

CITY OF OAKLAND
AGENDA REPORT

2009 SEP -3 PM 5: 02

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Finance and Management Agency
DATE: September 15, 2009

RE: Resolution Authorizing the City Administrator to Make Adjustments to the City's Accounts Receivables by Writing-off Un-resolvable Accounts with Balances over \$1,000 for a Total Amount of \$3,972,331.37 Within Specific Parameters

SUMMARY

The attached resolution requests approval to write-off old accounts with balances of over \$1,000 totaling \$3,972,331.37 determined to be uncollectible. A number of these invoices were billed prior to July 1999 in the Financial Management System and were brought forward to the ORACLE Financial System. Supporting documents for these old invoices were not available to validate our claims. In addition, lack of institutional knowledge on the nature of these billings made it difficult to pursue collection efforts.

FISCAL IMPACT

In accordance with Generally Accepted Accounting Principles (GAAP), the City establishes an allowance for doubtful accounts for accounts over 360 days at the end of each year. As a result of the GAAP requirement, the Accounts Receivable balance in the City's books reflects only the net receivables. Consequently, writing-off the proposed amount of \$3,972,331.37 will not have an effect on the fund balance because the uncollectible receivables have already been removed from the fund balance calculation. The bad debt expense that reduced the fund balance happened before fiscal year 2007-08.

BACKGROUND

City records indicate that the last write-off process occurred in July 1999. An analysis of the City's Accounts Receivable system reveals that the City allowed long lapses of time before taking appropriate action. As a result, a majority of the old invoices became uncollectible, due to the statute of limitations (between 3-4 years).

In January 2008, the Finance and Management Agency (FMA) Accounting Division conducted a process analysis of accounts receivables citywide in an effort to document and evaluate the accuracy, adequacy of internal controls and inconsistencies or lack of standardized policies currently in use to bill, record, track, collect, report and write off debts owed the City of Oakland. As a result, a new policy, Administrative Instruction (AI) 1051-Accounts Receivable

Item: _____
Finance Committee)
September 15, 2009

Billing, Collection and Write-Off Procedures was approved and became effective on February 14, 2008. The objective of this administrative policy is to improve efficiency and decrease the cost of the City's collection efforts by:

- utilizing best business practices
- leveraging existing technologies to improve the accuracy of data and closely monitor departmental activities
- decrease the time period before accounts are turned over to Collections, and
- establish and enforce procedures for write-offs.

In March 2008 the FMA Accounts Receivable Section conducted training for departments to assist them in understanding their roles and responsibilities under the policy. The departments were given an overview of the Accounts Receivable process (see attached Process Flow Charts) and provided hands-on training on the Accounts Receivable Oracle Module.

With a policy in place, the timeliness of billing and efficiency of collection have improved. The Accounts Receivable Section embarked on aggressive collection efforts, including sending monthly statements, which resulted in total collections of \$7.3 million in FY08-09, of which \$1.6 million represent old accounts (oldest invoice collected is dated July 10, 1997). In addition, the accounts receivable balance has decreased from \$16.7 million in March 2008 to \$13.8 million in August 2009. The chart below shows a breakdown of the accounts receivable balance of \$13.8 million as of August 31, 2009 by originating department:

DEPT	AR Balance	Write-Off Requested	To Revenue Collections	Work-in Process Collecting	Dept To Adjust	To be Liened	Over 30	Current
CEDA	8,827,852.42	717,208.76	62,305.27	1,255,435.32	36,990.05	6,344,041.72	193,572.99	218,298.31
Attorney	232,752.48	232,752.48						
Clerk	633.71	633.71						
Fire	11,104.00	6,270.00				4,834.00		
FMA	4,714.82	4,714.82						
HHS	68,487.47	68,487.47						
ITD	85,999.58	41,686.55		41,531.60				2781.43
Library	3,987.76	3,987.76						
Museum	720,379.97	720,379.97						
OPR	127,914.10	950.00		126,964.10				
Police	2,259,754.47	1,410,571.01	477,908.65				346,442.40	24,832.41
PWA	1,548,519.86	1,111,227.32	68,001.45		186,423.04		162,433.84	20,434.20
TOTALS	13,892,100.64	4,318,869.86	608,215.37	1,423,931.02	223,413.09	6,348,875.72	702,449.23	266,346.35

- Departments were asked to review, verify and monitor their respective accounts receivables. As a result of this review and verification process, departments recommend **write-off of the old accounts totaling \$4.3 million**. Of the \$4.3 million total, \$3.9

Item: _____
 Finance Committee
 September 15, 2009

million represents accounts with balances in excess of \$1,000, the write off of which requires Council approval. The remainder is accounts under \$1,000, which can be written off by the City Administrator.

- Invoices (over 120 days old) amounting to **\$608,215.37** have been referred to **Citywide Collections**, per established procedure.
- The departments are using **due diligence efforts to collect a total of \$1.4 million** in other invoices.
- Invoices totaling \$223,413.09 are being reviewed by departments for adjustments due to partial payments have been received, some invoices are expected to be paid in 30 days, and others (billing for illegal dumping) have to be reversed due to lack of evidence.
- Invoices amounting to over \$6.3 million will be forwarded to the County to be liened against respective parcels.
- The remaining balance of \$968,795.58 (over 30 days and current) is expected to be collected.

KEY ISSUES AND IMPACTS:

The Accounts Receivable policy states that the City Administrator has the authority to write-off uncollectible accounts with \$1,000 or less. It also states that any uncollectible accounts with balances over \$1,000 should be submitted to the City Council for approval. These accounts amount to a total of \$3,972,331.37. Listed below is a breakdown of old accounts by these two categories:

Accounts Receivable Write Off Request by Each Department / Agency as of 8/31/2009

Department	Write Off Requested Total	Write-Off Requested Under \$1,000	Write-Off Requested Over \$1,000
CEDA	717,204.37	111,705.87	605,498.50
City Attorney	232,752.48	0.00	232,752.48
City Clerk	624.00	624.00	0.00
Fire	6,270.00	4,170.00	2,100.00
FMA	4,714.82	600.00	4,114.82
HHS	68,487.47	437.36	68,050.11
ITD	41,686.55	11,210.93	30,475.62
Library	3,987.76	3,987.76	0.00
Museum	720,379.97	19,607.87	700,772.10
OPR	950.00	950.00	0.00
Police	1,410,571.01	40,484.93	1,370,086.08
PWA	1,111,241.43	152,759.77	958,481.66
Total	4,318,869.86	346,538.49	3,972,331.37

Item: _____
 Finance Committee
 September 15, 2009

The attached resolution requests authorization from City Council to write-off accounts over \$1,000 for a total of \$3,972,331.37. *Attachment A* provides justifications for write-off as reported by departments; *Attachment B* details specific accounts requested for write-off.

SUSTAINABLE OPPORTUNITIES

No environmental, economic, or social equity opportunities have been identified.

DISABILITY AND SENIOR CITIZEN ACCESS

This report and resolution will not have any direct impact on access for person with disabilities or senior citizens.

RECOMMENDATION(S) AND RATIONALE

Staff recommends that the City Council approve the accompanying resolution authorizing to write-off uncollectible accounts in accordance with Generally Accepted Accounting Principles. Since this would remove the uncollectible accounts from the City's financial records, then the Accounts Receivable balance would be properly stated in the City's books.

ACTION REQUESTED OF THE CITY COUNCIL

It is requested that the City Council approve the attached resolution authorizing write-off of \$3,972,331.37 in uncollectible invoices of over \$1,000 each.

Staff recommends that the City Council approve the accompanying resolution authorizing to write-off uncollectible accounts in accordance with Generally Accepted Accounting Principles. Since this would remove the uncollectible accounts from the City's financial records, then the Accounts Receivable balance would be properly stated in the City's books.

ACTION REQUESTED OF THE CITY COUNCIL
It is requested that the City Council approve the attached resolution authorizing write-off of \$3,972,331.37 in uncollectible invoices of over \$1,000 each.

