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

	Unaudited September 30, 2026	Audited September 30, 2025	Change	% +/-
ASSETS				
Current assets:				
Cash	$ 9,463,648	10,252,107	(788,459)	-7.7%
Short-term investments	2,351,885	0	2,351,885	#DIV/0!
Patient accounts receivable, net	52,310,889	48,072,075	4,238,814	8.8%
Due from the Government of Guam		609,563	(609,563)	-100.0%
Other receivables	688,866	654,757	34,108	5.2%
Inventory, net	3,717,070	2,890,684	826,386	28.6%
Prepaid expenses	305,740	454,517	(148,777)	-32.7%
Total current assets	68,838,098	62,933,703	5,904,395	9.4%
Capital assets:				
Depreciable assets, net	23,998,375	24,594,202	(595,827)	-2.4%
Construction in progress	7,924,913	4,204,701	3,720,212	88.5%
Intangible assets	2,541,344	3,553,604	(1,012,260)	-28.5%
Other noncurrent assets	417,990	417,990	-	0.0%
Total noncurrent assets	34,882,622	32,770,497	2,112,125	6.4%
Total assets	103,720,719	95,704,200	8,016,519	8.4%
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	$ 180,104,001	172,087,481	8,016,519	4.7%
LIABILITIES AND NET POSITION				
Current liabilities:				
Accounts payable - trade	$ 15,163,292	23,781,023	(8,617,731)	-36.2%
Accounts payable - other	5,247,306	3,500,000	1,747,306	49.9%
Due to GovGuam/Medicaid advances	790,458	6,812,142	(6,021,684)	-88.4%
Other accrued liabilities	560,000	560,000	-	0.0%
Accrued payroll & benefits	3,957,271	3,626,258	331,013	9.1%
Current portion of accrued annual leave	2,581,841	2,642,838	(60,997)	-2.3%
Current portion of subscription liability	950,170	950,170	-	0.0%
Total current liabilities	29,250,337	41,872,430	(12,622,093)	-30.1%
Accrued annual leave, net of current portion	3,670,734	3,505,286	165,448	4.7%
Accrued sick leave	4,624,772	4,163,915	460,857	11.1%
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	344,695,877	356,691,666	(11,995,788)	-3.4%
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	31,923,288	28,798,903	3,124,385	10.8%
Unrestricted	-306,788,100	-323,676,023	16,887,923	5.2%
Total net position	-274,864,812	-294,877,120	20,012,308	6.8%
Total liabilities, deferred inflows of resources and net position	$ 180,104,001	172,087,481	8,016,519	4.7%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position

For the month ended September 30, 2026 and 2025

	Actual (Unaudited) September 30, 2026	Actual (Audited) September 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	$ 9,365,953	(11,578,492)	20,944,445	-180.9%
Other operating revenues:				
Cafeteria food sales	21,167	47,406	(26,239)	-55.3%
Other revenues	27,246	80,369	(53,124)	-66.1%
Total operating revenues	9,414,365	(11,450,716)	20,865,082	-182.2%
Operating Expenses:				
Salaries	8,122,296	8,028,077	94,219	1.2%
Fringe Benefits	2,818,673	(889,215)	3,707,888	-417.0%
Total personnel costs	10,940,969	7,138,862	3,802,107	53.3%
Contractual Services	3,454,112	2,416,210	1,037,902	43.0%
Supplies & Materials	1,845,924	1,375,219	470,704	34.2%
Amortization	84,355	342,380	(258,025)	-75.4%
Depreciation	459,762	470,680	(10,918)	-2.3%
Retiree health care costs	389,846	8,377,554	(7,987,708)	-95.3%
Utilities	434,405	265,746	168,659	63.5%
DOC Clinic Expenses	312,531	309,852	2,679	0.9%
Minor Equipment	(94,262)	(1,695,769)	1,601,506	-94.4%
Travel & Mileage Reimbursement	48,010	269	47,741	17721.8%
Training	15,542	11,656	3,886	33.3%
Miscellaneous	54,223	123,622	(69,399)	-56.1%
Total operating expenses	17,945,417	19,136,282	(1,190,865)	-6.2%
Income (loss) from operations	(8,531,052)	(30,586,998)	22,055,947	72.1%
Nonoperating revenues (expenses):				
Transfers from GovGuam	4,430,807	30,461,269	(26,030,462)	-85.5%
DOC	304,167	350,835	(46,668)	13.3%
Federal grants	274,518	386,536	(112,017)	-29.0%
Contributions	436,110	2,895,335	(2,459,225)	-84.9%
Federal program expenditures	-	307	(307)	-100.0%
Interest and penalties	(598)	(11,303)	10,705	94.7%
Loss from disposal of fixed asset	(98)	(149,977)	149,880	99.9%
Other	24,150	(25,338)	49,488	195.3%
Total nonoperating revenues (expenses)	5,469,056	33,907,663	(28,438,607)	-83.9%
Income (loss) before capital grants and contributions	(3,061,995)	3,320,665	(6,382,660)	-192.2%
Capital grants and contributions:				
Government of Guam	2,468,216	-	2,468,216	#DIV/0!
Federal grants	4,216,145	-	4,216,145	#DIV/0!
Total capital grants and contributions	6,684,361	-	6,684,361	#DIV/0!
Change in net position	$ 3,622,365	3,320,665	301,701	9.1%

