GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Net Position
October 31, 2021 and September 30, 2021

| | | Unaudited October 31, 2021 | Unaudited September 30, 2021 | Change | % +/- |
|---|-----|-------------------------------|---------------------------------|---|---------|
| ASSETS | _ | 000000. 01, 1011 | 50ptc50; 2022 | опапас | 75 17 |
| Current assets: | | | | | |
| Cash | \$ | 199,565 | 4,871,904 | (4,672,339) | -95.9% |
| Patient accounts receivable, net | | 41,501,176 | 39,742,064 | 1,759,112 | 4.4% |
| Due from the Government of Guam | | 1,901,375 | 4,189,186 | (2,287,811) | -54.6% |
| Other receivables | | 93,450 | 115,587 | (22,137) | -19.2% |
| Inventory, net | | 3,319,268 | 3,470,137 | (150,869) | -4.3% |
| Prepaid expenses | _ | | | | |
| Total current assets | _ | 47,014,834 | 52,388,878 | (5,374,044) | -10.3% |
| Capital assets: | | | | | |
| Depreciable assets, net | | 29,147,520 | 29,516,643 | (369,123) | -1.3% |
| Construction in progress | | 1,490,690 | 1,490,690 | - | 0.0% |
| Total noncurrent assets | _ | 30,638,210 | 31,007,333 | (369,123) | -1.2% |
| Total assets | _ | 77,653,044 | 83,396,211 | (5,743,167) | -6.9% |
| | _ | · · · | | | |
| 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 deferred outflows of resources Total assets and deferred outflows of resources | _ ب | 64,357,589 142,010,633 | 64,357,589 | (F 742 167) | -3.9% |
| Total assets and deferred outflows of resources | = ۲ | 142,010,033 | 147,753,800 | (5,743,167) | -3.9% |
| LIABILITIES AND NET POSITION Current liabilities: | | | | | |
| Accounts payable-trade | \$ | 11,808,748 | 9,233,790 | 2,574,958 | 27.9% |
| Accounts payable-other | | (82,751) | 284,043 | (366,794) | -129.1% |
| Due to Noridian | | 1,946,787 | 2,472,797 | (526,010) | -21.3% |
| Deferred revenues | | 3,000,000 | 3,000,000 | - | 0.0% |
| Other accrued liabilities | | 560,000 | 560,000 | - | 0.0% |
| Accrued payroll and benefits | | 1,972,306 | 4,947,235 | (2,974,929) | -60.1% |
| Current portion of accrued annual leave | _ | 1,986,879 | 1,997,917 | (11,038) | -0.6% |
| Total current liabilities | _ | 21,191,969 | 22,495,782 | (1,303,813) | -5.8% |
| Accrued annual leave, net of current portion | | 3,383,064 | 3,401,859 | (18,795) | -0.6% |
| Accrued sick leave | | 4,684,910 | 4,663,654 | 21,256 | 0.5% |
| Net pension liability | | 130,697,535 | 130,697,535 | - | 0.0% |
| OPEB liability | | 182,956,947 | 182,956,947 | - | 0.0% |
| Total liabilities | | 342,914,425 | 344,215,777 | (1,301,352) | -0.4% |
| 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% |
| Net position: | _ | | | | |
| Net position in capital assets | | 30,638,210 | 31,007,333 | (369,123) | -1.2% |
| Unrestricted | | (279,585,391) | (275,512,699) | (4,072,692) | -1.5% |
| Total net position | _ | (248,947,181) | (244,505,366) | (4,441,815) | -1.8% |
| Total liabilities, deferred inflows of resources | - | (= :=,0 ::,101) | (= 1 .,555,550) | (, , , , , , , , , , , , , , , , , , , | |
| and net position | \$_ | 142,010,633 | 147,753,800 | (5,743,167) | -3.9% |
| | | | | | |

GUAM MEMORIAL HOSPITAL AUTHORITY

Statements of Revenues, Expenses and Changes in Net Position For the month ended October 31, 2021 and 2020

| Operating Revenues: Cotober 31, 2021 October 31, 2020 Change % +/- Operating Revenues: \$ 10,394,502 8,281,644 2,112,858 25.5% Other operating revenues: 00C 185,154 186,331 (1,177) 0.6% Cafeteria food sales 37,090 39,121 (2,031) 5-2.8% Other revenues 19,070 7,556 11,414 149,1% Total operating revenues 10,635,816 8,514,752 2,121,064 24.9% Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4.2% Operating Expenses: Total personnel costs 8,180,118 | | | Actual (Unaudited) | Actual (Audited) | | |
|--|--|----|--------------------|------------------|-----------|---------|
