

Messages & Communications Doc. No. 38GL-26-2668 through 2677.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Mon 8/3/2026 11:25 AM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Frank Blas Jr. <speakerblas@guamlegislature.gov>

7 attachments (23 MB)

73026COMM Doc. No. 38GL-26-2669.pdf; 73026COMM Doc. No. 38GL-26-2670.pdf; 73026COMM Doc. No. 38GL-26-2671.pdf; 73026COMM Doc. No. 38GL-26-2672.pdf; 73026COMM Doc. No. 38GL-26-2673.pdf; 73026COMM Doc. No. 38GL-26-2674.pdf; 73026COMM Doc. No. 38GL-26-2675.pdf;

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-2668 through 2677 for processing:

✓	38GL-26-2668	Guam Police Department	FY2026 3rd Quarter Overtime Report ending June 27, 2026.
✓	38GL-26-2669	Office of the Governor of Guam	Prior Year Obligation to pay Micronesia Challenge Regional Office in the total amount of \$10,000.00*
✓	38GL-26-2670	Guam Power Authority	Unaudited Financial Statement for the months of February 2026 to June 2026* Unaudited Financial Statement for the months of February 2026 to June 2026 and Travel Reports for FY2026 for 1st and 2nd Quarter*
✓	38GL-26-2671	Judiciary of Guam	Criminal Justice Automation Commission Meeting Packet for July 22, 2026*
✓	38GL-26-2672	Guam Solid Waste Authority	Documents Relative to Small Purchases and Sole Source and Emergency Purchases for the month of June 2026*
✓	38GL-26-2673	Guam Housing Corporation	Unaudited Statement of Revenue and Expenditure Report for June 2026 and FY2026 3rd Quarter Staffing Pattern*
✓	38GL-26-2674	Guam Economic Development Authority	Unaudited Statement of Revenue and Expense Reports for the period ending May 31, 2026 and June 30, 2026*
✓	38GL-26-2675	Department of Administration	Guam Legislature Budget/Actual Expenditures Report as of June 30, 2026*
✓	38GL-26-2676	Guam Ethics Commission	Prior Year Obligation to pay Zoom Video Communications Inc. in the total amount of \$2,199.00*
✓	38GL-26-2677	University of Guam	FY2026 3rd Quarter Staffing Pattern*

Please retrieve Doc. No. 38GL-26-2668, 2676, and 2677 from link below:

[Messages & Communications Physical Scanned Copy - Google Drive](#)

Kindly reply to this email.



Si Yu'os ma'åse',

Kamarin J. A. Nelson

Committee on Rules Director

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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38th Committee On Rules <committeeonrules@guamlegislature.gov>

Messages and Communications 38GL-26-2670*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Wed, Jul 29, 2026 at 11:38 AM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa adai,

Please see attached M&C Doc. No. 38GL-26-2670

38GL-26-2670	Guam Power Authority	Unaudited Financial Statement for the months of February 2026 to June 2026*
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*Sí Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.****I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature****Guam Congress Building, 163 Chalan Santo Papa, Hagatña****(671)969-6456****speakerblas@guamlegislature.gov**

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----- Forwarded message -----

From: **Tamra Muna** <tmuna@gpagwa.com>

Date: Wed, Jul 29, 2026 at 10:12 AM

Subject: Guam Power Authority - Un-audited Financial Status February to June 2026 and Travel Reports

To: Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>Cc: Clarisse Prado <cprado@gpagwa.com>

Hello and Hafa Adai,

In accordance with Guam Public Law 37-42 Chapter XIII §4 and Guam Public Law 37-125 Chapter XIII Part II §17; The Guam Power Authority hereby submits our Un-Audited Financial Statements for the months of February to June 2026 and our FY2026 Travel Reports for 26Q1 and 26Q2. Should you require further information, please feel free to contact any of the following:

- Lenora Sanz, Controller, (671) 648-3122, lsanz@gpagwa.com
- Maripaz Perez, Assistant Chief Financial Officer, (671) 648-3119, mperez@gpagwa.com
- John Kim, Chief Financial Officer, (671) 648-3120,, jjkim@gpagwa.com

We kindly request acknowledgment of our submission.

Respectfully, Tamra

Ms. Tamra Muña | Contracts Administrator | Guam Power Authority**Mailing Address: P.O. Box 2977, Hagatna, Guam 96932-2977 | Physical Address: 688 [Route 15, Mangilao, Guam 96913](#)****Direct Line: (671) 648-3162 | Telephone: (671) 648-3000 ext. 3162 | Fax: (671) 648-3168****E-Mail Address: tmuna@gpagwa.com Web-site: www.guampowerauthority.com**

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1874K
-  **1st QTR FY2026 GPA Employee Travel Report.pdf**
190K
-  **2nd QTR FY2026 GPA Employee Travel Report.pdf**
190K
-  **38GL-26-2670.pdf**
1123K

38th Committee On Rules <committeeonrules@guamlegislature.gov>
To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Thu, Jul 30, 2026 at 2:05 PM

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Kamarin J. A. Nelson

Committee on Rules Director

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Guam Power Authority - Un-audited Financial Status February to June 2026 and Travel Reports

2 messages

Tamra Muna <tmuna@gpagwa.com>

Wed, Jul 29, 2026 at 10:12 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Cc: Clarisse Prado <cprado@gpagwa.com>

Hello and Hafa A dai,

In accordance with Guam Public Law 37-42 Chapter XIII §4 and Guam Public Law 37-125 Chapter XIII Part II §17; The Guam Power Authority hereby submits our Un-Audited Financial Statements for the months of February to June 2026 and our FY2026 Travel Reports for 26Q1 and 26Q2. Should you require further information, please feel free to contact any of the following:

- Lenora Sanz, Controller, (671) 648-3122, lsanz@gpagwa.com
- Maripaz Perez, Assistant Chief Financial Officer, (671) 648-3119, mnperrez@gpagwa.com
- John Kim, Chief Financial Officer, (671) 648-3120,, jjekim@gpagwa.com

We kindly request acknowledgment of our submission.

Respectfully, Tamra

Ms. Tamra Muña | Contracts Administrator | Guam Power Authority

Mailing Address: P.O. Box 2977, Hagatna, Guam 96932-2977 | Physical Address: 688 **Route 15, Mangilao, Guam 96913**

Direct Line: (671) 648-3162 | Telephone: (671) 648-3000 ext. 3162 | Fax: (671) 648-3168

E-Mail Address: tmuna@gpagwa.com Web-site: www.guampowerauthority.comDoc Type: 38GL-26-2670
OFFICE OF THE SPEAKER

FRANK F. BLAS, JR.

July 29, 2026

Time: 10:12 AM

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190K**2nd QTR FY2026 GPA Employee Travel Report.pdf**
190K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Wed, Jul 29, 2026 at 10:14 AM

To: Tamra Muna <tmuna@gpagwa.com>

Cc: Clarisse Prado <cprado@gpagwa.com>

Håfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'åse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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GUAM POWER AUTHORITY

ATURIDÁT ILEKTRESEDÁT GUAHAN
P.O.BOX 2977 • AGANA, GUAM U.S.A. 96932-2977

July 29, 2026

Mr. Frederick Horecky
Administrative Law Judge
Guam Public Utilities Commission
643 Chalan San Antonio, Suite 102B
Tamuning, Guam 96913

Subject: Docket 94-04 General Matters
Re: February - June 2026 - Financial Statement

Dear Judge Horecky:

Enclosed is Guam Power Authority's Monthly Financial Statement for the months of February to June 2026.

This is pursuant to a stipulation with the Public Utilities Commission of Guam—Administrative Docket "Contract Review Protocol for Guam Power Authority" - *Section 11: GPA shall file with PUC monthly financial reports within five working days of presentation of monthly financial reports to its governing body.*

Should you require further information, please do not hesitate to call me at 648-3122 or E-Mail at lsanz@gpagwa.com.

Sincerely,

Lenora M. Sanz
Lenora M. Sanz
Controller

Enclosures



38GL-26-2670

Messages and Communications

RECEIVED

COMMITTEE ON RULES

July 29, 2026

11:38 a.m.

