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OFFICE OF THE CITY CLERK
OAKLAND

AGENDA REPORT

2020 JAN 30 PM 5:46

TO: Sabrina B. Landreth
City Administrator

FROM: Anne E. Kirkpatrick
Chief of Police

SUBJECT: Asset Seizure Policies and Practice

DATE: January 12, 2020

City Administrator Approval

Date:

1/30/2020

RECOMMENDATION

Staff Recommends That The City Council Receive An Informational Report From The City Administrator On Asset Seizure By The Oakland Police Department (OPD), City Attorney And Any Other Relevant Departments Detailing The Policies, Practices And Outcomes Of The Seizure Of Assets Including Automobiles, Cash And Other Items Of Value.

EXECUTIVE SUMMARY

This report provides details concerning the Asset Seizure from OPD per the request of Councilmember McElhane. Asset Forfeiture programs are designed to remove assets from criminals for programs that deter crime and use proceeds to compensate victims and fight crime. Federal asset forfeiture occurs when a local agency like OPD seizes evidence as part of an investigation and requests that a federal partner seize the asset. The conduct that gives rise to the seizure must be a violation of federal law. State asset forfeiture works similarly with state agencies. The City has three funds reserved for the collection and allocation for asset forfeitures (Department of Treasury (DOT), Department of Justice (DOJ), Federal Asset Forfeiture City Share, and State Asset Forfeiture); there is a total balance of \$1,096,803 currently in these funds. However, \$700,000 of fund balance is obligated by City Council for OPD's body worn camera contract.

BACKGROUND / LEGISLATIVE HISTORY

The Equitable Sharing for State and Local Law Enforcement Agencies Program (i.e., Asset Forfeiture Program) is a nationwide law enforcement initiative designed to support several law enforcement objectives. The intent of both the Federal and State Asset Forfeiture programs is to: 1) provide law enforcement with a mechanism to permanently deprive criminals of assets and proceeds generated by illegal activities; and 2) support law enforcement needs through legal and equitable acquisition of assets through due process.

Finance and Management Committee
Public Safety Committee
February 11, 2020

By participating in these programs, OPD can secure funding to support several operational areas:

- The enhancement of safety equipment;
- The integration of technology advancements;
- Anti-drug and gang prevention and intervention programming;
- Specialized law enforcement programs, investigations, and operations; and
- Administration of the asset forfeiture program.

Both Federal and State programs stipulate that forfeiture funds must be used for law enforcement purposes only and cannot not replace or otherwise supplant existing resources, as stated in the U.S. Department of Justice (DOJ) "*Guide to Equitable Sharing for State and Local Law Enforcement Agencies.*"

Federal law (the Controlled Substances Act (Section 881 (e) (3) of Title 21)), authorizes the Attorney General to share forfeited property with participating state and local law enforcement agencies. OPD Department General Order (DGO) F-3 "Federal Asset Forfeiture Management" is the guide for Federal policy (**see Attachment A**). Separate forfeiture authorization is provided in federal law to the Department of Treasury under Title 31 United States Code 9703.

At the State level, California Health and Safety Code Section 11489 allows for state and local government entities to seize property under California law, as stated in Department General Order DGO F-6 "State Asset Forfeiture Management" is the guide for State policy (**see Attachment B**).

The right for California police agencies to receive asset forfeiture has recently been changed by California Senate Bill 443¹, passed in 2015; this law stipulates that seized and forfeiture assets can only be allocated after conviction in the case associated with the forfeiture.

The City has three funds reserved for the collection and allocation for asset forfeitures:

- Fund 2117 – Department of Treasury
- Fund 2912 – Federal Asset Forfeiture City Share
- Fund 2914 – State Asset Forfeiture

ANALYSIS AND POLICY ALTERNATIVES

Oakland Police Department (OPD) DGO F-3 "Federal Asset Forfeiture Management" sets forth policy and procedures regarding participation in asset forfeiture programs of the Federal Government. DGO F-6 "State Asset Forfeiture Management" addresses the state asset forfeiture programs.

¹ https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=201520160SB443

Federal Asset Forfeiture Management

As noted above, various agencies of the Federal Government have established programs under which the forfeited assets for convicted defendants are shared with local law enforcement agencies.

Federal agencies are not required to share forfeited assets with local law enforcement agencies. When assets are shared, their value must be reasonably related to the amount of effort the local law enforcement agency expends on enforcement, investigation and prosecution of the case. There are two ways local law enforcement agencies may qualify for assets sharing: 1) through joint investigations with federal agencies to enforce federal criminal laws which provide for forfeiture; or 2) through "adoption" - when a local law enforcement agency acting without federal participation confiscates property as a result of enforcing a federal law that provides for forfeiture. The local law enforcement agency may request the federal agency, which normally enforces the law, to "adopt" the seizure and implement federal forfeiture procedures.

The federal departments participating in program include:

- Alcohol Tobacco and Firearms (ATF)
- Department of Agriculture
- The Federal Bureau of Investigation (FBI)
- Drug Enforcement Administration (DEA)
- United States Postal Inspection Service
- Food & Drug Administration
- Defense Criminal Investigative Service
- Department of State
- Internal Revenue Service (IRS)
- U.S. Secret Service
- U.S. Coast Guard

The United States DOJ and DOT asset forfeiture guidelines allow local agencies to use its shared monies for the costs associated with the following:

- Law enforcement operations and investigations
- Law enforcement training and education
- Law enforcement equipment
- Joint law enforcement/public safety operations
- Contracting for services
- Law enforcement travel
- Awards and memorials
- Anti-Drug education, gang, and awareness programs administered by law enforcement
- Matching funds for law enforcement grants
- Transfers to other law enforcement agencies
- Asset forfeiture accounting and tracking.
- Drug abuse treatment;
- Drug and crime prevention education;

- Other community-based programs or activities, which are formally approved by the Chief of Police as being supportive of, and consistent with, a law enforcement effort, policy and/or initiative.
(the provision does not apply to DOT equitable sharing funds; therefore, agencies may not use DOT funds to support community-based organizations).

State Asset Forfeiture Management

OPD requests to share assets, subject to state asset forfeiture laws, are directed to the Alameda County District Attorney's Office (ACDAO). The OPD Chief of Police may make requests to ACDAO for disbursement of these funds upon reviewing recommendations from the OPD Vice/Narcotics and Community Services Sections. Under Health and Safety Code Section 11489(b)(2)(a)², OPD's share of proceeds from assets seized must be used exclusively to fund programs designed to combat drug and divert gang activity. ACDAO will set aside these funds in a County trust account and will disburse them to community organizations in accordance with H&S Section 11489(b)(2)(A). The Chief of Police may make requests to ACDAO for disbursements.