Respectfully submitted,

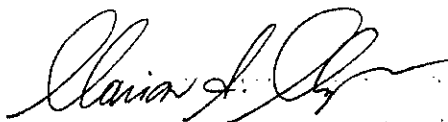


JOSEPH T. YEW, JR.
Finance Director/City Treasurer

Reviewed by:
Osborn Solitei, Acting Controller
Finance and Management Agency

Prepared by:
Gregoria Torres, Assistant Controller
Finance and Management Agency

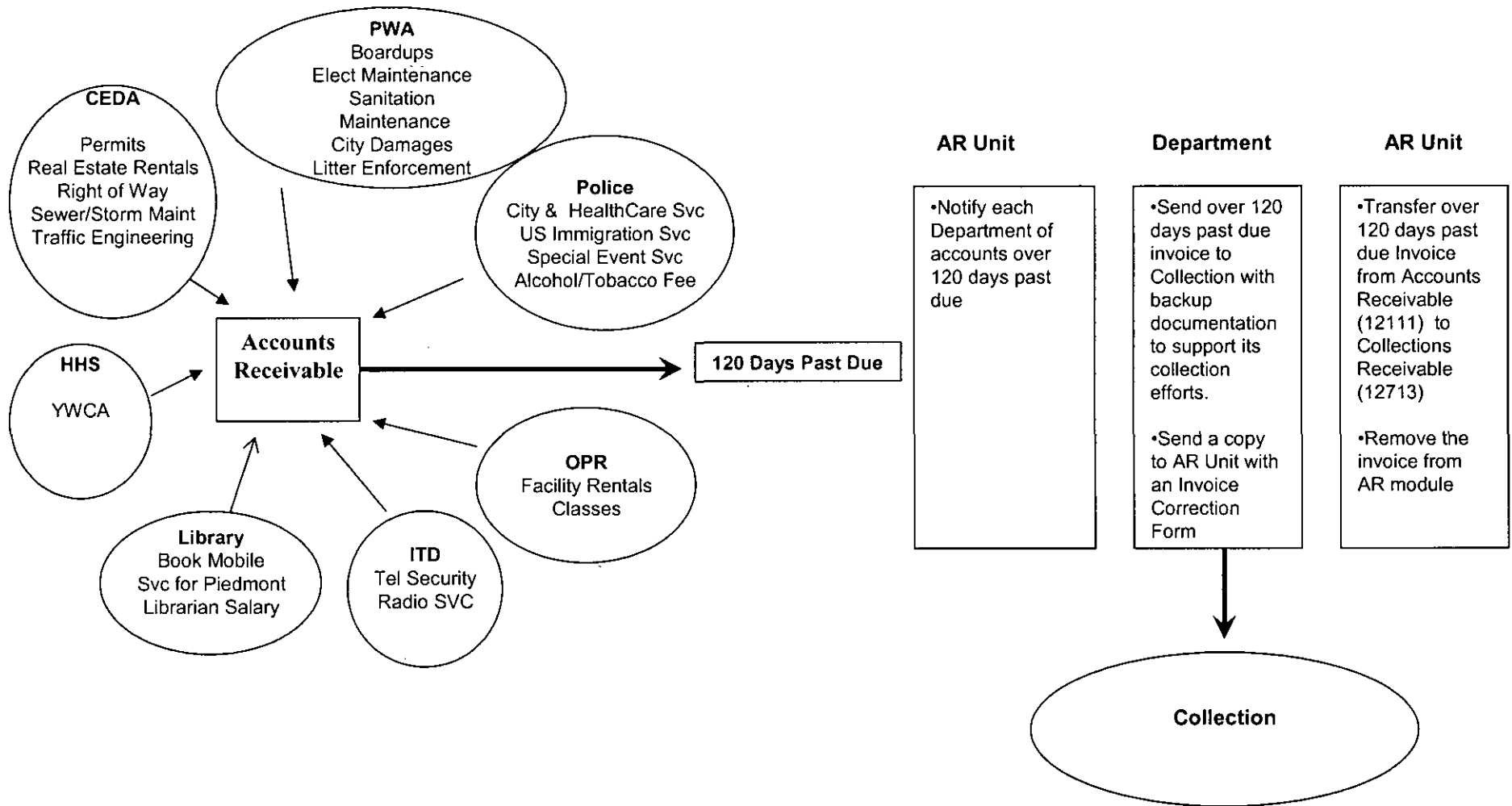
APPROVED AND FORWARDED TO THE
FINANCE COMMITTEE:



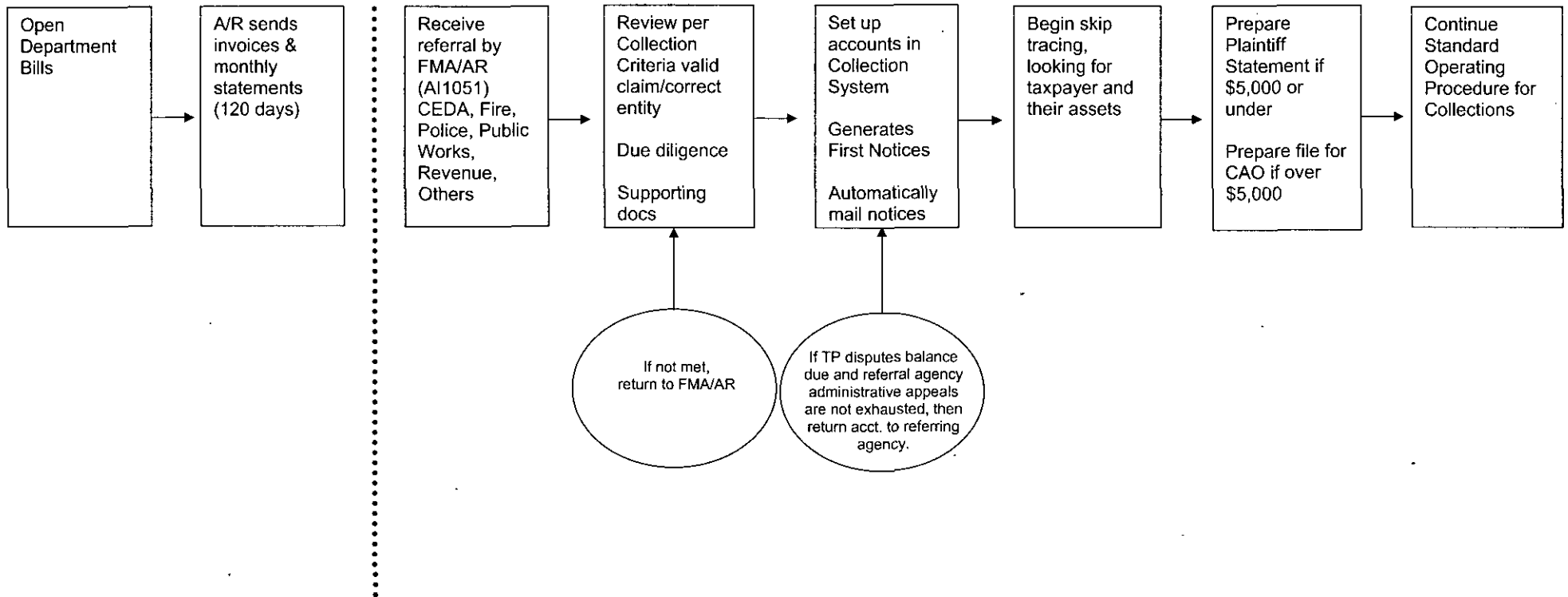
Office of the City Administrator

Item: _____
Finance Committee
September 15, 2009

Process Flow: Invoice Generation → Collections



Citywide Collections



ATTACHMENT A

Departmental Justifications for Writing Off Accounts Over \$1,000

Department	Amount	Response/Comments
City Attorney	\$232,752.48	Represent billings to the Neighborhood Law Corps Foundation for staff attorneys who were assigned to the innovative Community Lawyering Program. However, the foundation was unable to raise funds to sustain the program. Since the City did not want to disband this vital program, the Mayor and Council agreed to fund the program.
Fire Department	\$2,100.00	Represent fire inspection services on properties. Since liens on these properties were released when ownership changed, then the City is unable to collect.
FMA	\$4,114.82	Represent billing to the Oakland Military Institute (OMI) for health coverage for employees for August 2001. OMI no longer exists.
HHS	\$68,050.11	Represent amount owed by YWCA of Oakland for rental of Alice Learning Center. YWCA filed for bankruptcy in 1997.
Museum	\$700,772.10	Represent invoices issued to the Oakland Museum Foundation for curatorial expenses utilized for exhibition and programs. The previous City Administrator had agreed to write-off these invoices since it was unclear who was responsible for these expenses.
PWA	\$958,481.66	Represent billings to various agencies, such as County of Alameda, Oakland/Alameda County Coliseum Authority, and Airport Parking Management for use of City

		facilities, vehicles and insurance expense. It also includes a bill of \$72,750 to PG&E for support of the Summer Initiative Program. Most of the transactions were carried from the legacy system (FMS). PWA lacks the institutional knowledge and documentation related to the origination of these billings.
CEDA	\$605,498.50	Represent billings to utility companies, such as PG& E, EBMUD, AT&T, SBC and Comcast for inspection and construction fees for utility and underground projects. Most of these transactions could not be validated since they were carried from the legacy system No one in CEDA Fiscal has the institutional knowledge to verify the validity of these invoices. There are no documents available to support the City's claims.
ITD	\$30,475.62	Represent billing for radio services to the Department of Corrections, Museum and Port. Due to radio rebanding, old units have been turned in for replacement. Since the old radios were not used, thus no payment was received.
Police Services	\$1,370,086.08	These are invoices issued from 1997 to 2003 to various governmental agencies, including U S Department of Immigration & Naturalization Services, US Marshall Services, US Navy, and California Department of Corrections. Majority of the items were carried from the legacy system. Police Fiscal staff lacks the institutional knowledge and documentation to support these invoices.

