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CITY OF OAKLAND
AGENDA REPORT

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Finance and Management Agency
DATE: March 22, 2010

RE: Informational Report presenting the Measure C – Oakland Hotel Tax Audit and Program Status Report

SUMMARY

The Finance and Management Agency is pleased to present to the City Council the attached Measure C – Oakland Hotel Tax Audit and Program Status Report.

Measure C, Section 4.24.031.E, requires an independent annual audit or review to be performed as provided by Government Code Sections 50075.1 and 50075.3 to assure accountability and the proper disbursement of the proceeds of this surcharge in accordance with the purpose stated in this measure. Government Code Sections 50075.3 (a) and (b) require the Chief Financial Officer to present to the governing board an annual report identifying (a) the amount of funds collected and expended; and (b) the status of any project required or authorized to be funded.

FISCAL IMPACT

This is an informational report only; there is no fiscal impact. In FY 2009-10, Measure C revenues totaled \$1,506,560 and expenditures totaled \$1,073,356. The \$433,204 difference between the revenues and expenditures is due to the following:

- A lag time in contract services expenditures for Oakland Museum of California and Cultural Arts Program and Festival.
- A timing difference of when the revenues are recorded and when the payments are issued to Oakland Convention and Visitors Bureau, Oakland Zoo and Chabot Space and Science Center in the following month.

Item: _____
Finance and Management Committee
March 22, 2011

BACKGROUND

The Oakland City Council approved Resolution No. 81855 C.M.S. on March 17, 2009 submitting the Measure C – Oakland Hotel Tax to the electors at the July 21, 2009 special election approving, adopting, and levying the additional transient occupancy tax for Measure C. The voters of the City of Oakland approved Measure C in July 2009.

Measure C increases the transient occupancy tax from 11% to 14%. The additional transient occupancy tax is allocated to the following programs as described:

Oakland Convention and Visitors Bureau	50.0%
Oakland Zoo	12.5%
Oakland Museum of California	12.5%
Chabot Space and Science Center	12.5%
Cultural Arts Programs and Festivals	12.5%

Macias Gini & O'Connell, LLP, an independent accounting firm and contractor, performed the Measure C – Oakland Hotel Tax financial audit for the year ending June 30, 2010. This report also provides the annual program status report for the Measure C programs (Oakland Convention and Visitors Bureau, Oakland Zoo, Oakland Museum of California, Chabot Space and Science Center and Cultural Arts Programs and Festivals) for FY 2009-2010 in accordance with Government Code Section 50075.3 (b).

KEY ISSUES AND IMPACTS

The Measure C – Oakland Hotel Tax Audit Report

The Measure C audit report reflects the independent auditor's opinion that the Measure C financial schedule of revenues and expenditures fairly presents, in all material respects, Measure C activities in conformity with United States generally accepted accounting principles, and in compliance with the purposes for which Measure C was approved by the voters. The audit contains no findings and disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Measure C – Oakland Hotel Tax Program Status Report

The Measure C expenditures for FY 2009-2010 by program are summarized below; along with a description of each program. The attached audit report provides further details on deliverables of each program during FY2009-10.

Program	Program Description	FY 2009-10
Oakland Convention and Visitors Bureau	The Oakland Convention and Visitors Bureau (OCVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the OCVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business.	\$649,847
Oakland Zoo	The Oakland Zoo (the Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers.	162,614
Oakland Museum of California	The Oakland Museum of California (the Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.	57,262
Chabot Space and Science Center	The Chabot Space and Science Center (the Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.	162,613
Cultural Arts Programs and Festivals	The City's Cultural Funding program (the Program) was established to fund cultural arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to fund programs and festivals through the Cultural Funding Program and the Art and Soul Festival Program managed by the Cultural Arts and Marketing Division of the Community and Economic Development Agency (CEDA).	41,020
TOTAL		\$ 1,073,356

Item # _____

Finance and Management Committee

March 22, 2011

SUSTAINABLE OPPORTUNITIES

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

DISABILITY AND SENIOR CITIZEN ACCESS

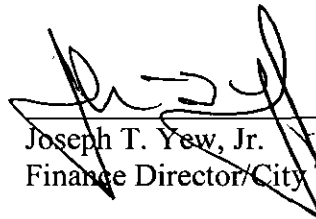
There are no ADA or senior access issues contained in this report.