Kamarin Nelson

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Net Position
February 28, 2026 and September 30, 2025

	Unaudited February 2026	Unaudited September 2025	Change from Sept 30 2025
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and cash equivalents:			
Held by trustee for restricted purposes:			
Interest and principal funds	\$ 18,330,161	\$ 29,628,685	\$ (11,298,523)
Bond indenture funds	51,807,557	42,389,727	9,417,830
Held by Guam Power Authority:			
Bond indenture funds	24,890,992	64,708,345	(39,817,353)
Self insurance fund-restricted	16,825,507	14,504,340	2,321,168
Energy sense fund	1,338,151	4,370,293	(3,032,142)
Total cash and cash equivalents	113,192,369	155,601,389	(42,409,020)
Accounts receivable, net	49,262,766	38,355,181	10,907,586
Total current receivables	49,262,766	38,355,181	10,907,586
Materials and supplies inventory	14,498,018	14,601,877	(103,859)
Fuel inventory	50,634,839	73,277,545	(22,642,706)
Prepaid expenses	9,226,522	3,273,851	5,952,670
Total current assets	236,814,514	285,109,843	(48,295,329)
Utility plant, at cost:			
Electric plant in service	1,936,929,979	1,264,223,919	672,706,060
Construction work in progress	13,227,992	23,572,327	(10,344,335)
Total	1,950,157,972	1,287,796,247	662,361,725
Less: Accumulated depreciation	(849,181,438)	(831,331,860)	(17,849,578)
Total utility plant	1,100,976,534	456,464,386	644,512,147
Lease asset	1,160,456	1,160,456	0
Other non-current assets:			
Investments - restricted	38,919,902	38,585,291	334,611
Unamortized debt issuance costs			0
Total other non-current assets	38,919,902	38,585,291	334,611
Total assets	1,377,871,405	781,319,976	596,551,429
Deferred outflow of resources:			
Deferred fuel revenue	15,665,474	11,667,761	3,997,713
Unamortized loss on debt refunding	8,280,716	8,721,822	(441,107)
Pension	20,135,066	20,135,066	0
Other post employment benefits	32,832,154	32,832,154	0
Unamortized forward delivery contract costs			0
Total deferred outflows of resources	76,913,410	73,356,804	3,556,606
	1,454,784,814	\$ 854,676,779	\$ 600,108,035

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Net Position, Continued
February 28, 2026 and September 30, 2025

	Unaudited February 2026	Unaudited September 2025	Change from Sept 30 2025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current liabilities:			
Current maturities of long-term debt	\$ 17,350,000	\$ 16,525,000	\$ 825,000
Current obligations under capital leases	2,000,239		2,000,239
Accounts payable			
Operations	27,893,428	18,271,856	9,621,572
Others	4,724,556	4,202,149	522,406
Accrued payroll and employees' benefits	949,000	1,339,904	(390,905)
Current portion of employees' annual leave	2,447,680	2,408,940	38,740
Current portion of lease liability	1,005,258	1,005,258	0
Interest payable	11,928,870	13,927,908	(1,999,038)
Customer deposits	10,939,541	10,716,783	222,758
	<u>79,238,572</u>	<u>68,397,799</u>	<u>10,840,773</u>
Total current liabilities			
Regulatory liabilities:			
Provision for self insurance	19,715,522	19,331,659	383,863
	<u>19,715,522</u>	<u>19,331,659</u>	<u>383,863</u>
Total regulatory liabilities			
Long term debt, net of current maturities	421,481,937	439,431,630	(17,949,693)
Obligations under capital leases, net of current portion	610,070,221		610,070,221
Net Pension liability	78,507,573	78,897,269	(389,696)
Other post employment benefits liability	154,610,401	154,610,401	0
DCRS sick leave liability	1,790,894	1,790,894	0
Lease liability	155,198	155,198	0
Employees' annual leave net of current portion	1,723,317	1,723,317	0
Customer advances for construction	759,914	746,403	13,511
	<u>1,368,053,550</u>	<u>765,084,571</u>	<u>602,968,979</u>
Total liabilities			
Deferred inflows of resources:			
Unearned fuel revenue, net			0
Pension	7,826,304	7,826,304	0
Other post employment benefits	49,870,545	49,870,545	0
	<u>57,696,849</u>	<u>57,696,849</u>	<u>0</u>
Total deferred inflows of resources			
Commitments and contingencies			
Net Position:			
Net investment in capital assets	703,070,365	55,677,803	647,392,562
Restricted	48,197,139	54,874,343	(6,677,204)
Unrestricted	(722,233,088)	(78,656,786)	(643,576,302)
	<u>29,034,416</u>	<u>31,895,360</u>	<u>(2,860,944)</u>
Total net position			
	<u>\$ 1,454,784,814</u>	<u>\$ 854,676,779</u>	<u>\$ 600,108,035</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Revenues, Expenses and Changes in Net Assets

	February		% of change Inc (dec)	Five months Ending February		% of change Inc (dec)
	Unaudited 2026	Unaudited 2025		Unaudited 2026	Unaudited 2025	
Revenues						
Sales of electricity	\$ 32,006,131	\$ 34,723,630	(8)	\$ 177,360,188	\$ 217,934,040	(19)
DSM-Rebates				-	-	
Miscellaneous	575,910	176,801	226	1,184,685	2,311,836	(49)
Total	32,582,040	34,900,431	(7)	178,544,873	220,245,876	(19)
Bad debt expense	(107,917)	(107,917)	0	(539,585)	(539,583)	0
Total revenues	32,474,123	34,792,515	(7)	178,005,288	219,706,292	(19)
Operating and maintenance expenses						
Production fuel	14,770,872	22,472,107	(34)	100,787,159	153,105,335	(34)
Other production	1,453,779	1,729,387	(16)	8,096,649	9,600,999	(16)
	16,224,651	24,201,494	(33)	108,883,808	162,706,334	(33)
Depreciation	4,994,843	2,739,804	82	18,008,215	13,324,589	35
Energy conversion cost	4,700,200	1,697,966	177	14,960,844	8,495,296	76
Transmission & distribution	1,247,330	1,305,249	(4)	7,159,641	7,013,537	2
Customer accounting	710,193	686,679	3	3,339,096	3,482,390	(4)
Administrative & general	3,906,348	3,248,457	20	19,867,097	17,747,842	12
Total operating and maintenance expenses	31,783,566	33,879,649	(6)	172,218,701	212,769,987	(19)
Operating income	690,558	912,866	(24)	5,786,587	6,936,305	(17)
Other income (expenses)						
Interest income	225,488	400,458	(44)	1,681,870	2,020,314	(17)
Interest expense and amortization	(1,712,777)	(1,776,971)	(4)	(8,565,080)	(8,837,454)	(3)
Interest expense - lease	(2,923,325)			(6,347,224)	0	
Bond issuance costs	31,717	31,717	0	158,586	154,687	3
Change in Investment Value	64,820	125,541	(48)	94,371	123,362	(24)
Allowance for funds used during construction				0	0	
Pandemic-COVID19				0	13,900	
Losses due to typhoon	(6,054)	(79,590)	(92)	(294,951)	(923,791)	(68)
Operating Grant from GovGuam/US Gov	4,175,864	35,965		4,195,196	156,664	
Loss on Capital Asset Dsiposal/Writedown assets				0	0	
Other expense / Bad Debts Recovery				0	0	
Total other income (expenses)	(144,266)	(1,262,880)	(89)	(9,077,232)	(7,292,319)	24
Income (loss) before capital contributions	546,292	(350,014)	(256)	(3,290,646)	(356,014)	824
Capital contributions	192,201	300,000		429,701	0	
Increase (decrease) in net assets	738,493	(350,014)	(311)	(2,860,945)	(356,014)	704
Total net assets at beginning of period	28,295,924	18,958,896	49	31,895,361	18,964,895	68
Total net assets at end of period	\$ 29,034,417	\$ 18,608,882	56	\$ 29,034,417	\$ 18,608,882	56

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Cash Flows
Period Ended February 28, 2026

	Month Ended 2/28/2026	YTD Ended 2/28/2026
Increase(decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Cash received from customers	\$ 33,010,347	\$ 167,205,787
Cash payments to suppliers and employees for goods and services	14,981,444	128,163,256
Net cash provided by operating activities	\$18,028,903	39,042,531
Cash flows from investing activities:		
Interest and dividends on investments and bank accounts	\$ 225,488	\$ 1,681,870
Net cash provided by investing activities	225,488	1,681,870
Cash flows from non-capital financing activities		
Interest paid on short term debt	(2,925,279)	(6,367,218)
Provision for self insurance funds	\$ -	\$ (2,321,168)
Net cash provided by noncapital financing activities	(2,925,279)	(8,688,385)
Cash flows from capital and related financing activities		
Acquisition of utility plant	(7,706,775)	(662,520,362)
Principal paid on bonds and other long-term debt	-	(16,525,000)
Interest paid on bonds(net of capitalized interest)	64,820	(10,449,754)
Interest paid on capital lease obligations	-	-
Interest & principal funds held by trustee	(3,152,419)	11,298,523
Reserve funds held by trustee	(110,272)	(334,611)
Bond funds held by trustee	-	-
Principal payment on capital lease obligations	5,814,547	612,070,461
Grant from DOI/FEMA	192,201	429,701
Grant from GovGuam	4,175,864	4,195,196
Loss on Capital Asset Dsiposal/Writedown assets	-	-
Debt issuance costs/loss on defeasance	(119,939)	(599,693)
Net cash provided by (used in) capital and related financing activities	\$ (841,973)	\$ (62,435,538)
Net (decrease) increase in cash and cash equivalents	14,487,140	(30,399,524)
Cash and cash equivalents, beginning	\$ 62,211,409	\$ 107,098,072
Cash and cash equivalents-Funds held by GPA, February 28,2026	\$ 76,698,549	\$ 76,698,548

