



# GUAM POLICE DEPARTMENT

DIPATTAMENTON POLISIAN GUAHAN

Government of Guam



FELIX P. CAMACHO  
Governor of Guam

MICHAEL W. CRUZ, M.D.  
Lieutenant Governor

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

MAJOR RICARDO M. LEON GUERRERO  
Acting Chief of Police

MAJOR LEON R. RYAN  
Acting Police Commander

December 13, 2010

The Honorable  
Judith T. Won Pat, Ed.D.  
30<sup>th</sup> Guam Legislature  
155 Hesler Street  
Hagåtña, Guam 96910

2010 DEC 16 AM 9:41  
*WVG*

Dear Madam Speaker:

*Håfa Adai.* The Guam Police Department is submitting its report on the Asset Forfeiture Fund for fiscal year ending September 30, 2010. Attached is the *Statement of Revenues, Expenditures and Changes in Fund Balance* for the **Special Assets Forfeiture Fund** as mandated by Public Law 26-120.

Should you have any questions or need additional information, my point of contact is Ms. Ovita Nauta and she can be reached at 475-8567 or email [ovita.nauta@gpd.guam.gov](mailto:ovita.nauta@gpd.guam.gov). *Dångkolo na Si Yu'os Ma'åse'.*

Senseramente,

RICARDO M. LEON GUERRERO, Major  
Acting Chief of Police

Attachments

cc: Office of the Public Auditor

RMLG:ovi

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date: 12/15/10  
Title: 124-  
Reference: 30-10-1075

**Guam Police Department  
Special Assets Forfeiture Fund**

**Balance Sheet  
September 30, 2008, 2009 & 2010**

	September 30, 2008 (Audited)	September 30, 2009 (unaudited)	September 30, 2010 (unaudited)
<b>ASSETS</b>			
Cash & Equivalent	214,479.01	301,876.71	332,820.31
Investments	-	-	-
Receivables, net:			
Tax	-	-	-
Federal agencies	-	-	-
Other	-	-	-
Due from other funds	540,809.74	476,230.76	391,517.24
Due from private purpose trust funds	-	-	-
Inventories	-	-	-
Deposits and other assets	-	-	-
<b>Total assets</b>	<b>755,288.75</b>	<b>778,107.47</b>	<b>724,337.55</b>
<b>LIABILITIES &amp; FUND BALANCES (DEFICIT)</b>			
<b>LIABILITIES</b>			
Bank overdraft	-	-	-
Accounts payable	-	-	-
Accrued payroll & other	-	-	-
Due to component units	-	-	-
Due to other funds	-	-	-
Payable to federal agencies	-	-	-
Deferred Revenues	-	-	-
Provision for tax refunds	-	-	-
Deposits & other liabilities	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (deficit):</b>			
Reserved For			
Related assets	-		
Encumbrance	-	4,989.78	10,702.16
Continuing appropriations	-	-	-
Unreserved (deficit)	755,288.75	773,117.69	713,635.39
<b>Total fund balances (deficit)</b>	<b>755,288.75</b>	<b>778,107.47</b>	<b>724,337.55</b>
<b>Total liabilities &amp; fund balance (deficit)</b>	<b>755,288.75</b>	<b>778,107.47</b>	<b>724,337.55</b>

**Statement of Revenues, Expenditures  
and Changes in Fund Balance  
For the Fiscal Years Ended  
September 30, 2008, 2009, & 2010**

**Revenues**

Taxes			
Property	-	-	-
Hotel	-	-	-
Liquid fuel	-	-	-
Other taxes	-	-	-
Sales, Licenses, Fees & Permits	27,348.00	103,231.10	15,270.44
Use of Money & Property	2,955.00	3,313.60	696.43
Federal Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<b>30,303.00</b>	<b>106,544.70</b>	<b>15,966.87</b>

**Expenditures by Function**

General Government	-	-	-
Protection of Life/Property	82,813.00	83,725.98	69,736.79
Public Health	-	-	-
Community Service	-	-	-
Recreation	-	-	-
Individual and collective rights	-	-	-
Transportation	-	-	-
Public Education	-	-	-
Environmental protection	-	-	-
Economic Development	-	-	-
Payments to Guam Community College	-	-	-
Payments to Guam Visitors Bureau	-	-	-
Payments to Guam Memorial Hospital	-	-	-
Payments to University of Guam	-	-	-
<b>Total Expenditures</b>	<b>82,813.00</b>	<b>83,725.98</b>	<b>69,736.79</b>
Excess (deficiency) of revenues over (under) expenditures	(52,510.00)	22,818.72	(53,769.92)

**Other financing sources (uses):**

Transfers in from other funds	-	-	-
Transfers out to other funds	-	-	-
Total other financing sources (uses), net	-	-	-
Special item:			
Gain from tax drawback settlement	-	-	-
Net change in fund balance (deficits)	(52,510.00)	22,818.72	(53,769.92)
Fund balances (deficits) at beginning of year	807,798.00	755,288.00	778,106.72
Fund balances (deficits) at end of year	<b>755,288.00</b>	<b>778,106.72</b>	<b>724,336.80</b>
		(0.75)	(0.75)