CITY OF OAKLAND	
Account Receivable Write-Off Requested by Agency/Department	
Department / Agency	Write-Off Requested
Community & Economic Development	\$ 605,498.50
City Attorney	232,752.48
City Clerk	0.00
Fire Services	2,100.00
Finance & Management	4,114.82
Human Services	68,050.11
Information Technology	30,475.62
Library Services	0.00
Museum Services	700,772.10
Parks & Recreation	0.00
Police Services	1,370,086.08
Public Works	958,481.66
Total	\$ 3,972,331.37

Community & Economic Development Agency

Attachment B

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
PACIFIC GAS & ELECTRIC	1266	224070	1	3100	30492	45114	0000000	W404	29-Mar-2000	1,012.50	15-Apr-2000	3,406
PACIFIC GAS & ELECTRIC	1266	224079/01	1	3100	30492	45114	0000000	W404	30-May-2001	2,325.00	15-Apr-2000	3,406
PACIFIC GAS & ELECTRIC	1266	223967	1	3100	30492	45114	0000000	W073	11-Oct-2000	6,417.50	20-Oct-2000	3,218
PACIFIC GAS & ELECTRIC	1266	223990	1	3100	30492	45114	0000000	W073	30-Apr-2001	32,587.50	25-May-2001	3,001
PACIFIC GAS & ELECTRIC	1266	226001	1	3100	30492	45114	0000000	W073	29-May-2001	25,537.50	02-Jun-2001	2,993
PACIFIC GAS & ELECTRIC	1266	226014	1	3100	30492	45114	0000000	W073	20-Jun-2001	5,135.00	19-Jul-2001	2,946
PACIFIC GAS & ELECTRIC	1266	226026	1	3100	30492	45114	0000000	W073	30-Jun-2001	11,325.00	12-Aug-2001	2,922
PACIFIC GAS & ELECTRIC	1266	226055	1	3100	30492	45114	0000000	W073	19-Nov-2001	40,050.00	31-Oct-2001	2,842
PACIFIC GAS & ELECTRIC	1266	226063	1	3100	30292	45114	0000000	W073	03-Jan-2002	39,770.00	13-Jan-2002	2,768
PACIFIC GAS & ELECTRIC	1266	226091	1	3100	30492	45114	0000000	W073	23-Jan-2002	16,125.00	18-Feb-2002	2,734
PACIFIC GAS & ELECTRIC	1266	226098	1	3100	30292	45114	0000000	W073	28-Mar-2002	15,500.00	18-Apr-2002	2,673
PACIFIC GAS & ELECTRIC	1266	225909	1	3100	30292	45114	0000000	W073	24-May-2002	48,202.50	19-Jun-2002	2,611
PACIFIC GAS & ELECTRIC	1266	225918	1	3100	30292	45114	0000000	W073	20-Jun-2002	3,750.00	11-Jul-2002	2,589
PACIFIC GAS & ELECTRIC	1266	225928	1	3100	30292	45114	0000000	W073	21-Jun-2002	2,812.50	19-Jul-2002	2,581
PACIFIC GAS & ELECTRIC	1266	225944	1	3100	30292	45114	0000000	W073	28-Jun-2002	13,950.00	02-Aug-2002	2,567
PACIFIC GAS & ELECTRIC	1266	225984	1	3100	30246	45114	0000000	W073	30-Sep-2002	14,400.00	19-Oct-2002	2,489
PACIFIC GAS & ELECTRIC	1266	227477	1	1750	30246	45119	0000000	W659	31-Jul-2003	1,280.00	02-Sep-2003	2,171
EAST BAY MUNICIPAL UTILITY DIS	1572	223964	1	3100	30492	45114	0000000	W070	11-Oct-2000	5,475.00	20-Oct-2000	3,218
EAST BAY MUNICIPAL UTILITY DIS	1572	224000	1	3100	30492	45114	0000000	W070	30-Apr-2001	13,350.00	25-May-2001	3,001
EAST BAY MUNICIPAL UTILITY DIS	1572	223991	1	3100	30492	45114	0000000	W070	29-May-2001	12,562.50	02-Jun-2001	2,993
EAST BAY MUNICIPAL UTILITY DIS	1572	226015	1	3100	30492	45114	0000000	W070	20-Jun-2001	1,570.00	19-Jul-2001	2,946
EAST BAY MUNICIPAL UTILITY DIS	1572	226025	1	3100	30492	45114	0000000	W070	30-Jun-2001	16,837.50	12-Aug-2001	2,922
EAST BAY MUNICIPAL UTILITY DIS	1572	226058	1	3100	30272	45114	0000000	W070	19-Nov-2001	2,012.50	03-Nov-2001	2,839
EAST BAY MUNICIPAL UTILITY DIS	1572	226065	1	3100	30292	45114	0000000	W070	03-Jan-2002	3,257.50	13-Jan-2002	2,768
EAST BAY MUNICIPAL UTILITY DIS	1572	226089	1	3100	30492	45114	0000000	W070	29-Jan-2002	2,875.00	09-Feb-2002	2,741
EAST BAY MUNICIPAL UTILITY DIS	1572	225901	1	3100	30292	45119	0000000	W070	28-Mar-2002	4,165.00	18-Apr-2002	2,673
EAST BAY MUNICIPAL UTILITY DIS	1572	225913	1	3100	30292	45114	0000000	W070	24-May-2002	1,190.00	19-Jun-2002	2,611
EAST BAY MUNICIPAL UTILITY DIS	1572	225914	1	3100	30292	45114	0000000	W070	24-May-2002	17,509.50	19-Jun-2002	2,611
EAST BAY MUNICIPAL UTILITY DIS	1572	225921	1	3100	30292	45114	0000000	W070	20-Jun-2002	3,037.50	11-Jul-2002	2,589
EAST BAY MUNICIPAL UTILITY DIS	1572	225931	1	3100	30292	45114	0000000	W070	21-Jun-2002	3,697.50	19-Jul-2002	2,581
EAST BAY MUNICIPAL UTILITY DIS	1572	227541	1	3100	30292	45114	0000000	W070	27-Feb-2004	2,227.50	19-Feb-2004	2,001
EAST BAY MUNICIPAL UTILITY DIS	1572	227542	1	3100	30292	45114	0000000	W070	27-Feb-2004	2,917.50	21-Mar-2004	1,970
EAST BAY MUNICIPAL UTILITY DIS	1572	227544	1	3100	30292	45114	0000000	W070	27-Feb-2004	16,850.00	21-Mar-2004	1,970
EAST BAY MUNICIPAL UTILITY DIS	1572	227558	1	3100	30292	45114	0000000	W070	26-Mar-2004	5,700.00	19-Feb-2004	1,942
EAST BAY MUNICIPAL UTILITY DIS	1572	227564	1	3100	30292	45114	0000000	W070	19-Apr-2004	1,237.50	12-May-2004	1,918
EAST BAY MUNICIPAL UTILITY DIS	1572	227565	1	3100	30292	45114	0000000	W070	19-Apr-2004	9,225.00	12-May-2004	1,918
EAST BAY MUNICIPAL UTILITY DIS	1572	227575	1	3100	30292	45114	0000000	W070	26-May-2004	2,283.00	02-Jun-2004	1,880
EAST BAY MUNICIPAL UTILITY DIS	1572	227577	1	3100	30292	45114	0000000	W070	26-May-2004	20,153.25	19-Jun-2004	1,880
EAST BAY MUNICIPAL UTILITY DIS	1572	228004	1	3100	30292	45114	0000000	W070	29-Sep-2004	6,150.00	24-Oct-2004	1,753
AT&T	2252	226002	1	3100	30492	45114	0000000	W402	29-May-2001	3,000.00	02-Jun-2001	2,993
AT&T	2252	226092	1	1010	30292	45114	A167510	W071	28-Feb-2002	28,875.00	21-Mar-2002	2,701
AT&T	2252	226093	1	1010	30292	45114	A167510	W071	28-Feb-2002	29,920.00	21-Mar-2002	2,701
AT&T	2252	225924	1	1010	30292	45114	A167510	W071	24-May-2002	38,310.00	16-Jun-2002	2,614
AT&T	2252	225967	1	1010	30492	45114	A167510	W071	29-Aug-2002	7,412.75	28-Sep-2002	2,510
AT&T	2252	225997	1	3100	30292	45114	A167510	W071	17-Oct-2002	1,070.00	16-Nov-2002	2,461
AT&T	2252	227568	1	3100	30292	45114	A167510	W071	28-May-2004	11,550.50	04-Jun-2004	1,895
MCCONVILLE, JAMES & CLARA	2961	213510/001-001818	1	1010	000000	4CONV	10100	0000	30-Nov-1994	1,114.50	10-Jan-1995	5,328
STATE OF CALIFORNIA	4733	200932/001-003697	1	2999	000000	4CONV	28200	0000	30-Jun-1991	6,547.20	25-Aug-1991	6,562
COMCAST	5365	227415	1	3100	30292	45114	A167510	0000	03-Feb-2003	1,830.00	09-Feb-2003	2,376
OAKLEY, VERNON	5479	218569/002-004346	1	1010	000000	4CONV	10100	0000	09-Nov-1995	5,606.36	07-Feb-1996	4,935
GREGORY, CHARLES HEIRS OF EST.	7659	218568/002-006786	1	1010	000000	4CONV	10100	0000	09-Nov-1995	4,524.74	09-Dec-1995	4,995
PENNY, EURLENE	7916	217266/001-006843	1	1010	000000	4CONV	10100	0000	28-Aug-1995	1,350.00	27-Sep-1995	5,068
GST TELECOM CALIFORNIA, INC.	9133	223928	1	3100	30492	45114	0000000	W401	28-Mar-2000	1,350.00	14-Apr-2000	3,407
GST TELECOM CALIFORNIA, INC.	9133	223929	1	3100	30492	45114	0000000	W401	28-Mar-2000	3,225.00	14-Apr-2000	3,407
GST TELECOM CALIFORNIA, INC.	9133	223930	1	3100	30492	45114	0000000	W401	28-Mar-2000	4,837.50	14-Apr-2000	3,407
GST TELECOM CALIFORNIA, INC.	9133	223931	1	3100	30492	45114	0000000	W401	28-Mar-2000	5,437.50	14-Apr-2000	3,407
GST TELECOM CALIFORNIA, INC.	9133	223932	1	3100	30492	45114	0000000	W401	28-Mar-2000	1,350.00	14-Apr-2000	3,407
GST TELECOM CALIFORNIA, INC.	9133	223966	1	3100	30492	45119	0000000	W320	11-Oct-2000	2,530.00	20-Oct-2000	3,218
PG&E, Co	9641	228034	1	1750	30262	45119	0000000	W659	29-Nov-2004	1,040.00	22-Dec-2004	1,694
PG&E, Co	9641	228150	1	1750	30262	45119	0000000	W659	29-Jul-2005	1,040.00	25-Aug-2005	1,448
SBC - Maintenance	9935	228234	1	3100	30243	45114	A167510	W071	30-Nov-2005	1,171.13	01-Jan-2006	1,319
Williams, Eddie J, Dion, Mamie	11838	225077/01	1	3100	30294	45719	C08400	0000	19-Mar-2002	7,973.07	06-Apr-2002	2,685
									Total	605,498.50		