The State of California asset forfeiture guidelines allow local agencies to use its shared monies for the costs associated with the following:

- Funding must be used to support law enforcement efforts; Funding shall not be used to replace or supplant local resources;
- No sworn law enforcement officer's employment or salary shall be made dependent upon the level of forfeitures;
- Forfeiture proceeds shall be maintained in a separate fund or account subject to the appropriate accounting controls and annual financial audits;
- Seizing agencies shall implement training for officers assigned to forfeiture programs, which training should be ongoing;
- Funds shall be used "for the sole purpose of [supporting] programs designed to combat drug abuse and divert gang activity";
- Funding "shall wherever possible involve educators, parents, community-based organizations and local businesses, and uniformed law enforcement officers";
- Programs must cause the development and continuation of positive intervention programs for high-risk elementary and secondary-age students; and
- Distribution of funding must be approved by the Chief of Police and County District Attorney.

Use of Asset Forfeiture Funds

California Senate Bill (SB) 443

The DOJ and DOT Equitable Sharing Program guidelines strongly recommend against including asset forfeiture funding in annual or biennial adopted budgets and supplanting funding.

² http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=11489.&lawCode=HSC

Additionally, in compliance to SB 443, OPD receives a share of forfeited assets only if there is an underlying conviction, and only assets released by the ACDAO are recorded in the City's financial system.

By resolution, the City Council authorizes OPD to appropriate available asset forfeiture fund balance in Funds 2117, 2912, and 2914 in order to supplement its General Purpose Fund (GPF) operating budget, however the assets forfeited cannot supplant funding of the general Purpose Fund.

General Funding Guidelines for Use of Funds:

- Funding must not be used to replace or supplant local resources;
- Funds shall be used "for the sole purpose of [supporting] programs designed to combat drug abuse and divert gang activity";
- Funding "shall wherever possible involve educators, parents, community-based organizations and local businesses, and uniformed law enforcement officers";
- Programs;
- Anticipated funding should not be budgeted;
- Funding should not be retained unnecessarily; and
- All interest earnings must remain in the project.

Funds may be appropriated to OPD for any of the following permissible law enforcement activities:

- Law enforcement investigations / Law enforcement training;
- Law enforcement facilities / Law enforcement equipment;
- Law enforcement travel and transportation / Law enforcement awards and memorial;
- Drug and gang education, awareness, and prevention programs;
- Matching funds for grant opportunities;
- Pro rata funding (i.e., OPD's portion of a city or regional capital or operations and maintenance expense);
- Asset accounting and tacking;
- Language assistance service; and
- Support of community-based organizations and programs.

In 2014 the Federal Equitable Sharing Program was changed to enable the allocation of cash transfers to non-profit organizations (501)(c)(3) or (4) why is this 4 here? whose stated missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. OPD may expend up to a total of \$25,000 annually to transfer to such organizations, excluding DOT funding from Fund 2117. The law enforcement agency head must approve the transfer and must ensure the recipient is a qualified entity. Historically, OPD has used its asset forfeiture funds for the following permissible law enforcement activities:

- Sworn officer overtime;
- Rental Cars and fuel for covert operations;
- Helicopter maintenance and fuel;

- Technology upgrades and applications;
- Necessary upgrades and repairs to the Police Administration Building or Eastmont substation;
- CrimeStoppers (an organization devoted to information sharing in support of anti-violence and crime prevention,);
- Services or supplies for community-based organizations. This provision does not apply to DOT equitable sharing funds: therefore, agencies may not use DOT funds to support community-based organizations. In the past funding has been provide to organizations such as Police Activities League (PAL), our Kids (OK)mentoring program, Child Abuse Listening Interviewing and Coordination (CALICO) Center, etc.; and
- Communication Center Repairs

Examples of Impermissible Uses:

- Creation of endowments or scholarships;
- Non-law enforcement; uses;
- Supplanting funding allocations;
- Costs related to lawsuits;
- Transfers to other law enforcement agencies and the purchase of items for other law enforcement agencies;
- Loans; and
- Salaries and benefits of sworn or non-sworn law enforcements personnel.

Exception to the equitable sharing funds may be used to pay salaries and benefits of current law enforcement officers and personnel in the limited situations listed below:

- Matching federal grants;
- Overtime for law enforcement operations; and
- Specialized programs, such as illegal drug education and School Resource Officers (SRO)

Asset Forfeiture Funding of OPD Body-Worn Cameras

On November 28, 2017, the City Council authorized OPD to enter into a five-year contract for the purchase and maintenance of new Body Worn Cameras using available Asset Forfeiture Fund Balances from Funds 2912 and 2914. City Council Resolution No. 86986 C.M.S authorized a contribution from Fund 2912 (\$500,000) and Fund 2914 (\$200,000) for the contract.

Table 1 details OPD current asset forfeiture fund balances.

Table 1: Current Asset Forfeiture Balances by Fund

Fund No.	Fund Name	Available
2117	Department of Treasury	\$271,785
2912	Federal Asset Forfeiture: City Share	\$235,471
2914	State Asset Forfeiture	\$589,547

Attachments C, D, E show the current breakdown of revenue and expenditures for Funds, 2117, 2912, and 2914.

PUBLIC OUTREACH / INTEREST

This item does not require additional public outreach other than posting on the City's website.

COORDINATION

This report reviewed by the Office of the City Attorney

SUSTAINABLE OPPORTUNITIES

Economic: There are no economic opportunities associated with this item.

Environmental: There are no environmental opportunities associated with this item.

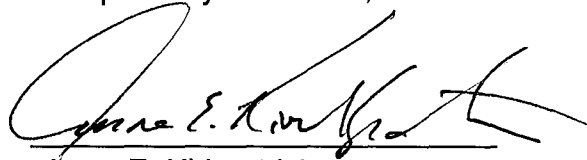
Race and Equity: There are no race and equity opportunities associated with this item.

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends The City Council Receive An Informational Report From The City Administrator On Asset Seizure By The Oakland Police Department, City Attorney And Any Other Relevant Departments Detailing The Policies, Practices And Outcomes Of The Seizure Of Assets Including Automobiles, Cash And Other Items Of Value.

For questions regarding this report, please contact Shamika Shavies, OPD Fiscal Services Manager, at (510) 238-4767.

Respectfully submitted,



Anne E. Kirkpatrick
Chief of Police
Oakland Police Department

Reviewed by:
Shamika Shavies, Acting Fiscal Manager
Bureau of Business Services

Andy Best, Police Services Manager
Research and Planning

Prepared by:
Bruce Stoffmacher, Management Assistant
Research and Planning

Attachments (5)

- A: General Order (DGO) F3: – “Federal Asset Forfeiture Management”
- B: General Order (DGO) F6: – “State Asset Forfeiture Management”
- C: Fund 2117 – Treasury Forfeiture Fund Balance
- D: Fund 2912 – Federal Forfeiture Fund Balance
- E: Fund 2914 – State Forfeiture Fund Balance



DEPARTMENTAL
GENERAL
ORDER

Rev.
16 Jan 20

F-3

Index as:
Federal Asset Forfeiture
Management

Ref: CALEA
Standard 74.4.1

FEDERAL ASSET FORFEITURE MANAGEMENT

The purpose of this order is to set forth policy and procedures regarding Departmental participation in asset forfeiture programs of the Federal Government. Departmental General Order F-3 addresses the state asset forfeiture programs.

