GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Net Position February 28, 2022 and September 30, 2021

		Unaudited February 28, 2022	Unaudited September 30, 2021	Change	% +/-
ASSETS	-	, , , ,			
Current assets:					
Cash	\$	3,496,295	4,871,904	(1,375,609)	-28.2%
Patient accounts receivable, net		42,782,728	39,742,064	3,040,664	7.7%
Due from the Government of Guam		2,307,762	4,361,358	(2,053,596)	-47.1%
Other receivables		122,185	115,587	6,598	5.7%
Inventory, net		3,206,106	3,470,137	(264,031)	-7.6%
Prepaid expenses	_	-			
Total current assets	_	51,915,076	52,561,050	(645,974)	-1.2%
Capital assets:					
Depreciable assets, net		27,966,314	29,516,643	(1,550,329)	-5.3%
Construction in progress		2,066,200	1,490,690	575,510	38.6%
Total noncurrent assets	-	30,032,514	31,007,333	(974,819)	-3.1%
Total assets	-	81,947,590	83,568,383	(1,620,793)	-1.9%
	_	, , , , , , , , , , , , , , , , , , ,			
Deferred outflows of resources:		20 270 202	20 270 202		0.00/
Pension		20,270,393	20,270,393	-	0.0%
OPEB	-	44,087,196	44,087,196		0.0%
Total assets and deformed outflows of resources	_ ے	64,357,589 146,305,179	64,357,589	(1 620 702)	0.0%
Total assets and deferred outflows of resources	^ې =	146,305,179	147,925,972	(1,620,793)	-1.1%
LIABILITIES AND NET POSITION Current liabilities:					
Accounts payable-trade	\$	29,328,840	9,233,790	20,095,050	217.6%
Accounts payable-other		273,435	1,099,876	(826,441)	-75.1%
Due to Noridian		317,652	2,472,797	(2,155,145)	-87.2%
Deferred revenues		5,825,818	5,825,818	-	0.0%
Other accrued liabilities		560,000	560,000	-	0.0%
Accrued payroll and benefits		3,861,395	4,947,235	(1,085,840)	-21.9%
Current portion of accrued annual leave	_	1,967,914	1,997,917	(30,003)	-1.5%
Total current liabilities	_	42,135,054	26,137,433	15,997,621	61.2%
Accrued annual leave, net of current portion		3,350,772	3,401,859	(51,087)	-1.5%
Accrued sick leave		4,480,754	4,594,559	(113,805)	-2.5%
Net pension liability		130,697,535	130,697,535	-	0.0%
OPEB liability		182,956,947	182,956,947	-	0.0%
Total liabilities	-	363,621,062	347,788,333	15,832,729	4.6%
Deferred inflows of resources:					
Pension		4,463,405	4,463,405		0.0%
OPEB		43,579,984	43,579,984		0.0%
Total deferred inflows of resources	-	48,043,389	48,043,389		0.0%
	-	10,0 13,303	10,013,303		0.070
Net position:					
Net position in capital assets		30,032,514	31,007,333	(974,819)	-3.1%
Unrestricted	_	(295,391,786)	(278,913,083)	(16,478,703)	-5.9%
Total net position	_	(265,359,272)	(247,905,750)	(17,453,522)	-7.0%
Total liabilities, deferred inflows of resources and net position	\$_	146,305,179	147,925,972	(1,620,793)	-1.1%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position For the month ended February 28, 2022 and 2021

Operating Revenues: February 28, 2022 February 28, 2021 Change %+/- Operating Revenues: \$ 11,338,006 6,124,050 5,213,956 85.1% Other operating revenues: 2 2 2 190,488 18,489 9.7% Cafeteria food sales 34,459 45,609 11,150 -24,4% Other revenues 44,346 9,931 34,415 346,5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 332,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs<			Actual (Unaudited)	Actual (Audited)		
Net Patient Revenues \$ 11,338,006 6,124,050 5,213,956 85.1% Other operating revenues: 208,977 190,488 18,489 9.7% Cafeteria food sales 34,459 45,609 (11,150) -24.4% Other revenues 44,346 9,931 34,415 346.5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114.881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 11.4% Contractual Services 5,442,224 4,509,768 932,456 2.07% Supplies & Materials 1,386,656 2,306,222 (191,566) -39.9% Depreciation 368,211 339,025 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% Minor Equipment 535,005 22,103 512,902 2320.5% Tr		,	February 28, 2022	February 28, 2021	Change	% +/-
Net Patient Revenues \$ 11,338,006 6,124,050 5,213,956 85.1% Other operating revenues: 208,977 190,488 18,489 9.7% Cafeteria food sales 34,459 45,609 (11,150) -24.4% Other revenues 44,346 9,931 34,415 346.5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 11.4% Contractual Services 5,442,224 4,509,768 932,456 2.07% Supplies & Materials 1,386,656 2,306,222 1919,566 -39.9% Depreciation 368,211 339,025 94,404 69.8% Utilities 348,534 292,497 50,37 19.2% Minor Equipment 535,005 22,103 512,902 2320,5% Misc	Operating Povenues					