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
Neighborhood Law Corp. Foundation, Inc.	12164	205221	1	2190	04311	48412	G234810	IP20	30-Jun-2004	60,820.70	30-Jul-2004	1,839
Neighborhood Law Corp. Foundation, Inc.	12164	205222	1	2190	04211	48412	G234810	IP20	30-Jun-2005	171,931.78	30-Jul-2005	1,474
										232,752.48		

Fire Services

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
WESTERMANN, CAROLYN KAILA	8274	215517/001-007203	1	2320	000000	4CONV	20201	0000	27-Nov-1995	2,100.00	27-Dec-1995	4,977

Finance and Mangement Agency

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
Oakland Military Inst.	11896	222508	1	1300	000000	21518	0000000	0000	19-Nov-2001	4,114.82	22-Nov-2001	2,820

Human Services

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
YWCA OF OAKLAND	2280	223122/03	1	1010	78131	44329	P42100	0000	30-Jun-2001	12,960.00	08-Aug-2001	2,926
YWCA OF OAKLAND	2280	223122/04	1	1010	78131	44329	P42100	0000	21-Sep-2001	10,560.00	08-Aug-2001	2,926
YWCA OF OAKLAND	2280	223122/05	1	1010	78131	44329	P42100	0000	28-Feb-2003	12,960.00	06-Mar-2003	2,351
YWCA OF OAKLAND	2280	275	1	1010	78131	44329	P42100	0000	18-Oct-1999	25,645.00	17-Nov-1999	3,556
YWCA OF OAKLAND	2280	223122/001-001123	1	1010	000000	4CONV	10100	0000	17-Sep-1997	5,925.11	17-Oct-1997	4,317
										68,050.11		

Information Technology

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
PORT OF OAKLAND	1897	218997/001-000731	1	4200	000000	4CONV	40610	0000	25-Sep-1998	1,199.00	25-Oct-1998	3,944
PORT OF OAKLAND	1897	218997/002-000731	1	4200	000000	4CONV	40600	0000	25-Sep-1998	1,300.00	25-Oct-1998	3,944
Alameda Power & Telecom	5821	224283	1	4200	48431	47211	0000000	0000	20-Jun-2000	1,330.75	05-Jul-2000	3,325
OAKLAND MUSEUM OF CALIFORNIA	9242	227207	1	1010	48231	52513	0000000	IP62	30-May-2006	4,828.12	07-Jul-2006	1,132
CALIFORNIA DEPT.OF CORRECTIONS	6188	225073	1	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,994
CALIFORNIA DEPT.OF CORRECTIONS	6188	225074	1	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,994
CALIFORNIA DEPT.OF CORRECTIONS	6188	225075	1	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,994
										30,475.62		

Museum Services

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
OAKLAND MUSEUM ART DEPARTMENT	1380	532	1	1010	62211	51613	0000000	0000	23-Feb-2000	1,970.38	04-Mar-2000	3,448
OAKLAND MUSEUM HISTORY DEPT	3109	525	1	1010	62211	51122	0000000	0000	23-Feb-2000	2,875.22	04-Mar-2000	3,448
OAKLAND MUSEUM NATURAL SCIENCE	3251	220691/001-002107	1	1010	000000	4CONV	10100	0000	15-Apr-1999	10,524.30	15-May-1999	3,742
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225609	1	1010	62411	51627	0000000	0000	30-Sep-2002	1,052.35	20-Oct-2002	2,488
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225617	1	1010	62411	51611	0000000	0000	13-Mar-2003	1,323.35	05-Apr-2003	2,321
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225630	1	1010	62611	51212	0000000	0000	30-Jun-2003	1,528.92	30-Jul-2003	2,205
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225651	1	1010	62212	51627	0000000	NB21	28-Feb-2005	1,631.84	03-Mar-2005	1,623
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225619	1	1010	62111	51212	0000000	0000	21-May-2003	2,024.67	21-May-2003	2,202
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225655	1	1010	62412	51613	0000000	NB22	28-Feb-2005	2,169.41	20-Mar-2005	1,608
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225653	1	1010	62412	51827	0000000	NB22	28-Feb-2005	2,435.40	03-Mar-2005	1,623
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225634	1	1010	62212	51913	0000000	0000	31-Oct-2003	2,958.89	28-Nov-2003	2,084
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225631	1	1010	62212	51613	0000000	0000	30-Jun-2003	3,103.50	29-Aug-2003	2,175
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225664	1	1010	62412	48727	0000000	0000	30-Jun-2005	3,921.21	30-Jul-2005	1,474
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225622	1	1010	62411	51111	0000000	0000	21-May-2003	4,643.19	05-Jun-2003	2,260
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225647	1	1010	62212	51827	0000000	0000	30-Jun-2004	4,658.84	30-Jul-2004	1,839
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225614	1	1010	62411	51611	0000000	0000	03-Feb-2003	4,664.59	11-Feb-2003	2,374
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225632	1	1010	62412	51425	0000000	0000	30-Jun-2003	5,608.32	29-Aug-2003	2,175
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225638	1	1010	62212	51425	0000000	0000	19-Feb-2004	6,079.78	27-Feb-2004	1,993
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225641	1	1010	62412	51613	0000000	0000	19-Feb-2004	6,406.52	27-Feb-2004	1,993
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225611	1	1010	62212	51627	0000000	0000	03-Feb-2003	6,881.46	21-Feb-2003	2,364
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225639	1	1010	62212	51613	0000000	0000	19-Feb-2004	7,704.61	27-Feb-2004	1,993
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225635	1	1010	62213	51613	0000000	0000	31-Oct-2003	9,679.41	28-Nov-2003	2,084
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225646	1	1010	62211	51425	0000000	0000	30-Jun-2004	10,216.35	30-Jul-2004	1,839
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225618	1	1010	62412	51425	0000000	0000	13-Mar-2003	11,507.32	05-Apr-2003	2,321
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225603	1	1010	62411	51425	0000000	0000	26-Apr-2002	14,208.21	26-May-2002	2,635
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225627	1	1010	62111	51111	0000000	0000	30-Jun-2003	14,311.87	16-Jul-2003	2,219
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225660	1	1010	62412	48727	0000000	0000	31-May-2005	15,899.32	10-Jul-2005	1,494
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225649	1	1010	62213	51122	0000000	0000	14-Apr-2004	16,366.75	12-May-2004	1,918
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225607	1	1010	62211	51425	0000000	0000	29-Jun-2002	16,718.01	30-Jul-2002	2,570
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225650	1	1010	62412	51627	0000000	0000	14-Apr-2004	25,125.62	12-May-2004	1,918
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225642	1	1010	62411	51613	0000000	0000	19-Feb-2004	25,374.56	27-Feb-2004	1,993
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225648	1	1010	62411	51627	0000000	0000	30-Jun-2004	27,937.06	30-Jul-2004	1,839
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225661	1	1010	62412	48727	0000000	0000	29-Jun-2005	30,082.94	23-Jul-2005	1,461
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225623	1	1010	62412	51425	0000000	0000	21-May-2003	32,063.22	05-Jun-2003	2,260
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225636	1	1010	62412	51425	0000000	0000	31-Oct-2003	32,580.13	28-Nov-2003	2,084
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225629	1	1010	62412	51425	0000000	0000	30-Jun-2003	37,866.80	30-Jul-2003	2,205
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225625	1	1010	62111	45419	0000000	0000	23-Jun-2003	43,664.00	16-Jul-2003	2,219
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225659	1	1010	62211	45419	0000000	NB20	28-Feb-2005	46,274.00	30-Mar-2005	1,596
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225640	1	1010	62412	51111	0000000	0000	19-Feb-2004	52,516.03	27-Feb-2004	1,993
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225654	1	1010	62412	51122	0000000	NB22	28-Feb-2005	53,854.98	20-Mar-2005	1,806
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	3705	225615	1	1010	62412	51212	0000000	0000	03-Feb-2003	62,286.69	21-Feb-2003	2,364
OAKLAND MUSEUM HISTORY	3817	214810/001-002677	1	1010	000000	4CONV	10100	0000	08-Dec-1993	2,048.03	07-Jan-1994	5,896
OAKLAND MUSEUM HISTORY	3817	222472/001-002677	1	1010	000000	4CONV	10100	0000	12-Sep-1997	4,636.62	12-Oct-1997	4,322
OAKLAND MUSEUM HISTORY	3817	215645/001-002677	1	1010	000000	4CONV	10100	0000	09-Feb-1995	5,334.87	11-Mar-1995	5,268
OAKLAND MUSEUM HISTORY	3817	220689/001-002677	1	1010	000000	4CONV	10100	0000	15-Apr-1999	13,437.54	15-May-1999	3,742
GRACE STREET CATERING	4288	220527/001-003150	1	1010	000000	4CONV	10100	0000	30-Jun-1996	12,621.02	22-Aug-1996	4,738
										700,772.10		

