

Judiciary of Guam
Judicial Client Services Fund
FY 2026 Changes in Fiduciary Net Position
as of December 31, 2025 (Unaudited)

Additions:

Licenses, Fees, and Permits	\$	5,451
Other		38
Total Revenues		5,489

Deductions:

Personnel Services:		
Regular Salary & Incr		57,728
Retirement		19,456
Hospital Insurance		7,158
Dental Insurance		1,630
Medicare Tax		802
Life Insurance		155
Defined Contribution Death & Disability		120
Night Differential		1
Other Expenditures:		
Court Appointed Fees / Pro Temp		525,123
Professional / Consultant Services		35,389
Interpreter / Transcriber Fees		41,448
Investigator Claims		2,968
Counseling Services		300
Total deductions:		692,279

Change in net position (686,790)

Net position at September 30, 2025		383,152
Adjustment to net position		(15,977)
Adjusted net position at September 30, 2025		367,175

Net position at December 31, 2025 \$ (319,615)