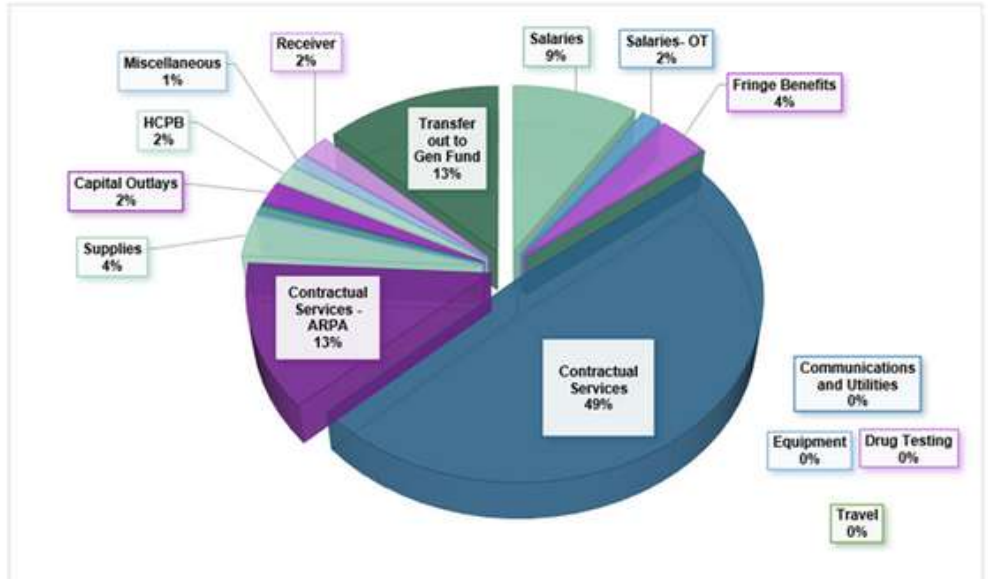
Month	# Days	# Customers	#Average Customers/ Day	#Average Customer P/H
Oct	23	583	25	3.2
Nov	17	523	31	3.8
Dec	20	609	30	3.8
JAN	19	510	27	3.4
FEB	20	456	23	2.9
MAR	21	459	22	2.7
APR	22	499	23	2.8
MAY	23	570	25	3.1
JUNE	24	1,230	51	6.4
JUL	22	628	29	3.6
AUG	21	467	22	2.8
SEP	21	440	21	2.6
<b>Total :</b>	<b>253</b>	<b>6,974</b>	<b>87</b>	<b>10.8</b>



# GSA Operating Expenditures FY2023 vs FY2022 Comparative As of September

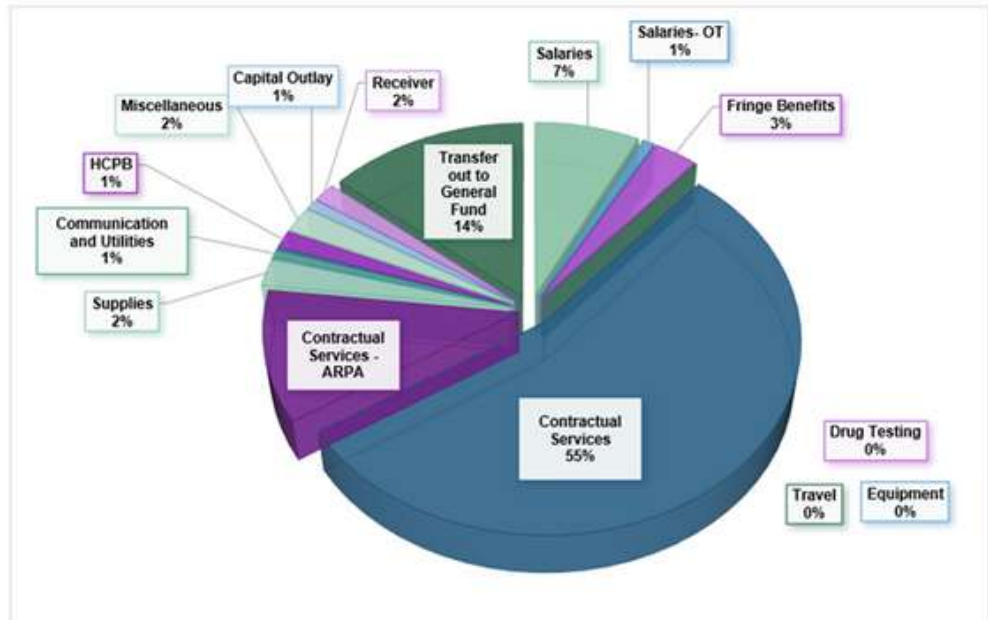
**GSA FY2023  
OPERATING EXPENDITURES  
AS OF SEPTEMBER (Unaudited)**

Salaries and wages - regular	2,174,209
Salaries and wages - overtime	357,482
Fringe Benefits	856,464
Travel	14,485
<b>Contractual Services</b>	<b>11,563,431</b>
<b>Contractual Services - ARPA</b>	<b>3,008,811</b>
Supplies	860,740
Equipment	33,517
Drug Testing	1,745
Utilities, Power and Water	126,622
Communications	57,487
Capital Outlays	464,753
Host Community Premium Benefits	375,780
Miscellaneous	270,616
Receiver	478,271
Transfer out to General Fund	3,045,854
<b>Total :</b>	<b>23,690,265</b>



**GSA FY2022  
OPERATING EXPENDITURES  
AS OF SEPTEMBER (Unaudited)**

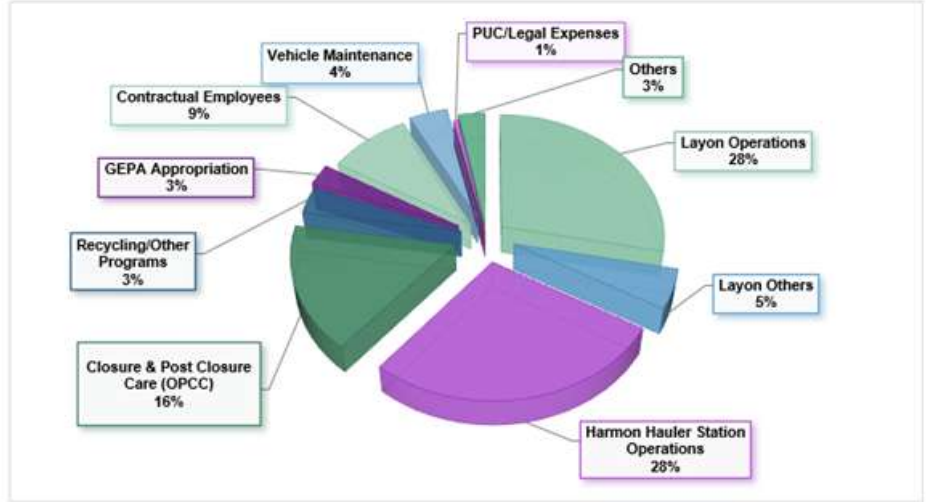
Salaries and wages - regular	1,601,058
Salaries and wages - overtime	185,865
Fringe Benefits	666,445
Travel	11,421
<b>Contractual Services</b>	<b>11,968,824</b>
<b>Contractual Services - ARPA</b>	<b>2,393,778</b>
Supplies	494,644
Equipment	25,963
Drug Testing	434
Utilities, Power and Water	122,462
Communications	53,079
Host Community Premium Benefits	323,690
Miscellaneous	461,191
Capital Outlay	188,760
Receiver	347,996
Transfer out to General Fund	3,044,146
<b>Total :</b>	<b>21,889,756</b>



# Contractual Details 4th Quarter - FY2023 vs FY2022 October - September

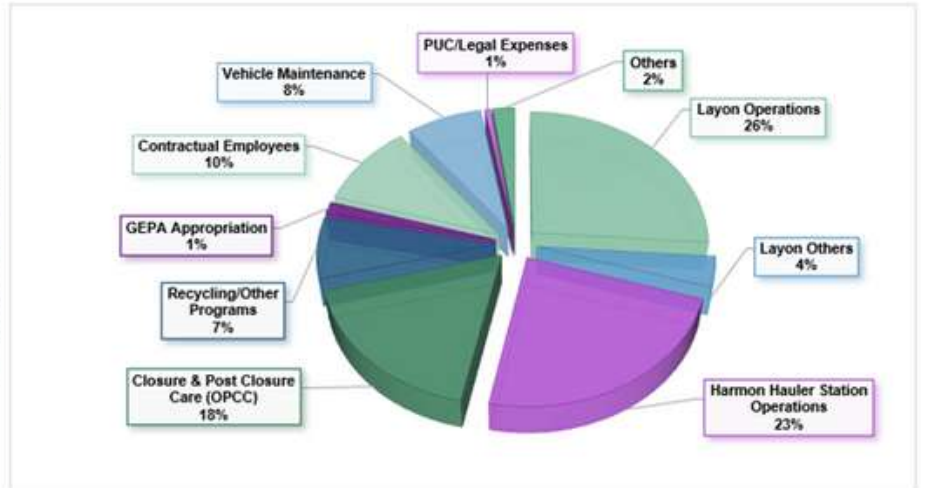
## FY2023 Contractual Services as of September (Unaudited)

Layon Operations	4,104,944
Layon Others	755,330
Harmon Hauler Station Operations	4,028,599
Closure & Post Closure Care (OPCC)	2,401,504
Recycling/Other Programs	490,773
GEPA Appropriation	400,000
Contractual Employees	1,298,604
Vehicle Maintenance	601,837
PUC/Legal Expenses	74,000
Others	416,651
<b>Total :</b>	<b>14,572,243</b>