GUAM POWER AUTHORITY (A COMPONENT UNIT OF THE GOVERNMENT OF GUAM) Statements of Cash Flows, continued Period Ended February 28, 2026		
	Month Ended 2/28/2026	YTD Ended 2/28/2026
Reconciliation of operating earnings to net cash provided by operating activities:		
Operating earnings net of depreciation expense and excluding interest income	\$ 690,558	\$ 5,786,587
Adjustments to reconcile operating earnings to net cash provided by operating activities:		
Depreciation and amortization	4,994,843	18,008,215
Other expense	25,664	(136,365)
(Increase) decrease in assets:		
Accounts receivable	497,677	(10,907,586)
Materials and inventory	214,805	103,859
Fuel inventory	13,903,873	22,642,706
Prepaid expenses	1,257,707	(5,952,670)
Unamortized debt issuance cost	-	-
Deferred fuel revenue	(1,406,927)	(3,997,713)
Unamortized loss on debt refunding	88,221	441,107
Unamortized forward delivery contract costs	-	-
Lease asset	-	-
Increase (decrease) in liabilities:		
Accounts payable-operations	3,744,713	9,621,572
Accounts payable-others	(1,035,738)	3,554,548
Accrued payroll and employees' benefits	75,633	(390,905)
Provision for Self-Insurance	22,057	383,863
Net pension liability	-	(389,696)
Employees' annual leave + DCRS Sick Leave	30,090	38,740
Customers deposits	(5,077,223)	222,758
Customer advances for construction	2,950	13,511
Unearned fuel revenue, net	-	-
Net cash provided by operating activities	\$ 18,028,903	\$ 39,042,531

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Net Position
March 31, 2026 and September 30, 2025

	Unaudited March 2026	Unaudited September 2025	Change from Sept 30 2025
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and cash equivalents:			
Held by trustee for restricted purposes:			
Interest and principal funds	\$ 21,717,936	\$ 29,628,685	\$ (7,910,749)
Bond indenture funds	43,764,084	42,389,727	1,374,357
Held by Guam Power Authority:			
Bond indenture funds	24,337,398	64,708,345	(40,370,947)
Self insurance fund-restricted	16,832,147	14,504,340	2,327,807
Energy sense fund	1,235,182	4,370,293	(3,135,111)
Total cash and cash equivalents	107,886,746	155,601,389	(47,714,643)
Accounts receivable, net	43,134,651	38,355,181	4,779,470
Total current receivables	43,134,651	38,355,181	4,779,470
Materials and supplies inventory	14,474,174	14,601,877	(127,702)
Fuel inventory	63,711,888	73,277,545	(9,565,657)
Prepaid expenses	5,351,389	3,273,851	2,077,538
Total current assets	234,558,848	285,109,843	(50,550,995)
Utility plant, at cost:			
Electric plant in service	1,937,244,242	1,264,223,919	673,020,322
Construction work in progress	16,484,743	23,572,327	(7,087,584)
Total	1,953,728,985	1,287,796,247	665,932,738
Less: Accumulated depreciation	(854,293,338)	(831,331,860)	(22,961,477)
Total utility plant	1,099,435,648	456,464,386	642,971,261
Lease asset	1,160,456	1,160,456	0
Other non-current assets:			
Investments - restricted	39,027,958	38,585,291	442,668
Unamortized debt issuance costs			0
Total other non-current assets	39,027,958	38,585,291	442,668
Total assets	1,374,182,910	781,319,976	592,862,934
Deferred outflow of resources:			
Deferred fuel revenue	13,745,371	11,667,761	2,077,610
Unamortized loss on debt refunding	8,192,494	8,721,822	(529,328)
Pension	20,135,066	20,135,066	0
Other post employment benefits	32,832,154	32,832,154	0
Unamortized forward delivery contract costs			0
Total deferred outflows of resources	74,905,086	73,356,804	1,548,282
	1,449,087,995	\$ 854,676,779	\$ 594,411,216

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Net Position, Continued
March 31, 2026 and September 30, 2025

	Unaudited March 2026	Unaudited September 2025	Change from Sept 30 2025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current liabilities:			
Current maturities of long-term debt	\$ 17,350,000	\$ 16,525,000	\$ 825,000
Current obligations under capital leases	1,718,515		1,718,515
Accounts payable			
Operations	25,592,879	18,271,856	7,321,023
Others	3,995,932	4,202,149	(206,217)
Accrued payroll and employees' benefits	1,249,321	1,339,904	(90,584)
Current portion of employees' annual leave	2,423,245	2,408,940	14,306
Current portion of lease liability	1,005,258	1,005,258	0
Interest payable	13,635,069	13,927,908	(292,839)
Customer deposits	11,135,852	10,716,783	419,069
	<u>78,106,072</u>	<u>68,397,799</u>	<u>9,708,273</u>
Total current liabilities			
Regulatory liabilities:			
Provision for self insurance	19,944,717	19,331,659	613,058
	<u>19,944,717</u>	<u>19,331,659</u>	<u>613,058</u>
Total regulatory liabilities			
Long term debt, net of current maturities	421,361,999	439,431,630	(18,069,631)
Obligations under capital leases, net of current portion	610,070,221		610,070,221
Net Pension liability	78,507,573	78,897,269	(389,696)
Other post employment benefits liability	154,610,401	154,610,401	0
DCRS sick leave liability	1,790,894	1,790,894	0
Lease liability	155,198	155,198	0
Employees' annual leave net of current portion	1,723,317	1,723,317	0
Customer advances for construction	756,882	746,403	10,478
	<u>1,367,027,274</u>	<u>765,084,571</u>	<u>601,942,703</u>
Total liabilities			
Deferred inflows of resources:			
Unearned fuel revenue, net			0
Pension	7,826,304	7,826,304	0
Other post employment benefits	49,870,545	49,870,545	0
	<u>57,696,849</u>	<u>57,696,849</u>	<u>0</u>
Total deferred inflows of resources			
Commitments and contingencies			
Net Position:			
Net investment in capital assets	701,767,735	55,677,803	646,089,932
Restricted	46,407,467	54,874,343	(8,466,876)
Unrestricted	(723,811,329)	(78,656,786)	(645,154,543)
	<u>24,363,872</u>	<u>31,895,360</u>	<u>(7,531,487)</u>
Total net position			
	<u>\$ 1,449,087,995</u>	<u>\$ 854,676,779</u>	<u>\$ 594,411,216</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Revenues, Expenses and Changes in Net Assets

	March		% of change Inc (dec)	Six months Ending March		% of change Inc (dec)
	Unaudited 2026	Unaudited 2025		Unaudited 2026	Unaudited 2025	
Revenues						
Sales of electricity	\$ 34,120,609	\$ 40,245,423	(15)	\$ 211,480,797	\$ 258,179,463	(18)
DSM-Rebates				-	-	
Miscellaneous	143,816	1,217,672	(88)	1,328,501	3,529,508	(62)
Total	34,264,425	41,463,095	(17)	212,809,298	261,708,971	(19)
Bad debt expense	(107,917)	(107,917)	0	(647,502)	(647,500)	0
Total revenues	34,156,508	41,355,179	(17)	212,161,796	261,061,471	(19)
Operating and maintenance expenses						
Production fuel	16,947,541	27,136,107	(38)	117,734,700	180,241,442	(35)
Other production	1,505,717	1,861,950	(19)	9,602,367	11,462,949	(16)
	18,453,258	28,998,057	(36)	127,337,067	191,704,391	(34)
Depreciation	5,111,899	2,752,402	86	23,120,114	16,076,990	44
Energy conversion cost	4,764,835	1,667,819	186	19,725,679	10,163,115	94
Transmission & distribution	1,572,944	1,548,704	2	8,732,585	8,562,241	2
Customer accounting	622,398	590,116	5	3,961,493	4,072,506	(3)
Administrative & general	4,133,938	3,619,404	14	24,001,036	21,367,246	12
Total operating and maintenance expenses	34,659,273	39,176,503	(12)	206,877,974	251,946,490	(18)
Operating income	(502,765)	2,178,676	(123)	5,283,821	9,114,981	(42)
Other income (expenses)						
Interest income	446,388	660,378	(32)	2,128,258	2,680,692	(21)
Interest expense and amortization	(1,713,541)	(1,753,028)	(2)	(10,278,621)	(10,590,482)	(3)
Interest expense - lease	(2,891,523)			(9,238,747)	0	
Bond issuance costs	31,717	31,717	0	190,303	186,404	2
Change in Investment Value	46,357	79,885	(42)	140,728	203,247	(31)
Allowance for funds used during construction				0	0	
Pandemic-COVID19				0	13,900	
Losses due to typhoon	(91,971)	(184,989)	(50)	(386,922)	(1,108,780)	(65)
Operating Grant from GovGuam/US Gov	4,795	37,887		4,199,991	194,551	
Loss on Capital Asset Dsiposal/Writedown assets				0	0	
Other expense / Bad Debts Recovery				0	0	
Total other income (expenses)	(4,167,778)	(1,128,148)	269	(13,245,010)	(8,420,467)	57
Income (loss) before capital contributions	(4,670,543)	1,050,528	(545)	(7,961,189)	694,514	(1,246)
Capital contributions				429,701	0	
Increase (decrease) in net assets	(4,670,543)	1,050,528	(545)	(7,531,488)	694,514	(1,184)
Total net assets at beginning of period	29,034,417	18,608,882	56	31,895,361	18,964,895	68
Total net assets at end of period	\$ 24,363,874	\$ 19,659,410	24	\$ 24,363,874	\$ 19,659,410	24

