

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Net Position
As of April 30, 2026 and September 30, 2025

	Unaudited April 30, 2026	Unaudited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	\$ 6,814,977.09	10,252,107.20	(3,437,130)	-33.5%
Patient accounts receivable, net	49,856,571.55	48,071,291.13	1,785,280	3.7%
Due from the Government of Guam		609,562.56	(609,563)	-100.0%
Other receivables	667,588.72	655,543.34	12,045	1.8%
Inventory, net	3,548,543.86	2,890,684.19	657,860	22.8%
Prepaid expenses	454,175.61	454,516.76	(341)	-0.1%
Total current assets	<u>61,341,856.83</u>	<u>62,933,705.18</u>	<u>(1,591,848)</u>	<u>-2.5%</u>
Capital assets:				
Depreciable assets, net	25,200,100.81	24,594,200.88	605,900	2.5%
Construction in progress	5,135,682.53	4,204,700.96	930,982	22.1%
Intangible assets	2,963,119.00	3,553,604.00	(590,485)	-16.6%
Other noncurrent assets	417,990.00	417,990.00	-	0.0%
Total noncurrent assets	<u>33,716,892.34</u>	<u>32,770,495.84</u>	<u>946,397</u>	<u>2.9%</u>
Total assets	<u>95,058,749.17</u>	<u>95,704,201.02</u>	<u>(645,452)</u>	<u>-0.7%</u>
Deferred outflows of resources:				
Pension	29,849,778.02	29,849,778.02	-	0.0%
OPEB	37,095,970.61	37,095,970.61	-	0.0%
Total deferred outflows of resources	<u>66,945,748.63</u>	<u>66,945,748.63</u>	<u>-</u>	<u>0.0%</u>
Total assets and deferred outflows of resources	<u>\$ 162,004,497.80</u>	<u>162,649,949.65</u>	<u>(645,452)</u>	<u>-0.4%</u>
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	\$ 13,090,325.10	22,097,285.20	(9,006,960)	-40.8%
Accounts payable - other	5,217,366.87	5,217,630.43	(264)	0.0%
Due to GovGuam/Medicaid advances	1,840,810.01	6,812,141.65	(4,971,332)	-73.0%
Other accrued liabilities	560,000.00	560,000.00	-	0.0%
Accrued payroll & benefits	5,007,259.26	3,592,366.34	1,414,893	39.4%
Current portion of accrued annual leave	2,570,039.96	2,538,711.00	31,329	1.2%
Current portion of subscription liability	950,170.00	950,170.00	-	0.0%
Total current liabilities	<u>29,235,971.20</u>	<u>41,768,304.62</u>	<u>(12,532,333)</u>	<u>-30.0%</u>
Accrued annual leave, net of current portion	3,653,955.42	3,609,413.00	44,542	1.2%
Accrued sick leave	4,450,868.51	4,163,914.56	286,954	6.9%
Subscription Liability, net of current portion	3,006,887.33	3,006,887.33	-	0.0%
Net pension liability	130,912,279.01	130,912,279.01	-	0.0%
OPEB liability	173,230,868.00	173,230,868.00	-	0.0%
Total liabilities	<u>344,490,829.47</u>	<u>356,691,666.52</u>	<u>(12,200,837)</u>	<u>-3.4%</u>
Deferred inflows of resources:				
Pension	16,672,706.00	16,672,706.00	-	0.0%
OPEB	93,600,230.00	93,600,230.00	-	0.0%
Total deferred inflows of resources	<u>110,272,936.00</u>	<u>110,272,936.00</u>	<u>-</u>	<u>0.0%</u>
Net position:				
Net position in capital assets	30,335,783.34	28,798,901.84	1,536,882	5.3%
Unrestricted	<u>-323,095,051.01</u>	<u>-333,113,554.71</u>	<u>10,018,504</u>	<u>3.0%</u>
Total net position	<u>-292,759,267.67</u>	<u>-304,314,652.87</u>	<u>11,555,385</u>	<u>3.8%</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 162,004,497.80</u>	<u>162,649,949.65</u>	<u>(645,452)</u>	<u>-0.4%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the month ended April 30, 2026 and 2025