## FY2022 Contractual Services as of September

Layon Operations	3,755,578
Layon Others	528,253
Harmon Hauler Station Operations	3,358,248
Closure & Post Closure Care (OPCC)	2,533,066
Recycling/Other Programs	1,068,500
GEPA Appropriation	200,000
Contractual Employees	1,442,895
Vehicle Maintenance	1,077,064
PUC/Legal Expenses	80,000
Others	318,997
<b>Total :</b>	<b>14,362,602</b>



# Layon Landfill Operations FY2023 vs FY2022 Comparative

## ANNUAL OPERATING TONNAGE/COST From October 2022 - September 2023

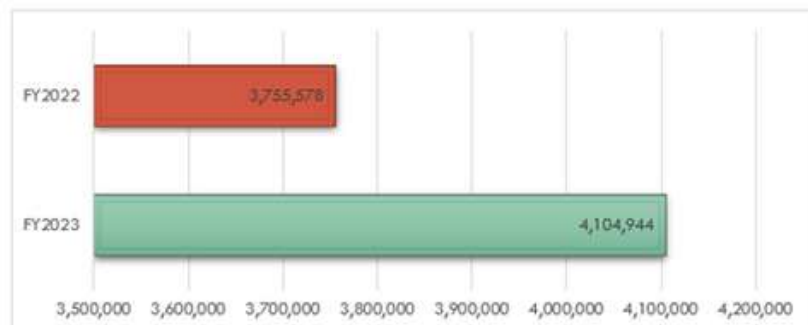
Year	Month	Unit Price	Billed Tonnage	Billed Operating Fee	Excess Tonnage Charge	Power	Water	4% GRT	Insurance	Scale Repairs/Other	Total
2023	OCT	25.00	8,218	301,544	-	6,260	1,418	3,015	38,399	5,112	355,749
2023	NOV	25.00	7,939	301,544	-	6,278	1,369	3,015	-	-	312,207
2023	DEC	25.00	8,372	301,544	-	5,842	1,051	3,015	-	675	312,128
2023	JAN	25.00	8,509	301,544	-	6,049	1,603	3,015	-	675	312,887
2023	FEB	25.00	7,377	301,544	-	5,959	774	3,015	-	294	311,587
2023	MAR	25.00	8,189	301,544	-	5,881	719	3,015	-	294	311,454
2023	APR	25.00	7,386	301,544	-	6,273	948	3,015	-	294	312,075
2023	MAY	25.00	7,721	301,544	-	6,024	1,064	3,015	-	-	311,647
2023	JUNE	25.00	13,414	301,544	-	602	1,161	3,015	-	17,176	323,499
2023	JUL	25.00	9,909	301,544	-	5,171	1,235	3,015	-	21,341	332,306
2023	AUG	25.00	12,845	301,544	200,749	5,746	944	5,023	-	30,894	544,900
2023	SEP	25.00	11,250	295,082	-	5,241	819	2,951	39,059	21,353	364,505
			<b>111,128</b>	<b>3,612,070</b>	<b>200,749</b>	<b>65,326</b>	<b>13,106</b>	<b>38,128</b>	<b>77,458</b>	<b>98,108</b>	<b>4,104,944</b>

## ANNUAL OPERATING TONNAGE/COST From October 2021 - September 2022

Year	Month	Unit Price	Billed Tonnage	Billed Operating Fee	Excess Tonnage Charge	Power	Water	4% GRT	Insurance	Scale Repairs/Other	Total
2022	OCT	28.42	8,461	297,887	-	3,736	1,515	2,979	46,685	-	352,802
2022	NOV	28.42	8,514	297,887	-	4,248	884	2,979	-	-	305,997
2022	DEC	28.42	8,655	297,887	-	4,249	887	2,979	-	-	306,001
2022	JAN	28.42	7,908	297,887	-	3,592	880	2,979	-	-	305,338
2022	FEB	28.42	7,118	297,887	-	4,268	1,029	2,979	-	-	306,163
2022	MAR	28.42	7,517	297,887	-	4,025	849	2,979	-	-	305,740
2022	APR	28.42	7,404	297,887	-	4,497	928	2,979	-	-	306,291
2022	MAY	28.42	8,012	297,887	-	4,353	1,010	2,979	-	2,646	308,874
2022	JUNE	28.42	8,427	297,887	16,255	4,339	1,008	3,141	-	-	322,630
2022	JUL	28.42	8,012	297,887	-	4,730	1,187	5,256	-	2,646	311,704
2022	AUG	28.42	8,763	297,887	-	4,837	846	5,469	-	-	309,039
2022	SEP	25.00	8,151	301,544	-	5,523	4,917	3,015	-	-	314,999
			<b>96,943</b>	<b>3,578,297</b>	<b>16,255</b>	<b>52,397</b>	<b>15,940</b>	<b>40,713</b>	<b>46,685</b>	<b>5,292</b>	<b>3,755,578</b>

### Total Comparative for FY2023 vs FY2022 as of September

	Billed Tonnage	Billed Operating Fee	Excess Tonnage Charge	Power	Water	4% GRT	Insurance	Scale Repairs/Others	TOTAL
FY2023	111,128	3,612,070	200,749	65,326	13,106	38,128	77,458	98,108	4,104,944
FY2022	96,943	3,578,297	16,255	52,397	15,940	40,713	46,685	5,292	3,755,578
Variance	14,185	33,773	184,494	12,928	(2,834)	(2,585)	30,773	92,816	349,365
	14.6%	0.9%		24.7%	-17.8%	-6.3%	65.9%		9.3%



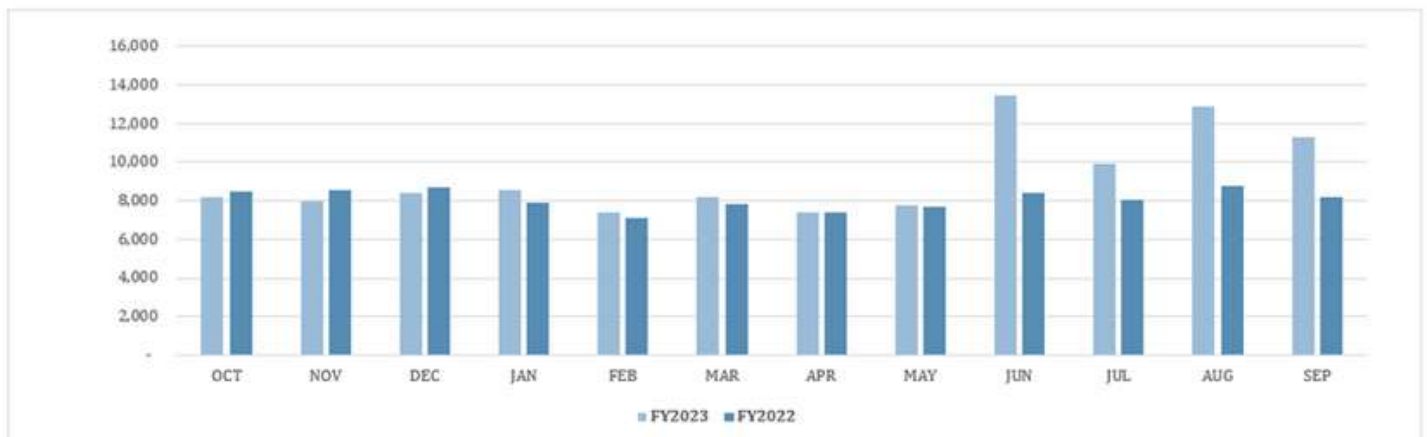


**Layon Landfill Operations  
FY2023 vs. FY2022 Tonnage Comparatives  
as of September**

Waste Description	FY23 OCT - SEP	FY22 OCT - SEP	% Change
Agat Transfer Station Non Compact	540	594	-9%
Bulky Waste	373	144	160%
Commercial Solid Waste Compacted	44	-	0
Comm-Solid Waste Non Compacted	416	456	-9%
Harmon Transfer Station Non Comp	12	14	-14%
Bottles	44	53	-17%
Govt Solid Waste Non Compacted	417	2,290	-82%
GWA Bio Solids	3,529	1,484	138%
Malojloj Transfer Station Non Comp	499	654	-24%
Mayors' Solid Waste Non Compacted	663	663	15%
Residential Packer Truck-GSWA	3,057	8,154	-63%
Tractor Trailer Loads	96,982	82,394	18%
Mayor Typhoon Waste	135	3	5019%
Commercial Typhoon Waste	4,414	-	0
<b>Total</b>	<b>111,126</b>	<b>96,903</b>	<b>15%</b>

LAYON WASTE TONNAGE REPORT COMPARATIVE  
FOR FY2023 VS FY2022 AS OF SEPTEMBER

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
<b>FY2023</b>	8,218	7,939	8,372	8,509	7,377	8,189	7,386	7,721	13,414	9,909	12,845	11,250	111,128
<b>FY2022</b>	8,461	8,514	8,655	7,908	7,118	7,817	7,404	7,672	8,427	8,012	8,763	8,151	96,903
<b>Incr./Decr.</b>	-3%	-7%	-3%	8%	4%	5%	0%	1%	59%	24%	47%	38%	15%



