



GUAM POLICE DEPARTMENT
DIPATTAMENTON POLISIAN GUAHAN
Government of Guam



PAUL R. SUBA
Chief of Police

FELIX P. CAMACHO
Governor of Guam

Bldg. 233 Central Avenue, Tiyan, Guam 96913
P.O. Box 23909 Barrigada, Guam 96921

Telephone: (671) 475-8473 (Switchboard); (671) 475-8508 / 8509 / 8512
Fax: (671) 472-4036

MICHAEL W. CRUZ, M.D.
Lieutenant Governor

MAJOR RICARDO M. LEON
GUERRERO
Acting Police Commander

April 15, 2010

The Honorable
Judith T. Won Pat, Ed.D.
Speaker
30th Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

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Dear Madam Speaker:

Håfa Adai. The Guam Police Department is submitting its report on the Special Assets Forfeiture Fund for fiscal years ending September 2008 and 2009. Attached is the Statement of Revenues, Expenditures and Changes in Fund Balance prepared by Department of Administration, Division of Accounts, for the Special Assets Forfeiture Fund as mandated by Public Law 26-120.

My point of contact for this matter is Ms. Ovita A. Nauta, Administrative Services Officer, and she can be reached at 475-8567 or email ovita.nauta@gpd.guam.gov .

Should you have any questions or need additional information, please don't hesitate to contact my office at 475-8509/8512. Dangkolo na Si Yu'os Ma'åse'.

Signature of Paul R. Suba
PAUL R. SUBA

Attachments

cc: Office of the Public Auditor

PRS:ovi

**Guam Police Department  
Special Assets Forfeiture Fund**

	September 30, 2003 <i>(Audited)</i>	September 30, 2004 <i>(Audited)</i>	September 30, 2005 <i>(Audited)</i>	September 30, 2006 <i>(Audited)</i>	September 30, 2007 <i>(Audited)</i>	September 30, 2008 <i>Audited</i>	September 30, 2009 <i>Unaudited</i>
Balance Sheet							
<u>September 30, 2003 &amp; 2004 &amp; 2005 &amp; 2006 &amp; 2007 &amp; 2008</u>							
<b>Assets</b>							
Cash			72,110	133,151	191,204	214,479	301,871
Interfund receivables	740,662	680,149	771,310	666,943	616,593	540,809	478,072
<b>Total assets</b>	<b>740,662</b>	<b>680,149</b>	<b>843,420</b>	<b>800,094</b>	<b>807,798</b>	<b>755,288</b>	<b>779,943</b>
<b>Liabilities</b>							
Accrued expenses	0	889	0	0	0	0	0
Total liabilities	0	889	0	0	0	0	0
<b>Fund equity</b>							
Reserved for:							
Encumbrances	35,902	900	2,271	0	14,869	0	46,065
Appropriations	248,496	20,601	237,723	178,532	135,682	0	173,775
Unreserved fund balance (deficit)	456,264	657,752	603,426	621,562	657,246	755,288	560,103
Total fund equity	740,662	679,260	843,420	800,094	807,798	755,288	779,943
<b>Total liabilities &amp; fund equity</b>	<b>740,662</b>	<b>680,149</b>	<b>843,420</b>	<b>800,094</b>	<b>807,798</b>	<b>755,288</b>	<b>779,943</b>

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Fiscal Years Ended  
September 30, 2003 & 2004 & 2005 & 2006 & 2007**

<b>Revenues</b>							
Local assets forfeiture	0	0	0	0	0	0	0
<sup>1</sup> Federal shared assets forfeiture	831,732	51,250	207,690	118,027	94,416	27,348	103,226
Use of money & property			1,276	1,265	3,107	2,955	3,314
Total revenues	831,732	51,250	208,966	119,292	97,522	30,304	106,540
<b>Expenditures</b>							
Local assets forfeiture	0	0	0	0	0	0	0
<sup>2</sup> Federal shared assets forfeiture	91,070	112,652	44,806	162,618	89,818	82,814	81,885
Total expenditures	91,070	112,652	44,806	162,618	89,818	82,814	81,885
Current year surplus (deficit)	740,662	679,260	164,160	649,674	7,704	6,511	24,655
Beginning fund balance (deficit)	0	740,662	679,260	843,420	800,094	807,798	755,288
<sup>3</sup> Adjustment for Prior Year		0	0	0	0	0	0
<b>Ending fund balance (deficit)</b>	<b>740,662</b>	<b>679,260</b>	<b>843,420</b>	<b>800,094</b>	<b>807,798</b>	<b>755,288</b>	<b>779,943</b>

**Footnotes:**

- <sup>1</sup> FY03 Revenues reduced by J040600096 \$21,170.97  
<sup>2</sup> FY03 Expenditures increased for J040600541 = \$34,275.77  
<sup>3</sup> FY00 Travel unposted to the Oracle FMS \$83,001.77

To recon revenues per Audit Report (FY 03)				
	Local	Fed	Special Fund	Special Fund
J03PC00073	14,838.40	618,282.51	633,120.91	1,251,403.42
J03PC00312		16,113.28	16,113.28	32,226.56
J03PC00313		91,428.00	91,428.00	182,856.00
FY03 Expenditures	3,929.36	87,140.32	91,069.68	178,210.00
Revenues per FY 03 Audit	18,767.76	812,964.11	831,731.87	1,644,695.98