| Net Patient Revenues \$ 10,394,502 8,281,644 2,112,858 25.5% Other operating revenues: 185,154 186,331 (1,177) 0.6% Cafeteria food sales 37,090 39,121 (2,031) 5.2% Other revenues 19,070 7,656 11,414 149,17% Total operating revenues 10,635,816 8,514,752 2,121,064 24,9% Operating Expenses: 8 50,389,208 6,132,838 256,370 4.2% Firinge Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32,5% Supplies & Materials 1,458,698 2,392,900 1934,202 -93,9% Depreciation 369,123 301,973 67,150 22,2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35,19 < | | • | October 31, 2021 | October 31, 2020 | Change | % +/- |
| Net Patient Revenues \$ 10,394,502 8,281,644 2,112,858 25.5% Other operating revenues: 185,154 186,331 (1,177) 0.6% Cafeteria food sales 37,090 39,121 (2,031) 5.2% Other revenues 19,070 7,656 11,414 149,17% Total operating revenues 10,635,816 8,514,752 2,121,064 24,9% Operating Expenses: 8 50,389,208 6,132,838 256,370 4.2% Firinge Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32,5% Supplies & Materials 1,458,698 2,392,900 1934,202 -93,9% Depreciation 369,123 301,973 67,150 22,2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35,19 < | Operating Revenues: | | | | | |
| Other operating revenues: 185,154 186,331 (1,177) 0.6% Cafteria food sales 37,090 39,121 (2,031) 5.2% Other revenues 19,070 7,656 11,414 149,1% Total operating revenues 10,635,816 8,514,752 2,121,064 24,9% Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32,5% Supplies & Materials 1,458,698 2,922,000 (934,202) 39,0% Depreciation 369,123 301,973 67,150 22,2% Retiree health care costs 229,610 253,211 (23,601) 93,84 15,610 19,3% 10,150 19,3% 10,150 19,3% 10,150 10,5% 10,150 10,150 10,150 | · | \$ | 10 394 502 | 8 281 644 | 2 112 858 | 25.5% |
| DOC 185,154 186,331 (1,177) 0.6% Cafeteria food sales 37,090 39,121 (2,031) 5.2% Other revenues 19,070 7,656 11,414 149,1% Total operating revenues 10,635,816 8,514,752 2,121,064 24.9% Operating Expenses: Salaries 6,389,008 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,488,698 2,392,900 (934,202) -39.0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC clinic Expenses 162,798 163,549 (751) -9 | | 7 | 10,334,302 | 0,201,044 | 2,112,030 | 23.370 |
| Cafeteria food sales 37,090 39,121 (2,031) 5-28% Other revenues 19,070 7,656 11,414 149,1% Total operating revenues 10,635,816 8,514,752 2,121,064 24,9% Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 4,848,976 3,386,051 1,098,925 32,5% Contractual Services 4,484,976 3,386,051 1,098,925 32,5% Supplies & Materials 1,458,698 2,392,900 (934,202) -39,0% Depreciation 369,123 301,973 67,150 22,2% Retiree health care costs 229,610 253,211 (23,601) 93,3% Utilities 2295,114 218,512 76,802 351,4 DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 32,657 138,688 253,969 <td></td> <td></td> <td>185 154</td> <td>186 331</td> <td>(1 177)</td> <td>0.6%</td> | | | 185 154 | 186 331 | (1 177) | 0.6% |
| Other revenues 19,070 7,656 11,414 149.1% Total operating revenues 10,635,816 8,514,752 2,121,064 24.9% Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -99.0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 1 - - - +DID//01 Travel & Mileage Reimbursement - - - +D | | | | | | |
| Total operating revenues 10,635,816 8,514,752 2,121,064 24.9% Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -9,0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DIVIDIO Training 1,423 22,925 (21,502) 93.8% < | | | | | | |
| Operating Expenses: Salaries 6,389,208 6,132,838 256,370 4,2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -39,0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183,1% Travel & Mileage Reimbursement - - - #DIV/0! Travel & Mileage Reimbursement - - - #DIV/0! Travel & Mileage Reimbursement - - - #DIV/0! Total | | • | | | | |
