GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Net Position
As of April 30, 2025 and September 30, 2024

		Unaudited April 30, 2025	Unaudited September 30, 2024	Change	% +/-
ASSETS	_	April 30, 2023	3cptember 30, 2024	Change	70 17
Current assets:					
Cash	\$	446,333	612,104	(165,771)	-27.1%
Patient accounts receivable, net	т.	65,541,212	53,137,998	12,403,214	23.3%
Due from the Government of Guam		653,868	1,035,362	(381,494)	-36.8%
Other receivables		589,816	463,978	125,838	27.1%
Inventory, net		2,322,718	2,799,350	(476,632)	-17.0%
Prepaid expenses		818,247	522,938	295,309	56.5%
Total current assets	_	70,372,195	58,571,731	11,800,464	20.1%
Capital assets:					
Depreciable assets, net		24,579,674	24,096,578	483,095	2.0%
Construction in progress		2,875,534	2,875,534	-	0.0%
Intangible assets		3,980,713	4,565,864	(585,151)	-12.8%
Other noncurrent assets		417,990	417,990	-	0.0%
Total noncurrent assets	_	31,853,911	31,955,966	(102,056)	-0.3%
Total assets		102,226,105	90,527,697	11,698,408	12.9%
Deferred outflows of resources:					
Pension		55,490,485	55,490,485	_	0.0%
OPEB		48,385,209	48,385,209	-	0.0%
Total deferred outflows of resources	_	103,875,694	103,875,694		0.0%
Total assets and deferred outflows of resources	\$	206,101,799	194,403,391	11,698,408	6.0%
LIABILITIES AND NET POSITION Current liabilities:					
Accounts payable - trade	\$	28,352,003	27,934,109	417,893	1.5%
Accounts payable - other		5,205,995	3,689,304	1,516,691	41.1%
Due to GovGuam/Medicaid advances		5,469,357	12,177,311	(6,707,955)	-55.1%
Other accrued liabilities		560,000	560,000	-	0.0%
Accrued payroll & benefits		3,833,859	3,690,897	142,961	3.9%
Current portion of accrued annual leave		2,550,405	2,464,247	86,159	3.5%
Current portion of subscription liability	_	1,111,782	1,111,782		0.0%
Total current liabilities		47,083,400	51,627,651	(4,544,251)	-8.8%
Accrued annual leave, net of current portion		3,626,040	3,503,544	122,496	3.5%
Accrued sick leave		4,040,257	3,942,208	98,049	2.5%
Subscription Liability, net of current portion		3,942,030	3,942,030	-	0.0%
Net pension liability		163,291,078	163,291,078	-	0.0%
OPEB liability		183,003,125	183,003,125	-	0.0%
Total liabilities		404,985,930	409,309,636	(4,323,705)	-1.1%
Deferred inflows of resources:					
Pension		3,957,340	3,957,340	-	0.0%
OPEB		69,078,846	69,078,846	-	0.0%
Total deferred inflows of resources		73,036,186	73,036,186		0.0%
Net position:					
Net position in capital assets		27,455,208	26,972,112	483,095	1.8%
Unrestricted		(299,375,525)	(314,914,543)	15,539,018	4.9%
Total net position	_	(271,920,317)	(287,942,430)	16,022,113	5.6%
Total liabilities, deferred inflows of resources and net position	\$_	206,101,799	194,403,391	11,698,408	6.0%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position For the month ended April 30, 2025 and 2024

Operating Revenues: \$ 14,368,167 12,714,148 1,654,019 13.0% Other operating revenues: ODC 363,686 355,057 8,628 2.4% Cafeteria food sales 36,427 52,966 (16,539) 3.1.2% Other revenues 8,483 8,784 (301) -3.4% Total operating revenues 14,776,763 13,130,956 1,645,808 12.5% Operating Expenses: 7,862,350 7,496,155 366,195 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) 7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 9,165 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) 27.2%		-	Actual (Unaudited) April 30, 2025	Actual (Unaudited) April 30, 2024	Change	<u>%</u> +/-
Net Patient Revenues \$ 14,368,167 12,714,148 1,654,019 13.0% Other operating revenues:	Operating Revenues:					
DOC 363,686 355,057 8,628 2.4% Cafeteria food sales 36,427 52,666 (16,539) -31.2% Other revenues 8,483 8,784 (301) -3.4% Total operating revenues 14,776,763 13,130,956 1,645,808 12.5% Operating Expenses: Salaries 7,862,350 7,496,155 366,195 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 84,355 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,93 361,257 98,164 27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5%	· · · · · ·	\$	14,368,167	12,714,148	1,654,019	13.0%
Cafeteria food sales 36,427 52,966 (16,539) -31.2% Other revenues 8,483 8,784 (301) -3.4% Total operating revenues 14,776,763 13,130,956 1,645,808 12.5% Operating Expenses: 36,6195 4,9% 4,9% 5,756,666 2,314,319 411,347 17.8% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,7541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) 7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 8,355 #0,70 444,476 391,665 52,811 13.5% 8 8 8 10,70 60,0% 10,11 10,11 10,11 10,11 10,11 10,11 10,11 11,15 8 10,10 10,10 10,10 10,10 10,10 10,10 10,10 10,10	Other operating revenues:					
Other revenues 8,483 8,784 (301) 3.4% Total operating revenues 14,776,763 13,130,956 1,645,808 12.5% Operating Expenses: \$\$\$\$-\$\$\$-\$\$\$-\$\$\$-\$\$\$ \$\$\$\$-\$\$\$ \$\$\$\$\$-\$\$\$ 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) 7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 400,000 250,000 150,000 60.0% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) 227.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 4,590 4,951 (361) -3.3% Travel & Mileage Reimbursement 4,590 4,951 (361	DOC		363,686	355,057	8,628	-2.4%