Customer Name	Customer No	Invoice	Ent	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
PACIFIC RENAISSANCE ASSOC.	5936	206610/001-004805	1	1750	000000	4CONV	10200	0000	23-Jun-1993	56,170.65	23-Jul-1993	5,864
CITY OF OAKLAND	6192	209883/001-005061	1	3100	000000	4CONV	37100	0000	30-Sep-1993	1,695.00	07-Nov-1993	5,757
GRANT, RONALD A.	6268	211517/001-005138	1	1010	000000	4CONV	10100	0000	15-Nov-1993	1,645.90	15-Dec-1993	5,719
JONES, ROBERT & ODA L.	6293	211607/001-005163	1	3100	000000	4CONV	37100	0000	31-Oct-1993	3,700.00	03-Dec-1993	5,731
WRIGHT, ESAW & LELA M	6658	214596/001-005544	1	1010	000000	4CONV	10100	0000	17-Mar-1994	2,710.50	16-Apr-1994	5,587
UC BERKELEYPOFFPM002288-004	7150	223511/001-006061	1	4100	000000	4CONV	40200	0000	15-Apr-1999	2,398.44	15-May-1999	3,742
UC BERKELEYPOFFPM002288-004	7150	222515/001-006061	1	4100	000000	4CONV	40200	0000	24-Mar-1997	5,832.38	23-Apr-1997	4,494
JOHNSON, CARRIE	7337	215777/001-006249	1	3100	000000	4CONV	37100	0000	16-Dec-1994	2,695.00	15-Jan-1995	5,323
CUTHBERT, EDITH L.	7472	215780/001-006390	1	1010	000000	4CONV	10100	0000	10-Jan-1995	2,542.17	09-Feb-1995	5,290
CLARK, DELIA	7548	215819/001-006466	1	3100	000000	4CONV	37100	0000	01-Feb-1995	1,100.00	03-Mar-1995	5,276
COOLING, GLENDON & CONSTANCE	7828	223993/02	1	1010	30411	45119	0000000	0000	19-Jun-2001	1,040.00	14-Jul-2001	2,951
AIRPORT PARKING MGT. OAKLAND/O SFO AIRPORTER	8389	222536/001-007318	1	4100	000000	4CONV	40200	0000	17-Dec-1997	145,995.00	16-Jan-1998	4,228
DAVILLIER SLOAN INC.	8911	222979/001-007855	1	1010	000000	4CONV	10100	0000	11-Feb-1998	16,183.42	13-Mar-1998	4,170
WILSON, DOUGLAS	9025	223036/002-007969	1	1010	000000	4CONV	10100	0000	19-Jun-1998	1,040.00	19-Jul-1998	4,042
WILSON, DOUGLAS	9025	223036/001-007969	1	3100	000000	4CONV	37100	0000	19-Jun-1998	1,795.00	19-Jul-1998	4,042
OAKLAND/ALAMEDA COUNTYCOLISEUM AUTHORITY	9114	223501/001-008058	1	1100	000000	4CONV	10114	0000	11-Mar-1998	1,307.70	10-Apr-1998	4,142
OAKLAND/ALAMEDA COUNTYCOLISEUM AUTHORITY	9114	223503/001-008058	1	1100	000000	4CONV	10114	0000	31-Dec-1997	11,454.37	30-Jan-1998	4,212
OAKLAND/ALAMEDA COUNTYCOLISEUM AUTHORITY	9114	223502/001-008058	1	1100	000000	4CONV	10114	0000	31-Oct-1997	69,729.81	30-Nov-1997	4,273
OAKLAND DOWNTOWN SHUTTLECO CHAMPAGNE COACHES	9198	222546/001-008142	1	4100	000000	4CONV	40200	0000	08-Apr-1998	6,820.74	08-May-1998	4,114
OAKLAND DOWNTOWN SHUTTLECO CHAMPAGNE COACHES	9198	222553/001-008142	1	4100	000000	4CONV	40200	0000	30-Jun-1998	6,892.44	09-Aug-1998	4,021
OAKLAND DOWNTOWN SHUTTLECO CHAMPAGNE COACHES	9198	222547/001-008142	1	4100	000000	4CONV	40200	0000	08-May-1998	7,244.59	07-Jun-1998	4,084
OAKLAND DOWNTOWN SHUTTLECO CHAMPAGNE COACHES	9198	222552/001-008142	1	4100	000000	4CONV	40200	0000	17-Jun-1998	7,840.54	17-Jul-1998	4,044
FEDERATION MOVING SERVICES	9482	222559/001-008428	1	4400	000000	4CONV	41200	0000	21-Apr-1999	6,520.00	21-Mar-1999	3,736
BAY AREA AIR QUALITY MGMT DIST	9523	222603	1	4100	92440	57812	0000000	0000	30-Oct-2000	31,999.96	31-Jul-2000	3,299
Kim Olson	9564	227226/02	1	1010	30411	45119	0000000	0000	30-Sep-2003	1,040.00	30-Oct-2003	2,113
Kim Olson	9564	227226/01	1	3100	30411	45719	0000000	0000	30-Sep-2003	6,000.00	30-Oct-2003	2,113
Alalie Yahya Mohamed	11000	230052	1	2310	30522	45721	0000000	IN07	30-Jan-2007	3,233.18	03-Mar-2007	853
Kelly, Amber	11343	223878	1	1010	30452	45111	0000000	0000	17-Apr-2001	2,101.10	02-May-2001	3,024
Casborn, Georgia M.	11736	226046/01	1	3100	30294	45719	C08400	0000	19-Nov-2001	6,300.91	01-Dec-2001	2,811
Doris Walker	11774	227270/02	1	1010	08451	45119	C08400	0000	30-Nov-2007	1,300.00	27-Dec-2007	594
Doris Walker	11774	227270/01	1	3100	30411	45719	C08400	0000	30-Nov-2007	6,850.00	27-Dec-2007	594
LEDIS A. YOUNG	13126	227272/02	1	1010	08451	45719	0000000	0000	19-May-2008	1,300.00	18-Jun-2008	420
LEDIS A. YOUNG	13126	227272/01	1	3100	30411	45719	0000000	0000	19-May-2008	4,500.00	18-Jun-2008	420
Total PWA										958,481.66		