## HAULER ONLY STATION OPERATIONS FY2023 vs FY2022 Comparative as of September

### Hauler Only Station Expenditures Invoice breakdown by months October 2022 - September 2023

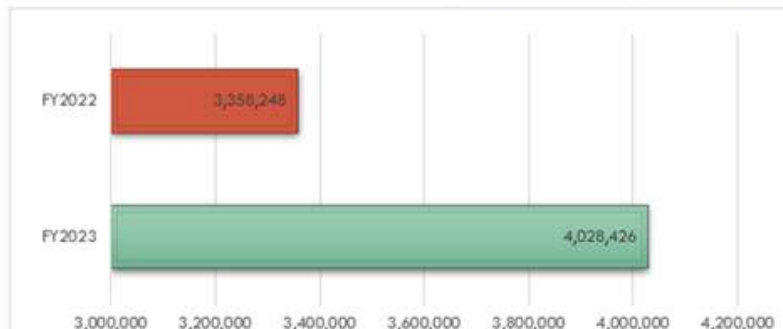
Month	Unit Price	Billed Tonnage	Monthly charges on bill tonnage	Fuel charges by # trips	4% GRT	Fixed Vehicle Escort Charges	Fixed Administrative Fee	4% GRT	TS Fee's Adjustment	Total
Oct	34.58	7,890	272,850	19,592	980	10,868	1,087	598	-	305,974
Nov	34.58	7,268	251,339	18,509	925	10,868	1,087	598	-	283,326
Dec	34.58	7,233	250,111	19,379	969	10,868	1,087	598	-	283,011
Jan	34.58	7,914	273,654	17,201	688	10,868	1,087	598	-	304,095
Feb	34.58	6,667	230,545	15,547	622	10,868	1,087	598	208,661	467,926
Mar	34.58	7,365	274,057	16,455	658	-	-	-	-	291,170
Apr	34.58	6,675	248,392	14,225	569	-	-	-	-	263,186
May	37.21	7,352	273,551	14,028	560	-	-	-	-	288,139
Jun	37.21	12,432	462,602	20,644	826	-	-	-	-	484,072
Jul	37.21	9,059	337,098	16,458	658	-	-	-	-	354,214
Aug	37.21	9,324	346,958	17,275	691	-	-	-	-	364,924
Sep	37.21	8,562	318,610	19,020	761	-	-	-	-	338,390
<b>Total:</b>		<b>97,743</b>	<b>3,539,767</b>	<b>208,332</b>	<b>8,907</b>	<b>54,338</b>	<b>5,434</b>	<b>2,989</b>	<b>208,661</b>	<b>4,028,426</b>

### Hauler Only Station Expenditures Invoice breakdown by months October 2021 - September 2022

Month	Unit Price	Billed Tonnage	Monthly charges on bill tonnage	Fuel charges by # trips	4% GRT	Fixed Vehicle Escort Charges	Fixed Administrative Fee	4% GRT	TS Fee's Adjustment	Total
Oct	33.19	7,789	258,529	13,094	655	10,868	1,087	598	-	284,830
Nov	33.19	7,647	253,818	15,050	752	10,868	1,087	598	-	282,173
Dec	33.19	7,069	234,616	14,615	731	10,868	1,087	598	-	262,514
Jan	33.19	6,667	221,278	12,208	610	10,868	1,087	598	-	246,648
Feb	33.19	6,667	221,278	12,295	615	10,868	1,087	598	-	246,739
Mar	33.19	6,667	221,278	15,389	769	10,868	1,087	598	120,350	370,337
Apr	34.58	6,667	230,545	17,809	890	10,868	1,087	598	-	261,796
May	34.58	6,690	231,351	19,346	967	10,868	1,087	598	-	264,216
Jun	34.58	6,864	237,342	21,006	1,050	10,868	1,087	598	-	271,951
Jul	34.58	6,963	240,789	21,875	1,094	10,868	1,087	598	-	276,310
Aug	34.58	7,697	266,154	21,310	1,065	10,868	1,087	598	-	301,081
Sep	34.58	7,443	257,379	18,783	939	10,868	1,087	598	-	289,653
<b>Total:</b>		<b>84,831</b>	<b>2,874,356</b>	<b>202,779</b>	<b>10,139</b>	<b>130,411</b>	<b>13,041</b>	<b>7,173</b>	<b>120,350</b>	<b>3,358,248</b>

### Total Comparative for FY2023 vs FY2022 as of September

	Billed Tonnage	Monthly charges on bill tonnage	Fuel charges by # trips	4% GRT	Fixed Vehicle Escort Charges	Fixed Administrative Fee	4% GRT	TS Fee's Adjustment	Total
FY2023	97,743	3,539,767	208,332	8,907	54,338	5,434	2,989	208,661	4,028,426
FY2022	84,831	2,874,356	202,779	10,139	130,411	13,041	7,173	120,350	3,358,248
Variance	12,912 15.2%	665,410 23.1%	5,553 2.7%	(1,232) -12.1%	(76,073) -58.3%	(7,607) -58.3%	(4,184) -58.3%	88,311 73.4%	670,178 20.0%



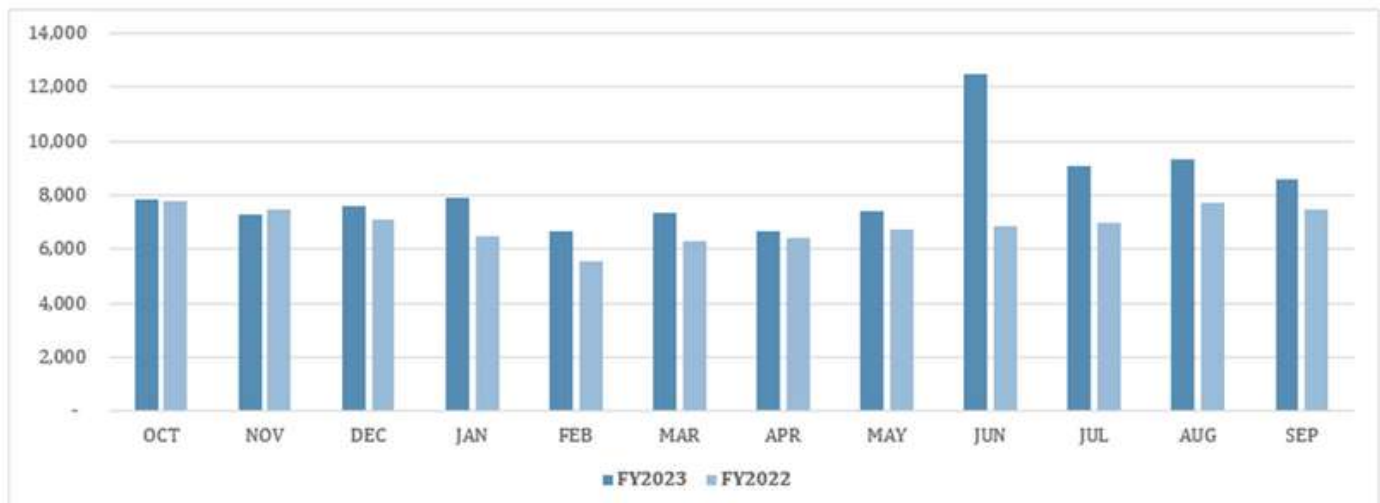
**NOTE:**  
GWC hauler only costs increased primarily due to the increase of the Operating Fee.

**HAULER ONLY STATION OPERATIONS  
FY2023 vs. FY2022 Tonnage Comparatives  
as of September**

Waste Description	FY23 OCT-SEP	FY22 OCT-SEP	% Change
Relay for Life	-	-	0%
Agat Transfer Station Non Compact	24	-	0%
Bulky Waste	283	202	41%
Coastal Clean Up	9	6	52%
Commercial Solid Waste Compacted	42,486	40,020	6%
Comm-Solid Waste Non Compacted	13,157	10,299	28%
Govt Solid Waste Non Compacted	245	230	7%
Harmon Transfer Station	4,134	4,357	-5%
Air Force Solid Waste	3,177	2,579	23%
Malojloj Transfer Station Non Comp	-	-	0%
Navy Solid Waste	6,190	5,749	8%
Mayors' Solid Waste Non Compacted	767	774	-1%
Residential Packer Truck-GSWA	24,466	18,721	31%
Govt of Guam Typhoon Waste (DPW)	2,030	-	0%
Mayor Typhoon Waste	19	-	0%
Commercial Typhoon Waste	1,347	-	0%
Special Olympics Trash Disposal N/C	9	0.25	3600%
<b>Total</b>	<b>98,342</b>	<b>82,938</b>	<b>19%</b>

**Monthly Tonnage Report  
for FY2023 vs FY2022 as of September**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
<b>FY2023</b>	7,852	7,280	7,598	7,928	6,656	7,380	6,687	7,419	12,503	9,104	9,342	8,592	98,342
<b>FY2022</b>	7,798	7,487	7,093	6,502	5,571	6,305	6,437	6,709	6,888	6,981	7,712	7,455	82,938
<b>INC/DECR %</b>	1%	-3%	7%	22%	19%	17%	4%	11%	82%	30%	21%	15%	19%



## Residential Curbside Collection FY2023 vs FY2022 as of September

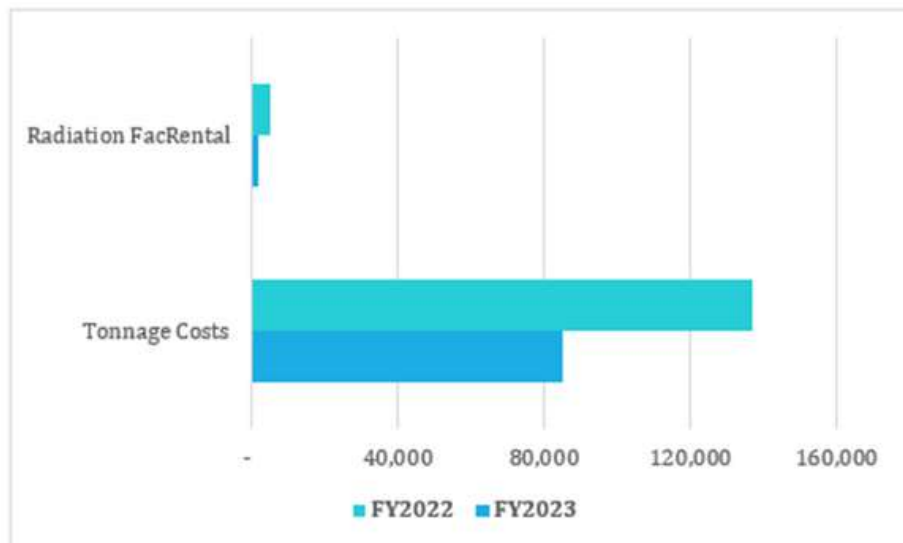
Residential Curbside Recycling Tonnage Costs Fiscal Year 2023 as of September													
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Tonnage	140.64	104.53	111.49	147.38	97.02	74.28	109.53	66.31	24.93	29.19	8.32	0	913.62
Tonnage Costs	13,076	9,721	10,369	13,706	9,023	6,908	10,186	6,167	2,318	2,715	774	-	84,963
Radiation Fac Rental	-	-	-	-	-	1,650	-	-	-	-	-	-	1,650
	<b>13,076</b>	<b>9,721</b>	<b>10,369</b>	<b>13,706</b>	<b>9,023</b>	<b>8,558</b>	<b>10,186</b>	<b>6,167</b>	<b>2,318</b>	<b>2,715</b>	<b>774</b>	<b>-</b>	<b>86,613</b>

