

CITY OF OAKLAND
AGENDA REPORT

2010 NOV -4 PM 1:04

TO: Office of the City Administrator
ATTN: Dan Lindheim
FROM: Finance and Management Agency
Date: November 16, 2010

RE: Report And A Resolution Authorizing The City Administrator To Make Adjustments To The City's Accounts Receivables By Writing Off Unresolvable Accounts With Balances Of \$1,000 For A Total Amount Of \$1,731,205.74 Within Specific Parameters, To Accurately Reflect The Net Realizable Value Of Accounts Receivable Assets In The City's Financial Statements

SUMMARY

The attached resolution requests approval to write-off old Accounts Receivables accounts with balances of over \$1,000 totaling \$1,731,205.74, in order to accurately reflect the net realizable value of Accounts Receivable assets in the City's financial statement. Reclassifying these balances is in accordance with Generally Accepted Accounting Principles (GAAP), and **it will not have an effect on the City's fund balance calculation nor will it preclude collection of these debts by the City.** Writing-off the receivables is an accounting procedure that removes receivables from the books in order to accurately portray their true economic value on the financial statements. The recommended write-off is necessary to reduce the amount of uncollectible accounts receivables disclosed on the face of the financial statements. **Attachment A** to the resolution details the specific accounts requested for write-off. **Attachment B** to the resolution lists these same accounts by customer. **Attachment 1** to the report provides departmental justifications for write-offs.

BACKGROUND

On March 23, 2010, staff presented a resolution to the Finance & Management Committee authorizing the City Administrator to make adjustments to the City's accounts receivables by writing off unresolvable accounts with balances over \$1,000, within specific parameters. The Committee requested updated information on the collection of monies for some of the accounts with large balances listed in the report as uncollectible. This report provides the updated amount requested for write-off, along with departmental justifications.

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. This GAAP required process should occur on a regular basis as the periodic purging of delinquent uncollectible accounts receivables is a fiscally responsible method to ensure an accurate portrayal of the

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financial position of the City. However, City records indicate that the last write-off process occurred in July 1999. An analysis of the Accounts Receivable system reveals that the City allowed long lapses of time before taking appropriate action to collect outstanding balances, which resulted in a lack of institutional knowledge and supporting documentation to validate the City's claims.

In January 2008, the Finance and Management Agency (FMA) Accounting Division conducted an 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 Billing, Collection and Write-Off Procedures was approved and became effective on February 14, 2008. 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 and provided hands-on training on the Accounts Receivable Oracle Module. On-going staff training is provided as needed. The Accounts Receivable Section ensures compliance with these procedures by monitoring outstanding invoices and notifying departments to take necessary action. The Accounts Receivable Section works closely with the Revenue Collection Section in pursuing their collection efforts, as the receivables are turned over to Revenue Collections after 120 days. With a policy in place, the timeliness of billing and efficiency of collection have improved and the accounts receivable balance has decreased dramatically.

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 \$1,731,205.74 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. Many of the invoices were created in the Financial Management System and were brought forward to the Oracle Financial System, without supporting documentation to validate our claims. In addition, lack of institutional knowledge on the nature of these billings made it difficult to pursue collection efforts.

The amount requested for write-off has been lowered from the March 23, 2010 request to Committee as the City subsequently received payments for some of the outstanding amounts and it has also appropriately recognized some payments from governmental agencies that were incorrectly booked as revenues, instead of being applied against the outstanding invoices.

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Writing-off this debt on the City's accounts does not preclude collection of these obligations by the City. These debts will still exist. Also, if a debtor later has a claim against the City, the existing debt, no matter how old, can be used to set off any obligation owed by the City to that debtor.

RECOMMENDATION(S) AND RATIONALE

Staff recommends that the City Council accept this report and approve the attached resolution authorizing to write-off uncollectible accounts in accordance with Generally Accepted Accounting Principles, in order to accurately reflect the net realizable value of accounts receivable assets in the City's financial statements.

ACTION REQUESTED OF THE CITY COUNCIL

Staff recommends that the City Council accept this report and approve the resolution authorizing the City Administrator to write-off \$1,731,205.74 in uncollectible accounts.