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Cash Flows
Period Ended March 31, 2026

	Month Ended 3/31/2026	YTD Ended 3/31/2026
Increase(decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Cash received from customers	\$ 40,342,693	\$ 207,548,479
Cash payments to suppliers and employees for goods and services	39,063,288	167,226,544
Net cash provided by operating activities	\$1,279,405	40,321,935
Cash flows from investing activities:		
Interest and dividends on investments and bank accounts	\$ 446,388	\$ 2,128,258
Net cash provided by investing activities	446,388	2,128,258
Cash flows from non-capital financing activities		
Interest paid on short term debt	(2,898,865)	(9,266,082)
Provision for self insurance funds	\$ (6,639)	\$ (2,327,807)
Net cash provided by noncapital financing activities	(2,905,504)	(11,593,889)
Cash flows from capital and related financing activities		
Acquisition of utility plant	(3,571,013)	(666,091,375)
Principal paid on bonds and other long-term debt	-	(16,525,000)
Interest paid on bonds(net of capitalized interest)	46,357	(10,403,397)
Interest paid on capital lease obligations	-	-
Interest & principal funds held by trustee	(3,387,774)	7,910,749
Reserve funds held by trustee	(108,057)	(442,668)
Bond funds held by trustee	-	-
Principal payment on capital lease obligations	(281,724)	611,788,737
Grant from DOI/FEMA	-	429,701
Grant from GovGuam	4,795	4,199,991
Loss on Capital Asset Dsiposal/Writedown assets	-	-
Debt issuance costs/loss on defeasance	(119,939)	(719,631)
Net cash provided by (used in) capital and related financing activities	\$ (7,417,356)	\$ (69,852,894)
Net (decrease) increase in cash and cash equivalents	(8,597,067)	(38,996,590)
Cash and cash equivalents, beginning	\$ 76,698,549	\$ 107,098,072
Cash and cash equivalents-Funds held by GPA, March 31,2026	\$ 68,101,482	\$ 68,101,482

GUAM POWER AUTHORITY (A COMPONENT UNIT OF THE GOVERNMENT OF GUAM) Statements of Cash Flows, continued Period Ended March 31, 2026		
	Month Ended 3/31/2026	YTD Ended 3/31/2026
Reconciliation of operating earnings to net cash provided by operating activities:		
Operating earnings net of depreciation expense and excluding interest income	\$ (502,765)	\$ 5,283,821
Adjustments to reconcile operating earnings to net cash provided by operating activities:		
Depreciation and amortization	5,111,899	23,120,114
Other expense	(60,254)	(196,618)
(Increase) decrease in assets:		
Accounts receivable	6,128,116	(4,779,470)
Materials and inventory	23,843	127,702
Fuel inventory	(13,077,049)	9,565,657
Prepaid expenses	3,875,133	(2,077,538)
Unamortized debt issuance cost	-	-
Deferred fuel revenue	1,920,103	(2,077,610)
Unamortized loss on debt refunding	88,221	529,328
Unamortized forward delivery contract costs	-	-
Lease asset	-	-
Increase (decrease) in liabilities:		
Accounts payable-operations	(2,300,549)	7,321,023
Accounts payable-others	(625,654)	2,928,894
Accrued payroll and employees' benefits	300,321	(90,584)
Provision for Self-Insurance	229,195	613,058
Net pension liability	-	(389,696)
Employees' annual leave + DCRS Sick Leave	(24,434)	14,306
Customers deposits	196,311	419,069
Customer advances for construction	(3,033)	10,478
Unearned fuel revenue, net	-	-
Net cash provided by operating activities	\$ 1,279,405	\$ 40,321,935

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Net Position
April 30, 2026 and September 30, 2025

	Unaudited April 2026	Unaudited September 2025	Change from Sept 30 2025
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and cash equivalents:			
Held by trustee for restricted purposes:			
Interest and principal funds	\$ 14,745,190	\$ 29,628,685	\$ (14,883,494)
Bond indenture funds	66,970,602	42,389,727	24,580,874
Held by Guam Power Authority:			
Bond indenture funds	22,941,643	64,708,345	(41,766,702)
Self insurance fund-restricted	16,832,147	14,504,340	2,327,807
Energy sense fund	1,142,565	4,370,293	(3,227,728)
Total cash and cash equivalents	122,632,147	155,601,389	(32,969,243)
Accounts receivable, net	47,131,297	38,355,181	8,776,116
Total current receivables	47,131,297	38,355,181	8,776,116
Materials and supplies inventory	14,057,806	14,601,877	(544,070)
Fuel inventory	104,006,690	73,277,545	30,729,145
Prepaid expenses	6,474,406	3,273,851	3,200,555
Total current assets	294,302,347	285,109,843	9,192,504
Utility plant, at cost:			
Electric plant in service	1,937,180,225	1,264,223,919	672,956,306
Construction work in progress	18,915,984	23,572,327	(4,656,344)
Total	1,956,096,209	1,287,796,247	668,299,962
Less: Accumulated depreciation	(856,847,388)	(831,331,860)	(25,515,527)
Total utility plant	1,099,248,822	456,464,386	642,784,435
Lease asset	1,160,456	1,160,456	0
Other non-current assets:			
Investments - restricted	38,868,883	38,585,291	283,593
Unamortized debt issuance costs			0
Total other non-current assets	38,868,883	38,585,291	283,593
Total assets	1,433,580,507	781,319,976	652,260,532
Deferred outflow of resources:			
Deferred fuel revenue	3,658,671	11,667,761	(8,009,091)
Unamortized loss on debt refunding	8,104,273	8,721,822	(617,549)
Pension	20,135,066	20,135,066	0
Other post employment benefits	32,832,154	32,832,154	0
Unamortized forward delivery contract costs			0
Total deferred outflows of resources	64,730,164	73,356,804	(8,626,640)
	1,498,310,671	\$ 854,676,779	\$ 643,633,892

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Net Position, Continued
April 30, 2026 and September 30, 2025

	Unaudited April 2026	Unaudited September 2025	Change from Sept 30 2025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current liabilities:			
Current maturities of long-term debt	\$ 17,350,000	\$ 16,525,000	\$ 825,000
Current obligations under capital leases	1,435,460		1,435,460
Accounts payable			
Operations	78,163,778	18,271,856	59,891,921
Others	10,515,881	4,202,149	6,313,731
Accrued payroll and employees' benefits	2,265,082	1,339,904	925,178
Current portion of employees' annual leave	2,413,015	2,408,940	4,075
Current portion of lease liability	1,005,258	1,005,258	0
Interest payable	5,215,273	13,927,908	(8,712,635)
Customer deposits	11,310,217	10,716,783	593,434
	<u>129,673,963</u>	<u>68,397,799</u>	<u>61,276,164</u>
Total current liabilities			
Regulatory liabilities:			
Provision for self insurance	19,964,395	19,331,659	632,736
	<u>19,964,395</u>	<u>19,331,659</u>	<u>632,736</u>
Total regulatory liabilities			
Long term debt, net of current maturities	421,241,060	439,431,630	(18,190,570)
Obligations under capital leases, net of current portion	610,070,221		610,070,221
Net Pension liability	78,507,573	78,897,269	(389,696)
Other post employment benefits liability	154,610,401	154,610,401	0
DCRS sick leave liability	1,790,894	1,790,894	0
Lease liability	155,198	155,198	0
Employees' annual leave net of current portion	1,723,317	1,723,317	0
Customer advances for construction	759,906	746,403	13,502
	<u>1,418,496,928</u>	<u>765,084,571</u>	<u>653,412,357</u>
Total liabilities			
Deferred inflows of resources:			
Pension	7,826,304	7,826,304	0
Other post employment benefits	49,870,545	49,870,545	0
	<u>57,696,849</u>	<u>57,696,849</u>	<u>0</u>
Total deferred inflows of resources			
Commitments and contingencies			
Net Position:			
Net investment in capital assets	701,547,551	55,677,803	645,869,748
Restricted	44,941,743	54,874,343	(9,932,601)
Unrestricted	(724,372,400)	(78,656,786)	(645,715,613)
	<u>22,116,894</u>	<u>31,895,360</u>	<u>(9,778,466)</u>
Total net position			
	<u>\$ 1,498,310,671</u>	<u>\$ 854,676,779</u>	<u>\$ 643,633,892</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Revenues, Expenses and Changes in Net Assets

