

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

	Unaudited June 30, 2026	Unaudited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	\$ 5,885,454.74	10,252,107.20	(4,366,652)	-42.6%
Patient accounts receivable, net	49,189,273.62	48,071,291.13	1,117,982	2.3%
Due from the Government of Guam		609,562.56	(609,563)	-100.0%
Other receivables	688,809.76	655,543.34	33,266	5.1%
Inventory, net	3,689,481.95	2,890,684.19	798,798	27.6%
Prepaid expenses	268,300.61	454,516.76	(186,216)	-41.0%
Total current assets	<u>59,721,320.68</u>	<u>62,933,705.18</u>	<u>(3,212,385)</u>	<u>-5.1%</u>
Capital assets:				
Depreciable assets, net	24,820,037.57	24,594,200.88	225,837	0.9%
Construction in progress	5,891,747.94	4,204,700.96	1,687,047	40.1%
Intangible assets	2,794,409.00	3,553,604.00	(759,195)	-21.4%
Other noncurrent assets	417,990.00	417,990.00	-	0.0%
Total noncurrent assets	<u>33,924,184.51</u>	<u>32,770,495.84</u>	<u>1,153,689</u>	<u>3.5%</u>
Total assets	<u>93,645,505.19</u>	<u>95,704,201.02</u>	<u>(2,058,696)</u>	<u>-2.2%</u>
Deferred outflows of resources:				
Pension	29,849,778.02	29,849,778.02	-	0.0%
OPEB	27,045,695.81	27,045,695.81	-	0.0%
Total deferred outflows of resources	<u>56,895,473.83</u>	<u>56,895,473.83</u>	<u>-</u>	<u>0.0%</u>
Total assets and deferred outflows of resources	<u>\$ 150,540,979.02</u>	<u>152,599,674.85</u>	<u>(2,058,696)</u>	<u>-1.3%</u>
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	\$ 13,589,282.47	22,097,285.20	(8,508,003)	-38.5%
Accounts payable - other	5,709,965.69	5,217,630.43	492,335	9.4%
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	5,548,913.50	3,592,366.34	1,956,547	54.5%
Current portion of accrued annual leave	2,532,272.57	2,538,711.00	(6,438)	-0.3%
Current portion of subscription liability	950,170.00	950,170.00	-	0.0%
Total current liabilities	<u>29,681,061.85</u>	<u>41,768,304.62</u>	<u>(12,087,243)</u>	<u>-28.9%</u>
Accrued annual leave, net of current portion	3,600,259.62	3,609,413.00	(9,153)	-0.3%
Accrued sick leave	4,543,669.02	4,163,914.56	379,754	9.1%
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	126,499,251.00	126,499,251.00	-	0.0%
Total liabilities	<u>298,243,407.83</u>	<u>309,960,049.52</u>	<u>(11,716,642)</u>	<u>-3.8%</u>
Deferred inflows of resources:				
Pension	16,672,706.00	16,672,706.00	-	0.0%
OPEB	135,763,791.00	135,763,791.00	-	0.0%
Total deferred inflows of resources	<u>152,436,497.00</u>	<u>152,436,497.00</u>	<u>-</u>	<u>0.0%</u>
Net position:				
Net position in capital assets	30,711,785.51	28,798,901.84	1,912,884	6.6%
Unrestricted	-330,850,711.32	-338,595,773.51	7,745,062	2.3%
Total net position	<u>-300,138,925.81</u>	<u>-309,796,871.67</u>	<u>9,657,946</u>	<u>3.1%</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 150,540,979.02</u>	<u>152,599,674.85</u>	<u>(2,058,696)</u>	<u>-1.3%</u>

