

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Net Position
As of July 31, 2026 and September 30, 2025

	Unaudited July 31, 2026	Audited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	\$ 6,127,141.28	10,252,107.20	(4,124,966)	-40.2%
Patient accounts receivable, net	50,854,267.25	48,072,075.13	2,782,192	5.8%
Due from the Government of Guam		609,562.56	(609,563)	-100.0%
Other receivables	696,435.09	654,757.34	41,678	6.4%
Inventory, net	3,572,949.32	2,890,684.19	682,265	23.6%
Prepaid expenses	268,300.61	454,516.76	(186,216)	-41.0%
Total current assets	<u>61,519,093.55</u>	<u>62,933,703.18</u>	<u>(1,414,610)</u>	<u>-2.2%</u>
Capital assets:				
Depreciable assets, net	24,342,266.99	24,594,201.88	(251,935)	-1.0%
Construction in progress	5,891,747.94	4,204,700.96	1,687,047	40.1%
Intangible assets	2,710,054.00	3,553,604.00	(843,550)	-23.7%
Other noncurrent assets	417,990.00	417,990.00	-	0.0%
Total noncurrent assets	<u>33,362,058.93</u>	<u>32,770,496.84</u>	<u>591,562</u>	<u>1.8%</u>
Total assets	<u>94,881,152.48</u>	<u>95,704,200.02</u>	<u>(823,048)</u>	<u>-0.9%</u>
Deferred outflows of resources:				
Pension	29,849,778.02	29,849,778.02	-	0.0%
OPEB	46,533,503.39	46,533,503.39	-	0.0%
Total deferred outflows of resources	<u>76,383,281.41</u>	<u>76,383,281.41</u>	<u>-</u>	<u>0.0%</u>
Total assets and deferred outflows of resources	<u>\$ 171,264,433.89</u>	<u>172,087,481.43</u>	<u>(823,048)</u>	<u>-0.5%</u>
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	\$ 18,435,370.12	23,781,023.08	(5,345,653)	-22.5%
Accounts payable - other	5,242,245.05	3,500,000.00	1,742,245	49.8%
Due to GovGuam/Medicaid advances	790,457.62	6,812,141.65	(6,021,684)	-88.4%
Other accrued liabilities	560,000.00	560,000.00	-	0.0%
Accrued payroll & benefits	2,287,878.95	3,626,257.68	(1,338,379)	-36.9%
Current portion of accrued annual leave	2,663,808.37	2,642,838.00	20,970	0.8%
Current portion of subscription liability	950,170.00	950,170.00	-	0.0%
Total current liabilities	<u>30,929,930.10</u>	<u>41,872,430.41</u>	<u>(10,942,500)</u>	<u>-26.1%</u>
Accrued annual leave, net of current portion	3,533,099.92	3,505,286.21	27,814	0.8%
Accrued sick leave	4,580,233.74	4,163,914.56	416,319	10.0%
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>346,193,298.11</u>	<u>356,691,665.52</u>	<u>(10,498,367)</u>	<u>-2.9%</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	30,234,014.93	28,798,902.84	1,435,112	5.0%
Unrestricted	-315,435,815.15	-323,676,022.93	8,240,208	2.5%
Total net position	<u>-285,201,800.22</u>	<u>-294,877,120.09</u>	<u>9,675,320</u>	<u>3.3%</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 171,264,433.89</u>	<u>172,087,481.43</u>	<u>(823,048)</u>	<u>-0.5%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the month ended July 31, 2026 and 2025