	April		% of change Inc (dec)	Seven months Ending April		% of change Inc (dec)
	Unaudited 2026	Unaudited 2025		Unaudited 2026	Unaudited 2025	
Revenues						
Sales of electricity	\$ 31,528,070	\$ 41,735,310	(24)	\$ 243,008,867	\$ 299,914,773	(19)
DSM-Rebates				-	-	
Miscellaneous	1,321,963	4,777,285	(72)	2,650,464	8,306,793	(68)
Total	32,850,033	46,512,595	(29)	245,659,330	308,221,566	(20)
Bad debt expense	(107,917)	(107,917)	0	(755,419)	(755,417)	0
Total revenues	32,742,116	46,404,678	(29)	244,903,911	307,466,149	(20)
Operating and maintenance expenses						
Production fuel	15,017,113	28,166,731	(47)	132,751,813	208,408,173	(36)
Other production	1,126,594	1,972,772	(43)	10,728,961	13,435,721	(20)
	16,143,707	30,139,503	(46)	143,480,774	221,843,894	(35)
Depreciation	4,050,975	2,734,937	48	27,171,089	18,811,927	44
Energy conversion cost	4,825,429	1,660,736	191	24,551,109	11,823,851	108
Transmission & distribution	1,134,047	1,445,554	(22)	9,866,632	10,007,795	(1)
Customer accounting	370,798	809,416	(54)	4,332,292	4,881,922	(11)
Administrative & general	3,647,614	3,829,996	(5)	27,648,649	25,197,243	10
Total operating and maintenance expenses	30,172,571	40,620,142	(26)	237,050,545	292,566,632	(19)
Operating income	2,569,545	5,784,536	(56)	7,853,366	14,899,517	(47)
Other income (expenses)						
Interest income	255,172	467,627	(45)	2,383,430	3,148,319	(24)
Interest expense and amortization	(1,714,041)	(1,765,945)	(3)	(11,992,662)	(12,356,427)	(3)
Interest expense - lease	(3,218,418)			(12,457,166)	0	
Bond issuance costs	32,717	31,717	3	223,020	218,122	2
Change in Investment Value	(193,535)	(222,816)	(13)	(52,807)	(19,569)	170
Allowance for funds used during construction				0	0	
Pandemic-COVID19				0	13,900	
Losses due to typhoon	(63,630)	(756)	8,317	(450,552)	(1,109,536)	(59)
Operating Grant from GovGuam/US Gov	9,554			4,209,545	194,551	
Loss on Capital Asset Dsiposal/Writedown assets				0	0	
Other expense / Bad Debts Recovery				0	0	
Total other income (expenses)	(4,892,181)	(1,490,173)	228	(18,137,191)	(9,910,639)	83
Income (loss) before capital contributions	(2,322,636)	4,294,363	(154)	(10,283,825)	4,988,878	(306)
Capital contributions	75,658			505,359	0	
Increase (decrease) in net assets	(2,246,978)	4,294,363	(152)	(9,778,466)	4,988,878	(296)
Total net assets at beginning of period	24,363,874	19,659,410	24	31,895,361	18,964,895	68
Total net assets at end of period	\$ 22,116,895	\$ 23,953,773	(8)	\$ 22,116,895	\$ 23,953,773	(8)

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Cash Flows
Period Ended April 30, 2026

	Month Ended 4/30/2026	YTD Ended 4/30/2026
Increase(decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Cash received from customers	\$28,664,532	\$ 236,213,012
Cash payments to suppliers and employees for goods and services	(3,487,959)	163,738,585
Net cash provided by operating activities	\$32,152,491	72,474,427
Cash flows from investing activities:		
Interest and dividends on investments and bank accounts	255,172	2,383,430
Net cash provided by investing activities	255,172	2,383,430
Cash flows from non-capital financing activities		
Interest paid on short term debt	(3,221,255)	(12,487,338)
Provision for self insurance funds	-	(2,327,807)
Net cash provided by noncapital financing activities	(3,221,255)	(14,815,145)
Cash flows from capital and related financing activities		
Acquisition of utility plant	(3,864,149)	(669,955,525)
Principal paid on bonds and other long-term debt	-	(16,525,000)
Interest paid on bonds(net of capitalized interest)	(10,324,535)	(20,727,932)
Interest paid on capital lease obligations	-	-
Interest & principal funds held by trustee	6,972,746	14,883,494
Reserve funds held by trustee	159,075	(283,593)
Bond funds held by trustee	-	-
Principal payment on capital lease obligations	(283,055)	611,505,682
Grant from DOI/FEMA	75,658	505,359
Grant from GovGuam	9,554	4,209,545
Loss on Capital Asset Dsiposal/Writedown assets	-	-
Debt issuance costs/loss on defeasance	(120,939)	(840,570)
Net cash provided by (used in) capital and related financing activities	(7,375,645)	(77,228,539)
Net (decrease) increase in cash and cash equivalents	21,810,763	(17,185,827)
Cash and cash equivalents, beginning	68,101,482	107,098,072
Cash and cash equivalents-Funds held by GPA, April 30,2026	\$ 89,912,245	\$ 89,912,245

GUAM POWER AUTHORITY (A COMPONENT UNIT OF THE GOVERNMENT OF GUAM) Statements of Cash Flows, continued Period Ended April 30, 2026		
	Month Ended 4/30/2026	YTD Ended 4/30/2026
Reconciliation of operating earnings to net cash provided by operating activities:		
Operating earnings net of depreciation expense and excluding interest income	\$2,569,545	\$7,853,366
Adjustments to reconcile operating earnings to net cash provided by operating activities:		
Depreciation and amortization	4,050,975	27,171,089
Other expense	(30,913)	(227,531)
(Increase) decrease in assets:		
Accounts receivable	(3,996,646)	(8,776,116)
Materials and inventory	416,368	544,070
Fuel inventory	(40,294,803)	(30,729,145)
Prepaid expenses	(1,123,017)	(3,200,555)
Unamortized debt issuance cost	-	-
Deferred fuel revenue	10,086,701	8,009,091
Unamortized loss on debt refunding	88,221	617,549
Unamortized forward delivery contract costs	-	-
Lease asset	-	-
Increase (decrease) in liabilities:		
Accounts payable-operations	52,570,898	59,891,921
Accounts payable-others	6,612,566	9,541,459
Accrued payroll and employees' benefits	1,015,761	925,178
Provision for Self-Insurance	19,678	632,736
Net pension liability	-	(389,696)
Employees' annual leave + DCRS Sick Leave	(10,231)	4,075
Customers deposits	174,364	593,434
Customer advances for construction	3,024	13,502
Unearned fuel revenue, net	-	-
Net cash provided by operating activities	\$32,152,491	\$ 72,474,427

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Net Position
May 31, 2026 and September 30, 2025

	Unaudited May 2026	Audited September 2025	Change from Sept 30 2025
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and cash equivalents:			
Held by trustee for restricted purposes:			
Interest and principal funds	\$ 17,893,094	\$ 29,628,685	\$ (11,735,591)
Bond indenture funds	22,207,958	42,386,595	(20,178,637)
Held by Guam Power Authority:			
Bond indenture funds	27,247,004	64,708,359	(37,461,355)
Self insurance fund-restricted	16,832,147	14,504,340	2,327,807
Energy sense fund	1,047,826	4,370,293	(3,322,467)
Total cash and cash equivalents	85,228,029	155,598,271	(70,370,243)
Accounts receivable, net	46,815,057	38,355,181	8,459,876
Total current receivables	46,815,057	38,355,181	8,459,876
Materials and supplies inventory	13,075,637	14,601,877	(1,526,239)
Fuel inventory	86,147,173	73,277,545	12,869,628
Prepaid expenses	5,015,462	3,273,256	1,742,206
Total current assets	236,281,358	285,106,129	(48,824,772)
Utility plant, at cost:			
Electric plant in service	1,937,716,101	1,264,223,919	673,492,182
Construction work in progress	19,440,255	23,540,105	(4,099,850)
Total	1,957,156,356	1,287,764,024	669,392,331
Less: Accumulated depreciation	(860,871,120)	(831,331,860)	(29,539,260)
Total utility plant	1,096,285,235	456,432,164	639,853,071
Lease asset	1,160,456	1,160,456	0
Other non-current assets:			
Investments - restricted	38,986,010	38,585,291	400,719
Unamortized debt issuance costs			0
Total other non-current assets	38,986,010	38,585,291	400,719
Total assets	1,372,713,059	781,284,040	591,429,019
Deferred outflow of resources:			
Deferred fuel revenue	6,000,052	11,667,761	(5,667,709)
Unamortized loss on debt refunding	8,016,052	8,721,822	(705,771)
Pension	14,100,801	14,100,801	0
Other post employment benefits	33,698,529	33,698,529	0
Unamortized forward delivery contract costs			0
Total deferred outflows of resources	61,815,434	68,188,914	(6,373,479)
	1,434,528,493	\$ 849,472,953	\$ 585,055,539

