

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

	Unaudited October 31, 2025	Unaudited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	\$ 11,930,135	10,252,085	1,678,050	16.4%
Patient accounts receivable, net	50,943,747	50,183,579	760,168	1.5%
Due from the Government of Guam	1,054,561	635,373	419,188	66.0%
Other receivables	667,716	655,543	12,172	1.9%
Inventory, net	2,308,096	2,890,684	(582,589)	-20.2%
Prepaid expenses	471,265	454,517	16,748	3.7%
Total current assets	67,375,520	65,071,781	2,303,739	3.5%
Capital assets:				
Depreciable assets, net	24,647,821	24,594,201	53,620	0.2%
Construction in progress	5,281,608	4,204,701	1,076,907	25.6%
Intangible assets	3,469,249	3,553,604	(84,355)	-2.4%
Other noncurrent assets	417,990	417,990	-	0.0%
Total noncurrent assets	33,816,668	32,770,496	1,046,172	3.2%
Total assets	101,192,188	97,842,277	3,349,911	3.4%
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	97,308,239	97,308,239	-	0.0%
Total assets and deferred outflows of resources	\$ 198,500,427	195,150,516	3,349,911	1.7%
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	\$ 12,663,701	22,151,656	(9,487,955)	-42.8%
Accounts payable - other	5,220,405	5,217,630	2,775	0.1%
Due to GovGuam/Medicaid advances	5,200,508	6,222,801	(1,022,293)	-16.4%
Other accrued liabilities	560,000	560,000	-	0.0%
Accrued payroll & benefits	4,749,687	3,592,366	1,157,320	32.2%
Current portion of accrued annual leave	2,569,720	2,569,920	(201)	0.0%
Current portion of subscription liability	950,170	950,170	-	0.0%
Total current liabilities	31,914,191	41,264,543	(9,350,353)	-22.7%
Accrued annual leave, net of current portion	3,577,925	3,578,204	(279)	0.0%
Accrued sick leave	4,294,695	4,163,915	130,780	3.1%
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	418,112,507	427,332,358	(9,219,852)	-2.2%
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	58,082,005	58,082,005	-	0.0%
Net position:				
Net position in capital assets	29,929,429	28,798,902	1,130,527	3.9%
Unrestricted	(307,623,514)	(319,062,749)	11,439,235	3.6%
Total net position	(277,694,085)	(290,263,847)	12,569,762	4.3%
Total liabilities, deferred inflows of resources and net position	\$ 198,500,427	195,150,516	3,349,911	1.7%

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the month ended October 31, 2025 and 2024

	Actual (Unaudited) October 31, 2025	Actual (Unaudited) October 31, 2024	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 8,679,792	5,178,250	3,501,542	67.6%
Other operating revenues:				
DOC	422,988	425,087	(2,098)	0.5%
Cafeteria food sales	40,394	46,434	(6,040)	-13.0%
Other revenues	1,198,175	83,720	1,114,456	1331.2%
Total operating revenues	<u>10,341,350</u>	<u>5,733,490</u>	<u>4,607,860</u>	<u>80.4%</u>
Operating Expenses:				
Salaries	8,310,349	8,289,119	21,230	0.3%
Fringe Benefits	2,870,772	2,702,619	168,154	6.2%
Total personnel costs	<u>11,181,122</u>	<u>10,991,738</u>	<u>189,384</u>	<u>1.7%</u>
Contractual Services	2,596,534	2,678,903	(82,369)	-3.1%
Supplies & Materials	2,050,875	1,960,362	90,513	4.6%
Amortization	84,355	83,466	889	1.1%
Depreciation	472,415	409,430	62,985	15.4%
Retiree health care costs	400,000	250,000	150,000	60.0%
Utilities	404,693	327,828	76,865	23.4%
DOC Clinic Expenses	374,198	374,778	(580)	-0.2%
Minor Equipment	(52,459)	19,070	(71,530)	-375.1%
Travel & Mileage Reimbursement	867	354	514	145.2%
Training	850	(1,179)	2,029	-172.1%
Miscellaneous	2,071	3,699	(1,628)	-44.0%
Total operating expenses	<u>17,515,519</u>	<u>17,098,448</u>	<u>417,071</u>	<u>2.4%</u>
Income (loss) from operations	<u>(7,174,169)</u>	<u>(11,364,958)</u>	<u>4,190,788</u>	<u>36.9%</u>
Nonoperating revenues (expenses):				
Transfers from GovGuam	19,452,041	851,099	18,600,941	2185.5%
Federal grants	108,944	-	108,944	#DIV/0!
Contributions	400,000	250,000	150,000	60.0%
Federal program expenditures	(9,272)	(14,959)	5,687	-38.0%
Interest and penalties	(665)	(533)	(131)	-24.6%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Other	(207,117)	(16,178)	(190,939)	-1180.2%
Total nonoperating revenues (expenses)	<u>19,743,932</u>	<u>1,069,429</u>	<u>18,674,502</u>	<u>1746.2%</u>
Income (loss) before capital grants and contributions	<u>12,569,762</u>	<u>(10,295,528)</u>	<u>22,865,291</u>	<u>-222.1%</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>\$ 12,569,762</u>	<u>(10,295,528)</u>	<u>22,865,291</u>	<u>-222.1%</u>

GUAM MEMORIAL HOSPITAL AUTHORITY
Statements of Revenues, Expenses and Changes in Net Position
For the first month ended October 31, 2025 and 2024

	Actual (Unaudited) October 31, 2025	Actual (Unaudited) October 31, 2024	Change	% +/-
Operating Revenues:				
Net Patient Revenues	\$ 8,679,792	5,178,250	3,501,542	67.6%
Other operating revenues:				
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Total operating revenues	10,341,350	5,733,490	4,607,860	80.4%
Operating Expenses:				
Salaries	8,310,349	8,289,119	21,230	0.3%
Fringe Benefits	2,870,772	2,702,619	168,154	6.2%
Total personnel costs	11,181,122	10,991,738	189,384	1.7%
Contractual Services	2,596,534	2,678,903	(82,369)	-3.1%
Supplies & Materials	2,050,875	1,960,362	90,513	4.6%
Amortization	84,355	83,466	889	1.1%
Depreciation	472,415	409,430	62,985	15.4%
Retiree health care costs	400,000	250,000	150,000	60.0%
Utilities	404,693	327,828	76,865	23.4%
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Training	850	(1,179)	2,029	-172.1%
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Income (loss) from operations	(7,174,169)	(11,364,958)	4,190,788	36.9%
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Others	(207,117)	(16,178)	(190,939)	-1180.2%
Total nonoperating revenues (expenses)	19,743,932	1,069,429	18,674,502	1746.2%
Income (loss) before capital grants and contributions	12,569,762	(10,295,528)	22,865,291	-222.1%
Capital grants and contributions:				
Government of Guam	-	-	-	
Federal grants	-	-	-	
Total capital grants and contributions	-	-	-	
Change in net position	\$ 12,569,762	(10,295,528)	22,865,291	-222.1%