I. PURPOSE AND GENERAL DESCRIPTION OF FEDERAL ASSET FORFEITURE PROGRAMS

- A. Various agencies of the Federal Government have established programs under which the forfeited assets for convicted defendants are shared with local law enforcement agencies. The general program guidelines are: to deter crime by depriving criminals of profits from and instrumentality's of illegal activity; to enhance cooperation among federal, state and local law enforcement agencies; and to protect the rights of individuals.
- B. Federal agencies may, but are not required to share forfeited assets with local law enforcement agencies. When assets are shared, their value must be reasonably related to the amount of effort the local law enforcement agency expends on enforcement, investigation and prosecution of the case.
- C. There are two ways that local law enforcement may qualify for assets sharing:
 - 1. Through joint investigations with federal agencies to enforce federal criminal laws which provide for forfeiture.
 - 2. Through "adoption" -- when a local law enforcement agency acting without federal participation confiscates property as a result of enforcing a federal law which provides for forfeiture. The local law enforcement agency may request the federal agency, which normally enforces the law to "adopt" the seizure and implement federal forfeiture procedures.

D. Listed below are agencies of the United States Department of Justice (USDOJ) and the US Department of the Treasury (US Treasury) which participate in asset sharing programs.

1. USDOJ agencies who jointly investigate AND also adopt cases include: Federal Bureau of Investigation (FBI); Drug Enforcement Administration (DEA); Immigration and Naturalization Service (INS)
2. USDOJ agencies who jointly investigate but do NOT adopt cases include: US Park Police; US Marshals Service; US Attorney's Offices, Criminal Division; US Postal Inspection Service
3. US Treasury agencies who jointly investigate AND adopt cases include: US Customs Service; Internal Revenue Service; US Secret Service; Bureau of Alcohol, Tobacco and Firearms (ATF)

E. USDOJ guidelines allow transfers of shared funds from a state or local law enforcement agency to community based not-profit organizations (501) (c)(3) or (4)) whose stated missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. An agency may expend up to a total of \$25,000 annually to transfer to such organizations. Examples include a drug treatment facility, job skills program, youth program with drug and crime prevention education or other community-based programs or activities which are formally approved by the Chief of Police as being supportive of and consistent with a law enforcement effort, policy, and/or initiative.

The Fiscal Services section of the Bureau of Services administers the allocation process.

F. The Commander of the Vice-Narcotics Section is the program coordinator for all federal asset forfeiture activities.

II. DEPARTMENTAL PROCEDURES

A. Reporting Officers

Reporting Officers shall:

1. Document in the evidence section of the Crime Report assets that are seized or identified as subject to possible forfeiture.
2. Provide the person's claiming/controlling the assets with receipts.
3. Safeguard recovered cash, negotiable instruments and property and segregate them by case.
 - a) As soon as possible, two officers shall count recovered money, seal it in an evidence envelope and jointly sign the envelope to certify the amount inside.
 - b) Cash and property shall be deposited in the Property and Evidence Unit no later than the end of the shift during which the items were recovered.
 - c) Vehicles shall not be towed for potential seizure without advance approval from a Vice-Narcotics Section supervisor.
4. Direct that an extra copy of the report be forwarded to the Vice-Narcotics Section.

B. Report Reproducing Unit

The Report Reproducing Unit shall forward copies of any report package regarding the enforcement of federal laws to the Vice-Narcotics Section.

C. Vice-Narcotics Section

The Vice-Narcotics Section shall:

1. Maintain copies of asset forfeiture policies and procedures, including, but not limited to:
 - a) USDOJ and US Treasury publications governing asset forfeiture programs and any other publications of federal agencies involved in such programs.
 - b) Departmental and Special Operations Division policies and procedures.
 - c) Community Services Section guidelines regarding the use of shared USDOJ proceed by community programs.

2. Review all reports involving seizures pursuant to the enforcement of federal laws to determine whether an asset forfeiture claim should be prepared. (Responsibility for case investigation shall remain with the normally assigned unit.)
3. Prepare and file requests to share assets (claims) in accordance with appropriate federal agency guidelines.
 - a) The following claim forms shall be filed within 45 calendar days of the seizure of assets.
 - b) To request waiver/extension must be filed within 45 calendar days.
USDOJ form DAG-71, Application for Transfer of Federally Forfeited Property,
Or
US Treasury form TD-F-92.22.46, Request for Transfer of Property Seized/Forfeited by a Treasury Agency
 - c) Claim forms shall be filed **within 45 calendar days** of the seizure of assets **if a federal agency is requested to adopt a case.**
 - d) Claim forms are not valid unless signed by the Chief of Police and endorsed by the City Attorney's Office.
4. Recommend and prepare written directives for the signature of the commander of the Special Operations Division, as necessary to implement federal agency guidelines.
5. Maintain complete records of seizures, claims, disapproved claims and the revenue or property eventually awarded to the Department.
6. Deliver to the Accounting Section all checks for shared proceeds and related documentation and obtain a receipt from the Accounting Section. Inform the Accounting Section whether each check is related to a seizure that occurred before or after 1 May 94.
7. Arrange for property to be sold at City auction as directed by the responsible federal agency.

8. Arrange for property awarded to the Department to be added to the fixed asset inventory and ensure that it is used in accordance with federal guidelines.
9. By the 15th of each month, provide the Deputy Chief, Bureau of Field Operations with a current list of forfeited vehicles in use in the Department.
10. By 1 Mar of every year, forward a report to the Budget and Accounting Division Manager which includes:
 - a) The RD number and/or other identifying case number of each case for which a forfeiture claim was filed during the previous calendar year; the date of each application, and the agency with which the claim was filed (USDOJ or Treasury).
 - b) The value of the assets in each case. Money shall be reported as a single sum. Property shall be described item by item.
 - c) The outcome of each claim (granted or denied) and the date of the outcome. Claims that have not been resolved as of 1 Mar shall be identified as "pending."
 - d) The recipients of the forfeited assets, the amounts received and the dates.
11. Advise the Chief of Police and Community Services Section on programs and services deemed "supportive and consistent with law enforcement efforts" in preparation for the distribution of the total annual transfer, as noted in Part I, E, above.

D. Other Investigating Divisions

Other investigating units shall coordinate with the Vice-Narcotics Section with respect to asset forfeiture claims.

E. Task Forces

1. Revenue from cases initiated by the Alameda County Narcotics Task Force shall be delivered to the Accounting Section in accordance with Part II, C, 7 of this order.

2. Unit commanders involved with federal task forces which reimburse the Department for expenses shall bring copies of proposed task force contracts to the Budget and Accounting Division prior to signature and shall maintain such records as are required to document and obtain reimbursement. Reimbursement contacts require a resolution from City Council specifically permitting the appropriation of reimbursements to OPD.