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Net Position, Continued
May 31, 2026 and September 30, 2025

	Unaudited May 2026	Audited September 2025	Change from Sept 30 2025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current liabilities:			
Current maturities of long-term debt	\$ 17,350,000	\$ 16,525,000	\$ 825,000
Current obligations under capital leases	1,151,068		1,151,068
Accounts payable			
Operations	28,945,558	18,271,856	10,673,701
Others	4,737,833	4,346,343	391,491
Accrued payroll and employees' benefits	2,420,155	1,339,904	1,080,251
Current portion of employees' annual leave	2,397,267	2,408,940	(11,673)
Current portion of lease liability	1,005,258	1,005,258	0
Interest payable	6,919,349	13,927,908	(7,008,560)
Customer deposits	11,261,491	10,716,783	544,708
	<u>76,187,979</u>	<u>68,541,992</u>	<u>7,645,987</u>
Total current liabilities			
Regulatory liabilities:			
Provision for self insurance	19,964,395	19,331,659	632,736
	<u>19,964,395</u>	<u>19,331,659</u>	<u>632,736</u>
Total regulatory liabilities			
Long term debt, net of current maturities	421,121,122	439,431,630	(18,310,508)
Obligations under capital leases, net of current portion	610,070,221		610,070,221
Net Pension liability	69,107,250	69,496,946	(389,696)
Other post employment benefits liability	127,503,295	127,503,295	0
DCRS sick leave liability	1,790,894	1,790,894	0
Lease liability	155,198	155,198	0
Employees' annual leave net of current portion	1,723,317	1,723,317	0
Customer advances for construction	759,906	746,403	13,502
	<u>1,328,383,576</u>	<u>728,721,335</u>	<u>599,662,241</u>
Total liabilities			
Deferred inflows of resources:			
Unearned fuel revenue, net			0
Pension	9,794,100	9,794,100	0
Other post employment benefits	76,955,394	76,955,394	0
	<u>86,749,494</u>	<u>86,749,494</u>	<u>0</u>
Total deferred inflows of resources			
Commitments and contingencies			
Net Position:			
Net investment in capital assets	698,828,850	55,645,581	643,183,269
Restricted	37,029,991	54,977,395	(17,947,404)
Unrestricted	(716,463,418)	(76,620,850)	(639,842,568)
	<u>19,395,423</u>	<u>34,002,125</u>	<u>(14,606,702)</u>
Total net position			
	<u>\$ 1,434,528,493</u>	<u>\$ 849,472,953</u>	<u>\$ 585,055,539</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Revenues, Expenses and Changes in Net Assets

	May			Eight months Ended May		
	Unaudited 2026	Unaudited 2025	% of change Inc (dec)	Unaudited 2026	Unaudited 2025	% of change Inc (dec)
Revenues						
Sales of electricity	\$ 39,591,776	\$ 44,568,291	(11)	\$ 282,600,643	\$ 344,483,064	(18)
DSM-Rebates				-	-	
Miscellaneous	(460,613)	(101,497)	354	2,239,850	8,205,295	(73)
Total	39,131,163	44,466,793	(12)	284,840,493	352,688,359	(19)
Bad debt expense	(107,917)	(107,917)	0	(863,336)	(863,333)	0
Total revenues	39,023,246	44,358,877	(12)	283,977,157	351,825,026	(19)
Operating and maintenance expenses						
Production fuel	20,759,017	30,219,004	(31)	153,510,830	238,627,177	(36)
Other production	1,181,241	2,029,040	(42)	11,895,353	15,464,761	(23)
	21,940,258	32,248,044	(32)	165,406,183	254,091,938	(35)
Depreciation	4,214,241	2,761,198	53	31,385,330	21,573,125	45
Energy conversion cost	4,862,015	1,671,809	191	29,413,124	13,495,660	118
Transmission & distribution	1,111,625	1,667,113	(33)	10,977,937	11,674,908	(6)
Customer accounting	779,255	640,925	22	5,104,587	5,522,848	(8)
Administrative & general	3,519,951	3,436,202	2	31,063,718	28,633,445	8
Total operating and maintenance expenses	36,427,345	42,425,292	(14)	273,350,878	334,991,924	(18)
Operating income	2,595,901	1,933,585	34	10,626,279	16,833,102	(37)
Other income (expenses)						
Interest income	240,545	433,726	(45)	2,623,974	3,582,046	(27)
Interest expense and amortization	(1,713,183)	(1,764,148)	(3)	(13,705,844)	(14,120,575)	(3)
Interest expense - lease	(2,967,124)			(15,424,290)	0	
Bond issuance costs	31,717	31,717	0	254,738	249,839	2
Change in Investment Value	81,438	77,629	5	28,632	58,060	(51)
Allowance for funds used during construction				0	0	
Pandemic-COVID19				0	13,900	
Losses due to typhoon	(3,274,542)	(98,254)	3,233	(3,725,094)	(1,207,790)	208
Operating Grant from GovGuam/US Gov		28,999		4,209,545	223,550	
Loss on Capital Asset Dsiposal/Writedown assets				0	0	
Other expense / Bad Debts Recovery				0	0	
Total other income (expenses)	(7,601,149)	(1,290,331)	489	(25,738,340)	(11,200,970)	130
Income (loss) before capital contributions	(5,005,248)	643,254	(878)	(15,112,061)	5,632,131	(368)
Capital contributions		22,500		505,359	22,500	
Increase (decrease) in net assets	(5,005,248)	665,754	(852)	(14,606,702)	5,654,631	(358)
Total net assets at beginning of period	24,400,672	32,739,470	(25)	34,002,127	27,750,592	23
Total net assets at end of period	\$ 19,395,425	\$ 33,405,223	(42)	\$ 19,395,425	\$ 33,405,223	(42)

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Cash Flows
Period Ended May 31, 2026

	Month Ended 5/31/2026	YTD Ended 5/31/2026
Increase(decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Cash received from customers	\$ 39,063,632	\$ 275,326,644
Cash payments to suppliers and employees for goods and services	71,943,534	235,699,896
Net cash provided by operating activities	(\$32,879,901)	39,626,747
Cash flows from investing activities:		
Interest and dividends on investments and bank accounts	240,545	2,623,974
Net cash provided by investing activities	\$ 240,545	\$ 2,623,974
Cash flows from non-capital financing activities		
Interest paid on short term debt	(2,976,231)	(15,463,569)
Provision for self insurance funds	-	(2,327,807)
Net cash provided by noncapital financing activities	\$ (2,976,231)	\$ (17,791,376)
Cash flows from capital and related financing activities		
Acquisition of utility plant	(1,250,654)	(671,238,401)
Principal paid on bonds and other long-term debt	-	(16,525,000)
Interest paid on bonds(net of capitalized interest)	81,438	(20,646,493)
Interest paid on capital lease obligations	-	-
Interest & principal funds held by trustee	(3,147,904)	11,735,591
Reserve funds held by trustee	(117,127)	(400,719)
Bond funds held by trustee	-	-
Principal payment on capital lease obligations	(284,392)	611,221,290
Grant from DOI/FEMA	-	505,359
Grant from GovGuam	-	4,209,545
Loss on Capital Asset Disposal/Writedown assets	-	-
Debt issuance costs/loss on defeasance	(119,939)	(960,508)
Net cash provided by (used in) capital and related financing activities	(4,838,577)	(82,099,338)
Net (decrease) increase in cash and cash equivalents	\$ (40,454,165)	\$ (57,639,992)
Cash and cash equivalents, beginning	89,909,127	107,094,954
Cash and cash equivalents-Funds held by GPA, May 31,2026	\$ 49,454,962	\$ 49,454,962

GUAM POWER AUTHORITY (A COMPONENT UNIT OF THE GOVERNMENT OF GUAM) Statements of Cash Flows, continued Period Ended May 31, 2026		
	Month Ended 5/31/2026	YTD Ended 5/31/2026
Reconciliation of operating earnings to net cash provided by operating activities:		
Operating earnings net of depreciation expense and excluding interest income	\$ 2,388,242	\$ 10,418,620
Adjustments to reconcile operating earnings to net cash provided by operating activities:		
Depreciation and amortization	4,214,241	31,385,330
Other expense	(3,035,166)	(3,262,698)
(Increase) decrease in assets:		
Accounts receivable	316,241	(8,459,876)
Materials and inventory	982,169	1,526,239
Fuel inventory	17,859,517	(12,869,628)
Prepaid expenses	1,458,945	(1,742,206)
Unamortized debt issuance cost	-	-
Deferred fuel revenue	(2,341,382)	5,667,709
Unamortized loss on debt refunding	88,221	705,771
Unamortized forward delivery contract costs	-	-
Lease asset	-	-
Increase (decrease) in liabilities:		
Accounts payable-operations	(49,218,220)	10,673,701
Accounts payable-others	(5,683,309)	3,713,957
Accrued payroll and employees' benefits	155,073	1,080,251
Provision for Self-Insurance	-	632,736
Net pension liability	-	(389,696)
Employees' annual leave + DCRS Sick Leave	(15,747)	(11,673)
Customers deposits	(48,725)	544,708
Customer advances for construction	-	13,502
Unearned fuel revenue, net	-	-
Net cash provided by operating activities	\$ (32,879,901)	\$ 39,626,747