RECOMMENDATION(S) AND RATIONALE

Staff recommends that the City Council accept the Measure C – Oakland Hotel Tax Audit and Program Status Report.

ACTION REQUESTED OF THE CITY COUNCIL

Staff recommends that the City Council accept the Measure C – Oakland Hotel Tax Audit and Program Status Report.



Joseph T. Yew, Jr.
Finance Director/City Treasurer

Prepared by:
Osborn Solitei, Controller
Finance and Management Agency

**APPROVED AND FORWARDED TO THE
FINANCE & MANAGEMENT COMMITTEE AND PUBLIC SAFETY COMMITTEE:**



Office of the City Administrator

Attachments:
Measure C – Oakland Hotel Tax Audit and Program Status Report.

CITY OF OAKLAND
Measure C - Oakland Hotel Tax,
[A Fund of the City of Oakland]

Independent Auditor's Reports,
Budgetary Comparison Schedule and
Supplementary Information

For the Year Ended June 30, 2010

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
For the Year Ended June 30, 2010

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Honorable Mayor and Members
of the City Council
City of Oakland, California

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying budgetary comparison schedule (financial schedule) of the City of Oakland's (City) Measure C - Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2010. This financial schedule is the responsibility of the City's management. Our responsibility is to express an opinion on this financial schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting as it pertains to the Measure C activities. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial schedule was prepared to present the total revenues and expenditures of the Measure C activities, as described in Note B, and do not purport to, and do not, present fairly the changes in the City's financial position for the year ended June 30, 2010 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the revenues and expenditures of the Measure C activities for the year ended June 30, 2010 in conformity with the basis of accounting described in Note B.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2011 on our consideration of City's internal control over financial reporting as it pertains to the Measure C activities and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial schedule. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial schedule. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial schedule and, in our opinion, is fairly stated in all material respects in relation to the financial schedule.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & Connell LLP

Certified Public Accountants
Oakland, California

January 18, 2011

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
Budgetary Comparison Schedule (on a Budgetary Basis)
For the Year Ended June 30, 2010

	Original Budget	Final Budget	Actual	Positive (Negative) Variance
Revenues:				
Transient occupancy tax surcharge				
Oakland Convention and Visitors Bureau	\$ 917,977	\$ 917,977	\$ 752,928	\$ (165,049)
Oakland Zoo	229,494	229,494	188,408	(41,086)
Oakland Museum of California	229,494	229,494	188,408	(41,086)
Chabot Space and Science Center	229,494	229,494	188,408	(41,086)
Cultural Art Programs and Festivals	229,494	229,494	188,408	(41,086)
Total revenue	<u>1,835,953</u>	<u>1,835,953</u>	<u>1,506,560</u>	<u>(329,393)</u>
Expenditures:				
Oakland Convention and Visitors Bureau				
Contract services	917,977	917,977	649,847	268,130
Oakland Zoo				
Contract services	229,494	229,494	162,614	66,880
Oakland Museum of California				
Stationery and office supplies	1,748	1,748	1,748	-
Maintenance supplies	11,266	11,266	11,266	-
Garbage and disposal	2,160	2,160	2,160	-
Telephone	27,015	27,015	27,015	-
Services	1,676	1,676	1,676	-
Repairs and maintenance	4,315	4,315	4,315	-
Maintenance and security	9,082	9,082	9,082	-
Contract services	172,232	172,232	-	172,232
Total Oakland Museum of California	<u>229,494</u>	<u>229,494</u>	<u>57,262</u>	<u>172,232</u>
Chabot Space and Science Center				
Contract services	229,494	229,494	162,613	66,881
Cultural Art Programs and Festivals				
Services	115,010	115,010	41,020	73,990
Contract services	114,484	114,484	-	114,484
Total Cultural Art Programs and Festivals	<u>229,494</u>	<u>229,494</u>	<u>41,020</u>	<u>188,474</u>
Total expenditures	<u>1,835,953</u>	<u>1,835,953</u>	<u>1,073,356</u>	<u>762,597</u>
Change in fund balance, on a budgetary basis	<u>\$ -</u>	<u>\$ -</u>	433,204	<u>\$ 433,204</u>
Items not budgeted:				
Investment income			2,415	
Change in fund balance, on a GAAP basis			435,619	
Fund balance, beginning of year			-	
Fund balance, end of year			<u>\$ 435,619</u>	