Note: No IWR for the month of Sep'23

Residential Curbside Recycling Tonnage Costs Fiscal Year 2022 as of September													
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Tonnage	137.49	116.91	124.5	162.48	125.13	111.13	126.01	116.76	112.76	109.38	139.32	90.7	1472.57
Tonnage Costs	12,787	10,873	11,579	15,111	11,637	10,335	11,719	10,859	10,487	10,172	12,957	8,435	136,949
Radiation Fac Rental	1,650	-	-	-	-	-	1,650	-	1,650	-	-	-	4,950
	<b>14,437</b>	<b>10,873</b>	<b>11,579</b>	<b>15,111</b>	<b>11,637</b>	<b>10,335</b>	<b>13,369</b>	<b>10,859</b>	<b>12,137</b>	<b>10,172</b>	<b>12,957</b>	<b>8,435</b>	<b>141,899</b>

### Total Costs Comparative FY2023 vs FY2022 as of September

	FY2023	FY2022	
Tonnage Costs	84,963	136,949	
Radiation Fac Rental	1,650	4,950	
<b>Total :</b>	<b>86,613</b>	<b>141,899</b>	(55,286)

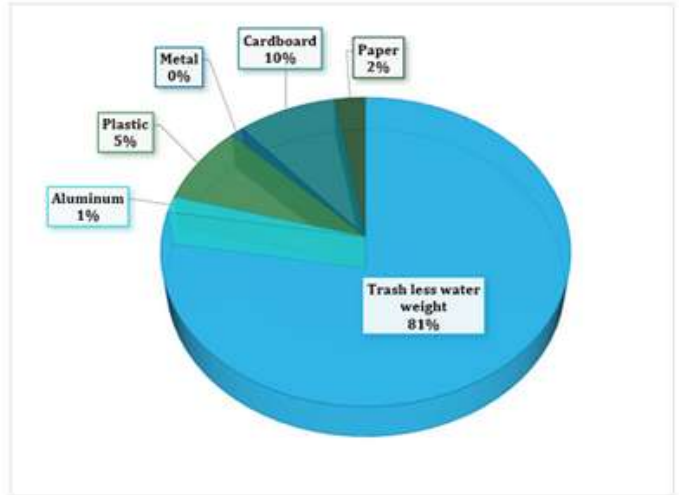


## Residential Curbside Tonnage Details FY2023 vs FY2022 as of September

**Residential Curbside Recycling Tonnage Details  
For Fiscal Year 2023  
for the periods October 2022 - September 2023**

Tonnage rate: \$ 93.00

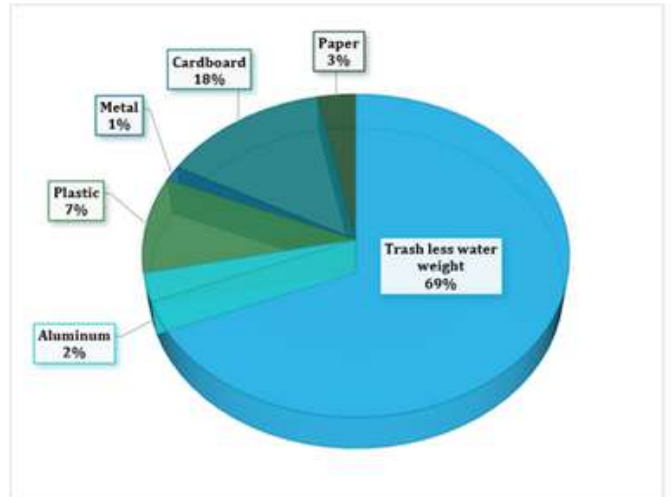
Month	Trash	Less Water Weight	Trash less water weight	Aluminum	Plastic	Metal	Cardboard	Paper	Total Tonnage billed
Oct	124.64	(15.47)	109.17	2.37	11.70	1.53	12.07	3.80	140.64
Nov	89.12	(11.70)	77.42	3.49	7.90	-	12.82	2.90	104.53
Dec	102.24	(10.85)	91.39	1.47	4.66	-	12.69	1.28	111.49
Jan	109.09	19.64	128.73	2.12	6.43	2.11	6.48	1.51	147.38
Feb	92.46	(14.03)	78.43	0.97	3.43	-	13.05	1.14	97.02
Mar	60.91	(2.65)	58.26	1.64	4.74	-	6.88	2.76	74.28
Apr	61.94	17.35	79.29	1.08	4.69	-	23.58	0.89	109.53
May	110.21	(44.29)	65.92	0.08	0.31	-	-	-	66.31
Jun	27.82	(2.89)	24.93	-	-	-	-	-	24.93
Jul	10.26	13.92	24.18	-	-	-	5.01	-	29.19
Aug	8.32	-	8.32	-	-	-	-	-	8.32
Sep	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>797.01</b>	<b>(50.97)</b>	<b>746.04</b>	<b>13.22</b>	<b>43.86</b>	<b>3.64</b>	<b>92.58</b>	<b>14.28</b>	<b>913.62</b>
			82%	1%	5%	0%	10%	2%	100%



**Residential Curbside Recycling Tonnage Details  
For Fiscal Year 2022  
for the periods October 2021 - September 2022**

Tonnage rate: \$ 93.00

Month	Trash	Less Water Weight	Trash less water weight	Aluminum	Plastic	Metal	Cardboard	Paper	Total Tonnage billed
Oct	112.66	(17.92)	94.74	3.85	13.26	2.11	19.16	4.37	137.49
Nov	114.91	(24.70)	90.21	1.86	0.00	0.00	24.84	0.00	116.91
Dec	95.79	(7.31)	88.48	1.26	2.74	0.00	31.38	0.64	124.50
Jan	118.12	(6.51)	111.61	2.23	9.17	0.00	36.97	2.50	162.48
Feb	88.75	(13.10)	75.65	2.37	12.10	2.83	28.38	3.80	125.13
Mar	82.52	(22.10)	60.42	2.62	11.41	2.60	29.37	4.71	111.13
Apr	95.78	(8.60)	87.18	2.87	11.80	1.46	17.90	4.80	126.01
May	77.94	4.34	82.28	2.28	8.60	0.96	20.64	2.00	116.76
Jun	94.27	(7.13)	87.14	1.19	8.20	2.34	11.39	2.50	112.76
Jul	92.19	(3.55)	88.64	1.93	7.12	1.52	6.02	4.14	109.37
Aug	112.41	(3.84)	108.57	2.31	6.50	1.50	16.94	3.50	139.32
Sep	89.63	(45.06)	44.57	3.22	10.70	1.96	26.28	4.00	90.73
<b>Total:</b>	<b>1174.97</b>	<b>(155.48)</b>	<b>1019.49</b>	<b>27.99</b>	<b>101.60</b>	<b>17.28</b>	<b>269.27</b>	<b>36.96</b>	<b>1,472.59</b>
			69%	2%	7%	1%	18%	3%	100%



**NOTE:**

As of September 30, 2023 largest curbside islandwide recyclable goods is trash at 82% compared to 69% in FY2022. Cardboard accounts for 18% of total recyclable goods in FY2022 compared to 10% as of September 30, 2023.

## Bulky Waste Collection Expenditures For FY2023 vs FY2022 Comparative as of September

White Goods collected by Costs and Pounds  
for Fiscal Year 2023  
October 2022 - September 2023

Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	Total:
White Goods Collected by Cost	28,340	23,036	26,230	25,642	25,734	25,748	20,827	17,427	47,897	11,945	9,438	5,860	268,123
White Goods Collected/Pounds	42,850	34,830	39,660	38,770	38,910	38,930	31,490	26,350	72,420	18,060	14,270	8,860	405,400
Rate by Pound :	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	

Note: FY2023 costs is calculated by pounds instead of kilograms.

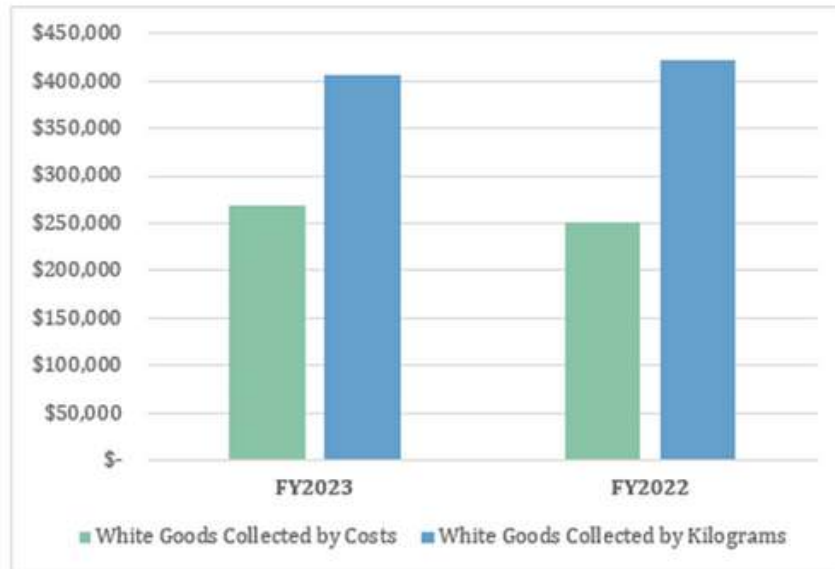
White Goods collected by Costs and Kilogram & Pound  
for Fiscal Year 2022  
October 2021 - September 2022

Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	Total:
White Goods Collected by Cost	6,323	15,311	21,735	20,111	23,774	23,975	27,057	22,216	23,857	20,410	25,092	20,371	250,232
White Goods Collected/kilograms	14,050	34,025	48,300	44,690	34,681	36,250	40,910	33,590	36,071	30,860	37,938	30,801	422,166
Rate by kilogram/Pound :	0.45	0.45	0.45	0.45	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	

Note: As of February 2022, costs is calculated by pounds instead of Kilograms.