F. The Budget and Accounting Division shall:

1. Renew the Federal Equitable Sharing Program Agreement for the signature of the Chief of Police and prepare the Annual Certification Report for the signature of the Chief of Police and City Manager at the end of each fiscal year.
2. Act as liaison the City Auditor's Office for periodic audits of asset forfeiture funds in accordance with City and federal "Single Audit" requirements.
3. Assist the Vice-Narcotics Section to develop asset forfeiture records, as necessary.
4. Ensure that all revenue awarded to the Department is expended in compliance with City regulations and federal guidelines.
5. The Accounting Section shall distribute standard City expenditure reports for asset forfeiture funds when available, and compile special financial reports as needed or requested by the Special Operations Division or the Chief of Police.
6. Ensure that all revenues brought to the Accounting Section are deposited in the correct accounts. Fifteen percent of USDOJ revenue resulting from asset seizures that occurred on or after 1 May 94 shall be deposited in a separate fund and project, pending disbursement in accordance with federal guidelines.

G. Expenditures

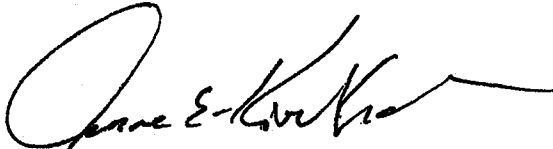
1. All Departmental purchases made with asset forfeiture funds shall be made in compliance with City purchasing regulations.

DEPARTMENTAL GENERAL ORDER
OAKLAND POLICE DEPARTMENT

F-3

2. Departmental asset forfeiture revenue shall be expended only on items allowed by federal guidelines and authorized on the applicable claim form.
3. Funds awarded to non-profit organizations/agencies in conjunction with the agency may expend up to a total of \$25,000 annually to transfer to such allocations, must be accounted for in accordance with USDOJ guidelines which state that:
 - a) The law enforcement agency head must approved the transfer and must ensure the recipient is a qualified entity;
 - b) Agency must ensure that all transferred funds are spent permissibly in according the Guide to Equitable Sharing; and
 - c) Whichever procedure is used, the law enforcement agency must maintain records of these expenditures in the same manner and for the same time periods as required for procurement expenses made on its own behalf.

By order of



Anne E
Kirkpatrick
Chief of Police



DEPARTMENTAL
GENERAL
ORDER

ATTACHMENT B

Rev.
15 Aug 00

Ref: CALEA
Standard 74.4.1

F-6

Index as:

State Asset Forfeiture Management

STATE ASSET FORFEITURE MANAGEMENT

The purpose of this order is to set forth policy and procedures regarding Departmental participation in asset forfeiture programs authorized by California law. Departmental General Order F-3 addresses the federal asset forfeiture programs.

I. PURPOSE AND GENERAL DESCRIPTION OF STATE ASSET FORFEITURE LAWS

- A. State narcotics laws authorize the seizure and forfeiture of assets in order to deprive criminals of profits from and instrumentalities of illegal activity.
- B. Unlike federal programs under which federal agencies generally take custody of seized property and money, under state programs, local law enforcement agencies usually either retain custody of items subject to potential forfeiture or identify such items for potential forfeiture action. Consequently, state asset forfeiture programs place the burden of protecting seizures and the property rights of innocent parties on local law enforcement agencies.
- C. Departmental requests to share assets which are subject to state asset forfeiture laws shall be directed to the Alameda County District Attorney's Office.
- D. Proceeds are shared in accordance with formulas set forth in state laws.
- E. Under Health and Safety Code Section 11489(b)(2)(A), 15% of the Department's share of proceeds from assets seized on or after 1 Jan 94 must be used exclusively to fund programs designed to combat drug abuse and divert gang activity. The District Attorney's Office will set aside these funds in a County trust account and will disburse them to community organizations in accordance with H&S Section 11489(b)(2)(A). The Chief of Police may make requests to the District

Attorney's Office for disbursement of these funds upon reviewing recommendations from the Vice/Narcotics and Community Services Sections.

- F. The Commander of the Vice/Narcotics Section is designated as the program coordinator for State asset forfeiture activities.

II. FIELD UNIT PROCEDURES

Whenever reporting officers seize or identify assets that may be subject to potential forfeiture under state law, they shall:

- A. Document in the evidence section of the Crime Report (536-933) the assets that are seized or identified as subject to possible forfeiture. (Assets worth more than \$750 are subject to felony provisions of state law and will be considered for forfeiture action by the District Attorney's Office.)
- B. Provide the persons claiming/controlling the assets with receipts.
- C. Safeguard recovered cash, negotiable instruments and property and segregate them by case.
 - 1. As soon as possible, two officers shall count recovered money, seal it in an Evidence Envelope (216-336-331) and jointly sign the envelope to certify the amount inside.
 - 2. Cash and property shall be deposited in the Property and Evidence Unit no later than the end of the shift during which items were recovered.
 - 3. Vehicles shall not be towed for potential seizure without advance approval of a Vice/Narcotics Section supervisor.
- D. Direct an extra copy of the report to the Vice/Narcotics Section.

III. INVESTIGATING UNIT PROCEDURES

- A. Investigating Units shall maintain copies of state laws governing asset forfeitures. Investigators shall bring any potential asset forfeiture case to the attention of the Vice/Narcotics Section Commander and cooperate with him/her with respect to implementing forfeiture requirements.
- B. The Vice/Narcotics Section shall:
1. Develop and maintain an Asset Forfeiture Manual pursuant to H&S Section 11469, including, but not limited to:
 - a) Applicable state laws.
 - b) Departmental and Special Operations Division policies and procedures regarding asset forfeiture.
 - c) Procedures for notifying property owners and protecting their rights.
 2. Review all reports involving potential forfeitures and determine whether to ask the District Attorney's Office to initiate asset forfeiture proceedings. (Responsibility for case investigation shall remain with the normally assigned unit.)
 3. Forward a copy of the asset forfeiture log to the Budget and Accounting Division Manager each month, together with notices from the District Attorney's Office regarding the status of asset forfeiture cases.

NOTE: The District Attorney's Office prepares claim forms and completes claim procedures. They will also notify parties, which have an interest in seized property and publish required newspaper notices.

4. Maintain complete records of seizures, claims, disapproved claims and revenue or property that is eventually awarded to the Department.
5. Deliver to the Accounting Section all checks for shared proceeds and related documentation and obtain a receipt. Inform the

Accounting Section whether the check is related to a seizure that occurred before or after 1 Jan 94. Proceeds

from cases of the Alameda County Narcotics Task Force shall be processed in accordance with this section.

6. Arrange for property to be sold at City auction as directed by Court Order. [Under state law, property (vehicles, computers, etc.) cannot be retained for Departmental use.]
7. Conduct mandatory Departmental asset forfeiture training upon changes to any applicable regulations [H&S Sec. 11469(e)].
8. By 1 Mar of each year, complete the required report [H&S Sec. 11495(c)] to the State Attorney General and forward a copy to the Budget and Accounting Division Manager. The report must include:
 - a) The RD number of each case for which a forfeiture application was filed with the District Attorney's Office during the previous calendar year and the date of the application.
 - b) The value of the assets in each case. Money shall be reported in a single sum. Property shall be described item by item.
 - c) The outcome of the application (granted or denied by the District Attorney) and the date of the outcome. Claims that have not been resolved as of 1 Mar shall be identified as "pending."
 - d) The value of the assets forfeited.
 - e) The recipients of the forfeited assets, the amounts received and the dates.

