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

	Unaudited October 31, 2026	Unaudited September 30, 2026	Change	% +/-
ASSETS				
Current assets:				
Cash	$ 24,582,938	9,463,648	15,119,290	159.8%
Short-term investments	2,351,885	2,351,885	-	0.0%
Patient accounts receivable, net	53,559,775	52,310,889	1,248,886	2.4%
Due from the Government of Guam	0	19,798,883	(19,798,883)	-100.0%
Other receivables	681,814	688,866	(7,052)	-1.0%
Inventory, net	2,913,880	3,408,732	(494,852)	-14.5%
Prepaid expenses	297,977	297,977	-	0.0%
Total current assets	84,388,270	88,320,880	(3,932,611)	-4.5%
Capital assets:				
Depreciable assets, net	28,965,279	29,459,095	(493,817)	-1.7%
Construction in progress	3,037,857	2,850,357	187,500	6.6%
Intangible assets	2,456,989	2,541,344	(84,355)	-3.3%
Other noncurrent assets	417,990	417,990	-	0.0%
Total noncurrent assets	34,878,114	35,268,786	(390,672)	-1.1%
Total assets	119,266,384	123,589,666	(4,323,282)	-3.5%
Deferred outflows of resources:				
Pension	29,849,778	29,849,778	-	0.0%
OPEB	46,533,503	46,533,503	-	0.0%
Total deferred outflows of resources	76,383,281	76,383,281	-	0.0%
Total assets and deferred outflows of resources	$ 195,649,666	199,972,948	(4,323,282)	-2.2%
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	$ 10,995,566	15,851,816	(4,856,250)	-30.6%
Accounts payable - other	5,740,536	3,712,511	2,028,025	54.6%
Due to GovGuam/Medicaid advances	790,458	589,341	201,117	34.1%
Other accrued liabilities	560,000	560,000	-	0.0%
Accrued payroll & benefits	4,633,501	3,957,271	676,230	17.1%
Current portion of accrued annual leave	2,673,643	2,683,607	(9,965)	-0.4%
Current portion of subscription liability	950,170	950,170	-	0.0%
Total current liabilities	26,343,873	28,304,716	(1,960,843)	-6.9%
Accrued annual leave, net of current portion	3,546,144	3,559,360	(13,216)	-0.4%
Accrued sick leave	4,762,973	4,624,772	138,202	3.0%
Subscription Liability, net of current portion	3,006,887	3,006,887	-	0.0%
Net pension liability	130,912,279	130,912,279	-	0.0%
OPEB liability	173,230,868	173,230,868	-	0.0%
Total liabilities	341,803,024	343,638,882	(1,835,858)	-0.5%
Deferred inflows of resources:				
Pension	16,672,706	16,672,706	-	0.0%
OPEB	93,600,230	93,600,230	-	0.0%
Total deferred inflows of resources	110,272,936	110,272,936	-	0.0%
Net position:				
Net position in capital assets	32,003,135	32,309,452	(306,317)	-0.9%
Unrestricted	-288,429,430	-286,248,323	(2,181,108)	-0.8%
Total net position	-256,426,295	-253,938,871	(2,487,424)	-1.0%
Total liabilities, deferred inflows of resources and net position	$ 195,649,666	199,972,948	(4,323,282)	-2.2%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position

For the first month ended October 31, 2026 and 2025

	Actual (Unaudited) October 31, 2026	Actual (Unaudited) October 31, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	$ 10,719,857	8,679,792	2,040,065	23.5%
Other operating revenues:				
Cafeteria food sales	35,836	40,394	(4,558)	-11.3%
Other revenues	17,911	1,198,175	(1,180,265)	-98.5%
Total operating revenues	10,773,604	9,918,361	855,243	8.6%
Operating Expenses:				
Salaries	8,787,331	8,310,349	476,982	5.7%
Fringe Benefits	2,639,049	2,870,772	(231,723)	-8.1%
Total personnel costs	11,426,380	11,181,122	245,259	2.2%
Contractual Services	3,146,304	2,596,534	549,770	21.2%
Supplies & Materials	2,363,810	2,050,797	313,013	15.3%
Amortization	84,355	84,355	-	0.0%
Depreciation	523,508	472,415	51,094	10.8%
Retiree health care costs	393,231	400,000	(6,769)	-1.7%
Utilities	310,097	404,693	(94,595)	-23.4%
DOC Clinic Expenses	353,396	374,275	(20,880)	-5.6%
Minor Equipment	126,799	(52,459)	179,258	-341.7%
Travel & Mileage Reimbursement	41,175	867	40,308	4648.5%
Training	12,374	850	11,524	1355.8%
Miscellaneous	57,356	2,071	55,285	2669.7%
Total operating expenses	18,838,786	17,515,519	1,323,267	7.6%
Income (loss) from operations	(8,065,182)	(7,597,158)	(468,024)	-6.2%
Nonoperating revenues (expenses):				
Transfers from GovGuam	5,154,816	19,452,041	(14,297,225)	-73.5%
DOC	-	422,988	(422,988)	-100.0%
Federal grants	41,137	108,944	(67,807)	-62.2%
Contributions	393,231	400,000	(6,769)	-1.7%
Federal program expenditures	(18,117)	(9,272)	(8,845)	-95.4%
Interest and penalties	(690)	(665)	(25)	-3.8%
Loss from disposal of fixed asset	-	-	-	#DIV/0!
Others	(46,817)	(207,117)	160,300	77.4%
Total nonoperating revenues (expenses)	5,523,560	20,166,920	(14,643,360)	-72.6%
Income (loss) before capital grants and contributions	(2,541,622)	12,569,762	(15,111,384)	-120.2%
Capital grants and contributions:				
Government of Guam	-	-	-	#DIV/0!
Federal grants	54,198		54,198	#DIV/0!
Total capital grants and contributions	54,198	-	54,198	#DIV/0!
Change in net position	$ (2,487,424)	12,569,762	(15,057,186)	-119.8%