### White Goods collected by Costs and Pounds Comparative for FY2023 vs FY2022 as September

	FY2023	FY2022
White Goods Collected by Costs	\$ 268,123	\$ 250,232
White Goods Collected by Kilograms	405,400	422,166



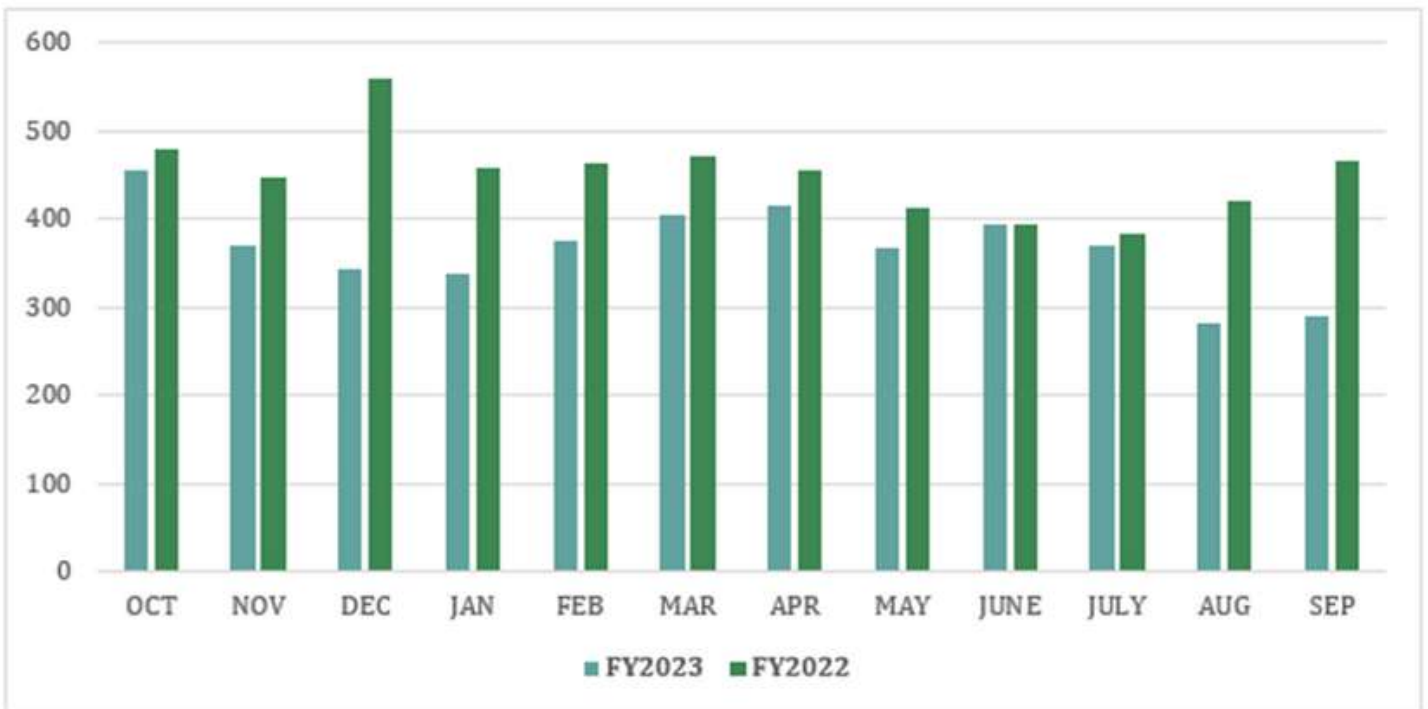
Pyramid International  
Invoice Breakdown by months TV and E-Waste Collections  
December 2022 - September 2023

Description	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEP	Total:
TV & E-Waste Collected by Cost	-	-	3,571.01	10,267.04	11,012.42	10,425.99	11,322.61	9,745.43	21,518.66	13,717.68	8,483.08	8,905.92	\$108,969.84
TV and E-Waste Collected by Pounds	-	-	5,101	14,666	15,732	14,894	16,175	13,922	30,740.94	19,597.00	12,119.00	12,723.00	155,669.94
Rate by pounds:			0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	
			3,571.01			31,705.45			42,586.70			31,106.68	

Inhouse collections for TV and E-Waste Data was effective in FY2023, December

**Household Hazardous Waste Facility  
FY2023 vs FY2022 Customer Count  
Comparative as of September**

	FY2023	FY2022	Inc/Dec
OCT	456	480	(24)
NOV	369	448	(79)
DEC	342	560	(218)
JAN	338	457	(119)
FEB	374	462	(88)
MAR	405	470	(65)
APR	414	456	(42)
MAY	366	413	(47)
JUNE	393	394	(1)
JULY	370	382	(12)
AUG	281	420	(139)
SEP	289	465	(176)
<b>TOTAL:</b>	<b>4397</b>	<b>5407</b>	<b>(695)</b>



**HOUSEHOLD HAZARDOUS WASTE**

Residential customers can dispose of their household hazardous waste at the Household Hazardous Waste Facility (HHWF). GSWA has contracted out this service and paid \$167,883 from October 2022 - December 2022 (FY2023), compared to \$177,461 in FY2022. Primary reason for the decrease in electronic and waste disposal.

The HHWF is located at the Harmon Residential Transfer Station and is open five days a week (Thursday - Monday) from 09:00 a.m. to 05:00 p.m. It provides free service to residents of Guam but not to businesses. The HHWF is operated by Unlimited Services Group whose representatives greets the customers, remove the acceptable material from the vehicle, separate the materials into the proper category, and store the material for disposal, reuse or recycling.

# MAYOR'S FREE LOAD TONNAGE REPORT



Mayor's Free Loads Tonnage Comparative  
FY 2023 vs. FY 2022  
as of September

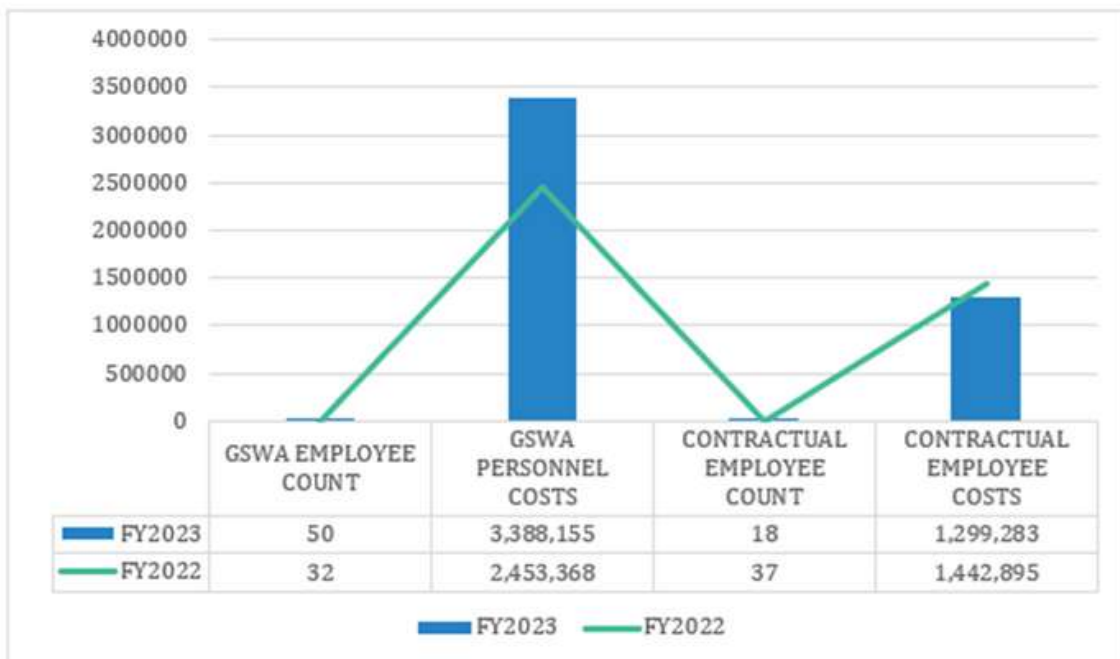
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	Total
FY 2023	111	102	122	115	122	119	109	119	150	142	137	139	1,487
FY 2022	139	145	127	108	96	119	111	114	121	116	127	115	1,437