IV. BUREAU OF SERVICES PROCEDURES

A. Report Reproducing Unit

The Unit shall forward a copy of all reports involving potential asset forfeitures to the Vice/Narcotics Section.

B. Budget and Accounting Division

1. The Budget and Accounting Division shall act as liaison to the City Auditor's Office for periodic audits of state asset forfeiture funds, in accordance with City and federal "Single Audit" requirements.
2. The Accounting Section shall ensure that all revenues brought to the Section are deposited in the correct accounts.
3. The division manager shall ensure that all asset forfeiture funds are expended in compliance with applicable state law and City purchasing procedures.
4. The Accounting Section shall distribute standard City expenditure reports for asset forfeiture funds when available, and compile special financial reports as needed or requested by the Special Operations Division or the Chief of Police.
5. The division shall assist the Vice/Narcotics Section to develop asset forfeiture records, as necessary.

V. EXPENDITURES

- A. Departmental asset forfeiture revenue shall be expended pursuant to state guidelines.
- B. All Departmental purchases made with asset forfeiture funds shall be made in compliance with City purchasing regulations.

By order of

Richard L. Word
Chief of Police

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 22,323	\$ 32,734	\$ 77,940	\$ 79,095
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 13,907	\$ 176,996	\$ -	\$ 188,106
44112 Interest: Investments	\$ 72	\$ 77	\$ 975	\$ 4,745
48316 Unrealized Gain/Loss in Market	\$ 9	\$ (45)	\$ -	\$ -
48720 Other Revenue: Revenue Adjustments	\$ -	\$ (131,822)	\$ 180	\$ (161)
Total Revenues	\$ 13,988	\$ 45,206	\$ 1,155	\$ 192,690
Total Available Financing	\$ 36,311	\$ 77,940	\$ 79,095	\$ 271,785

EXPENDITURES

51000 Employee Svcs	\$ -	\$ -	\$ -	\$ -
52000 Supply and Material Expenditures	\$ -	\$ -	\$ -	\$ -
53000 Service Expenditures	\$ 3,577	\$ -	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,577	\$ -	\$ -	\$ -

FUND BALANCE CALCULATION

Change in Fund Balance (Rev-Exp)	10,411	45,206	1,155	192,690
Beginning Fund Balance	\$22,323	\$32,734	\$77,940	\$79,095
Cash Fund Balance	32,734	77,940	79,095	271,785
Less: Encumbrance	-	-	-	-
Less: Unencumbered Project Balance	-	-	-	-
Spendable Fund Balance	32,734	77,940	79,095	271,785

CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT

Total Current Assets	32,744	77,940	79,095	271,785
Total Current Liabilities	(10)	-	-	-
Trial Balance Report	32,734	77,940	79,095	271,785
Variance Oracle to Budget	-	-	-	-

ATTACHMENT D

FUND: 2912 Federal Asset Forfeiture: City Camera

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 336,950	\$ 566,682	\$ 845,852	\$ 757,319
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 227,817	\$ 262,057	\$ 22,431	\$ 104,342
44112 Interest: Investments	\$ 1,560	\$ 4,052	\$ 10,798	\$ 15,231
48316 Unrealized Gain/Loss in Market	\$ 355	\$ (657)	\$ 1,971	\$ (1,760)
Total Revenues	\$ 229,732	\$ 265,452	\$ 35,200	\$ 117,813
Total Available Financing	\$ 566,682	\$ 832,134	\$ 881,052	\$ 875,132

EXPENDITURES				
52000 Supply and Material Expenditures	\$ -	\$ -	\$ 99,898	\$ 60,060
53000 Service Expenditures	\$ -	\$ -	\$ -	\$ 10,456
54000 Contract Service Expenditures	\$ -	\$ -	\$ 23,835	\$ 50,000
58000 Other	\$ -	\$ (13,718)	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ (13,718)	\$ 123,733	\$ 120,516

FUND BALANCE CALCULATION				
Change in Fund Balance (Rev-Exp)	229,732	279,170	(88,533)	(2,703)
Beginning Fund Balance	\$336,950	\$566,682	\$845,852	\$757,319
Cash Fund Balance	566,682	845,852	757,319	754,616
Less: Encumbrance	-	-	62	-
Less: Unencumbered Project Balance	15,845	529,563	605,804	519,145
Spensible Fund Balance	550,837	316,289	151,453	235,471

CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT				
Total Current Assets	566,682	845,852	867,370	754,616
Total Current Liabilities	-	-	(110,051)	-
Trial Balance Report	566,682	845,852	757,319	754,616
Variance Oracle to Budget	-	-	-	-

* \$500K obligated for Body Worn Cameras per City Council Reso. 86986

ATTACHMENT E

FUND: 2914 State Asset Forfeiture

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 72,743	\$ 172,718	\$ 292,056	\$ 638,121
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 106,093	\$ -	\$ 341,772	\$ 211,383
44112 Interest: Investments	\$ 399	\$ 1,479	\$ 5,110	\$ 15,400
48316 Unrealized Gain/Loss in Market	\$ 97	\$ (209)	\$ 1,367	\$ (1,294)
48720 Other Revenue: Revenue Adjustments	\$ -	\$ 131,822	\$ -	\$ -
Total Revenues	\$ 106,589	\$ 133,092	\$ 348,249	\$ 225,489
Total Available Financing	\$ 179,332	\$ 305,810	\$ 640,305	\$ 863,610
EXPENDITURES				
51000 Employee Svcs	\$ 6,253	\$ -	\$ 2,184	\$ -
52000 Supply and Material Expenditures	\$ -	\$ -	\$ -	\$ 45,000
53000 Service Expenditures	\$ 361	\$ -	\$ -	\$ -
54000 Contract Service Expenditures	\$ -	\$ -	\$ -	\$ 45,000
58000 Other	\$ -	\$ 13,754	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,614	\$ 13,754	\$ 2,184	\$ 90,000
FUND BALANCE CALCULATION				
Change in Fund Balance (Rev-Exp)	99,975	119,338	346,065	135,489
Beginning Fund Balance	\$72,743	\$172,718	\$292,056	\$638,121
Cash Fund Balance	172,718	292,056	638,121	773,610
Less: Encumbrance	-	-	-	-
Less: Unencumbered Project Balance	(6,252)	186,247	184,063	184,063
Spendable Fund Balance	178,970	105,809	454,058	589,547
CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT				
Total Current Assets	172,861	292,056	638,121	773,610
Total Current Liabilities	(143)	-	-	-
Trial Balance Report	172,718	292,056	638,121	773,610
Variance Oracle to Budget	-	-	-	-

* \$200K obligated for Body Worn Cameras per City Council Reso. 86986

ATTACHMENT A



DEPARTMENTAL GENERAL ORDER

Rev.
16 Jan 20

F-3

Index as:
Federal Asset Forfeiture
Management

Ref: CALEA
Standard 74.4.1

FEDERAL ASSET FORFEITURE MANAGEMENT

The purpose of this order is to set forth policy and procedures regarding Departmental participation in asset forfeiture programs of the Federal Government. Departmental General Order F-3 addresses the state asset forfeiture programs.