Other operating revenues: 208,977 190,488 18,489 -9.74 DOC 208,977 190,488 18,489 -9.74 Cafteria food sales 34,459 45,609 (11,150) -24.4% Other revenues 44,346 9,931 34,415 346,5% Total operating revenues 11,625,788 6,370,078 5,255,710 82,5% Operating Expenses: 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 832,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) 23.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69,8% Utilities 348,534 22,497 56,037 19.2% DOC Clinic Expenses	·	¢	11 229 006	6 124 050	5 212 056	QE 10/
DOC 208,977 190,488 18,489 -9.7% Cafeteria food sales 34,459 45,609 1(1,150) -24.4% Other revenues 44,346 9,931 34,415 346.5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,647 6,542,194 814,271 12.4% Contractual Services 5,442,224 4,509,768 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 6.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965		ڔ	11,556,000	0,124,030	3,213,930	03.170
Cafeteria food sales 34,459 45,609 (11,150) -24.4% Other revenues 44,346 9,931 34,415 346.5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 5,442,224 4,509,766 814,271 12.4% Contractual Services 5,442,224 4,509,622 (919,566) 2.0% Supplies & Materials 1,386,656 2,306,222 (919,566) 2.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,006 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% Milore Expenses 183,787 167,822 15,965 9.5% Milore Expenses 18,868 - 86 10,96			200 077	100 400	10 400	0.70/
Other revenues 44,346 9,931 34,15 346.5% Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,560) 39.9% Depreciation 368,211 339,005 29,160 39.94 69,8% Retiree health care costs 229,610 135,206 94,04 69,8% Utilities 348,534 292,497 56,037 19,2% DOC Clinic Expenses 183,787 167,822 15,965 9,36 40,40 648.8% Minor Equipment 535,005 22,103 512,902 2320.5% 114,96 648.8% 10,40,96				•		
Total operating revenues 11,625,788 6,370,078 5,255,710 82.5% Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 332,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39,9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,203 512,203 2320,5% Travel & Mileage Reimbursement 886 - 86 90,701 13,436 648.8% Miscellaneous 2,8045 (62,528) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Operating Expenses: Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,667 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) 39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320,5% Travel & Mileage Reimbursement 886 - 886 #ID/VII Trail operating expenses 15,894,932 14,254,382 1,640,550 11.5% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5%		,				
Salaries 5,706,884 5,007,494 699,390 14.0% Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 932,456 2.079,99 Supplies & Materials 1,386,656 2,306,222 (919,566) -39,99 Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.3% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 886 - 886 #DIV/0! Travel & Mileage Reimbursement 886 - 886 #DIV/0! Travel & Mileage Reimbursement 886 - 9.86 #DIV/0! Travel & Mileage Reimbursement 8,804 (62,528) 90,573 -144,9% Total operating expenses	rotal operating revenues	•	11,023,788	0,370,078	3,233,710	82.570
Fringe Benefits 1,649,583 1,534,702 114,881 7.5% Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,68 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/01 Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 662,528 90,573 144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations <td>Operating Expenses:</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Operating Expenses:					
Total personnel costs 7,356,467 6,542,196 814,271 12.4% Contractual Services 5,442,224 4,509,768 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Minor Equipment 886 - 886 #DIV/01 Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 15.9% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (e	Salaries		5,706,884	5,007,494	699,390	14.0%
Contractual Services 5,442,224 4,509,768 932,456 20.7% Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9,5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/01 Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 21,545,515 2,135,091 (589,576) -27.6%	Fringe Benefits		1,649,583	1,534,702	114,881	7.5%
Supplies & Materials 1,386,656 2,306,222 (919,566) -39.9% Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/01 Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (42,69,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 1 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6%	Total personnel costs	•	7,356,467	6,542,196	814,271	12.4%
Depreciation 368,211 339,025 29,186 8.6% Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320,5% Travel & Mileage Reimbursement 886 - 886 #DIV/0! Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 29,901 (75,209) 65,309 -86.8% Income (loss) p	Contractual Services		5,442,224	4,509,768	932,456	20.7%