The notes to the budgetary comparison schedule are an integral part of this schedule.

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CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2010

NOTE A – DESCRIPTION OF REPORTING ENTITY

The Oakland City Council (the City Council) approved Resolution No. 81855 on March 17, 2009 submitting the Measure C – Oakland Hotel Tax (Measure C) to the electors at the July 21, 2009 general election approving, adopting, and levying the additional transient occupancy tax for Measure C. The citizens of the City of Oakland (the City) approved Measure C in July 2009.

Measure C increases the transient occupancy tax from 11% to 14%. The additional transient occupancy tax will be allocated to the following programs as described:

Oakland Convention and Visitors Bureau	50.0%
Oakland Zoo	12.5%
Oakland Museum of California	12.5%
Chabot Space and Science Center	12.5%
Cultural Arts Programs and Festivals	12.5%

The transient occupancy tax is considered a debt owed by a transient to the City that can be extinguished only by payment of the tax to the operator of the hotel at the time the rent is paid. If the rent is paid in installments, a proportionate share of the transient occupancy tax shall be due upon the transient's ceasing to occupy space in the hotel.

Measure C finds the following activities:

1. The Oakland Convention and Visitors Bureau (CVB) promotes the Oakland Convention Center to convention customers and the City to visitors. The incremental Measure C revenue allows the CVB to market the City as a destination for visitors, develop and promote a branding strategy, and promote the Oakland Convention Center to the travel trades to generate additional sales for the convention business.
2. The Oakland Zoo (the Zoo) draws approximately 600,000 visitors per year. The Zoo provides the Zoo-to-Community outreach program, which serves the Oakland Unified School District with free programs targeted exclusively to lower economic levels of the community such as Head Start and California Early Childhood Development Centers.
3. The Oakland Museum of California (the Museum) presents and interprets the art, history, and natural environment of the state of California and it has the most comprehensive collection of objects, artifacts, and art work related to the development of California. The incremental Measure C revenue allows the Museum to fund additional programs and exhibits that were reduced or eliminated in recent years due to budget reductions.
4. The Chabot Space and Science Center (the Center) is a world class space and science center for residents and visitors of the City. The incremental Measure C revenue enables the Center to continue to provide important programs such as the Discovery Lab, Techbridge, the Challenger Learning Center, Micronauts, Galaxy Explorers, Summer Camps and Scout Groups.
5. The City's Cultural Funding program (the Program) was established to fund culmral arts programs and festivals in Oakland to draw Oakland residents and visitors to venues citywide, adding vibrancy, fueling community revitalization and creating jobs. The incremental Measure C revenue allows the City to continue to hind programs and festivals through the Cultural Funding Program and the Art and Soul Festival Program managed by the Cultural Arts and Marketing Division of the Community and Economic Development Agency (CEDA).

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
Notes to Budgetary Comparison Schedule
For the Year Ended June 30, 2010

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial schedule presents only the revenues and expenditures of the Measure C activities and does not purport to, and does not present fairly the changes in the City's financial position for the year ended June 30, 2010 in conformity with accounting principles generally accepted in the United States of America.

A special revenue fund (governmental fund) is used to account for the City's Measure C activities. The measurement focus is based upon the determination of changes in financial position rather than upon the determination of net income. A special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Basis of Accounting

In accordance with the provisions of the City Charter, the City adopts an annual budget for the Measure C activity, which must be approved through a resolution by the City Council. The budget for Measure C is prepared on a modified accrual basis.