I. PURPOSE AND GENERAL DESCRIPTION OF FEDERAL ASSET FORFEITURE PROGRAMS

- A. Various agencies of the Federal Government have established programs under which the forfeited assets for convicted defendants are shared with local law enforcement agencies. The general program guidelines are: to deter crime by depriving criminals of profits from and instrumentality's of illegal activity; to enhance cooperation among federal, state and local law enforcement agencies; and to protect the rights of individuals.
- B. Federal agencies may, but are not required to share forfeited assets with local law enforcement agencies. When assets are shared, their value must be reasonably related to the amount of effort the local law enforcement agency expends on enforcement, investigation and prosecution of the case.
- C. There are two ways that local law enforcement may qualify for assets sharing:
 - 1. Through joint investigations with federal agencies to enforce federal criminal laws which provide for forfeiture.
 - 2. Through "adoption" -- when a local law enforcement agency acting without federal participation confiscates property as a result of enforcing a federal law which provides for forfeiture. The local law enforcement agency may request the federal agency, which normally enforces the law to "adopt" the seizure and implement federal forfeiture procedures.

- D. Listed below are agencies of the United States Department of Justice (USDOJ) and the US Department of the Treasury (US Treasury) which participate in asset sharing programs.
1. USDOJ agencies who jointly investigate AND also adopt cases include: Federal Bureau of Investigation (FBI); Drug Enforcement Administration (DEA); Immigration and Naturalization Service (INS)
 2. USDOJ agencies who jointly investigate but do NOT adopt cases include: US Park Police; US Marshals Service; US Attorney's Offices, Criminal Division; US Postal Inspection Service
 3. US Treasury agencies who jointly investigate AND adopt cases include: US Customs Service; Internal Revenue Service; US Secret Service; Bureau of Alcohol, Tobacco and Firearms (ATF)
- E. USDOJ guidelines allow transfers of shared funds from a state or local law enforcement agency to community based not-profit organizations (501) (c)(3) or (4)) whose stated missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. An agency may expend up to a total of \$25,000 annually to transfer to such organizations. Examples include a drug treatment facility, job skills program, youth program with drug and crime prevention education or other community-based programs or activities which are formally approved by the Chief of Police as being supportive of and consistent with a law enforcement effort, policy, and/or initiative.
- The Fiscal Services section of the Bureau of Services administers the allocation process.
- F. The Commander of the Vice-Narcotics Section is the program coordinator for all federal asset forfeiture activities.

II. DEPARTMENTAL PROCEDURES

A. Reporting Officers

Reporting Officers shall:

DEPARTMENTAL GENERAL ORDER
OAKLAND POLICE DEPARTMENT

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1. Document in the evidence section of the Crime Report assets that are seized or identified as subject to possible forfeiture.
2. Provide the person's claiming/controlling the assets with receipts.
3. Safeguard recovered cash, negotiable instruments and property and segregate them by case.
 - a) As soon as possible, two officers shall count recovered money, seal it in an evidence envelope and jointly sign the envelope to certify the amount inside.
 - b) Cash and property shall be deposited in the Property and Evidence Unit no later than the end of the shift during which the items were recovered.
 - c) Vehicles shall not be towed for potential seizure without advance approval from a Vice-Narcotics Section supervisor.
4. Direct that an extra copy of the report be forwarded to the Vice-Narcotics Section.

B. Report Reproducing Unit

The Report Reproducing Unit shall forward copies of any report package regarding the enforcement of federal laws to the Vice-Narcotics Section.

C. Vice-Narcotics Section

The Vice-Narcotics Section shall:

1. Maintain copies of asset forfeiture policies and procedures, including, but not limited to:
 - a) USDOJ and US Treasury publications governing asset forfeiture programs and any other publications of federal agencies involved in such programs.
 - b) Departmental and Special Operations Division policies and procedures.
 - c) Community Services Section guidelines regarding the use of shared USDOJ proceed by community programs.

DEPARTMENTAL GENERAL ORDER
OAKLAND POLICE DEPARTMENT

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2. Review all reports involving seizures pursuant to the enforcement of federal laws to determine whether an asset forfeiture claim should be prepared. (Responsibility for case investigation shall remain with the normally assigned unit.)
3. Prepare and file requests to share assets (claims) in accordance with appropriate federal agency guidelines.
 - a) The following claim forms shall be filed within 45 calendar days of the seizure of assets.
 - b) To request waiver/extension must be filed within 45 calendar days.
USDOJ form DAG-71, Application for Transfer of Federally Forfeited Property,
Or
US Treasury form TD-F-92.22.46, Request for Transfer of Property Seized/Forfeited by a Treasury Agency
 - c) Claim forms shall be filed **within 45 calendar days** of the seizure of assets **if a federal agency is requested to adopt a case.**
 - d) Claim forms are not valid unless signed by the Chief of Police and endorsed by the City Attorney's Office.
4. Recommend and prepare written directives for the signature of the commander of the Special Operations Division, as necessary to implement federal agency guidelines.
5. Maintain complete records of seizures, claims, disapproved claims and the revenue or property eventually awarded to the Department.
6. Deliver to the Accounting Section all checks for shared proceeds and related documentation and obtain a receipt from the Accounting Section. Inform the Accounting Section whether each check is related to a seizure that occurred before or after 1 May 94.
7. Arrange for property to be sold at City auction as directed by the responsible federal agency.

8. Arrange for property awarded to the Department to be added to the fixed asset inventory and ensure that it is used in accordance with federal guidelines.
9. By the 15th of each month, provide the Deputy Chief, Bureau of Field Operations with a current list of forfeited vehicles in use in the Department.
10. By 1 Mar of every year, forward a report to the Budget and Accounting Division Manager which includes:
 - a) The RD number and/or other identifying case number of each case for which a forfeiture claim was filed during the previous calendar year; the date of each application, and the agency with which the claim was filed (USDOJ or Treasury).
 - b) The value of the assets in each case. Money shall be reported as a single sum. Property shall be described item by item.
 - c) The outcome of each claim (granted or denied) and the date of the outcome. Claims that have not been resolved as of 1 Mar shall be identified as "pending."
 - d) The recipients of the forfeited assets, the amounts received and the dates.
11. Advise the Chief of Police and Community Services Section on programs and services deemed "supportive and consistent with law enforcement efforts" in preparation for the distribution of the total annual transfer, as noted in Part I, E, above.

D. Other Investigating Divisions

Other investigating units shall coordinate with the Vice-Narcotics Section with respect to asset forfeiture claims.

E. Task Forces

1. Revenue from cases initiated by the Alameda County Narcotics Task Force shall be delivered to the Accounting Section in accordance with Part II, C, 7 of this order.

2. Unit commanders involved with federal task forces which reimburse the Department for expenses shall bring copies of proposed task force contracts to the Budget and Accounting Division prior to signature and shall maintain such records as are required to document and obtain reimbursement. Reimbursement contacts require a resolution from City Council specifically permitting the appropriation of reimbursements to OPD.