	Actual (Unaudited) July 31, 2026	Actual (Audited) July 31, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 11,638,386	17,699,661	(6,061,274)	-34.2%
Other operating revenues:				
Cafeteria food sales	37,812	36,804	1,009	2.7%
Other revenues	39,941	59,893	(19,953)	-33.3%
Total operating revenues	<u>11,716,139</u>	<u>17,796,358</u>	<u>(6,080,219)</u>	<u>-34.2%</u>
Operating Expenses:				
Salaries	9,442,352	8,477,343	965,009	11.4%
Fringe Benefits	2,913,290	2,743,965	169,325	6.2%
Total personnel costs	<u>12,355,642</u>	<u>11,221,308</u>	<u>1,134,334</u>	<u>10.1%</u>
Contractual Services	3,382,865	2,888,643	494,222	17.1%
Supplies & Materials	1,698,041	1,395,324	302,717	21.7%
Amortization	84,355	84,355	-	0.0%
Depreciation	472,101	450,097	22,004	4.9%
Retiree health care costs	389,846	400,000	(10,154)	-2.5%
Utilities	304,719	350,246	(45,527)	-13.0%
DOC Clinic Expenses	357,439	504,110	(146,671)	-29.1%
Minor Equipment	1,191,780	(136,321)	1,328,101	-974.2%
Travel & Mileage Reimbursement	3,365	1,155	2,211	191.4%
Training	22,882	33,540	(10,658)	-31.8%
Miscellaneous	53,587	35,401	18,187	51.4%
Total operating expenses	<u>20,316,622</u>	<u>17,227,858</u>	<u>3,088,764</u>	<u>17.9%</u>
Income (loss) from operations	<u>(8,600,483)</u>	<u>568,500</u>	<u>(9,168,983)</u>	<u>1612.8%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	7,787,581	3,038,233	4,749,348	156.3%
DOC	304,167	568,403	(264,236)	46.5%
Federal grants	141,299	637,720	(496,421)	-77.8%
Contributions	402,946	400,000	2,946	0.7%
Federal program expenditures	(1,843)	(225)	(1,618)	719.1%
Interest and penalties	483	(618)	1,101	178.2%
Loss from disposal of fixed asset	(4,425)	(176,005)	171,580	97.5%
Other	(12,351)	(18,242)	5,891	32.3%
Total nonoperating revenues (expenses)	<u>8,617,857</u>	<u>4,449,266</u>	<u>4,168,590</u>	<u>93.7%</u>
Income (loss) before capital grants and contributions	<u>17,374</u>	<u>5,017,767</u>	<u>(5,000,393)</u>	<u>-99.7%</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>\$ 17,374</u>	<u>5,017,767</u>	<u>(5,000,393)</u>	<u>-99.7%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the tenth month ended July 31, 2026 and 2025

	Actual (Unaudited) July 31, 2026	Actual (Audited) July 31, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 106,993,584	120,440,390	(13,446,806)	-11.2%
Other operating revenues:				
Cafeteria food sales	357,359	399,732	(42,373)	-10.6%
Other revenues	4,035,242	1,198,469	2,836,774	236.7%
Total operating revenues	111,386,186	122,038,591	(10,652,405)	-8.7%
Operating Expenses:				
Salaries	84,857,080	80,630,700	4,226,380	5.2%
Fringe Benefits	28,555,782	27,080,855	1,474,927	5.4%
Total personnel costs	113,412,862	107,711,555	5,701,307	5.3%
Contractual Services	32,723,230	33,560,092	(836,862)	-2.5%
Supplies & Materials	18,027,095	15,130,543	2,896,552	19.1%
Amortization	843,550	838,216	5,334	0.6%
Depreciation	4,663,314	4,290,134	373,180	8.7%
Retiree health care costs	3,939,075	3,250,000	689,075	21.2%
Utilities	3,000,351	3,366,953	(366,602)	-10.9%
DOC Clinic Expenses	3,468,354	3,592,974	(124,620)	-3.5%
Minor Equipment	1,946,397	1,959,447	(13,050)	-0.7%
Travel & Mileage Reimbursement	75,242	18,754	56,488	301.2%
Training	104,664	117,610	(12,945)	-11.0%
Miscellaneous	221,501	170,194	51,307	30.1%
Total operating expenses	182,425,636	174,006,472	8,419,164	4.8%
Income (loss) from operations	(71,039,450)	(51,967,881)	(19,071,570)	-36.7%
Nonoperating revenues (expenses):				
Transfers from GovGuam	72,751,208	53,463,138	19,288,070	36.1%
DOC	3,041,667	4,056,657	(1,014,991)	-25.0%
Federal grants	1,415,965	11,350,054	(9,934,089)	-87.5%
Contributions	4,086,045	3,636,981	449,064	12.3%
Federal program expenditures	(65,671)	(39,195)	(26,475)	-67.5%
Interest and penalties	(50,837)	(77,728)	26,891	34.6%
Loss from disposal of fixed asset	(93,137)	(176,005)	82,868	47.1%
Others	(370,470)	(235,305)	(135,164)	-57.4%
Total nonoperating revenues (expenses)	80,714,770	71,978,596	8,736,174	12.1%
Income (loss) before capital grants and contributions	9,675,320	20,010,716	(10,335,396)	-51.6%
Capital grants and contributions:				
Government of Guam	-	-	-	
Federal grants	-	-	-	
Total capital grants and contributions	-	-	-	
Change in net position	\$ 9,675,320	20,010,716	(10,335,396)	-51.6%