| Salaries 6,389,208 6,132,838 256,370 4.2% Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -39,0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,510 253,211 (23,601) -9,3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183,1% Travel & Mileage Reimbursement - - - #DIV/0! Travel & Mileage Reimbursement - - - #DIV/0! Travel & Mileage Reimbursement - - - #DIV/0! Total operating expenses 1 | , other operating revenues | • | 10,000,010 | 0,011,701 | | |
| Fringe Benefits 1,790,910 1,697,056 93,854 5.5% Total personnel costs 8,180,118 7,829,894 350,224 4,5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -39,0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DU/01 Training 1,423 22,925 (21,502) -93.8% Miscellaneous 353,339 43,170 (7,831) 18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations | Operating Expenses: | | | | | |
| Total personnel costs 8,180,118 7,829,894 350,224 4.5% Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,000 (934,202) -39.0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DUIVOI Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating | Salaries | | 6,389,208 | 6,132,838 | 256,370 | 4.2% |
| Contractual Services 4,484,976 3,386,051 1,098,925 32.5% Supplies & Materials 1,458,698 2,392,900 (934,202) -39.0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - - #DIV/01 Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 114,717 - 114,717 #DIV/01 | Fringe Benefits | | 1,790,910 | 1,697,056 | 93,854 | 5.5% |
| Supplies & Materials 1,458,698 2,392,900 (934,202) -39.0% Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - - #DIV/01 Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1261,881 20.2% Nonoperating revenues (expenses): 114,717 - 114,717 #DIV/01 Contributions 229,610 261,541 (31,931) -12.2% | Total personnel costs | | 8,180,118 | 7,829,894 | 350,224 | 4.5% |
| Depreciation 369,123 301,973 67,150 22.2% Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DIV/0! Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures | Contractual Services | | 4,484,976 | 3,386,051 | 1,098,925 | 32.5% |
| Retiree health care costs 229,610 253,211 (23,601) -9.3% Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - - #DIV/0! Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 31,931 -12.2% Federal program expenditures - (58,036) 58,036 -100.0% <t< td=""><td>Supplies & Materials</td><td></td><td>1,458,698</td><td>2,392,900</td><td>(934,202)</td><td>-39.0%</td></t<> | Supplies & Materials | | 1,458,698 | 2,392,900 | (934,202) | -39.0% |
| Utilities 295,314 218,512 76,802 35.1% DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DIV/0! Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 31,754 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed a | Depreciation | | 369,123 | 301,973 | 67,150 | 22.2% |
| DOC Clinic Expenses 162,798 163,549 (751) -0.5% Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DIV/0! Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other | Retiree health care costs | | 229,610 | 253,211 | (23,601) | -9.3% |
| Minor Equipment 392,657 138,688 253,969 183.1% Travel & Mileage Reimbursement - - - #DIV/0! Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): Transfers from GovGuam 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% < | Utilities | | 295,314 | 218,512 | 76,802 | 35.1% |
| Travel & Mileage Reimbursement - - - - - 93.8% Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): 859,183 5.8% 5.8% 5.8% 5.8 5.8% 5.8 5.8% 5.8% 5.8 5.8% 5.8 5.8 5.8% 5.8 5.2 5.8 5.8 5.2 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 | DOC Clinic Expenses | | 162,798 | 163,549 | (751) | -0.5% |
| Training 1,423 22,925 (21,502) -93.8% Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): Transfers from GovGuam 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Capital grants and contributions: (4,441,815) (5,343,552) | Minor Equipment | | 392,657 | 138,688 | 253,969 | 183.1% |