Respectfully submitted,



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

Prepared by:
Osborn Solitei, Controller
Finance and Management Agency

APPROVED AND FORWARDED TO THE
FINANCE COMMITTEE:



Office of the City Administrator

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ATTACHMENT 1

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


Department	Amount	Response/Comments
City Attorney	\$229,207.26	Represents billings to the Neighborhood Law Corps Foundation for staff attorneys who were assigned to the Community Lawyering Program. However, the foundation was unable to raise funds to sustain the program. Since the City did not want to disband this program, the Mayor and Council agreed to fund the program. Note: The original amount owed was 232,752.48. However a check for \$3,545.22 was received on September 28, 2010, thus leaving a balance of \$229,207.26. The NLC Foundation has now been disbanded and this check represents their last remaining cash.
Community & Economic Development	\$229,759.80	Represents billings to some utility companies, as well as outstanding loan balances. 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.
Fire Department	\$2,100.00	Represents fire inspection services on properties. Since liens on these properties were released when ownership changed, the City is unable to collect.
Human Services	\$68,050.11	Represents amount owed by YWCA of Oakland for rental of Alice Learning Center. YWCA filed for bankruptcy in 1997.
Museum Services	\$659,845.14	Represents 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.
Police Services	\$231,061.64	Majority of the items were carried from the legacy system. Several of the invoices are for film companies that are no longer in business. Likewise, a number of customers have filed for bankruptcy, including TGI Fridays, On Broadway Club and others. Police Fiscal staff lacks the institutional knowledge and documentation to support these invoices.
Public Works	\$311,181.79	Most of the transactions were carried from the legacy system (FMS). These billings are for special events, such as board-ups. In many cases, property owners have changed and previous owner data is not available. PWA lacks the institutional knowledge and documentation related to the origination of these billings.
Total	\$1,731,205.74	

[INCLUDING ATTACHMENT A AND ATTACHMENT B]

FILED
OFFICE OF THE CITY CLERK
OAKLAND

2010 NOV -4 PM 1:05

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'S ACCOUNTS RECEIVABLES BY WRITING OFF UNCOLLECTIBLE ACCOUNTS WITH BALANCES OVER \$1,000 FOR A TOTAL AMOUNT OF \$1,731,205.74 WITHIN SPECIFIC PARAMETERS, TO ACCURATELY REFLECT THE NET REALIZABLE VALUE OF ACCOUNTS RECEIVABLE ASSETS IN THE CITY'S FINANCIAL STATEMENTS

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

WHEREAS, the Accounts Receivable policy states that write-off of any uncollectible accounts with balances over \$1,000 will be submitted to the City Council for approval; and

WHEREAS, that the last write-off process occurred in July 1999; and

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

WHEREAS, because the City establishes an allowance for doubtful accounts for accounts over 360 days at the end of each year in accordance with Generally Accepted Accounting Principles (GAAP), the Accounts Receivable balance in the City's books reflects only the net receivables; and

WHEREAS, writing-off the proposed amount of \$1,731,205.74 will not have an effect on the fund balance because the uncollectible receivables have already been removed from the fund balance calculation; 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 of uncollectible accounts with balances

[[INCLUDING ATTACHMENT A AND ATTACHMENT B]]

over \$1000 for a total amount of \$1,731,205.74, as set forth in Attachment A and Attachment B .

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

Community & Economic Development Agency			
Customer Name	Transaction Date	Balance	Due Date
BANANAS, INC	31-Aug-1992	50,000.00	31-Aug-1993
BANK OF AMERICACOMMERCIAL INDUSTRY REVITALIZ.	4-Feb-1991	25,575.00	18-Jun-1992
CROSSROAD FAMILY CENTER, INC.LIZA HAUSWALD, PHD	30-Jan-1997	2,600.00	1-Mar-1997
GREGORY, CHARLES HEIRS OF EST.	09-Nov-1995	4,524.74	09-Dec-1995
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	1,350.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	3,225.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	4,837.50	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	5,437.50	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	1,350.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	11-Oct-2000	2,530.00	20-Oct-2000
MCCONVILLE, JAMES & CLARA	30-Nov-1994	1,114.50	10-Jan-1995
OAKLAND BUSINESS DEVELOPMENT CORP.	30-Jan-1997	52,444.00	14-Jun-1998
OAKLEY, VERNON	09-Nov-1995	5,606.36	07-Feb-1996
OCCUR	29-Nov-1991	36,671.00	27-Feb-1992
PENNY, EURLENE	28-Aug-1995	1,350.00	27-Sep-1995
SBC - Maintenance	30-Nov-2005	1,171.13	01-Jan-2006
SECONDARY LOANSHOUSING REV. LOAN PROGRAM	18-Nov-1991	22,000.00	1-Apr-1993
Williams, Eddie J, Dion, Mamie	19-Mar-2002	7,973.07	06-Apr-2002
	Total	229,759.80	
City Attorney Office			
Neighborhood Law Corp. Foundation, Inc.	30-Jun-2004	57,275.48	30-Jul-2004
Neighborhood Law Corp. Foundation, Inc.	30-Jun-2005	171,931.78	30-Jul-2005
	Total	229,207.26	
Fire Services			
WESTERMANN, CAROLYN KAILA	27-Nov-1995	2,100.00	27-Dec-1995
Human Services			
YWCA OF OAKLAND	18-Oct-1999	25,645.00	17-Nov-1999
YWCA OF OAKLAND	17-Sep-1997	5,925.11	17-Oct-1997
YWCA OF OAKLAND	30-Jun-2001	12,960.00	08-Aug-2001
YWCA OF OAKLAND	21-Sep-2001	10,560.00	08-Aug-2001
YWCA OF OAKLAND	28-Feb-2003	12,960.00	06-Mar-2003
	Total	68,050.11	
Museum Services			
GRACE STREET CATERING	30-Jun-1996	12,921.02	22-Aug-1996
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	26-Apr-2002	14,208.21	26-May-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Jun-2002	16,718.01	30-Jul-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Sep-2002	1,052.35	20-Oct-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	6,881.46	21-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	4,664.59	11-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	62,286.69	21-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	13-Mar-2003	1,323.35	05-Apr-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	13-Mar-2003	11,507.32	05-Apr-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	2,024.67	05-Jun-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	4,643.19	05-Jun-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	32,063.22	05-Jun-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	23-Jun-2003	43,654.00	16-Jul-2003