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Net Position
June 30, 2026 and September 30, 2025

	Unaudited June 2026	Audited September 2025	Change from Sept 30 2025
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Current assets:			
Cash and cash equivalents:			
Held by trustee for restricted purposes:			
Interest and principal funds	\$ 21,045,371	\$ 29,628,685	\$ (8,583,313)
Bond indenture funds	5,554,918	42,386,595	(36,831,677)
Held by Guam Power Authority:			
Bond indenture funds	19,277,894	64,708,359	(45,430,466)
Self insurance fund-restricted	16,838,862	14,504,340	2,334,523
Energy sense fund	889,918	4,370,293	(3,480,375)
Total cash and cash equivalents	<u>63,606,964</u>	<u>155,598,271</u>	<u>(91,991,307)</u>
Accounts receivable, net	<u>54,867,766</u>	<u>38,355,181</u>	<u>16,512,586</u>
Total current receivables	<u>54,867,766</u>	<u>38,355,181</u>	<u>16,512,586</u>
Materials and supplies inventory	13,033,332	14,601,877	(1,568,544)
Fuel inventory	86,554,627	73,277,545	13,277,082
Prepaid expenses	<u>5,073,018</u>	<u>3,273,256</u>	<u>1,799,762</u>
Total current assets	<u>223,135,708</u>	<u>285,106,129</u>	<u>(61,970,421)</u>
Utility plant, at cost:			
Electric plant in service	1,937,806,741	1,264,223,919	673,582,821
Construction work in progress	18,207,123	23,540,105	(5,332,982)
Total	<u>1,956,013,864</u>	<u>1,287,764,024</u>	<u>668,249,839</u>
Less: Accumulated depreciation	<u>(864,847,749)</u>	<u>(831,331,860)</u>	<u>(33,515,889)</u>
Total utility plant	<u>1,091,166,115</u>	<u>456,432,164</u>	<u>634,733,950</u>
Lease asset	<u>1,160,456</u>	<u>1,160,456</u>	<u>0</u>
Other non-current assets:			
Investments - restricted	39,098,741	38,585,291	513,450
Unamortized debt issuance costs			0
Total other non-current assets	<u>39,098,741</u>	<u>38,585,291</u>	<u>513,450</u>
Total assets	<u>1,354,561,019</u>	<u>781,284,040</u>	<u>573,276,979</u>
Deferred outflow of resources:			
Deferred fuel revenue	28,514,418	11,667,761	16,846,656
Unamortized loss on debt refunding	7,927,830	8,721,822	(793,992)
Pension	14,100,801	14,100,801	0
Other post employment benefits	33,698,529	33,698,529	0
Unamortized forward delivery contract costs			0
Total deferred outflows of resources	<u>84,241,578</u>	<u>68,188,914</u>	<u>16,052,664</u>
	<u>1,438,802,597</u>	<u>\$ 849,472,953</u>	<u>\$ 589,329,644</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Net Position, Continued
June 30, 2026 and September 30, 2025

	Unaudited June 2026	Audited September 2025	Change from Sept 30 2025
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION			
Current liabilities:			
Current maturities of long-term debt	\$ 17,350,000	\$ 16,525,000	\$ 825,000
Current obligations under capital leases	865,332		865,332
Accounts payable			
Operations	29,057,687	18,271,856	10,785,831
Others	4,014,998	4,346,343	(331,344)
Accrued payroll and employees' benefits	2,745,080	1,339,904	1,405,176
Current portion of employees' annual leave	2,325,367	2,408,940	(83,573)
Current portion of lease liability	1,005,258	1,005,258	0
Interest payable	8,629,017	13,927,908	(5,298,892)
Customer deposits	15,294,984	10,716,783	4,578,201
	<u>81,287,724</u>	<u>68,541,992</u>	<u>12,745,732</u>
Regulatory liabilities:			
Provision for self insurance	20,003,471	19,331,659	671,812
	<u>20,003,471</u>	<u>19,331,659</u>	<u>671,812</u>
Long term debt, net of current maturities	421,001,183	439,431,630	(18,430,447)
Obligations under capital leases, net of current portion	610,070,221		610,070,221
Net Pension liability	69,107,250	69,496,946	(389,696)
Other post employment benefits liability	127,503,295	127,503,295	0
DCRS sick leave liability	1,790,894	1,790,894	0
Lease liability	155,198	155,198	0
Employees' annual leave net of current portion	1,723,317	1,723,317	0
Customer advances for construction	770,863	746,403	24,460
	<u>1,333,413,417</u>	<u>728,721,335</u>	<u>604,692,082</u>
Deferred inflows of resources:			
Unearned fuel revenue, net			0
Pension	9,794,100	9,794,100	0
Other post employment benefits	76,955,394	76,955,394	0
	<u>86,749,494</u>	<u>86,749,494</u>	<u>0</u>
Commitments and contingencies			
Net Position:			
Net investment in capital assets	693,938,893	55,645,581	638,293,313
Restricted	31,574,243	54,977,395	(23,403,151)
Unrestricted	(706,873,450)	(76,620,850)	(630,252,599)
	<u>18,639,687</u>	<u>34,002,125</u>	<u>(15,362,438)</u>
	<u>\$ 1,438,802,597</u>	<u>\$ 849,472,953</u>	<u>\$ 589,329,644</u>

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statement of Revenues, Expenses and Changes in Net Assets

	June		% of change Inc (dec)	Nine months Ending June		% of change Inc (dec)
	Unaudited 2026	Unaudited 2025		Unaudited 2026	Unaudited 2025	
Revenues						
Sales of electricity	\$ 38,615,746	\$ 40,726,017	(5)	\$ 321,216,389	\$ 385,209,081	(17)
DSM-Rebates	-	-		-	-	
Miscellaneous	481,507	313,468	54	2,513,698	8,518,763	(70)
Total	39,097,253	41,039,484	(5)	323,730,087	393,727,843	(18)
Bad debt expense	(107,917)	(107,917)	0	(971,253)	(971,250)	0
Total revenues	38,989,336	40,931,568	(5)	322,758,834	392,756,593	(18)
Operating and maintenance expenses						
Production fuel	20,143,122	27,454,989	(27)	173,653,952	266,082,166	(35)
Other production	1,171,011	1,635,591	(28)	13,066,364	17,100,352	(24)
	21,314,133	29,090,580	(27)	186,720,316	283,182,518	(34)
Depreciation	4,007,842	2,727,544	47	35,393,172	24,300,670	46
Energy conversion cost	4,827,054	1,702,121	184	34,240,178	15,197,781	125
Transmission & distribution	776,228	1,356,836	(43)	11,754,165	13,031,744	(10)
Customer accounting	668,759	719,796	(7)	5,773,346	6,242,644	(8)
Administrative & general	3,529,831	3,713,442	(5)	34,593,549	32,346,887	7
Total operating and maintenance expenses	35,123,846	39,310,320	(11)	308,474,725	374,302,245	(18)
Operating income	3,865,490	1,621,247	138	14,284,110	18,454,349	(23)
Other income (expenses)						
Interest income	173,644	482,405	(64)	2,797,618	4,064,451	(31)
Interest expense and amortization	(1,715,245)	(1,766,713)	(3)	(15,421,089)	(15,887,288)	(3)
Interest expense - lease	(2,965,781)			(18,390,071)	0	
Bond issuance costs	31,717	31,717	0	286,455	281,556	2
Change in Investment Value	73,460	83,139	(12)	102,092	141,199	(28)
Allowance for funds used during construction				0	0	
Pandemic-COVID19				0	13,900	
Losses due to typhoon	(361,638)	(6,400)	5,551	(4,086,732)	(1,214,190)	237
Operating Grant from GovGuam/US Gov	10,593	6,182	71	4,220,138	229,732	
Loss on Capital Asset Dsposal/Writedown assets				0	0	
Other income (expenses) Navy				207,659	0	
Total other income (expenses)	(4,753,251)	(1,169,670)	306	(30,283,932)	(12,370,640)	145
Income (loss) before capital contributions	(887,761)	451,577	(297)	(15,999,822)	6,083,709	(363)
Capital contributions	132,025			637,384	22,500	
Increase (decrease) in net assets	(755,736)	451,577	(267)	(15,362,438)	6,106,209	(352)
Total net assets at beginning of period	19,395,425	33,405,223	(42)	34,002,127	27,750,592	23
Total net assets at end of period	\$ 18,639,689	\$ 33,856,801	(45)	\$ 18,639,689	\$ 33,856,801	(45)