	Actual (Unaudited) April 30, 2026	Actual (Unaudited) April 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 9,079,332	14,368,167	(5,288,836)	-36.8%
Other operating revenues:				
DOC	304,167	363,686	(59,519)	16.4%
Cafeteria food sales	25,760	36,427	(10,667)	-29.3%
Other revenues	(4,220)	8,483	(12,703)	-149.8%
Total operating revenues	<u>9,405,038</u>	<u>14,776,763</u>	<u>(5,371,725)</u>	<u>-36.4%</u>
Operating Expenses:				
Salaries	9,273,751	7,862,350	1,411,401	18.0%
Fringe Benefits	2,849,505	2,725,666	123,840	4.5%
Total personnel costs	<u>12,123,256</u>	<u>10,588,016</u>	<u>1,535,240</u>	<u>14.5%</u>
Contractual Services	2,786,359	4,347,757	(1,561,397)	-35.9%
Supplies & Materials	1,671,310	1,964,719	(293,410)	-14.9%
Amortization	84,355	84,355	-	0.0%
Depreciation	465,614	444,476	21,138	4.8%
Retiree health care costs	389,846	400,000	(10,154)	-2.5%
Utilities	254,997	263,093	(8,096)	-3.1%
DOC Clinic Expenses	346,145	321,326	24,819	7.7%
Minor Equipment	200,042	804,100	(604,059)	-75.1%
Travel & Mileage Reimbursement	18,200	4,590	13,610	296.5%
Training	(15,211)	14,449	(29,660)	-205.3%
Miscellaneous	7,763	35,137	(27,373)	-77.9%
Total operating expenses	<u>18,332,676</u>	<u>19,272,018</u>	<u>(939,342)</u>	<u>-4.9%</u>
Income (loss) from operations	<u>(8,927,638)</u>	<u>(4,495,255)</u>	<u>(4,432,382)</u>	<u>-98.6%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	6,905,235	4,277,084	2,628,151	61.4%
Federal grants	19,408	-	19,408	#DIV/0!
Contributions	384,646	400,000	(15,354)	-3.8%
Federal program expenditures	(313)	(6,117)	5,804	-94.9%
Interest and penalties	(765)	(571)	(194)	-34.1%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Other	(25,482)	(18,251)	(7,231)	-39.6%
Total nonoperating revenues (expenses)	<u>7,282,729</u>	<u>4,652,145</u>	<u>2,630,584</u>	<u>56.5%</u>
Income (loss) before capital grants and contributions	<u>(1,644,908)</u>	<u>156,890</u>	<u>(1,801,798)</u>	<u>-1148.4%</u>
Capital grants and contributions:				
Government of Guam	-	-	-	
Federal grants	-	-	-	
Total capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	
Change in net position	<u>\$ (1,644,908)</u>	<u>156,890</u>	<u>(1,801,798)</u>	<u>-1148.4%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the seventh month ended April 30, 2026 and 2025

	Actual (Unaudited) April 30, 2026	Actual (Unaudited) April 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 75,889,714	78,688,692	(2,798,979)	-3.6%
Other operating revenues:				
DOC	2,129,167	2,728,049	(598,882)	-22.0%
Cafeteria food sales	253,151	290,720	(37,569)	-12.9%
Other revenues	3,955,656	1,093,147	2,862,509	261.9%
Total operating revenues	<u>82,227,687</u>	<u>82,800,608</u>	<u>(572,921)</u>	<u>-0.7%</u>
Operating Expenses:				
Salaries	59,005,382	56,082,856	2,922,526	5.2%
Fringe Benefits	19,930,978	18,851,725	1,079,252	5.7%
Total personnel costs	<u>78,936,360</u>	<u>74,934,581</u>	<u>4,001,779</u>	<u>5.3%</u>
Contractual Services	21,218,612	23,559,429	(2,340,818)	-9.9%
Supplies & Materials	12,353,440	11,061,888	1,291,551	11.7%
Amortization	590,485	585,151	5,334	0.9%
Depreciation	3,247,329	2,955,095	292,233	9.9%
Retiree health care costs	2,769,537	2,050,000	719,537	35.1%
Utilities	2,140,155	2,251,863	(111,708)	-5.0%
DOC Clinic Expenses	2,402,718	2,416,630	(13,912)	-0.6%
Minor Equipment	399,490	1,946,121	(1,546,631)	-79.5%
Travel & Mileage Reimbursement	47,224	6,379	40,845	640.3%
Training	48,480	43,282	5,198	12.0%
Miscellaneous	114,863	87,548	27,315	31.2%
Total operating expenses	<u>124,268,692</u>	<u>121,897,968</u>	<u>2,370,724</u>	<u>1.9%</u>
Income (loss) from operations	<u>(42,041,005)</u>	<u>(39,097,360)</u>	<u>(2,943,645)</u>	<u>-7.5%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	50,380,866	41,359,493	9,021,372	21.8%
Federal grants	952,558	10,278,078	(9,325,520)	-90.7%
Contributions	2,764,337	386,981	2,377,356	614.3%
Federal program expenditures	(30,452)	(37,059)	6,608	17.8%
Interest and penalties	(48,823)	(70,201)	21,378	30.5%
Loss from disposal of fixed asset	(88,712)		(88,712)	#DIV/0!
Others	(333,385)	(201,106)	(132,279)	-65.8%
Total nonoperating revenues (expenses)	<u>53,596,390</u>	<u>51,716,187</u>	<u>1,880,203</u>	<u>3.6%</u>
Income (loss) before capital grants and contributions	<u>11,555,385</u>	<u>12,618,827</u>	<u>(1,063,441)</u>	<u>-8.4%</u>
Capital grants and contributions:				
Government of Guam	-	-	-	
Federal grants	-	-	-	
Total capital grants and contributions	<u>-</u>	<u>-</u>	<u>-</u>	
Change in net position	<u>\$ 11,555,385</u>	<u>12,618,827</u>	<u>(1,063,441)</u>	<u>-8.4%</u>