F. The Budget and Accounting Division shall:

1. Renew the Federal Equitable Sharing Program Agreement for the signature of the Chief of Police and prepare the Annual Certification Report for the signature of the Chief of Police and City Manager at the end of each fiscal year.
2. Act as liaison the City Auditor's Office for periodic audits of asset forfeiture funds in accordance with City and federal "Single Audit" requirements.
3. Assist the Vice-Narcotics Section to develop asset forfeiture records, as necessary.
4. Ensure that all revenue awarded to the Department is expended in compliance with City regulations and federal guidelines.
5. The Accounting Section shall distribute standard City expenditure reports for asset forfeiture funds when available, and compile special financial reports as needed or requested by the Special Operations Division or the Chief of Police.
6. Ensure that all revenues brought to the Accounting Section are deposited in the correct accounts. Fifteen percent of USDOJ revenue resulting from asset seizures that occurred on or after 1 May 94 shall be deposited in a separate fund and project, pending disbursement in accordance with federal guidelines.

G. Expenditures

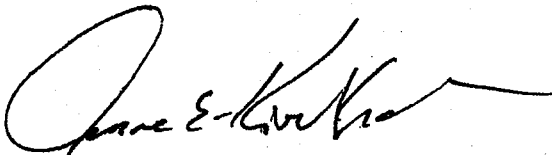
1. All Departmental purchases made with asset forfeiture funds shall be made in compliance with City purchasing regulations.

DEPARTMENTAL GENERAL ORDER
OAKLAND POLICE DEPARTMENT

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2. Departmental asset forfeiture revenue shall be expended only on items allowed by federal guidelines and authorized on the applicable claim form.
3. Funds awarded to non-profit organizations/agencies in conjunction with the agency may expend up to a total of \$25,000 annually to transfer to such allocations, must be accounted for in accordance with USDOJ guidelines which state that:
 - a) The law enforcement agency head must approved the transfer and must ensure the recipient is a qualified entity;
 - b) Agency must ensure that all transferred funds are spent permissibly in according the Guide to Equitable Sharing; and
 - c) Whichever procedure is used, the law enforcement agency must maintain records of these expenditures in the same manner and for the same time periods as required for procurement expenses made on its own behalf.

By order of



Anne E
Kirkpatrick
Chief of Police



DEPARTMENTAL
GENERAL
ORDER

ATTACHMENT B

Rev.
15 Aug 00

Ref: CALEA
Standard 74.4.1

F-6

Index as:

State Asset Forfeiture Management

STATE ASSET FORFEITURE MANAGEMENT

The purpose of this order is to set forth policy and procedures regarding Departmental participation in asset forfeiture programs authorized by California law. Departmental General Order F-3 addresses the federal asset forfeiture programs.

I. PURPOSE AND GENERAL DESCRIPTION OF STATE ASSET FORFEITURE LAWS

- A. State narcotics laws authorize the seizure and forfeiture of assets in order to deprive criminals of profits from and instrumentalities of illegal activity.
- B. Unlike federal programs under which federal agencies generally take custody of seized property and money, under state programs, local law enforcement agencies usually either retain custody of items subject to potential forfeiture or identify such items for potential forfeiture action. Consequently, state asset forfeiture programs place the burden of protecting seizures and the property rights of innocent parties on local law enforcement agencies.
- C. Departmental requests to share assets which are subject to state asset forfeiture laws shall be directed to the Alameda County District Attorney's Office.
- D. Proceeds are shared in accordance with formulas set forth in state laws.
- E. Under Health and Safety Code Section 11489(b)(2)(A), 15% of the Department's share of proceeds from assets seized on or after 1 Jan 94 must be used exclusively to fund programs designed to combat drug abuse and divert gang activity. The District Attorney's Office will set aside these funds in a County trust account and will disburse them to community organizations in accordance with H&S Section 11489(b)(2)(A). The Chief of Police may make requests to the District

Attorney's Office for disbursement of these funds upon reviewing recommendations from the Vice/Narcotics and Community Services Sections.

- F. The Commander of the Vice/Narcotics Section is designated as the program coordinator for State asset forfeiture activities.

II. FIELD UNIT PROCEDURES

Whenever reporting officers seize or identify assets that may be subject to potential forfeiture under state law, they shall:

- A. Document in the evidence section of the Crime Report (536-933) the assets that are seized or identified as subject to possible forfeiture. (Assets worth more than \$750 are subject to felony provisions of state law and will be considered for forfeiture action by the District Attorney's Office.)
- B. Provide the persons claiming/controlling the assets with receipts.
- C. Safeguard recovered cash, negotiable instruments and property and segregate them by case.
 - 1. As soon as possible, two officers shall count recovered money, seal it in an Evidence Envelope (216-336-331) and jointly sign the envelope to certify the amount inside.
 - 2. Cash and property shall be deposited in the Property and Evidence Unit no later than the end of the shift during which items were recovered.
 - 3. Vehicles shall not be towed for potential seizure without advance approval of a Vice/Narcotics Section supervisor.
- D. Direct an extra copy of the report to the Vice/Narcotics Section.

III. INVESTIGATING UNIT PROCEDURES

- A. Investigating Units shall maintain copies of state laws governing asset forfeitures. Investigators shall bring any potential asset forfeiture case to the attention of the Vice/Narcotics Section Commander and cooperate with him/her with respect to implementing forfeiture requirements.
- B. The Vice/Narcotics Section shall:
1. Develop and maintain an Asset Forfeiture Manual pursuant to H&S Section 11469, including, but not limited to:
 - a) Applicable state laws.
 - b) Departmental and Special Operations Division policies and procedures regarding asset forfeiture.
 - c) Procedures for notifying property owners and protecting their rights.
 2. Review all reports involving potential forfeitures and determine whether to ask the District Attorney's Office to initiate asset forfeiture proceedings. (Responsibility for case investigation shall remain with the normally assigned unit.)
 3. Forward a copy of the asset forfeiture log to the Budget and Accounting Division Manager each month, together with notices from the District Attorney's Office regarding the status of asset forfeiture cases.

NOTE: The District Attorney's Office prepares claim forms and completes claim procedures. They will also notify parties, which have an interest in seized property and publish required newspaper notices.

4. Maintain complete records of seizures, claims, disapproved claims and revenue or property that is eventually awarded to the Department.
5. Deliver to the Accounting Section all checks for shared proceeds and related documentation and obtain a receipt. Inform the

Accounting Section whether the check is related to a seizure that occurred before or after 1 Jan 94. Proceeds

from cases of the Alameda County Narcotics Task Force shall be processed in accordance with this section.

6. Arrange for property to be sold at City auction as directed by Court Order. [Under state law, property (vehicles, computers, etc.) cannot be retained for Departmental use.]
7. Conduct mandatory Departmental asset forfeiture training upon changes to any applicable regulations [H&S Sec. 11469(e)].
8. By 1 Mar of each year, complete the required report [H&S Sec. 11495(c)] to the State Attorney General and forward a copy to the Budget and Accounting Division Manager. The report must include:
 - a) The RD number of each case for which a forfeiture application was filed with the District Attorney's Office during the previous calendar year and the date of the application.
 - b) The value of the assets in each case. Money shall be reported in a single sum. Property shall be described item by item.
 - c) The outcome of the application (granted or denied by the District Attorney) and the date of the outcome. Claims that have not been resolved as of 1 Mar shall be identified as "pending."
 - d) The value of the assets forfeited.
 - e) The recipients of the forfeited assets, the amounts received and the dates.