| Miscellaneous 35,339 43,170 (7,831) -18.1% Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): Transfers from GovGuam 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions: (4,441,815) (5,343,552) 901,737 -16.9% Government of Guam - - | Travel & Mileage Reimbursement | | - | - | - | #DIV/0! |
| Total operating expenses 15,610,056 14,750,873 859,183 5.8% Income (loss) from operations (4,974,240) (6,236,121) 1,261,881 20.2% Nonoperating revenues (expenses): Transfers from GovGuam 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions: (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: - - - - Federal grants - - </td <td>Training</td> <td></td> <td>1,423</td> <td>22,925</td> <td>(21,502)</td> <td>-93.8%</td> | Training | | 1,423 | 22,925 | (21,502) | -93.8% |
| Income (loss) from operations | Miscellaneous | - | 35,339 | 43,170 | (7,831) | -18.1% |
| Nonoperating revenues (expenses): Transfers from GovGuam | Total operating expenses | | 15,610,056 | 14,750,873 | 859,183 | 5.8% |
| Transfers from GovGuam 187,544 684,069 (496,525) -72.6% Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: - - - - - Government of Guam - - - - - Federal grants - - - - - Total capital grants and contributions - - - - - | Income (loss) from operations | | (4,974,240) | (6,236,121) | 1,261,881 | 20.2% |
| Federal grants 114,717 - 114,717 #DIV/0! Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: - - - - - Government of Guam - - - - - Federal grants - - - - - Total capital grants and contributions - - - - - | Nonoperating revenues (expenses): | • | | _ | | |
| Contributions 229,610 261,541 (31,931) -12.2% Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: - - - - - - Federal grants - | Transfers from GovGuam | | 187,544 | 684,069 | (496,525) | -72.6% |
| Federal program expenditures - (58,036) 58,036 -100.0% Interest and penalties (76) (69) (7) -10.1% Loss from disposal of fixed asset - - - #DIV/0! Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: - <td< td=""><td>Federal grants</td><td></td><td>114,717</td><td>-</td><td>114,717</td><td>#DIV/0!</td></td<> | Federal grants | | 114,717 | - | 114,717 | #DIV/0! |
| Interest and penalties | Contributions | | 229,610 | 261,541 | (31,931) | -12.2% |
| Loss from disposal of fixed asset Other Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) Income (loss) before capital grants and contributions Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions | Federal program expenditures | | - | (58,036) | 58,036 | -100.0% |
| Other 630 5,064 (4,434) 87.6% Total nonoperating revenues (expenses) 532,425 892,569 (360,144) -40.3% Income (loss) before capital grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions | Interest and penalties | | (76) | (69) | (7) | -10.1% |
| Total nonoperating revenues (expenses) Income (loss) before capital grants and contributions 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 (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: Government of Guam | Other | - | 630 | 5,064 | (4,434) | 87.6% |
| grants and contributions (4,441,815) (5,343,552) 901,737 -16.9% Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions | Total nonoperating revenues (expenses) | | 532,425 | 892,569 | (360,144) | -40.3% |
| Capital grants and contributions: Government of Guam Federal grants Total capital grants and contributions | Income (loss) before capital | | | | | |
| Government of Guam Federal grants | grants and contributions | • | (4,441,815) | (5,343,552) | 901,737 | -16.9% |
| Federal grants Total capital grants and contributions | Capital grants and contributions: | | | | | |
| Total capital grants and contributions | Government of Guam | | - | - | - | |
| | S . | | <u> </u> | | | |
| Change in net position \$ (4,441,815) (5,343,552) 901,737 -16.9% | Total capital grants and contributions | | - | - | | |
| | Change in net position | \$ | (4,441,815) | (5,343,552) | 901,737 | -16.9% |