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

	Actual (Unaudited) September 30, 2026	Actual (Audited) September 30, 2025	Change	% +/-
Operating Revenues:				
Net Patient Revenues	$ 131,839,181	113,271,606	18,567,575	16.4%
Other operating revenues:				
Cafeteria food sales	404,882	479,025	(74,143)	-15.5%
Other revenues	4,090,089	1,291,824	2,798,264	216.6%
Total operating revenues	136,334,151	115,042,456	21,291,696	18.5%
Operating Expenses:				
Salaries	99,544,321	96,798,217	2,746,104	2.8%
Fringe Benefits	34,276,101	28,967,265	5,308,836	18.3%
Total personnel costs	133,820,422	125,765,482	8,054,940	6.4%
Contractual Services	41,985,272	40,492,237	1,493,036	3.7%
Supplies & Materials	21,494,641	17,699,357	3,795,284	21.4%
Amortization	1,012,260	1,264,951	(252,691)	-20.0%
Depreciation	5,581,362	5,209,723	371,639	7.1%
Retiree health care costs	4,718,766	12,027,554	(7,308,788)	-60.8%
Utilities	3,798,837	3,878,873	(80,036)	-2.1%
DOC Clinic Expenses	4,080,917	4,226,296	(145,379)	-3.4%
Minor Equipment	2,614,751	426,818	2,187,933	512.6%
Travel & Mileage Reimbursement	138,586	20,632	117,954	571.7%
Training	123,381	187,735	(64,354)	-34.3%
Miscellaneous	395,309	368,874	26,435	7.2%
Total operating expenses	219,764,505	211,568,531	8,195,974	3.9%
Income (loss) from operations	(83,430,353)	(96,526,075)	13,095,722	13.6%
Nonoperating revenues (expenses):				
Transfers from GovGuam	69,354,657	87,503,204	(18,148,547)	-20.7%
DOC	3,650,000	4,740,183	(1,090,183)	-23.0%
Federal grants	778,202	11,797,464	(11,019,262)	-93.4%
Contributions	5,075,341	6,932,316	(1,856,976)	-26.8%
Federal program expenditures	(65,792)	(47,289)	(18,503)	-39.1%
Interest and penalties	(51,949)	(89,949)	38,000	42.2%
Loss from disposal of fixed asset	(93,235)	(245,014)	151,779	61.9%
Others	(394,299)	(274,550)	(119,749)	-43.6%
Total nonoperating revenues (expenses)	78,252,925	110,316,366	(32,063,441)	-29.1%
Income (loss) before capital grants and contributions	(5,177,428)	13,790,291	(18,967,719)	-137.5%
Capital grants and contributions:				
Government of Guam	19,745,714	-	19,745,714	#DIV/0!
Federal grants	5,444,022	56,700	5,387,322	-9501.4%
Total capital grants and contributions	25,189,736	56,700	25,133,036	44326.3%
Change in net position	$ 20,012,308	13,846,991	6,165,317	44.5%