Retiree health care costs 229,610 135,206 94,404 69.8% Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/01 Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% <	Supplies & Materials		1,386,656	2,306,222	(919,566)	-39.9%
Utilities 348,534 292,497 56,037 19.2% DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/O! Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Mologerating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -77.8% Loss fro	Depreciation		368,211	339,025	29,186	8.6%
DOC Clinic Expenses 183,787 167,822 15,965 9.5% Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/0! Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): Transfers from GovGuam 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (175,790) (27,056) (148,734) -549.7% Other (175,790) (27,056) (148,734)	Retiree health care costs		229,610	135,206	94,404	69.8%
Minor Equipment 535,005 22,103 512,902 2320.5% Travel & Mileage Reimbursement 886 - 886 #DIV/0! Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): Transfers from GovGuam 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - + #DIV/0! Other (175,790) (27,056)	Utilities		348,534	292,497	56,037	19.2%
Travel & Mileage Reimbursement 886 - 886 #DIV/0! Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058)	DOC Clinic Expenses		183,787	167,822	15,965	9.5%
Training 15,507 2,071 13,436 648.8% Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): Transfers from GovGuam 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Interest and penalties (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions: 619,592	Minor Equipment		535,005	22,103	512,902	2320.5%
Miscellaneous 28,045 (62,528) 90,573 -144.9% Total operating expenses 15,894,932 14,254,382 1,640,550 11.5% Income (loss) from operations (4,269,144) (7,884,304) 3,615,160 45.9% Nonoperating revenues (expenses): Transfers from GovGuam 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions: 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contribut	Travel & Mileage Reimbursement		886	-	886	#DIV/0!
Total operating expenses Income (loss) from operations 15,894,932 (4,269,144) 14,254,382 (7,884,304) 1,640,550 (45.9) 11.5% (45.9) Nonoperating revenues (expenses): Transfers from GovGuam 1,545,515 (2,135,091) (589,576) (589,576) -27.6% (589	Training		15,507	2,071	13,436	648.8%
Income (loss) from operations	Miscellaneous		28,045	(62,528)	90,573	-144.9%
Nonoperating revenues (expenses): Transfers from GovGuam	Total operating expenses	'	15,894,932	14,254,382	1,640,550	11.5%
Transfers from GovGuam 1,545,515 2,135,091 (589,576) -27.6% Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - - Government of Guam - - - - - Federal grants - - - - - Total capital grants and contributions - -	Income (loss) from operations	'	(4,269,144)	(7,884,304)	3,615,160	45.9%
Federal grants 3,300,000 3,155,010 144,990 4.6% Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - - Government of Guam - - - - - Federal grants - - - - - Total capital grants and contributions - - - -	Nonoperating revenues (expenses):	'				
Contributions 229,610 181,038 48,572 26.8% Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - - Federal grants - - - - - - Total capital grants and contributions - - - - -	Transfers from GovGuam		1,545,515	2,135,091	(589,576)	-27.6%
Federal program expenditures (9,900) (75,209) 65,309 -86.8% Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - - Federal grants - - - - - - Total capital grants and contributions - - - - - -	Federal grants		3,300,000	3,155,010	144,990	4.6%
Interest and penalties (699) (80) (619) -773.8% Loss from disposal of fixed asset - - - - #DIV/0! Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - Government of Guam - - - - Federal grants - - - - Total capital grants and contributions - - - -	Contributions		229,610	181,038	48,572	26.8%
Loss from disposal of fixed asset Other Other (175,790) (185,734)	Federal program expenditures		(9,900)	(75,209)	65,309	-86.8%
Other (175,790) (27,056) (148,734) -549.7% Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: - - - - - Federal grants - - - - - - Total capital grants and contributions -	Interest and penalties		(699)	(80)	(619)	-773.8%
Total nonoperating revenues (expenses) 4,888,736 5,368,794 (480,058) -8.9% Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions	Loss from disposal of fixed asset		-	-	-	#DIV/0!