IV. BUREAU OF SERVICES PROCEDURES

A. Report Reproducing Unit

The Unit shall forward a copy of all reports involving potential asset forfeitures to the Vice/Narcotics Section.

B. Budget and Accounting Division

1. The Budget and Accounting Division shall act as liaison to the City Auditor's Office for periodic audits of state asset forfeiture funds, in accordance with City and federal "Single Audit" requirements.
2. The Accounting Section shall ensure that all revenues brought to the Section are deposited in the correct accounts.
3. The division manager shall ensure that all asset forfeiture funds are expended in compliance with applicable state law and City purchasing procedures.
4. The Accounting Section shall distribute standard City expenditure reports for asset forfeiture funds when available, and compile special financial reports as needed or requested by the Special Operations Division or the Chief of Police.
5. The division shall assist the Vice/Narcotics Section to develop asset forfeiture records, as necessary.

V. EXPENDITURES

- A. Departmental asset forfeiture revenue shall be expended pursuant to state guidelines.
- B. All Departmental purchases made with asset forfeiture funds shall be made in compliance with City purchasing regulations.

By order of

Richard L. Word
Chief of Police

ATTACHMENT C

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 22,323	\$ 32,734	\$ 77,940	\$ 79,095
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 13,907	\$ 176,996	\$ -	\$ 188,106
44112 Interest: Investments	\$ 72	\$ 77	\$ 975	\$ 4,745
48316 Unrealized Gain/Loss in Market	\$ 9	\$ (45)	\$ -	\$ -
48720 Other Revenue: Revenue Adjustments	\$ -	\$ (131,822)	\$ 180	\$ (161)
Total Revenues	\$ 13,988	\$ 45,206	\$ 1,155	\$ 192,690
Total Available Financing	\$ 36,311	\$ 77,940	\$ 79,095	\$ 271,785

EXPENDITURES

51000 Employee Svcs	\$ -	\$ -	\$ -	\$ -
52000 Supply and Material Expenditures	\$ -	\$ -	\$ -	\$ -
53000 Service Expenditures	\$ 3,577	\$ -	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,577	\$ -	\$ -	\$ -

FUND BALANCE CALCULATION

Change in Fund Balance (Rev-Exp)	10,411	45,206	1,155	192,690
Beginning Fund Balance	\$22,323	\$32,734	\$77,940	\$79,095
Cash Fund Balance	32,734	77,940	79,095	271,785
Less: Encumbrance	-	-	-	-
Less: Unencumbered Project Balance	-	-	-	-
Spendable Fund Balance	32,734	77,940	79,095	271,785

CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT

Total Current Assets	32,744	77,940	79,095	271,785
Total Current Liabilities	(10)	-	-	-
Trial Balance Report	32,734	77,940	79,095	271,785
Variance Oracle to Budget	-	-	-	-

ATTACHMENT D

FUND: 2912 Federal Asset Forfeiture: City

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 336,950	\$ 566,682	\$ 845,852	\$ 757,319
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 227,817	\$ 262,057	\$ 22,431	\$ 104,342
44112 Interest: Investments	\$ 1,560	\$ 4,052	\$ 10,798	\$ 15,231
48316 Unrealized Gain/Loss in Market	\$ 355	\$ (657)	\$ 1,971	\$ (1,760)
Total Revenues	\$ 229,732	\$ 265,452	\$ 35,200	\$ 117,813
Total Available Financing	\$ 566,682	\$ 832,134	\$ 881,052	\$ 875,132

EXPENDITURES				
52000 Supply and Material Expenditures	\$ -	\$ -	\$ 99,898	\$ 60,060
53000 Service Expenditures	\$ -	\$ -	\$ -	\$ 10,456
54000 Contract Service Expenditures	\$ -	\$ -	\$ 23,835	\$ 50,000
58000 Other	\$ -	\$ (13,718)	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ (13,718)	\$ 123,733	\$ 120,516

FUND BALANCE CALCULATION				
Change in Fund Balance (Rev-Exp)	229,732	279,170	(88,533)	(2,703)
Beginning Fund Balance	\$336,950	\$566,682	\$845,852	\$757,319
Cash Fund Balance	566,682	845,852	757,319	754,616
Less: Encumbrance	-	-	62	-
Less: Unencumbered Project Balance	15,845	529,563	605,804	519,145
Spendable Fund Balance	550,837	316,289	151,453	235,471

CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT				
Total Current Assets	566,682	845,852	867,370	754,616
Total Current Liabilities	-	-	(110,051)	-
Trial Balance Report	566,682	845,852	757,319	754,616
Variance Oracle to Budget	-	-	-	-

* \$500K obligated for Body Worn Cameras per City Council Reso. 86986

ATTACHMENT E

FUND: 2914 State Asset Forfeiture

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19
Beginning Fund Balance	\$ 72,743	\$ 172,718	\$ 292,056	\$ 638,121
REVENUES				
43219 Penalties: Forfeitures and Mi	\$ 106,093	\$ -	\$ 341,772	\$ 211,383
44112 Interest: Investments	\$ 399	\$ 1,479	\$ 5,110	\$ 15,400
48316 Unrealized Gain/Loss in Market	\$ 97	\$ (209)	\$ 1,367	\$ (1,294)
48720 Other Revenue: Revenue Adjustments	\$ -	\$ 131,822	\$ -	\$ -
Total Revenues	\$ 106,589	\$ 133,092	\$ 348,249	\$ 225,489
Total Available Financing	\$ 179,332	\$ 305,810	\$ 640,305	\$ 863,610
EXPENDITURES				
51000 Employee Svcs	\$ 6,253	\$ -	\$ 2,184	\$ -
52000 Supply and Material Expenditures	\$ -	\$ -	\$ -	\$ 45,000
53000 Service Expenditures	\$ 361	\$ -	\$ -	\$ -
54000 Contract Service Expenditures	\$ -	\$ -	\$ -	\$ 45,000
58000 Other	\$ -	\$ 13,754	\$ -	\$ -
78000 Carryforward	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,614	\$ 13,754	\$ 2,184	\$ 90,000
FUND BALANCE CALCULATION				
Change in Fund Balance (Rev-Exp)	99,975	119,338	346,065	135,489
Beginning Fund Balance	\$72,743	\$172,718	\$292,056	\$638,121
Cash Fund Balance	172,718	292,056	638,121	773,610
Less: Encumbrance	-	-	-	-
Less: Unencumbered Project Balance	(6,252)	186,247	184,063	184,063
Spendable Fund Balance	178,970	105,809	454,058	589,547
CHECK FIGURE - FROM TRIAL BALANCE 2 REPORT				
Total Current Assets	172,861	292,056	638,121	773,610
Total Current Liabilities	(143)	-	-	-
Trial Balance Report	172,718	292,056	638,121	773,610
Variance Oracle to Budget	-	-	-	-

* \$200K obligated for Body Worn Cameras per City Council Reso. 86986