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

	Actual (Unaudited) June 30, 2026	Actual (Unaudited) June 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 8,360,943	19,051,501	(10,690,558)	-56.1%
Other operating revenues:				
Cafeteria food sales	37,728	42,192	(4,464)	-10.6%
Other revenues	18,964	38,868	(19,904)	-51.2%
Total operating revenues	<u>8,417,635</u>	<u>19,132,561</u>	<u>(10,714,926)</u>	<u>-56.0%</u>
Operating Expenses:				
Salaries	7,873,268	7,732,345	140,923	1.8%
Fringe Benefits	2,792,077	2,664,740	127,337	4.8%
Total personnel costs	<u>10,665,345</u>	<u>10,397,085</u>	<u>268,260</u>	<u>2.6%</u>
Contractual Services	5,983,775	2,445,952	3,537,824	144.6%
Supplies & Materials	2,266,311	1,343,745	922,566	68.7%
Amortization	84,355	84,355	-	0.0%
Depreciation	473,227	441,433	31,794	7.2%
Retiree health care costs	389,846	400,000	(10,154)	-2.5%
Utilities	265,170	292,198	(27,027)	-9.2%
DOC Clinic Expenses	361,304	322,256	39,047	12.1%
Minor Equipment	772,868	8,030	764,838	9525.1%
Travel & Mileage Reimbursement	17,227	4,745	12,482	263.1%
Training	5,158	44,449	(39,291)	-88.4%
Miscellaneous	27,472	38,282	(10,810)	-28.2%
Total operating expenses	<u>21,312,059</u>	<u>15,822,529</u>	<u>5,489,530</u>	<u>34.7%</u>
Income (loss) from operations	<u>(12,894,424)</u>	<u>3,310,032</u>	<u>(16,204,456)</u>	<u>489.6%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	8,116,530	5,602,319	2,514,211	44.9%
DOC	304,167	364,727	(60,560)	16.6%
Federal grants	268,825	434,255	(165,430)	-38.1%
Contributions	528,916	400,000	128,916	32.2%
Federal program expenditures	(33,376)	(1,461)	(31,915)	2184.2%
Interest and penalties	(1,786)	(699)	(1,086)	-155.3%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Other	(12,792)	4,605	(17,398)	377.8%
Total nonoperating revenues (expenses)	<u>9,170,484</u>	<u>6,803,746</u>	<u>2,366,738</u>	<u>34.8%</u>
Income (loss) before capital grants and contributions	<u>(3,723,940)</u>	<u>10,113,778</u>	<u>(13,837,718)</u>	<u>-136.8%</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>\$ (3,723,940)</u>	<u>10,113,778</u>	<u>(13,837,718)</u>	<u>-136.8%</u>

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

	Actual (Unaudited) June 30, 2026	Actual (Unaudited) June 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 95,355,198	102,740,729	(7,385,532)	-7.2%
Other operating revenues:				
Cafeteria food sales	319,547	362,929	(43,382)	-12.0%
Other revenues	3,995,302	1,138,575	2,856,727	250.9%
Total operating revenues	<u>99,670,047</u>	<u>104,242,233</u>	<u>(4,572,187)</u>	<u>-4.4%</u>
Operating Expenses:				
Salaries	75,414,728	72,153,357	3,261,371	4.5%
Fringe Benefits	25,642,492	24,336,890	1,305,602	5.4%
Total personnel costs	<u>101,057,219</u>	<u>96,490,246</u>	<u>4,566,973</u>	<u>4.7%</u>
Contractual Services	29,340,365	30,671,449	(1,331,084)	-4.3%
Supplies & Materials	16,329,054	13,735,219	2,593,835	18.9%
Amortization	759,195	753,861	5,334	0.7%
Depreciation	4,191,213	3,840,037	351,176	9.1%
Retiree health care costs	3,549,229	2,850,000	699,229	24.5%
Utilities	2,695,632	3,016,707	(321,074)	-10.6%
DOC Clinic Expenses	3,110,916	3,088,865	22,051	0.7%
Minor Equipment	754,617	2,095,768	(1,341,151)	-64.0%
Travel & Mileage Reimbursement	71,877	17,599	54,277	308.4%
Training	81,782	84,070	(2,287)	-2.7%
Miscellaneous	167,914	134,793	33,121	24.6%
Total operating expenses	<u>162,109,014</u>	<u>156,778,614</u>	<u>5,330,400</u>	<u>3.4%</u>
Income (loss) from operations	<u>(62,438,967)</u>	<u>(52,536,381)</u>	<u>(9,902,587)</u>	<u>-18.8%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	64,963,627	50,424,906	14,538,722	28.8%
DOC	2,737,500	3,488,254	(750,754)	-21.5%
Federal grants	1,274,666	10,712,333	(9,437,668)	-88.1%
Contributions	3,683,099	3,236,981	446,118	13.8%
Federal program expenditures	(63,828)	(38,970)	(24,857)	-63.8%
Interest and penalties	(51,320)	(77,110)	25,790	33.4%
Loss from disposal of fixed asset	(88,712)	-	(88,712)	#DIV/0!
Others	(358,119)	(217,064)	(141,055)	-65.0%
Total nonoperating revenues (expenses)	<u>72,096,913</u>	<u>67,529,330</u>	<u>4,567,583</u>	<u>6.8%</u>
Income (loss) before capital grants and contributions	<u>9,657,946</u>	<u>14,992,949</u>	<u>(5,335,003)</u>	<u>-35.6%</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>\$ 9,657,946</u>	<u>14,992,949</u>	<u>(5,335,003)</u>	<u>-35.6%</u>