

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

	Unaudited November 30, 2025	Unaudited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	\$ 22,471,159	10,252,085	12,219,074	119.2%
Patient accounts receivable, net	44,374,728	50,183,579	(5,808,852)	-11.6%
Due from the Government of Guam	306,482	635,373	(328,891)	-51.8%
Other receivables	599,738	655,543	(55,805)	-8.5%
Inventory, net	2,313,791	2,890,684	(576,893)	-20.0%
Prepaid expenses	388,107	454,517	(66,410)	-14.6%
Total current assets	<u>70,454,005</u>	<u>65,071,781</u>	<u>5,382,223</u>	<u>8.3%</u>
Capital assets:				
Depreciable assets, net	24,190,455	24,594,201	(403,746)	-1.6%
Construction in progress	5,281,608	4,204,701	1,076,907	25.6%
Intangible assets	3,384,894	3,553,604	(168,710)	-4.7%
Other noncurrent assets	417,990	417,990	-	0.0%
Total noncurrent assets	<u>33,274,947</u>	<u>32,770,496</u>	<u>504,451</u>	<u>1.5%</u>
Total assets	<u>103,728,951</u>	<u>97,842,277</u>	<u>5,886,674</u>	<u>6.0%</u>
Deferred outflows of resources:				
Pension	40,724,461	40,724,461	-	0.0%
OPEB	56,583,778	56,583,778	-	0.0%
Total deferred outflows of resources	<u>97,308,239</u>	<u>97,308,239</u>	<u>-</u>	<u>0.0%</u>
Total assets and deferred outflows of resources	<u>\$ 201,037,190</u>	<u>195,150,516</u>	<u>5,886,674</u>	<u>3.0%</u>
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	\$ 9,357,801	22,151,656	(12,793,854)	-57.8%
Accounts payable - other	5,733,107	5,217,630	515,477	9.9%
Due to GovGuam/Medicaid advances	4,025,763	6,222,801	(2,197,038)	-35.3%
Other accrued liabilities	560,000	560,000	-	0.0%
Accrued payroll & benefits	5,361,775	3,592,366	1,769,408	49.3%
Current portion of accrued annual leave	2,543,152	2,569,920	(26,769)	-1.0%
Current portion of subscription liability	950,170	950,170	-	0.0%
Total current liabilities	<u>28,531,767</u>	<u>41,264,543</u>	<u>(12,732,776)</u>	<u>-30.9%</u>
Accrued annual leave, net of current portion	3,615,727	3,578,204	37,523	1.0%
Accrued sick leave	4,344,402	4,163,915	180,487	4.3%
Subscription Liability, net of current portion	3,006,887	3,006,887	-	0.0%
Net pension liability	155,356,324	155,356,324	-	0.0%
OPEB liability	219,962,485	219,962,485	-	0.0%
Total liabilities	<u>414,817,593</u>	<u>427,332,358</u>	<u>(12,514,765)</u>	<u>-2.9%</u>
Deferred inflows of resources:				
Pension	6,645,336	6,645,336	-	0.0%
OPEB	51,436,669	51,436,669	-	0.0%
Total deferred inflows of resources	<u>58,082,005</u>	<u>58,082,005</u>	<u>-</u>	<u>0.0%</u>
Net position:				
Net position in capital assets	29,472,063	28,798,902	673,161	2.3%
Unrestricted	(301,334,470)	(319,062,749)	17,728,279	5.6%
Total net position	<u>(271,862,408)</u>	<u>(290,263,847)</u>	<u>18,401,439</u>	<u>6.3%</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 201,037,190</u>	<u>195,150,516</u>	<u>5,886,674</u>	<u>3.0%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the month ended November 30, 2025 and 2024