Income (loss) before capital grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: Government of Guam Federal grants	Other		(175,790)	(27,056)	(148,734)	-549.7%
grants and contributions 619,592 (2,515,510) 3,135,102 -124.6% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions	Total nonoperating revenues (expenses)		4,888,736	5,368,794	(480,058)	-8.9%
Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions Total capital grants and contributions	, ,					
Government of Guam Federal grants	grants and contributions	,	619,592	(2,515,510)	3,135,102	-124.6%
Federal grants Total capital grants and contributions						
Total capital grants and contributions			-	-	-	
Change in net position \$ 619,592 (2,515,510) 3,135,102 -124.6%	Total capital grants and contributions		-			
	Change in net position	\$	619,592	(2,515,510)	3,135,102	-124.6%

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position For five months period ended February 28, 2022 and 2021

	Actual (Unaudited) February 28, 2022		Actual (Audited) February 28, 2021		Change	% +/-
Operating Revenues:						
Net Patient Revenues	\$	51,990,019	37,152	820	14,837,199	39.9%
Other operating revenues:	*	31,330,013	37,131	-,020	11,007,133	33.370
DOC		1,153,996	1.039	9,796	114,200	11.0%
Cafeteria food sales		167,196),664	(83,468)	-33.3%
Other revenues		98,069		9,851	58,218	146.1%
Total operating revenues		53,409,280	38,483		14,926,149	38.8%
Operating Expenses:						
Salaries		31,325,901	29,948	3.826	1,377,075	4.6%
Fringe Benefits		8,866,601		L,441	715,160	8.8%
Total personnel costs		40,192,502	38,100		2,092,235	5.5%
Contractual Services		27,963,616	21,768	3,882	6,194,734	28.5%
Supplies & Materials		8,549,917	9,783	L,217	(1,231,300)	-12.6%
Depreciation		1,846,690	1,542	2,876	303,814	19.7%
Retiree health care costs		1,148,050	1,148	3,050	-	0.0%
Utilities		1,425,286	1,118	3,391	306,895	27.4%
DOC Clinic Expenses		1,016,918	913	3,687	103,231	11.3%
Minor Equipment		866,475	544	1,698	321,777	59.1%
Travel & Mileage Reimbursement		1,994		883	1,111	125.8%
Training		56,700	32	2,267	24,433	75.7%
Miscellaneous		118,302	116	5,676	1,626	1.4%
Total operating expenses		83,186,450	75,067	7,894	8,118,556	10.8%
Income (loss) from operations		(29,777,170)	(36,584	1,763)	6,807,593	18.6%
Nonoperating revenues (expenses):						
Transfers from GovGuam		6,681,241	9,380),678	(2,699,437)	-28.8%
Federal grants		4,825,622	10,374	1,332	(5,548,710)	-53.5%
Contributions		1,149,125	1,202	2,212	(53,087)	-4.4%
Federal program expenditures		(9,900)	(150),878)	140,978	93.4%
Interest and penalties		(933)		(361)	(572)	-158.4%
Loss from disposal of fixed asset		(8,876)		-	(8,876)	#DIV/0!
Others		(312,631)	(12	2,613)	(300,018)	-2378.6%
Total nonoperating revenues (expenses)		12,323,648	20,793	3,370	(8,469,722)	-40.7%
Income (loss) before capital grants and contributions		(17,453,522)	(15,792	L,393)	(1,662,129)	10.5%
Capital grants and contributions:						
Government of Guam		-		-	-	
Federal grants				-		
Total capital grants and contributions				-		
Change in net position	\$	(17,453,522)	(15,792	L,393)	(1,662,129)	10.5%