The Measure C activities are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when "susceptible to accrual" (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined, and "available" means that revenues are collected within the current period or soon enough thereafter to pay liabilities of the current period. Revenues susceptible to accrual include the transient occupancy tax surcharge. The City considers the transient occupancy tax surcharge revenues to be available for the year levied and if they are collected within 120 days of the end of the current year. Expenditures are recorded when a liability is incurred, as under accrual accounting.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE C - BUDGET

Measure C, as approved by the voters in July 2009, requires the adoption of an annual budget, which must be approved by the City Council of the City. The City budgets annually for the Measure C activities. The budget is prepared on the modified accrual basis, except that the City does not budget for investment earnings on Measure C investments.

Budgetary control is maintained at the fund level. Line item reclassification amendments to the budget may be initiated and reviewed by the City Council, but approved by the City Administrator. Any shifting of appropriations between separate funds must be approved by the City Council. Annual appropriations for the budget lapse at the end of the fiscal year to the extent that they have not been expended. At year-end, unobligated appropriations may lapse and remain within the authorized program.

Supplemental budgetary changes made to Measure C throughout the year, if any, are reflected in the "final budget" column of the accompanying budgetary comparison schedule.



The Honorable Mayor and Members
of City Council
City of Oakland, California

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF A FINANCIAL SCHEDULE PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited the accompanying budgetary comparison schedule (financial schedule) of the City of Oakland’s (City) Measure C – Oakland Hotel Tax (Measure C), a fund of the City, for the year ended June 30, 2010, and have issued our report thereon dated January 18, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City’s internal control over financial reporting as it pertains to the Measure C activities (Measure C internal control), as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial schedule but not for the purpose of expressing an opinion on the effectiveness of the Measure C internal control. Accordingly, we do not express an opinion on the effectiveness of the Measure C internal control.

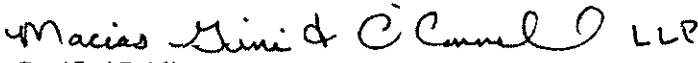
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in the internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Measure C's financial schedule is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the City's Mayor and Council and the City's management is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants
Oakland, California

January 18, 2011

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
Supplementary Information
For the Year Ended June 30, 2010

Status Report on the Use of Measure C Funds ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure C language)	Dollar Amount Received	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	09-10 Status		Outcomes	
				Completed	On-Going	Program Achievements	Number of People Served During the Year
Oakland Convention and Visitors Bureau	\$ 649,847						
Marketing/Communications		\$ 390,315	0		x	<p>Market Oakland as a destination for overnight travelers to generate transient occupancy tax, example meetings, groups, conventions, leisure travel, business travel, etc.</p> <p>Market Oakland to building consumer awareness about the positive assets of Oakland as a travel destination.</p> <p>Create or further develop brand strategies that favorably position Oakland as a travel destination</p> <p>Develop promotions / programs that tie into the branding strategy.</p> <p>Building and maintain relationships with the City of Oakland and the state as a key Oakland brand building partner.</p> <p>Collaborate with organizations, businesses involved in marketing Oakland.</p> <p>Serve as the Public Relations leader for all tourism related activities in Oakland.</p> <p>Media Relations - develop, enhance and participate in activities that serve to maximize positive media about Oakland as a travel destination.</p> <p>Social Media / Technology - Continue the use of social media and other technologies as a primary component in visitor / media / stakeholder outreach</p>	100,000 unique visitors, meeting planners and media served. Generate \$10 million in transient occupancy tax
Sales		\$ 185,944	0		x	Promote Oakland to the Travel Trades to generate group and convention business	Booked 22 conventions, 6,665 room nights, \$3 Million in Group Bookings.
Operations		\$ 73,588	0		x	General Operating Expenses.	N/A
Subtotal Oakland Convention and Visitors Bureau - FY09-10	\$ 649,847	\$ 649,847	0				

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
[A Fund of the City of Oakland]
Supplementary Information
For the Year Ended June 30, 2010