Total operating revenues 14,776,763 13,130,956 1,645,808 12.5% Operating Expenses: Salaries 7,862,350 7,496,155 366,195 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #01/01 84,355 #01/01 84,355 #01/01 \$60,000 <t< td=""><td>Cafeteria food sales</td><td></td><td>36,427</td><td>52,966</td><td>(16,539)</td><td>-31.2%</td></t<>	Cafeteria food sales		36,427	52,966	(16,539)	-31.2%
Operating Expenses: Salaries 7,862,350 7,496,155 366,195 4,9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) 7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/OI Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,47 2.5% Minor Equipment 4,590 4,951 (361) -7,3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7,3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7,3% Mis	Other revenues		8,483	8,784	(301)	-3.4%
Salaries 7,862,350 7,496,155 366,195 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 7,77,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/0! Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 80,4100 10,489 793,612 7563 27.57 Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Travillage Reimbursement 4,590 4,951 (361) -7.3% Travillage Reimb	Total operating revenues	-	14,776,763	13,130,956	1,645,808	12.5%
Salaries 7,862,350 7,496,155 366,195 4.9% Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 7,77,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/0! Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 80,4100 10,489 793,612 7563 27.57 Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Travillage Reimbursement 4,590 4,951 (361) -7.3% Travillage Reimb	Onerating Evnenses					
Fringe Benefits 2,725,666 2,314,319 411,347 17.8% Total personnel costs 10,588,016 9,810,475 777,541 7.7% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/0! Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 4,590 4,951 (361) -7.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27.57 364.8% Total operating expenses 19,272,018 <td></td> <td></td> <td>7 862 350</td> <td>7 496 155</td> <td>366 195</td> <td>4 9%</td>			7 862 350	7 496 155	366 195	4 9%
Total personnel costs 10,588,016 9,810,475 777,541 7.9% Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/01 Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) 79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.5% Federal grants <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Contractual Services 4,347,757 4,720,131 (372,374) -7.9% Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,855 #DIV/0! Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 40,400 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (exp	_	-				
Supplies & Materials 1,964,719 1,821,260 143,459 7.9% Amortization 84,355 - 84,355 #DIV/OI Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 4,590 4,951 (361) -7.3% Travale & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 23.5% Federal grants - 40,247 40,247 -10.0% Contributions 400,000						
Amortization 84,355 - 84,355 #Dlv/o! Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): - 40,247 (40,247) -100.0% Tederal grants - 40,247 (40,247) -100.0% Contributions 400,						
Depreciation 444,476 391,665 52,811 13.5% Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -7.93 Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): - 40,247 40,247 -10.00.0% Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 40,247 -100.0% Contributions	••			1,021,200		
Retiree health care costs 400,000 250,000 150,000 60.0% Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): - 40,247 (40,247) -100.0% Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions (6,117) (2,710) (3,406) 125.7% Interest and				301 665		
Utilities 263,093 361,257 (98,164) -27.2% DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 804,100 10,489 793,612 7566,38 Minor Equipment 4,590 4,951 (361) -7.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): 2 40,247 40,247 100.0% Tederal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal grogram expenditures (571) (103) (468) -454.5% Loss from disposal of fixed asset	•					
DOC Clinic Expenses 321,326 313,580 7,747 2.5% Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Federal grants - 40,247 (40,247) -100.0% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/OI Other (1						
Minor Equipment 804,100 10,489 793,612 7566.3% Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/O! Other (18,251) (9,378) (8,873) -94.6%						
Travel & Mileage Reimbursement 4,590 4,951 (361) -7.3% Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/O! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7	·					
Training 14,449 69,656 (55,207) -79.3% Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Federal grants 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions: 156,890 (1,124,359)			•			
Miscellaneous 35,137 7,560 27,577 364.8% Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions: 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - <	_					