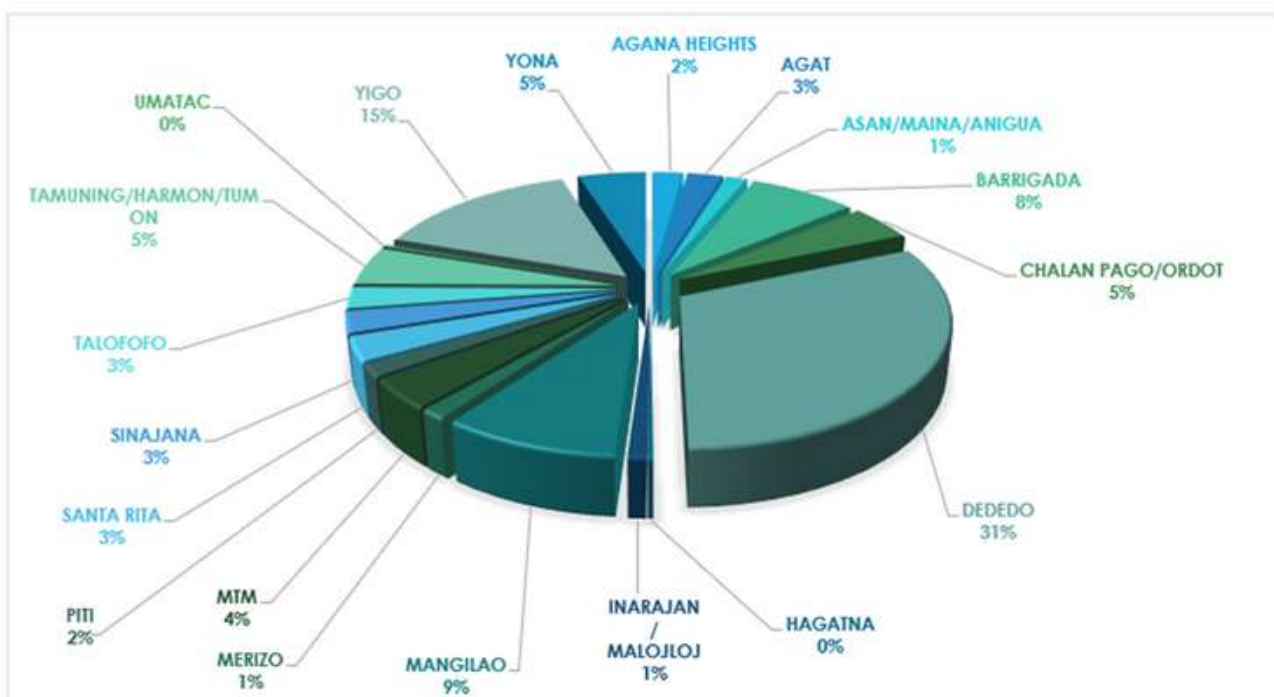
**GSWA & Contractual Employees Count and Cost  
4th Quarter (October 2022 - September 2023 )**

	<u>2023</u>	<u>2022</u>	%
			Increase (Decrease)
<b>GSWA Employees:</b>			
GSWA Employee count:			
Administration	12	7	71.4%
Operations	38	25	52.0%
<b>Total employee count:</b>	<u>50</u>	<u>32</u>	56.3%
<b>GSWA Personnel Costs:</b>			
Salaries and wages - regular	2,174,209	1,601,058	35.8%
Salaries and wages - overtime	357,482	185,865	92.3%
Fringe benefits	856,464	666,445	28.5%
<b>Total GSWA Personnel Costs:</b>	<u>3,388,155</u>	<u>2,453,368</u>	38.1%
<b>Contractual Employees:</b>			
Contractual Employee count:	<u>18</u>	<u>37</u>	-51.4%
Contractual Employees Costs:	1,299,283	1,442,895	-10.0%
<b>TOTAL PERSONNEL COUNT:</b>	<u><u>68</u></u>	<u><u>69</u></u>	-1.4%
<b>TOTAL PERSONNEL COSTS:</b>	<u><u>4,687,438</u></u>	<u><u>3,896,263</u></u>	20.3%



## No. of Residential Customers by Village as of September 30, 2023

AGANA HEIGHTS	474	2%
AGAT	551	3%
ASAN/MAINA/ANIGUA	318	1%
BARRIGADA	1,648	8%
CHALAN PAGO/ORDOT	997	5%
DEDEDO	6,728	31%
HAGATNA	60	0%
INARAJAN / MALOJLOJ	197	1%
MANGILAO	1,931	9%
MERIZO	280	1%
MTM	822	4%
PITI	339	2%
SANTA RITA	662	3%
SINAJANA	581	3%
TALOFOFO	576	3%
TAMUNING/HARMON/TUMON	1,060	5%
UMATAC	52	0%
YIGO	3,163	15%
YONA	1,053	5%
<b>TOTAL</b>	<b>21,492</b>	

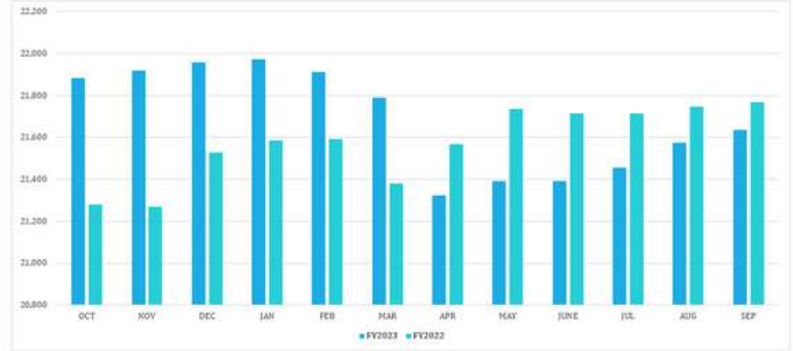




# ACTIVE RESIDENTIAL CUSTOMERS

## NO. OF ACTIVE RESIDENTIAL CUSTOMER COMPARATIVE FY2023 VS FY2022 AS OF SEPTEMBER

	FY2023	FY2022	Inc/Dec & %	
OCT	21,884	21,281	603	2.8%
NOV	21,919	21,268	651	3.1%
DEC	21,960	21,528	432	2.0%
JAN	21,972	21,585	387	1.8%
FEB	21,912	21,593	319	1.5%
MAR	21,790	21,380	410	1.9%
APR	21,322	21,566	-244	-1.1%
MAY	21,392	21,736	-344	-1.6%
JUNE	21,393	21,714	-321	-1.5%
JUL	21,455	21,716	-261	-1.2%
AUG	21,573	21,745	-172	-0.8%
SEP	21,636	21,767	-131	-0.6%
<b>Total</b>	<b>260,208</b>	<b>258,879</b>	<b>1,329</b>	<b>0.5%</b>
<i>Avg per month</i>	<i>21,684</i>	<i>21,573</i>	<i>111</i>	<i>0.5%</i>



OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
21,884	21,919	21,960	21,972	21,912	21,790	21,322	21,392	21,393	21,455	21,573	21,636



# CUSTOMER SERVICE WALK-INS

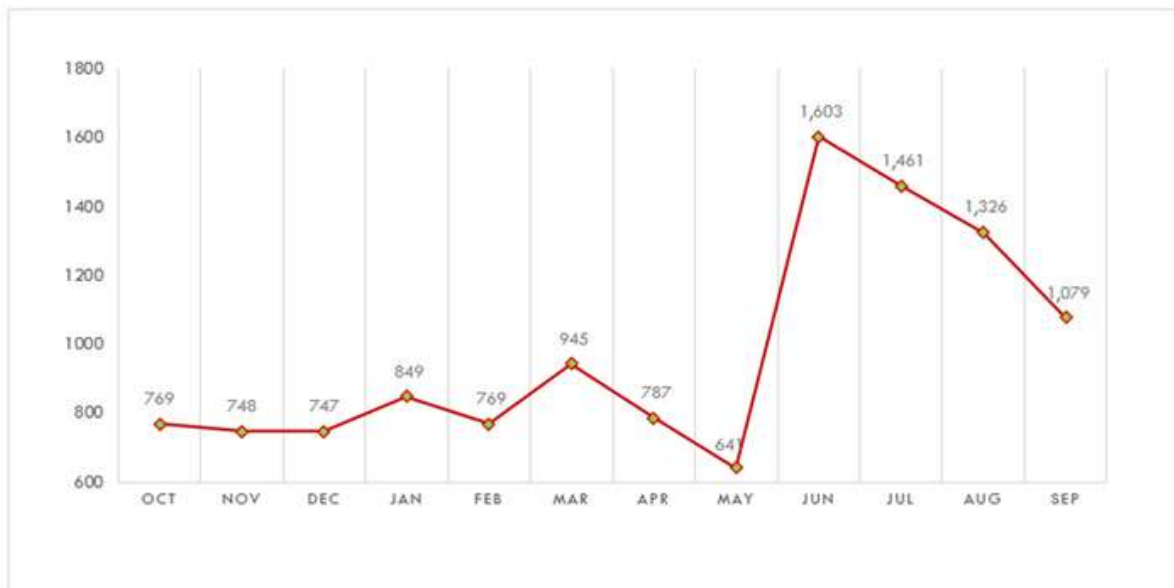


Customer Walk-ins breakdown  
for FY2023 from October - September

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	Avg
New Account	169	145	139	136	141	172	139	107	176	252	279	207	2,062	172
Cancellation	47	51	48	71	65	173	80	53	127	114	109	76	1,014	85
Name Change	13	14	12	12	14	19	13	9	27	29	29	9	200	17
Address Change	34	24	22	37	27	27	34	19	42	49	60	31	406	34
Payment/Bill Inquiry	194	201	181	250	212	250	200	179	492	504	432	357	3,452	288
Copy of Invoice	72	84	72	88	89	70	87	51	140	91	72	82	998	83
Purchase of Trash Tags	16	19	28	19	23	22	17	15	59	43	25	14	300	25
Missed Service	3	13	12	7	10	10	19	21	74	95	96	63	423	35
Restore/Reactivate Service	24	17	11	15	15	25	14	11	31	43	26	67	299	25
Other	197	180	222	214	173	177	184	176	435	241	198	173	2,570	214
<b>Total</b>	<b>769</b>	<b>748</b>	<b>747</b>	<b>849</b>	<b>769</b>	<b>945</b>	<b>787</b>	<b>641</b>	<b>1,603</b>	<b>1,461</b>	<b>1,326</b>	<b>1,079</b>	<b>11,724</b>	<b>977</b>