	Actual (Unaudited) November 30, 2025	Actual (Unaudited) November 30, 2024	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 19,734,436	11,850,732	7,883,704	66.5%
Other operating revenues:				
DOC	185,345	374,637	(189,292)	50.5%
Cafeteria food sales	34,593	37,032	(2,439)	-6.6%
Other revenues	15,091	60,173	(45,081)	-74.9%
Total operating revenues	<u>19,969,466</u>	<u>12,322,574</u>	<u>7,646,892</u>	<u>62.1%</u>
Operating Expenses:				
Salaries	8,628,806	8,320,287	308,519	3.7%
Fringe Benefits	2,794,439	2,602,724	191,715	7.4%
Total personnel costs	<u>11,423,245</u>	<u>10,923,011</u>	<u>500,234</u>	<u>4.6%</u>
Contractual Services	2,967,741	2,646,422	321,318	12.1%
Supplies & Materials	1,234,299	870,915	363,384	41.7%
Amortization	84,355	83,466	889	1.1%
Depreciation	457,366	412,851	44,516	10.8%
Retiree health care costs	400,000	250,000	150,000	60.0%
Utilities	414,557	347,628	66,929	19.3%
DOC Clinic Expenses	330,100	330,954	(854)	-0.3%
Minor Equipment	104,299	184,371	(80,072)	-43.4%
Travel & Mileage Reimbursement	269	409	(140)	-34.2%
Training	49	2,942	(2,893)	-98.3%
Miscellaneous	61,654	3,325	58,330	1754.5%
Total operating expenses	<u>17,477,935</u>	<u>16,056,293</u>	<u>1,421,642</u>	<u>8.9%</u>
Income (loss) from operations	<u>2,491,531</u>	<u>(3,733,719)</u>	<u>6,225,249</u>	<u>166.7%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	2,958,466	5,919,629	(2,961,163)	-50.0%
Federal grants	6,453	20,315	(13,861)	-68.2%
Contributions	400,000	400,426	(426)	-0.1%
Federal program expenditures	(22,935)	(1,105)	(21,829)	1974.7%
Interest and penalties	(499)	(5,663)	5,164	91.2%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Other	(1,339)	(30,345)	29,005	95.6%
Total nonoperating revenues (expenses)	<u>3,340,146</u>	<u>6,303,257</u>	<u>(2,963,110)</u>	<u>-47.0%</u>
Income (loss) before capital grants and contributions	<u>5,831,677</u>	<u>2,569,538</u>	<u>3,262,139</u>	<u>127.0%</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>\$ 5,831,677</u>	<u>2,569,538</u>	<u>3,262,139</u>	<u>127.0%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the second month ended November 30, 2025 and 2024

	Actual (Unaudited) November 30, 2025	Actual (Unaudited) November 30, 2024	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 28,414,228	17,028,983	11,385,246	66.9%
Other operating revenues:				
DOC	608,333	799,724	(191,391)	-23.9%
Cafeteria food sales	74,987	83,465	(8,478)	-10.2%
Other revenues	1,213,267	143,893	1,069,374	743.2%
Total operating revenues	<u>30,310,816</u>	<u>18,056,065</u>	<u>12,254,751</u>	<u>67.9%</u>
Operating Expenses:				
Salaries	16,939,155	16,609,406	329,749	2.0%
Fringe Benefits	5,665,211	5,305,342	359,869	6.8%
Total personnel costs	<u>22,604,366</u>	<u>21,914,748</u>	<u>689,618</u>	<u>3.1%</u>
Contractual Services	5,564,275	5,325,326	238,949	4.5%
Supplies & Materials	3,285,174	2,831,277	453,897	16.0%
Amortization	168,710	166,932	1,778	1.1%
Depreciation	929,781	822,281	107,500	13.1%
Retiree health care costs	800,000	500,000	300,000	60.0%
Utilities	819,249	675,455	143,794	21.3%
DOC Clinic Expenses	704,298	705,732	(1,434)	-0.2%
Minor Equipment	51,840	203,441	(151,601)	-74.5%
Travel & Mileage Reimbursement	1,137	763	374	49.0%
Training	899	1,763	(864)	-49.0%
Miscellaneous	63,725	7,024	56,702	807.3%
Total operating expenses	<u>34,993,455</u>	<u>33,154,741</u>	<u>1,838,713</u>	<u>5.5%</u>
Income (loss) from operations	<u>(4,682,639)</u>	<u>(15,098,676)</u>	<u>10,416,038</u>	<u>69.0%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	22,410,507	6,770,729	15,639,778	231.0%
Federal grants	115,397	20,315	95,083	468.1%
Contributions	800,000	650,426	149,574	23.0%
Federal program expenditures	(32,206)	(16,064)	(16,142)	-100.5%
Interest and penalties	(1,163)	(6,196)	5,033	81.2%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Others	(208,456)	(46,523)	(161,934)	-348.1%
Total nonoperating revenues (expenses)	<u>23,084,078</u>	<u>7,372,686</u>	<u>15,711,392</u>	<u>213.1%</u>
Income (loss) before capital grants and contributions	<u>18,401,439</u>	<u>(7,725,990)</u>	<u>26,127,430</u>	<u>-338.2%</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>\$ 18,401,439</u>	<u>(7,725,990)</u>	<u>26,127,430</u>	<u>-338.2%</u>