Total operating expenses 19,272,018 17,761,023 1,510,996 8.5% Income (loss) from operations (4,495,255) (4,630,067) 134,812 2.9% Nonoperating revenues (expenses): Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions: 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - Federal grants - -						
Income (loss) from operations		-				
Nonoperating revenues (expenses): 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - - Government of Guam - - - - - - Federal grants - - - - - - Total capital grants and contributions - - <		-				
Transfers from GovGuam 4,277,084 3,462,652 814,432 23.5% Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - - Government of Guam - - - - - - Federal grants - - - - - - Total capital grants and contributions - - -		-	(4,433,233)	(4,030,007)	154,012	2.570
Federal grants - 40,247 (40,247) -100.0% Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - - Government of Guam - - - - - - Federal grants - - - - - - Total capital grants and contributions - - - - -			4 277 N84	3 462 652	814 432	23.5%
Contributions 400,000 15,000 385,000 2566.7% Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - - - Federal grants -			-,277,004			
Federal program expenditures (6,117) (2,710) (3,406) 125.7% Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - - Federal grants - - - - - - Total capital grants and contributions - <td>_</td> <td></td> <td>400 000</td> <td></td> <td></td> <td></td>	_		400 000			
Interest and penalties (571) (103) (468) -454.5% Loss from disposal of fixed asset - - #DIV/0! Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: - - - - Federal grants - - - - Total capital grants and contributions - - - -						
Loss from disposal of fixed asset Other (18,251) (18,251) (19,378) (19,						
Other (18,251) (9,378) (8,873) -94.6% Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: -	•		-	(200)	-	
Total nonoperating revenues (expenses) 4,652,145 3,505,707 1,146,438 32.7% Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions			(18.251)	(9.378)	(8.873)	
Income (loss) before capital grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: Government of Guam	Total nonoperating revenues (expenses)	-				32.7%
grants and contributions 156,890 (1,124,359) 1,281,250 -114.0% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions		-	,, -			
Government of Guam		_	156,890	(1,124,359)	1,281,250	-114.0%
Federal grants Total capital grants and contributions	Capital grants and contributions:	_	_	_	_	_
Total capital grants and contributions	Government of Guam		-	-	-	
Total capital grants and contributions	Federal grants		-	-	-	
Change in net position \$ 156,890 (1,124,359) 1,281,250 -114.0%		-	-	-	-	
	Change in net position	\$	156,890	(1,124,359)	1,281,250	-114.0%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position For the seventh month ended April 30, 2025 and 2024

	-	Actual (Unaudited) April 30, 2025	Actual (Unaudited) April 30, 2024	Change	% +/-
Operating Revenues:					
Net Patient Revenues	\$	78,688,692	83,136,646	(4,447,953)	-5.4%
Other operating revenues:				, , , ,	
DOC		2,728,049	2,355,882	372,167	15.8%
Cafeteria food sales		290,720	326,771	(36,051)	-11.0%
Other revenues		1,093,147	1,050,865	42,283	4.0%
Total operating revenues	-	82,800,608	86,870,163	(4,069,555)	-4.7%
Operating Expenses:					
Salaries		56,082,856	49,857,982	6,224,874	12.5%
Fringe Benefits		18,851,725	15,496,942	3,354,783	21.6%
Total personnel costs	_	74,934,581	65,354,924	9,579,657	14.7%
Contractual Services		25,149,552	26,838,817	(1,689,264)	-6.3%
Supplies & Materials		11,062,913	12,052,469	(989,556)	-8.2%
Amortization		585,151	-	585,151	#DIV/0!
Depreciation		2,955,095	2,796,756	158,339	5.7%
Retiree health care costs		2,050,000	1,750,000	300,000	17.1%
Utilities		2,251,863	2,276,099	(24,236)	-1.1%
DOC Clinic Expenses		2,415,605	2,084,386	331,219	15.9%
Minor Equipment		1,946,121	732,304	1,213,817	165.8%
Travel & Mileage Reimbursement		6,379	17,752	(11,373)	-64.1%
Training		43,282	149,688	(106,406)	-71.1%
Miscellaneous		87,548	143,824	(56,276)	-39.1%
Total operating expenses	_	123,488,091	114,197,019	9,291,072	8.1%
Income (loss) from operations	_	(40,687,483)	(27,326,856)	(13,360,627)	-48.9%
Nonoperating revenues (expenses):	_				
Transfers from GovGuam		44,302,903	43,349,953	952,951	2.2%
Federal grants		10,278,078	182,435	10,095,643	5533.8%
Contributions		2,436,981	1,876,777	560,204	29.8%
Federal program expenditures		(37,059)	(48,443)	11,384	23.5%
Interest and penalties		(70,201)	(5,129)	(65,072)	-1268.7%
Loss from disposal of fixed asset		-	(5,348)	5,348	100.0%
Others		(201,106)	12,711	(213,816)	1682.2%
Total nonoperating revenues (expenses)	-	56,709,597	45,362,955	11,346,642	25.0%
Income (loss) before capital grants and contributions	_	16,022,113	18,036,099	(2,013,985)	-11.2%
Capital grants and contributions:					
Government of Guam		-	-	-	
Federal grants	_	<u> </u>			
Total capital grants and contributions	_				
Change in net position	\$	16,022,113	18,036,099	(2,013,985)	-11.2%