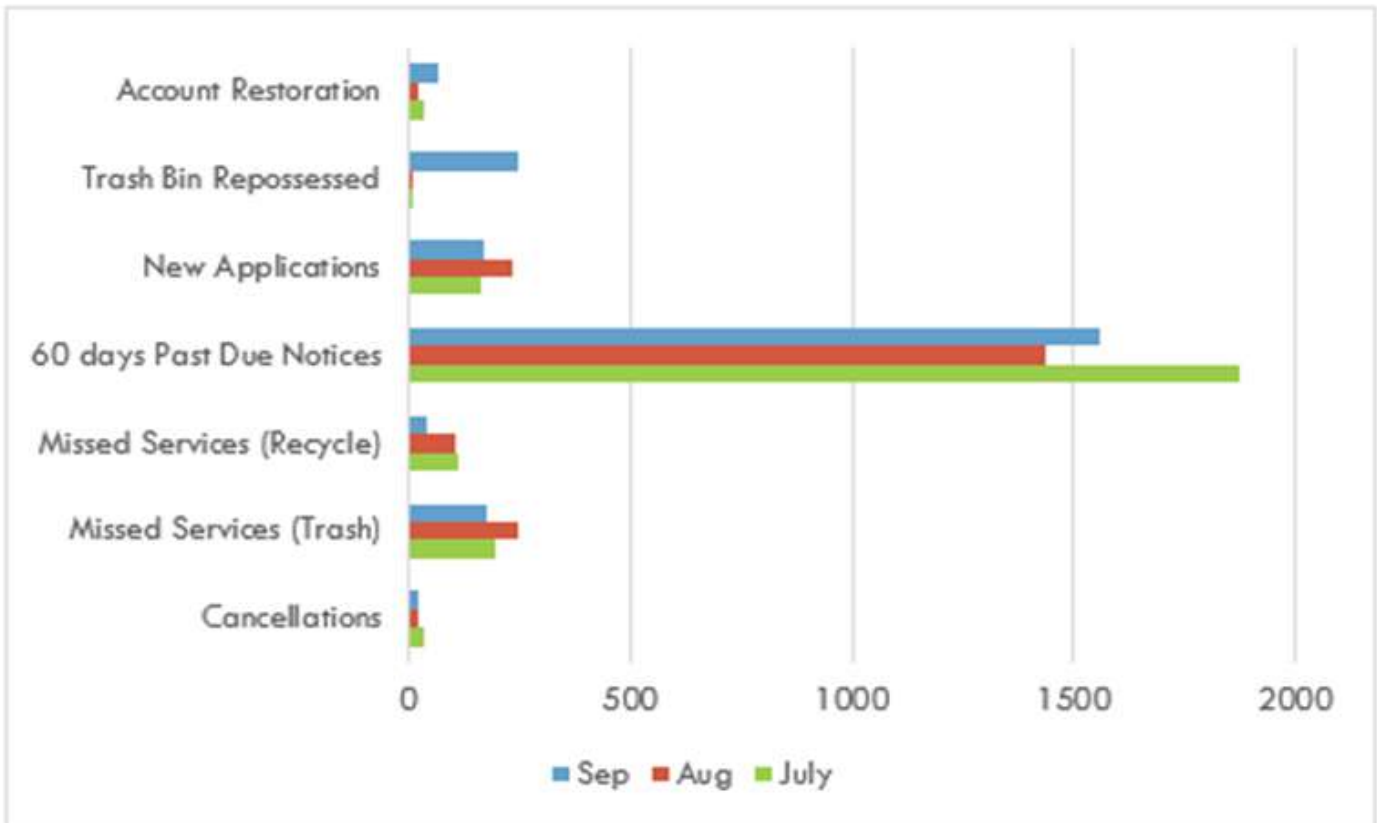
Customer Walk-ins Monthly Total  
for FY2023 from October - September

Customer Walk-In Total	Oct	Nov	Dec	Jan	Feb	Mar	APR	MAY	JUN	JUL	AUG	SEP	TOTAL	AVG.
	769	748	747	849	769	945	787	641	1,603	1,461	1,326	1,079	11,724	977



## Customer Service Transactions From July - September 2023

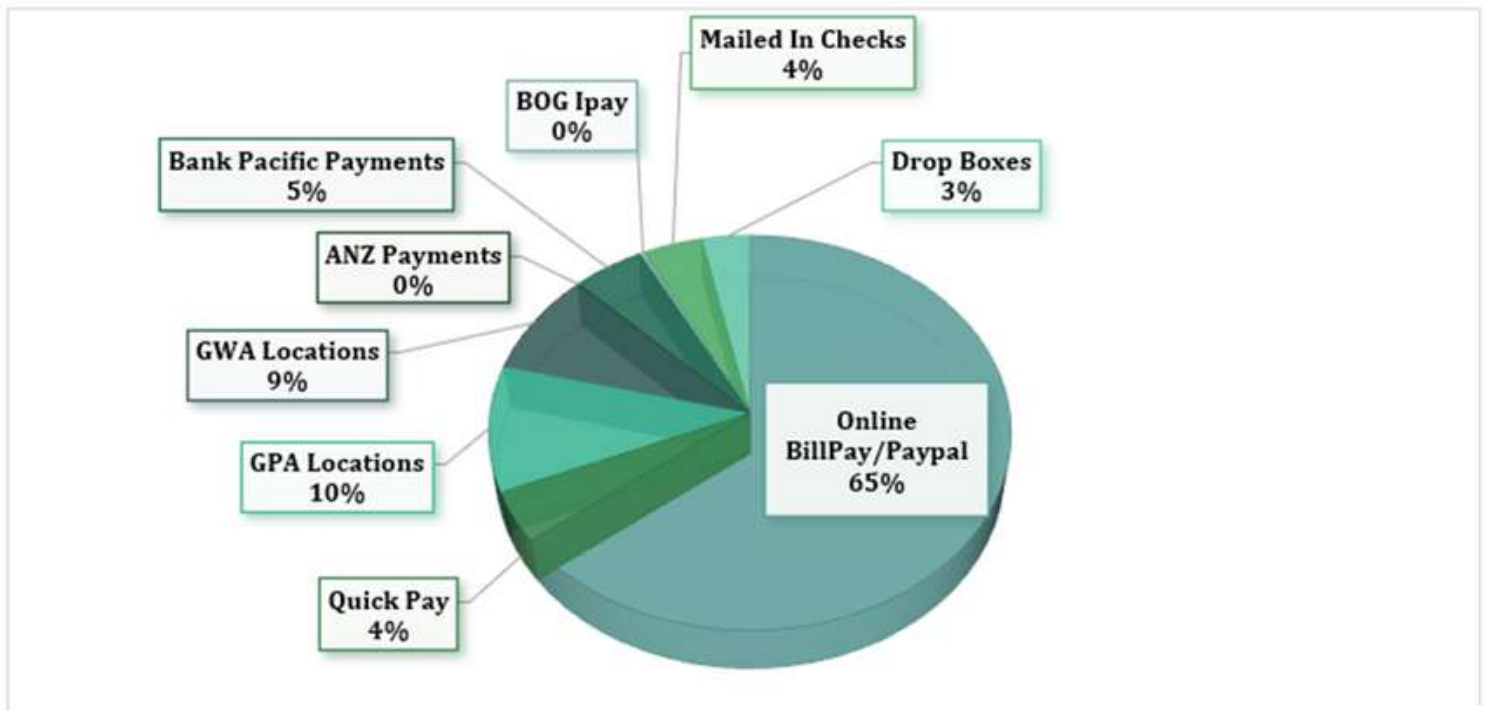
	July	Aug	Sep	Total
Cancellations	31	23	19	73
Missed Services (Trash)	195	249	177	621
Missed Services (Recycle)	111	104	43	258
60 days Past Due Notices	1876	1436	1560	4872
New Applications	162	236	170	568
Trash Bin Repossessed	1	2	249	252
Account Restoration	37	22	65	124



## CUSTOMER PAYMENT METHODS

For the reporting period of Oct 2022 - September 2023, a total of 102,512 payment transactions were made using the online-bill pay website, a total 6,272 customers mailed in their check payments, a total of 5,211 customers dropped off a check at the drop boxes for payment, a total of 7,643 customers have made payment at the Bank Pacific, total of 669 customer paid via I pay with BOG. GPA collections received 16,362 & GWA received 13,504 customer payments. New option to pay online effective 06/01/2023 "Quick Pay" with the total count 6,511 customers as of 09/30/2023.

ANZ Bank payments were only (Oct - Dec) with a total amount of 143 customer. No payments were received after Dec due to ANZ closed their doors effective Jan 2023.