Status Report on the Use of Measure C Funds ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure C language)	Dollar Amount Received	Dollar Amount Expended	City Personnel Employed (FTEs for Full Year)	09-10 Status		Outcomes	
				Completed	On-Going		
Oakland Zoo	\$ 162,614					Program Achievements	Number of People Served During the Year
Zoo To Community Program		\$ 111,391	0		x	Provided Zoo Educational Programs and transportation to Title I Elementary Schools, Child Development Center and Head Start Centers in the Oakland Unified School District.	13,786 students and 3,846 adults
Visitor Attraction		\$ -	0		x	Continued as a tourist attraction for the surrounding counties such as Contra Costa, Santa Clara, San Francisco and other counties.	More than 500,000 visitors
New Exhibits (Wild Ausualia)		\$ 51,223	0		x	Relocated the Wallaroo Exhibits to different location and bml a new Baboon exhibit.	150,000 visitors
Summer Employment program		\$ -	0		x	The Zoo hired through the summer employment program different community such as Oakland Private Industry Council (PIC), BAYC, BRIDGES & Youth uprising.	68 Oakland residents
<i>Subtotal Oakland Zoo - FY09-10</i>	<i>\$ 162,614</i>	<i>\$ 162,614</i>	<i>0</i>				
Oakland Museum of CA	\$ 57,262					Program Achievements	Number of People Served During the Year
Exhibit and Directional Signage		\$ 15,073	0		x	Enhance visibility of Museum to visitors	75,000 visitors
Powerwashing/Cleaning of Building and Supplies		\$ 15,174	0		x	Enhance building cleanliness to visitors	75,000 visitors
Staff CPR training/Uniforms		\$ -	0		x	Ensure visitor safety/staff awareness	75,000 visitors
Office expenses-telephone, etc.		\$ 27,015	0		x	Maintain communication to visitors	120 visitors
<i>Subtotal Oakland Museum of CA - FY09-10</i>	<i>\$ 57,262</i>	<i>\$ 57,262</i>	<i>0</i>				
Chabot Space and Science Center	\$ 162,613					Program Achievements	Number of People Served During the Year
Support science & educational awareness		\$ 162,613	0		x	Chabot Space & Science Center uses Measure C funding to increase attractiveness for its visitors. Also, funds are used to continue to provide science & educational awareness for school groups and the general public visiting the City of Oakland	General Admission Tickets (January 2010 - June 2010): 46,258 School Students Attendance (January 2010 - June 2010): 50,512
<i>Subtotal Chabot Space and Science Center</i>	<i>\$ 162,613</i>	<i>\$ 162,613</i>	<i>0</i>				

CITY OF OAKLAND
Measure C - Oakland Hotel Tax
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Supplementary Information
For the Year Ended June 30, 2010

Status Report on the Use of Measure C Funds ("status of projects required or authorized to be funded")

Program Name & Description (According to Measure C language)	Dollar Amount Received	Dollar Amount Expended	City Personnel Employed (PTEs for Full Year)	09-10 Status		Outcomes	
				Completed	On-Going	Program Achievements	Number of People Served During the Year
Cultural Arts Programs and Festivals	\$ 41,020						
Cultural Arts Programs		\$ -	0		x	Carry forward to PY 10-11. The grants were awarded and Council appropriated the Measure C funds during PY 09-10. Due to the time it takes to execute professional services agreements with each of the 40 grantees, the funds will not be expended until PY 10-11.	Projected annual audience is approximately 300,000
Art & Soul Festival		\$ 41,020	0		x	Art & Soul is a major economic development and revitalization tool for Oakland that attracts nearly 50,000 people to downtown, supports local businesses, generates extensive positive publicity, offers cultural enrichment for Oakland residents and visitors and provides a forum for Oakland and regional/national artists. The Measure C funds are used to leverage an additional \$500,000 in proceeds from admissions, concessions, booth fees and sponsorships, which are used to fund the annual event. Each year, the festival employs 100 temporary workers and 100-150 performing artists in addition to contracting with local vendors for equipment, supplies and services. More than 200 local artisans, nonprofits and small businesses are promoted through booth space and other festival activities.	50,000 visitors
Subtotal Cultural Arts Programs and Festivals	\$ 41,020	\$ 41,020	0				