List of Accounts by Customer

Customer Name	Customer No	Invoice	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
A. P. BACKHOE SERVICEANTONIO POIPAO	5418	210641001-004284	1010	000000	4CONV	10100	0000	21-Oct-1992	2,836.00	20-Nov-1992	8,109
A. P. BACKHOE SERVICEANTONIO POIPAO Total									2,836.00		
Abeyomi Brame	10069	228495	1010	105645	45718	0000000	PS14	30-Mar-2005	2,148.42	28-Apr-2005	1,567
Abeyomi Brame Total									2,148.42		
ABC SPORTS	10864	226234	1010	104812	45718	0000000	0000	18-Mar-2002	1,895.70	11-Apr-2002	2,680
ABC SPORTS Total									1,895.70		
ACOP	9344	223777001-008289	1010	000000	4CONV	10100	0000	19-Jan-1999	1,522.56	18-Feb-1999	3,828
ACOP Total									1,522.56		
AIRPORT PARKING MGT. OAKLAND/C/O SFO AIRPORTER	6389	222530001-007318	4100	000000	4CONV	40200	0000	17-Dec-1997	145,995.00	18-Jan-1998	4,220
AIRPORT PARKING MGT. OAKLAND/C/O SFO AIRPORTER Total									145,995.00		
Aisale Yahya Mohamed	11000	230052	2310	30522	45721	0000000	IN07	30-Jan-2007	3,233.18	03-Mar-2007	893
Aisale Yahya Mohamed Total									3,233.18		
Alameda Power & Telecom	5821	224283	4200	48431	47211	0000000	0000	20-Jun-2000	1,330.75	05-Jul-2000	3,325
Alameda Power & Telecom Total									1,330.75		
Amcar Car Sales	9707	226895	1010	104812	45718	0000000	0000	28-May-2004	2,581.20	13-Jun-2004	1,888
Amcar Car Sales Total									2,581.20		
ANDES CONSTRUCTION INC.	9252	225388	1010	104812	45718	0000000	0000	28-Jun-2002	1,135.20	29-Aug-2001	2,805
ANDES CONSTRUCTION INC. Total									1,135.20		
AT&T	2252	225987	3100	30292	45114	A167510	V071	17-Oct-2002	1,070.00	16-Nov-2002	2,461
AT&T	2252	226002	3100	30492	45114	0000000	VW02	29-May-2001	3,000.00	02-Jun-2001	2,993
AT&T	2252	225867	1010	30482	45114	A167510	V071	29-Aug-2002	7,412.75	28-Sep-2002	2,510
AT&T	2252	227568	3100	30292	45114	A167510	V071	28-May-2004	11,550.50	04-Jun-2004	1,899
AT&T	2252	226902	1010	30282	45114	A167510	V071	28-Feb-2002	28,875.00	21-Mar-2002	2,701
AT&T	2252	228093	1010	30282	45114	A167510	V071	28-Feb-2002	29,820.00	21-Mar-2002	2,701
AT&T	2252	225924	1010	30292	45114	A167510	V071	24-May-2002	38,310.00	16-Jun-2002	2,614
AT&T Total									120,138.25		
BAHIA RECORDS C.C.M.A.O	9220	223226001-008184	1010	000000	4CONV	10100	0000	17-Mar-1998	1,076.96	16-Apr-1998	4,136
BAHIA RECORDS C.C.M.A.O. Total									1,076.96		
BATTISTE, VIOLA	1352	178638001-000178	3100	000000	4CONV	37100	0000	30-Jan-1989	5,965.00	01-Mar-1989	7,489
BATTISTE, VIOLA Total									5,965.00		
BAY AREA AIR QUALITY MGMT DIST	9523	222803	4100	92440	57812	0000000	0000	30-Oct-2000	31,999.36	31-Jul-2000	3,299
BAY AREA AIR QUALITY MGMT DIST Total									31,999.36		
Bay Area Organzing Committee	10023	226200	1010	105645	45718	0000000	PS14	31-Jan-2005	1,284.37	04-Feb-2005	1,650
Bay Area Organzing Committee Total									1,284.37		
CALIFORNIA DEPT. OF CORRECTIONS	6188	225073	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,984
CALIFORNIA DEPT. OF CORRECTIONS	6188	225074	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,984
CALIFORNIA DEPT. OF CORRECTIONS	6188	225075	4200	48431	47211	0000000	0000	29-May-2001	7,339.25	01-Jun-2001	2,984
CALIFORNIA DEPT. OF CORRECTIONS Total									22,017.75		
Canjama	11917	226288	1010	104812	45718	0000000	0000	28-Jun-2002	1,317.01	17-Aug-2002	2,552
Canjama Total									1,317.01		
Casborn, Georgia M.	11736	22804801	3100	30294	45718	C08400	0000	19-Nov-2001	6,300.91	01-Dec-2001	2,811
Casborn, Georgia M. Total									6,300.91		
CASTAGNOLA, ANGELO	2336	071643001-001181	1010	000000	4CONV	10100	0000	21-Jun-1989	24,480.00	21-Jul-1989	7,327
CASTAGNOLA, ANGELO Total									24,480.00		
CHOO, DAVID & HYESUNG & HURIP, EDDIE	5783	210800001-004852	1010	000000	4CONV	10100	0000	23-Apr-1993	17,848.45	23-May-1993	5,925
CHOO, DAVID & HYESUNG & HURIP, EDDIE Total									17,848.45		
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE	1488	280	1010	103710	45711	0000000	0000	18-Oct-1999	1,040.00	17-Nov-1999	3,556
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE	1488	223760001-000315	1010	000000	4CONV	10100	0000	10-Mar-1999	1,300.00	09-Apr-1999	3,778
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE	1488	225720	1010	103710	45711	0000000	0000	15-May-2002	5,200.00	01-Jun-2002	2,629
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE	1488	218078001-000315	1010	000000	4CONV	10100	0000	17-Apr-1995	6,400.00	17-May-1995	5,201
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE	1488	223771001-000315	1010	000000	4CONV	10100	0000	19-Jan-1999	9,120.00	18-Feb-1999	3,828
CITY OF EMERYVILLE POLICE DEPT. ADMINISTRATIVE Total									25,120.00		
CITY OF OAKLAND	8182	209883001-005081	3100	000000	4CONV	37100	0000	30-Sep-1993	1,695.00	07-Nov-1993	5,757
CITY OF OAKLAND Total									1,695.00		
CLARK, DELIA	7548	215819001-006486	3100	000000	4CONV	37100	0000	01-Feb-1995	1,100.00	03-Mar-1995	5,278
CLARK, DELIA Total									1,100.00		
Clear Channel Entertainment	11715	228062	2310	30852	45729	0000000	NB07	23-May-2005	1,200.00	16-Jun-2005	1,518
Clear Channel Entertainment	11715	226202	1010	104812	45718	0000000	0000	28-Jun-2002	1,833.52	17-Feb-2002	2,733
Clear Channel Entertainment	11715	228201	1010	104812	45718	0000000	0000	28-Jun-2002	2,854.48	17-Feb-2002	2,733
Clear Channel Entertainment	11715	226288	1010	104812	45718	0000000	0000	24-May-2002	2,813.89	18-Jun-2002	2,611
Clear Channel Entertainment Total									8,301.89		
CODLING, GLENDON & CONSTANCE	7828	22389302	1010	30411	45119	0000000	0000	19-Jun-2001	1,040.00	14-Jul-2001	2,951
CODLING, GLENDON & CONSTANCE Total									1,040.00		
COMCAST	5365	227415	3100	30292	45114	A167510	0000	03-Feb-2003	1,830.00	09-Feb-2003	2,378
COMCAST Total									1,830.00		
CORBERA, MARY E	1509	177088001-000036	1010	000000	4CONV	10100	0000	30-Jan-1989	1,421.24	01-Mar-1989	7,488
CORBERA, MARY E Total									1,421.24		
COUNTY OF ALAMEDA AUDITOR'S OFFICE	2509	071991001-001360	1010	000000	4CONV	10100	0000	27-Jan-1989	1,183.86	26-Feb-1989	7,472
COUNTY OF ALAMEDA AUDITOR'S OFFICE	2509	067611001-001360	1010	000000	4CONV	10100	0000	15-Aug-1988	2,183.88	14-Sep-1988	7,637
COUNTY OF ALAMEDA AUDITOR'S OFFICE	2509	178185002-001360	1010	000000	4CONV	10100	0000	31-Jan-1989	2,471.87	04-Mar-1989	7,486
COUNTY OF ALAMEDA AUDITOR'S OFFICE	2509	178185001-001360	3100	000000	4CONV	37100	0000	31-Jan-1989	34,194.99	04-Mar-1989	7,486
COUNTY OF ALAMEDA AUDITOR'S OFFICE Total									40,034.80		
COUNTY OF ALAMEDA ADMINISTRATIVE OFFICE	1520	178177001-000347	1010	000000	4CONV	10100	0000	27-Jan-1989	9,912.24	26-Feb-1989	7,472
COUNTY OF ALAMEDA ADMINISTRATIVE OFFICE Total									9,912.24		
COUNTY OF ALAMEDA GENERAL SERVICES AGENCY	2372	219389001-001218	4400	000000	4CONV	41200	0000	08-Jul-1996	40,248.00	07-Aug-1996	4,753
COUNTY OF ALAMEDA GENERAL SERVICES AGENCY Total									40,248.00		
CRAWFORD, PAUL	1527	071940001-000354	3100	000000	4CONV	37100	0000	27-Jan-1989	2,182.50	28-Feb-1989	7,472
CRAWFORD, PAUL Total									2,182.50		
CROSS ROADS FILM	9487	224819001-008433	1010	000000	4CONV	10100	0000	10-May-1999	2,664.48	09-Jun-1999	3,717
CROSS ROADS FILM Total									2,664.48		
CUTHBERT, EDITH L.	7472	215780001-006390	1010	000000	4CONV	10100	0000	10-Jan-1995	2,542.17	09-Feb-1995	5,268
CUTHBERT, EDITH L. Total									2,542.17		
DAVILLIER SLOAN INC	6911	222919001-007855	1010	000000	4CONV	10100	0000	11-Feb-1995	16,183.42	13-Mar-1995	4,170
DAVILLIER SLOAN INC. Total									16,183.42		
DAYANI, MOHAMED D	4485	206918001-003348	3100	000000	4CONV	37100	0000	10-Apr-1991	5,600.00	10-May-1991	6,889
DAYANI, MOHAMED D Total									5,600.00		
DEVINE, W E.	4724	209882001-003588	3100	000000	4CONV	37100	0000	31-Jul-1991	6,438.74	01-Sep-1991	6,555