**Customer Payments by Method October 2022 -September 2023**

	Online BillPay/Paypal	Quick Pay	GPA Locations	GWA Locations	ANZ Payments	Bank Pacific Payments	BOG Ipay	Mailed In Checks	Drop Boxes	Total
Oct	9,742		1,337	1,014	54	777	56	507	438	13,925
Nov	9,451		1,171	1,037	49	686	50	522	401	13,367
Dec	9,609		1,317	1,176	39	760	49	505	418	13,873
Jan	9,931		1,359	1,091	1	711	53	565	495	14,206
Feb	9,666		1,382	1,076	-	652	52	553	408	13,789
Mar	10,144		1,509	1,344	-	693	57	574	456	14,777
Apr	9,204	400	1,338	1,052	-	591	53	472	392	13,502
May	7,986	418	1,062	872	-	486	59	472	297	11,652
Jun	5,261	1,218	1,213	976	-	432	56	409	497	10,062
July	6,987	1,681	1,683	1,429	-	708	63	629	519	13,699
Aug	7,196	1,452	1,612	1,249	-	613	61	565	503	13,251
Sep	7,335	1,342	1,379	1,188	-	534	60	499	387	12,724
<b>Total</b>	<b>102,512</b>	<b>6,511</b>	<b>16,362</b>	<b>13,504</b>	<b>143</b>	<b>7,643</b>	<b>669</b>	<b>6,272</b>	<b>5,211</b>	<b>158,827</b>

**Transfer Stations**

<b>No. of Customers</b>					
			<b>HTS</b>	<b>ATS</b>	<b>MTS</b>
FY2019			22776	5995	5634
FY2020			25783	6265	6948
FY2021			36114	7054	7735
FY2022			35800	6196	6869
FY2023			34282	6555	6974

**Residential Customers**

<b>Residential Customer Count</b>		
		<b>Count</b>
FY2019		19680
FY2020		20301
FY2021		20807
FY2022		21767
FY2023		21636

**Residential Curbside Tons**

<b>Residential Curbside Tons</b>		
		<b>No. of Tons Collected</b>
FY2019		
FY2020		1430.24
FY2021		1688.59
FY2022		1472.59
FY2023		913.62

**Fleet Service Total Maintenance Cost**

		<b>FLEET SERVICE Total Maintenance Cost</b>						
		<b>Cost</b>						
FY2018		1,000,995						
FY2019		994,630						
FY2020		769,959						
FY2021		943,191						
FY2022		935,714						
FY2023		482,608						
<b>Note:</b>								
FY2023 decrease in fleet maintenance cost was due to hiring of in house Mechanic on December 2022.								



## Bulky Waste

BULKY WASTE								
No. of Kilograms Collected					Conversion			
				FY2022	Kilograms	Pounds	2.2046	
	No. of							
	Kilograms							
					OCT	14,050		
					NOV	34,025		
FY2019	302,020				DEC	48,300		
FY2020	241,440				JAN	44,690		
FY2021	252,538				FEB	34,681	76,457.21	
FY2022	422,065				MAR	36,250	79,916.18	
FY2023	405,400				APR	40,910	90,189.08	
					MAY	33,590	74,052.24	
					JUNE	36,071	79,522.18	
					JULY	30,860	68,033.29	
					AUG	37,938	83,639.14	
					SEP	30,801	67,903.30	
						422,165		
							2.2046	
				FY2023	OCT	42,850	94,466.03	
					NOV	34,830	76,786.22	
					DEC	39,660	87,434.44	
					JAN	38,770	85,472.34	
					FEB	38,910	85,780.99	
					MAR	38,930	85,825.08	
					APR	31,490	69,422.85	
					MAY	26,350	58,091.21	
					JUNE	72,420	159,657.13	
					JULY	18,060	39,815.08	
					AUG	14,270	31,459.64	
					SEP	8,860	19,532.76	
						405,400		

### Layon Landfill

No. of Layon Landfill Tons		
		Year to Year % Increase (Decrease)
FY2018	98,337	
FY2019	95,941	-2%
FY2020	95,852	0%
FY2021	98,235	2%
FY2022	96,903	-1%
FY2023	111,126	15%

### No. of Harmon Hauler TS Tons

No. of Harmon Hauler TS Tons	
FY2018	86,900
FY2019	80,728
FY2020	74,815
FY2021	83,731
FY2022	82,938
FY2023	98,342

### HHW

Household Hazardous Waste No. of Customers	
FY2019	3944
FY2020	4152
FY2021	5597
FY2022	5407
FY2023	4397

**Fund Balance**

<b>GUAM SOLID WASTE AUTHORITY</b>			
<b>CHANGE IN FUND BALANCE</b>			
			<b>NET CHANGE IN</b>
	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>FUND BALANCE</b>
FY2017	19,277,410	22,872,468	-3,595,058
FY2018	19,345,538	26,008,681	-6,663,143
FY2019	19,339,754	19,445,661	-105,907
FY2020	18,217,389	20,189,405	-1,972,016
FY2021	18,522,195	19,601,182	-1,078,987
FY2022	19,637,160	19,495,978	141,182
FY2023 (unaudited)	22,272,092	20,390,837	1,881,255

**Revenue Summary by Fiscal Year**

Commercial, Residential and Government Accounts

<b>Fiscal Year</b>	<b>Billed</b>	<b>Collections</b>	<b>Collected</b>
FY2018	18,961,671.57	18,921,568.63	100%
FY2019	18,914,544.63	18,865,853.21	100%
FY2020	17,764,859.98	18,199,214.34	102%
FY2021	18,292,604.56	17,922,602.24	98%
FY2022	18,378,900.71	18,058,735.80	98%
FY2023	20,900,660.71	19,634,232.00	94%
As of November 2023	4,844,022.39	4,888,257.10	101%

**Notes:**

FY2023 decrease in collection ratio was due to increase in Charges/Billing from Typhoon Mawar. For that year, GSWA billed approximately \$2 million in charges.

Government collections in FY2023 was low due to timing difference.

GWA and DPW Typhoon Mawar billings were collected after FY2023 in Oct & Nov.

Customer Class	<b>FY2018</b>			<b>FY2019</b>			<b>FY2020</b>		
	Billed	Collected	%	Billed	Collected	%	Billed	Collected	%
Commercial	\$ 10,192,215.25	\$ 10,156,085.31	100%	\$ 9,994,362.22	\$ 9,880,169.02	99%	\$ 8,757,863.09	\$ 9,323,530.13	106%
Residential	\$ 7,071,480.60	\$ 7,157,997.20	101%	\$ 7,404,563.02	\$ 7,204,154.43	97%	\$ 7,531,599.36	\$ 7,457,612.83	99%
Government	\$ 1,697,975.72	\$ 1,607,486.12	95%	\$ 1,515,619.39	\$ 1,781,529.76	118%	\$ 1,475,397.53	\$ 1,418,071.38	96%
<b>Total :</b>	<b>\$ 18,961,671.57</b>	<b>\$ 18,921,568.63</b>		<b>\$ 18,914,544.63</b>	<b>\$ 18,865,853.21</b>		<b>\$ 17,764,859.98</b>	<b>\$ 18,199,214.34</b>	

Customer Class	<b>FY2021</b>			<b>FY2022</b>			<b>FY2023</b>		
	Billed	Collected	%	Billed	Collected	%	Billed	Collected	%
Commercial	\$ 8,979,757.77	\$ 8,580,483.87	96%	\$ 9,516,564.71	\$ 9,450,462.35	99%	\$ 11,564,041.37	\$ 11,042,874.62	95%
Residential	\$ 7,844,892.94	\$ 7,754,627.37	99%	\$ 8,160,981.26	\$ 7,866,534.48	96%	\$ 8,218,796.23	\$ 7,990,230.19	97%
Government	\$ 1,467,953.85	\$ 1,587,491.00	108%	\$ 701,354.74	\$ 741,738.97	106%	\$ 1,117,823.11	\$ 601,127.19	54%
<b>Total :</b>	<b>\$ 18,292,604.56</b>	<b>\$ 17,922,602.24</b>		<b>\$ 18,378,900.71</b>	<b>\$ 18,058,735.80</b>		<b>\$ 20,900,660.71</b>	<b>\$ 19,634,232.00</b>	

Customer Class	<b>FY2024 (as of Nov 2023)</b>		
	Billed	Collected	%
Commercial	\$ 3,189,712.64	\$ 3,081,707.27	97%
Residential	\$ 1,363,182.49	\$ 1,283,948.04	94%
Government	\$ 291,127.26	\$ 522,601.79	180%
<b>Total :</b>	<b>\$ 4,844,022.39</b>	<b>\$ 4,888,257.10</b>	

<b>Account Name:</b>	<b>G/L Account No.</b>		9/30/2018	9/30/2019	9/30/2020	9/30/2021	9/30/2022	<i>Unaudited</i> 9/30/2023
Equipment Replacement Fund	141610721 Bank of Guam		1,057,502	1,853,471	1,855,822	1,156,391	1,837,267	242,341
Cell Closure	141610722 Bank of Guam		335,662	406,966	407,437	407,565	457,628	447,479
New Cell Development	141610723 Bank of Guam		335,662	19,368	19,414	19,425	69,431	119,456
Layon Postclosure Care	141610724 Bank of Guam		671,323	788,912	789,826	790,074	890,197	990,434
Post Closure Care Reserve Fund	141610727 Bank of Guam		5,676,562	5,840,010	5,381,684	5,056,015	4,737,594	5,963,590

	Online		Bank of	ANZ	Bank	BOG	BOG	Mail	Drop	HHW				
	Bill Pay	Quickpay	Guam	Bank	Pacific	Mail	I pay	Pymts	Boxes	Pay Station	GPA	GWA	TOTAL	
FY2019	72,371		78,938	1,219	6,527								159,055	
FY2020	91,079		43,378	1,330	8,988	615		7,748	1,264	2,888			157,290	
FY2021	112,756		29,626	1,451	11,856	747		8,634	3,435				168,505	
FY2022	114,257		17,308	1,201	10,871	142		7,156	4,660		4,923	3,746	164,264	
FY2023	102,512	6,511		143	7,643	0	669	6,272	5,211		16,362	13,504	158,827	

Paperless	Paper
Invoices	Invoices
68,210	168,847
79,239	188,447
87,815	174,936
101,286	172,900
66,206	193,991

FY2023		
	Count	Cost
Oct	13,854	7,550.43
Nov	13,866	7,487.76
Dec	13,676	7,453.42
Jan	13,641	7,434.35
Feb	13,633	7,429.99
Mar	13,582	7,402.19
Apr	13,557	7,388.57
May	23,304	16,105.20
Jun	19,061	9,435.20
Jul	18,702	9,257.49
Aug	18,687	9,250.07
Sept	18,428	9,121.86
	193,991	

Notes:  
FY2022, BOG increased their rates from \$1 to \$2, GSWA entered into a MOA with GPA and GWA to start accepting our payments effective June 6, 2022 for \$1 a coupon.  
FY2023 decrease in Paperless Invoices due to new Online Bill Pay Vendor transition.