GUAM POWER AUTHORITY (A COMPONENT UNIT OF THE GOVERNMENT OF GUAM) Statements of Cash Flows Period Ended June 30, 2026		
	Month Ended 6/30/2026	YTD Ended 6/30/2026
Increase(decrease) in cash and cash equivalents		
Cash flows from operating activities:		
Cash received from customers	\$30,759,433	\$ 306,293,736
Cash payments to suppliers and employees for goods and services	50,233,827	286,141,382
Net cash provided by operating activities	(\$19,474,394)	20,152,354
Cash flows from investing activities:		
Interest and dividends on investments and bank accounts	173,644	2,797,618
Net cash provided by investing activities	173,644	2,797,618
Cash flows from non-capital financing activities		
Interest paid on short term debt	(2,971,358)	(18,434,927)
Provision for self insurance funds	(6,716)	(2,334,523)
Net cash provided by noncapital financing activities	(2,978,074)	(20,769,449)
Cash flows from capital and related financing activities		
Acquisition of utility plant	1,111,279	(670,127,122)
Principal paid on bonds and other long-term debt	-	(16,525,000)
Interest paid on bonds(net of capitalized interest)	73,460	(20,573,033)
Interest paid on capital lease obligations	-	-
Interest & principal funds held by trustee	(3,152,278)	8,583,313
Reserve funds held by trustee	(112,731)	(513,450)
Bond funds held by trustee	-	-
Principal payment on capital lease obligations	(285,736)	610,935,554
Grant from DOI/FEMA	132,025	637,384
Grant from GovGuam	10,593	4,220,138
Loss on Capital Asset Dsiposal/Writedown assets	-	-
Debt issuance costs/loss on defeasance	(119,939)	(1,080,447)
Net cash provided by (used in) capital and related financing activities	(2,343,326)	(84,442,665)
Net (decrease) increase in cash and cash equivalents	(24,622,150)	(82,262,142)
Cash and cash equivalents, beginning	49,454,962	107,094,954
Cash and cash equivalents-Funds held by GPA, June 30,2026	\$ 24,832,812	\$ 24,832,812

GUAM POWER AUTHORITY
(A COMPONENT UNIT OF THE GOVERNMENT OF GUAM)
Statements of Cash Flows, continued
Period Ended June 30, 2026

	Month Ended 6/30/2026	YTD Ended 6/30/2026
Reconciliation of operating earnings to net cash provided by operating activities:		
Operating earnings net of depreciation expense and excluding interest income	\$3,657,831	\$14,284,110
Adjustments to reconcile operating earnings to net cash provided by operating activities:		
Depreciation and amortization	4,007,842	35,393,172
Other expense	(122,262)	(3,592,619)
(Increase) decrease in assets:		
Accounts receivable	(8,052,710)	(16,512,586)
Materials and inventory	42,305	1,568,544
Fuel inventory	(407,454)	(13,277,082)
Prepaid expenses	(57,556)	(1,799,762)
Unamortized debt issuance cost	-	-
Deferred fuel revenue	(22,514,365)	(16,846,656)
Unamortized loss on debt refunding	88,221	793,992
Unamortized forward delivery contract costs	-	-
Lease asset	-	-
Increase (decrease) in liabilities:		
Accounts payable-operations	112,130	10,785,831
Accounts payable-others	(564,927)	3,149,031
Accrued payroll and employees' benefits	324,926	1,405,176
Provision for Self-Insurance	39,076	671,812
Net pension liability	-	(389,696)
Employees' annual leave + DCRS Sick Leave	(71,901)	(83,573)
Customers deposits	4,033,493	4,578,201
Customer advances for construction	10,958	24,460
Unearned fuel revenue, net	-	-
Net cash provided by operating activities	(\$19,474,394)	\$ 20,152,354

GUAM POWER AUTHORITY
P.L. 38-60 REPORTING REQUIREMENTS FOR TRAVEL
PERIOD: FY2026 1st Quarter Travel

Traveler's Name	Funding Source	Travel Purpose	Dates	Travel Cost
Beatrice Limtiaco	Revenue	American Public Power Association Fall Board of Director's Meetings Montreal, Canada	10/05/2025 -10/07/2025	\$ 5,806.81
Brian San Nicolas	Revenue	Intertek -LNG Custody Transfer Operations Training, Singapore	10/07/2025 -10/08/2025	\$ 3,812.14
Lemuel Sumadsad	Revenue	Intertek -LNG Custody Transfer Operations Training, Singapore	10/07/2025 -10/08/2025	\$ 3,726.94
Francisco Santos	Revenue	DOE E-ISAC, Grid Security Conference 2025, Las Vegas, NV	10/07/2025 -10/09/2025	\$ 4,971.25
Roel Cahinhinan	Revenue	DOE E-ISAC, Grid Security Conference 2025, Las Vegas, NV	10/07/2025 -10/09/2025	\$ 4,906.50
Jaelene Manibusan	Revenue	DOE E-ISAC, Grid Security Conference 2025, Las Vegas, NV	10/07/2025 -10/09/2025	\$ 4,966.18
Melvyn Kwek	Revenue	DOE E-ISAC, Grid Security Conference 2025, Las Vegas, NV	10/07/2025 -10/09/2025	\$ 4,888.54
Marianne Woloschuk	Revenue	American Public Power Association, Legal Conference, San Diego, CA	10/12/2025 -10/15/2025	\$ 5,665.71
Joyce Sayama	Revenue	American Public Power Association Customer Connection Conference, Las Vegas, NV	11/02/2025 - 11/05/2025	\$ 4,798.20
Joleen Cruz	Revenue	American Public Power Association Customer Connection Conference, Las Vegas, NV	11/02/2025 - 11/05/2025	\$ 4,602.06
John JE Kim	Revenue	SK Energy Meeting & Tour, Seoul, South Korea and BIXPO 2025 EXPO, Gwanju, South Korea	11/03/2025 - 11/07/2025	\$ 2,022.10
Vincent Sablan	Revenue	SK Energy Meeting & Tour, Seoul, South Korea and BIXPO 2025 EXPO, Gwanju, South Korea	11/03/2025 - 11/07/2025	\$ 1,500.15

GUAM POWER AUTHORITY
P.L. 38-60 REPORTING REQUIREMENTS FOR TRAVEL
PERIOD: FY2026 2nd Quarter Travel

Traveler's Name	Funding Source	Travel Purpose	Dates	Travel Cost
John JE Kim	Revenue	Pacific Telecommunications Conference, PTC 2026, Honolulu, HI	01/17/2026 - 01/21/2026	\$ 7,889.99
Roel Cahinhinan	Revenue	Distributech 2026 Conference, San Diego, CA	02/01/2026 - 02/06/2026	\$ 7,060.66
Felix Fejeran, Jr.	Revenue	Distributech 2026 Conference, San Diego, CA	02/01/2026 - 02/06/2026	\$ 8,087.84
John JE Kim	Revenue	Distributech 2026 Conference, San Diego, CA	02/01/2026 - 02/06/2026	\$ 7,541.34
Beatrice P. Limtiaco	Revenue	American Public Power Association, Board of Directors Meetings, Department of Defense & FEMA Meetings, Washington, D.C.	02/21/2026 - 02/27/2026	\$ 4,474.74
John M. Benavente	Revenue	Department of Defense & FEMA Meetings, Washington, D.C.	02/23/2026 - 02/27/2026	\$ 5,839.36
Laurie I. Tumaneng	Revenue	Department of Defense & FEMA Meetings, Washington, D.C.	02/23/2026 - 02/27/2026	\$ 6,193.36
Jon-Rey P. Aguigui	Revenue	University of Hawaii Meeting, Honolulu, HI and American Public Power Association Business & Finance Board of Director's Planning Meeting, Washington, D.C.	03/06/2026 - 03/07/2026 & 03/10/2026 - 03/11/2026	\$ 5,230.89
Kenneth J. Gutierrez	Revenue	US Department of Homeland Security - Hawaii Corp Security Symposium and HECO , University of Hawaii, West Oahu, Kapolei, Hawaii	03/09/2026 - 03/11/2026	\$ 4,188.63
Edward R Leon Guerrero	Revenue	American Public Power Association Engineering & Operations Conference, Huntsville, AL	03/29/2026 - 04/01/2026	\$ 5,730.72
Jesse J. Cruz	Revenue	American Public Power Association Engineering & Operations Conference, Huntsville, AL	03/29/2026 - 04/01/2026	\$ 5,730.72
John JE Kim	Revenue	American Public Power Association Engineering & Operations Conference, Huntsville, AL	03/29/2026 - 04/01/2026	\$ 5,474.47
Juliana M.F. Baza	Revenue	American Public Power Association Engineering & Operations Conference, Huntsville, AL	03/29/2026 - 04/01/2026	\$ 5,225.88