List of Accounts by Customer

Attachment B

Customer Name	Customer No	Invoice	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225818	1010	62412	51425	0000000	0000	13-Mar-2003	11,507.32	05-Apr-2003	2,321
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225803	1010	62411	51425	0000000	0000	28-Apr-2002	14,208.21	28-May-2002	2,635
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225627	1010	62111	51111	0000000	0000	30-Jun-2003	14,311.87	16-Jul-2003	2,219
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225660	1010	62412	48727	0000000	0000	31-May-2005	15,899.32	10-Jun-2005	1,494
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225649	1010	62213	51122	0000000	0000	14-Apr-2004	16,366.75	12-May-2004	1,918
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225607	1010	62211	51425	0000000	0000	28-Jun-2002	16,718.01	30-Jul-2002	2,570
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225650	1010	62412	51627	0000000	0000	14-Apr-2004	25,125.82	12-May-2004	1,918
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225642	1010	62411	51613	0000000	0000	19-Feb-2004	25,374.56	27-Feb-2004	1,963
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225648	1010	62411	51627	0000000	0000	30-Jun-2004	27,937.06	30-Jul-2004	1,839
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225661	1010	62412	48727	0000000	0000	28-Jun-2005	30,082.84	23-Jul-2005	1,481
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225623	1010	62412	51425	0000000	0000	21-May-2003	32,063.22	05-Jun-2003	2,260
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225636	1010	62412	51425	0000000	0000	31-Oct-2003	32,580.13	28-Nov-2003	2,084
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225629	1010	62412	51425	0000000	0000	30-Jun-2003	37,868.80	30-Jul-2003	2,205
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225625	1010	62111	45419	0000000	0000	23-Jun-2003	43,654.00	16-Jul-2003	2,219
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225659	1010	62211	45419	0000000	NB20	28-Feb-2005	46,274.00	30-Mar-2005	1,596
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225640	1010	62412	51111	0000000	0000	19-Feb-2004	52,516.03	17-Feb-2004	1,963
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225654	1010	62412	51122	0000000	NB22	28-Feb-2005	53,854.98	20-Mar-2005	1,606
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM	3705	225615	1010	62412	51212	0000000	0000	03-Feb-2003	62,288.69	21-Feb-2003	2,364
OAKLAND MUSEUM FOUNDATION/C/O THE OAKLAND MUSEUM Total									646,924.12		
OAKLAND MUSEUM HISTORY	3817	214810/001-002677	1010	000000	4CONV	10100	0000	08-Dec-1993	2,048.03	07-Jan-1994	5,696
OAKLAND MUSEUM HISTORY	3817	222472/001-002677	1010	000000	4CONV	10100	0000	12-Sep-1997	4,836.82	12-Oct-1997	4,322
OAKLAND MUSEUM HISTORY	3817	215645/001-002677	1010	000000	4CONV	10100	0000	09-Feb-1995	5,334.87	11-Mar-1995	5,288
OAKLAND MUSEUM HISTORY	3817	220688/001-002677	1010	000000	4CONV	10100	0000	15-Apr-1999	13,437.54	15-May-1999	3,742
OAKLAND MUSEUM HISTORY Total									25,457.08		
OAKLAND MUSEUM HISTORY DEPT	3108	525	1010	62211	51122	0000000	0000	23-Feb-2000	2,875.22	04-Mar-2000	3,448
OAKLAND MUSEUM HISTORY DEPT Total									2,875.22		
OAKLAND MUSEUM NATURAL SCIENCE	3251	220681/001-002107	1010	000000	4CONV	10100	0000	15-Apr-1999	10,524.30	15-May-1999	3,742
OAKLAND MUSEUM NATURAL SCIENCE Total									10,524.30		
OAKLAND MUSEUM OF CALIFORNIA	8242	227207	1010	48231	52513	0000000	IP62	30-May-2006	4,628.12	07-Jul-2006	1,132
OAKLAND MUSEUM OF CALIFORNIA Total									4,628.12		
OAKLAND PORTSIDE ASSOCIATES	10677	469	1010	104648	45718	0000000	0000	25-Jan-2000	2,489.28	03-Feb-2000	3,478
OAKLAND PORTSIDE ASSOCIATES Total									2,489.28		
OAKLAND PUBLIC SCHOOLS	2186	226189	1010	105645	45718	0000000	PS14	30-Nov-2004	2,522.74	17-Dec-2004	1,660
OAKLAND PUBLIC SCHOOLS Total									2,522.74		
OAKLAND REDEVELOPMENT AGENCY	2504	088802/001-001352	1010	000000	4CONV	10100	0000	31-Aug-1988	1,081.50	30-Jul-1988	7,863
OAKLAND REDEVELOPMENT AGENCY	2504	088175/001-001352	1010	000000	4CONV	10100	0000	30-Jun-1989	3,422.93	28-Aug-1989	7,291
OAKLAND REDEVELOPMENT AGENCY	3437	222535/001-002295	4400	000000	4CONV	41200	0000	14-Nov-1997	1,876.43	29-Mar-1999	3,789
OAKLAND REDEVELOPMENT AGENCY	3437	222535/002-002295	4400	000000	4CONV	41200	0000	14-Nov-1997	25,517.20	29-Mar-1999	3,789
OAKLAND REDEVELOPMENT AGENCY Total									31,898.06		
OAKLAND UNIFIED SCHOOL DIST GENERAL COUNSEL'S OFFI	5155	223281/001-004019	1010	000000	4CONV	10100	0000	30-Jun-1998	50,000.00	23-Aug-1998	4,007
OAKLAND UNIFIED SCHOOL DIST GENERAL COUNSEL'S OFFI Total									50,000.00		
OAKLAND/ALAMEDA COUNTY COLISEUM AUTHORITY	9114	223501/001-008058	1100	000000	4CONV	10114	0000	11-Mar-1998	1,307.70	10-Apr-1998	4,142
OAKLAND/ALAMEDA COUNTY COLISEUM AUTHORITY	9114	223503/001-008058	1100	000000	4CONV	10114	0000	31-Dec-1997	11,454.37	30-Jan-1998	4,212
OAKLAND/ALAMEDA COUNTY COLISEUM AUTHORITY	9114	223502/001-008058	1100	000000	4CONV	10114	0000	31-Oct-1997	69,728.81	30-Nov-1997	4,273
OAKLAND/ALAMEDA COUNTY COLISEUM AUTHORITY Total									82,491.86		
OAKLEY, VERNON	5479	218568/002-004348	1010	000000	4CONV	10100	0000	09-Nov-1995	5,606.36	07-Feb-1996	4,635
OAKLEY, VERNON Total									5,606.36		
OFFICE OF PUBLIC WORKS, ACCTG	3311	176222/001-002167	1010	000000	4CONV	10100	0000	27-Jun-1989	12,339.11	27-Jul-1989	7,321
OFFICE OF PUBLIC WORKS, ACCTG Total									12,339.11		
On Broadway Club	11840	226497	1010	104812	45718	0000000	0000	28-Jun-2002	3,075.15	17-Feb-2002	2,733
On Broadway Club	11840	226256	1010	104812	45718	0000000	0000	15-May-2002	4,964.86	29-May-2002	2,632
On Broadway Club	11840	226134	1010	104812	45718	0000000	0000	30-Jun-2004	8,388.90	14-Aug-2004	1,824
On Broadway Club	11840	226228	1010	104812	45718	0000000	0000	18-Mar-2002	9,804.80	10-Apr-2002	2,681
On Broadway Club	11840	226448	1010	104812	45718	0000000	0000	28-Jun-2002	19,302.48	23-Nov-2001	2,819
On Broadway Club Total									45,535.99		
Otero, Emilia	11916	226267	1010	104812	45718	0000000	0000	28-Jun-2002	16,684.71	17-Aug-2002	2,552
Otero, Emilia Total									16,684.71		
PACIFIC GAS & ELECTRIC	1266	224070	3100	30492	45114	0000000	W404	29-Mar-2000	1,012.50	15-Apr-2000	3,406
PACIFIC GAS & ELECTRIC	1266	227477	1750	30248	45119	0000000	W659	31-Jul-2003	1,280.00	02-Sep-2003	2,171
PACIFIC GAS & ELECTRIC	1266	224070/01	3100	30492	45114	0000000	W404	30-May-2001	2,325.00	15-Apr-2000	3,406
PACIFIC GAS & ELECTRIC	1266	225628	3100	30292	45114	0000000	W073	21-Jun-2002	2,812.50	19-Jul-2002	2,581
PACIFIC GAS & ELECTRIC	1266	225918	3100	30292	45114	0000000	W073	20-Jun-2002	3,750.00	11-Jul-2002	2,589
PACIFIC GAS & ELECTRIC	1266	226014	3100	30492	45114	0000000	W073	20-Jun-2001	5,135.00	19-Jul-2001	2,940
PACIFIC GAS & ELECTRIC	1266	223997	3100	30492	45114	0000000	W073	11-Oct-2000	6,417.50	20-Oct-2000	3,218
PACIFIC GAS & ELECTRIC	1266	228026	3100	30492	45114	0000000	W073	30-Jun-2001	11,325.00	12-Aug-2001	2,922
PACIFIC GAS & ELECTRIC	1266	225944	3100	30292	45114	0000000	W073	28-Jun-2002	13,950.00	02-Aug-2002	2,567
PACIFIC GAS & ELECTRIC	1266	225984	3100	30248	45114	0000000	W073	30-Sep-2002	14,400.00	19-Oct-2002	2,489
PACIFIC GAS & ELECTRIC	1266	226098	3100	30292	45114	0000000	W073	28-Mar-2002	15,500.00	18-Apr-2002	2,673
PACIFIC GAS & ELECTRIC	1266	226091	3100	30492	45114	0000000	W073	23-Jan-2002	16,125.00	18-Feb-2002	2,734
PACIFIC GAS & ELECTRIC	1266	226001	3100	30492	45114	0000000	W073	29-May-2001	25,537.50	02-Jun-2001	2,963
PACIFIC GAS & ELECTRIC	1266	223990	3100	30492	45114	0000000	W073	30-Apr-2001	32,587.50	25-May-2001	3,001
PACIFIC GAS & ELECTRIC	1266	228083	3100	30292	45114	0000000	W073	03-Jan-2002	39,770.00	13-Jan-2002	2,788
PACIFIC GAS & ELECTRIC	1266	226055	3100	30492	45114	0000000	W073	19-Nov-2001	40,050.00	31-Oct-2001	2,842
PACIFIC GAS & ELECTRIC	1266	225909	3100	30292	45114	0000000	W073	24-May-2002	48,202.50	19-Jun-2002	2,611
PACIFIC GAS & ELECTRIC	1266	219144/001-000090	3100	000000	4CONV	37101	0000	10-Oct-1996	1,200.00	09-Nov-1996	4,659
PACIFIC GAS & ELECTRIC	1266	222904/001-000090	3100	000000	4CONV	37101	0000	08-Oct-1997	1,387.50	07-Nov-1997	4,298
PACIFIC GAS & ELECTRIC	1266	222951/001-000090	3100	000000	4CONV	37101	0000	20-Jan-1998	1,387.50	18-Feb-1998	4,192
PACIFIC GAS & ELECTRIC	1266	219278/001-000090	3100	000000	4CONV	37101	0000	30-Jun-1997	1,425.00	14-Aug-1997	4,381
PACIFIC GAS & ELECTRIC	1266	223010/001-000090	3100	000000	4CONV	37101	0000	14-Apr-1998	1,492.50	14-May-1998	4,108
PACIFIC GAS & ELECTRIC	1266	223011/001-000090	3100	000000	4CONV	37101	0000	14-Apr-1998	1,500.00	14-May-1998	4,108
PACIFIC GAS & ELECTRIC	1266	223023/001-000090	3100	000000	4CONV	37101	0000	26-Apr-1998	1,687.50	26-May-1998	4,093
PACIFIC GAS & ELECTRIC	1266	219088/001-000090	3100	000000	4CONV	37101	0000	30-Jun-1998	1,600.00	16-Aug-1998	4,014
PACIFIC GAS & ELECTRIC	1266	223082/001-000090	3100	000000	4CONV	37101	0000	31-Aug-1998	2,212.50	31-Oct-1998	3,967
PACIFIC GAS & ELECTRIC	1266	223022/001-000090	3100	000000	4CONV	37101	0000	26-Apr-1998	2,475.00	26-May-1998	4,093
PACIFIC GAS & ELECTRIC	1266	224015/001-000090	3100	000000	4CONV	37101	0000	22-Apr-1998	3,000.00	22-May-1998	3,735
PACIFIC GAS & ELECTRIC	1266	222939/001-000090	3100	000000	4CONV	37101	0000	15-Nov-1997	3,075.00	15-Dec-1997	4,258
PACIFIC GAS & ELECTRIC	1266	223009/001-000090	1010	000000	4CONV	10100	0000	14-Apr-1998	3,262.50	14-May-1998	4,108

List of Accounts by Customer

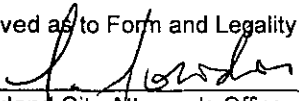
Attachment B

Customer Name	Customer No	Invoice	Fund	Org	Acct	Proj	Prog	Tran Date	Balance	Due Date	Days Late
US IMMIG & NATURALIZATION SVC	2174	225399	1010	103710	45711	0000000	0000	30-Jun-2001	70,835.00	28-Aug-2001	2,908
US IMMIG & NATURALIZATION SVC	2174	225393	1010	103710	45711	0000000	0000	20-Jun-2001	85,255.00	14-Jul-2001	2,951
US IMMIG & NATURALIZATION SVC	2174	224640001-001014	1010	000000	4CONV	10100	0000	29-Jun-1999	130,000.00	29-Jul-1999	3,667
US IMMIG & NATURALIZATION SVC	2174	225780	1010	103710	45711	0000000	0000	28-Feb-2003	137,275.00	14-Mar-2003	2,343
US IMMIG & NATURALIZATION SVC Total									868,075.00		
US MARSHALL SERVICEDEPT OF JUSTICE	2177	226423	1010	103710	45711	0000000	0000	19-Nov-2001	30,600.00	15-Nov-2001	2,827
US MARSHALL SERVICEDEPT OF JUSTICE	2177	222400001-001017	1010	000000	4CONV	10100	0000	01-Oct-1997	47,090.00	31-Oct-1997	4,303
US MARSHALL SERVICEDEPT OF JUSTICE Total									77,690.00		
VOLONTE, WHYLENE Z	1280	177109001-000115	1010	000000	4CONV	10100	0000	21-Jun-1989	1,289.70	21-Jul-1989	7,327
VOLONTE, WHYLENE Z Total									1,289.70		
Volunteers of America	11842	226231	1010	104812	45718	0000000	0000	18-Mar-2002	3,174.11	11-Apr-2002	2,860
Volunteers of America Total									3,174.11		
W A ROSE COMPANY	2838	071847001-001893	1010	000000	4CONV	10100	0000	31-Jan-1989	1,620.00	04-Mar-1989	7,466
W A ROSE COMPANY Total									1,620.00		
W WONG CONSTRUCTION	2201	177062001-001041	1010	000000	4CONV	10100	0000	30-Jan-1989	1,800.00	01-Mar-1989	7,469
W WONG CONSTRUCTION Total									1,800.00		
Warriors * Attn: Edie Burke	11837	226254	1010	104812	45718	0000000	0000	15-May-2002	1,004.64	29-May-2002	2,632
Warriors * Attn: Edie Burke Total									1,004.64		
W-DROP, INC	2200	178255001-001040	3100	000000	4CONV	37100	0000	27-Jan-1989	5,330.00	26-Feb-1989	7,472
W-DROP, INC Total									5,330.00		
WEISS, JAMES J & FRANCES	3028	202538001-001881	1010	000000	4CONV	10100	0000	13-Mar-1989	1,190.00	12-Apr-1989	7,427
WEISS, JAMES J & FRANCES Total									1,190.00		
WESTERMANN, CAROLYN KAILA	8274	219517001-007203	2320	000000	4CONV	20201	0000	27-Nov-1995	2,100.00	27-Dec-1995	4,877
WESTERMANN, CAROLYN KAILA Total									2,100.00		
WILLIAM, J HARRIS	3268	177105001-002124	1010	000000	4CONV	10100	0000	21-Jun-1989	1,662.14	21-Jul-1989	7,327
WILLIAM, J HARRIS Total									1,662.14		
Williams, Eddie J, Dion, Mamie	11838	22607701	3100	30294	45719	C08400	0000	19-Mar-2002	7,973.07	06-Apr-2002	2,585
Williams, Eddie J, Dion, Mamie Total									7,973.07		
WILSON, DOUGLAS	8025	223036002-007969	1010	000000	4CONV	10100	0000	19-Jun-1998	1,040.00	19-Jul-1998	4,042
WILSON, DOUGLAS	8025	223036001-007969	3100	000000	4CONV	37100	0000	19-Jun-1998	1,795.00	18-Jul-1998	4,042
WILSON, DOUGLAS Total									2,835.00		
WRIGHT, ESAW & LELA M.	6658	214599001-005544	1010	000000	4CONV	10100	0000	17-Mar-1994	2,710.50	18-Apr-1994	5,587
WRIGHT, ESAW & LELA M. Total									2,710.50		
YWCA OF OAKLAND	2280	22312203	1010	78131	44329	P42100	0000	30-Jun-2001	12,960.00	08-Aug-2001	2,928
YWCA OF OAKLAND	2280	22312204	1010	78131	44329	P42100	0000	21-Sep-2001	10,560.00	09-Aug-2001	2,826
YWCA OF OAKLAND	2280	22312205	1010	78131	44329	P42100	0000	28-Feb-2003	12,960.00	09-Mar-2003	2,351
YWCA OF OAKLAND	2280	275	1010	78131	44329	P42100	0000	18-Oct-1999	25,845.00	17-Nov-1999	3,556
YWCA OF OAKLAND	2280	223122001-001123	1010	000000	4CONV	10100	0000	17-Sep-1997	5,925.11	17-Oct-1997	4,317
YWCA OF OAKLAND Total									68,050.11		
Zazoo's Restaurant	11879	226282	1010	104812	45718	0000000	0000	28-Jun-2002	2,507.50	18-Aug-2002	2,551
Zazoo's Restaurant	11879	226270	1010	104812	45718	0000000	0000	24-May-2002	2,758.25	20-Jun-2002	2,610
Zazoo's Restaurant	11879	226259	1010	104812	45718	0000000	0000	15-May-2002	4,102.50	31-May-2002	2,630
Zazoo's Restaurant Total									9,368.25		
Grand Total									\$ 3,972,331.37		

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OFFICE OF THE CITY CLERK
OAKLAND

2009 SEP -3 PM 5:03

Approved as to Form and Legality


Oakland City Attorney's Office

OAKLAND CITY COUNCIL

Resolution No. _____ C.M.S.

Introduced by Councilmember _____

**RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO
MAKE ADJUSTMENTS TO THE CITY OF OAKLAND ACCOUNTS
RECEIVABLES BY WRITING-OFF UN-RESOLVABLE ACCOUNTS
WITH BALANCES OVER \$1,000 FOR A TOTAL AMOUNT OF
\$3,972,331.37 WITHIN SPECIFIC PARAMETERS**

WHEREAS, on February 14, 2008, Administrative Instruction 1051-Accounts Receivable Billing, Collection and Write-Off Policy and Procedure was approved and implemented; and

WHEREAS, due diligence efforts to collect old accounts have been made; and

WHEREAS, in accordance with Generally Accepted Accounting Principles, uncollectible Accounts Receivable are recommended for write-off; and

WHEREAS, since writing-off these old accounts will not have an impact to the fund balance; now, therefore, be it

RESOLVED: That the City Council hereby authorizes and directs the City Administrator, and/or his designee, to record the approved write-off, per Attachment B, in the City's financial system.

IN COUNCIL, OAKLAND, CALIFORNIA, _____

PASSED BY THE FOLLOWING VOTE:

AYES - BROOKS, DE LA FUENTE, KAPLAN, KERNIGHAN, NADEL, QUAN, REID, AND
PRESIDENT BRUNNER

NOES -

ABSENT -

ABSTENTION -

ATTEST:

LATONDA SIMMONS
City Clerk and Clerk of the Council of
the City of Oakland, California