Customer Name	Transaction Date	Balance	Due Date
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	14,311.87	16-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	37,866.80	30-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	1,528.92	30-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	3,103.50	29-Aug-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	5,609.32	29-Aug-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	2,958.89	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	9,679.41	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	32,580.13	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	6,079.78	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	7,704.61	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	52,516.03	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	6,409.52	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	25,374.56	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	10,216.35	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	4,658.84	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	27,937.06	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	14-Apr-2004	16,366.75	12-May-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	14-Apr-2004	25,125.62	12-May-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	1,631.84	03-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	2,435.40	03-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	53,854.98	20-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	2,169.41	20-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	46,274.00	30-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-May-2005	15,899.32	10-Jul-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	29-Jun-2005	30,082.94	23-Jul-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2005	3,521.21	30-Jul-2005
	Total	659,845.14	
Police Services			
Abayomi Brame	30-Mar-2005	2,148.42	28-Apr-2005
ACOP	19-Jan-1999	1,522.56	18-Feb-1999
Amcar Car Sales	28-May-2004	2,581.20	13-Jun-2004
ANDES CONSTRUCTION INC.	28-Jun-2002	1,135.20	29-Aug-2001
BAHIA RECORDS C.C.M.A.O.	17-Mar-1998	1,076.96	16-Apr-1998
Bay Area Organizing Committee	31-Jan-2005	1,294.37	04-Feb-2005
Carijama	28-Jun-2002	1,317.01	17-Aug-2002
CROSS ROADS FILM	10-May-1999	2,664.48	09-Jun-1999
Eastside Arts Alliance	31-May-2005	2,605.75	22-Jun-2005
FEEL GOOD ENTERTAINMENT	25-Jan-2000	1,197.86	17-Feb-2000
GAVIN PRODUCTIONSEXECUTIVE DIRECTOR	16-Dec-1996	19,800.97	15-Jan-1997
GOODYME ENTERTAINMENT, INC.	28-Jun-1999	1,903.20	28-Jul-1999
Hilton Hotel	27-Nov-2002	1,094.00	01-Dec-2002
Hilton Hotel	26-Mar-2004	1,387.40	14-Apr-2004
Hispanic Chamber of Commerce-Alameda County	30-Jun-2003	24,359.92	24-Aug-2003
Horn, Steve Agent	28-Apr-2005	4,019.98	21-May-2005
ILM COMMERCIAL PRODUCTIONS	25-Jan-2000	1,928.46	03-Feb-2000
King, Dorothy	30-Sep-2002	1,399.18	04-Oct-2002
King, Dorothy	28-Jun-2002	6,247.15	17-Aug-2002
M. O. R. - PACE COMPANY	19-Mar-1998	20,506.98	18-Apr-1998
McClymonds High School	28-Feb-2003	1,004.89	20-Mar-2003
MOMENTUM FILMS	25-Jan-2000	2,103.78	03-Feb-2000
Moses, Rick	30-Jun-2003	3,350.22	21-Aug-2003
Moses, Rick	29-Sep-2005	3,800.58	19-Oct-2005
MR. RANCH	30-Jun-1999	7,034.82	30-Jul-1999
National Grants Conference	22-Feb-2005	1,422.20	13-Mar-2005
NCS High School	30-Apr-2003	7,997.77	09-May-2003

Customer Name	Transaction Date	Balance	Due Date
OAKLAND PORTSIDE ASSOCIATES	25-Jan-2000	2,469.28	03-Feb-2000
On Broadway Club	30-Jun-2004	8,388.90	14-Aug-2004
On Broadway Club	18-Mar-2002	9,804.60	10-Apr-2002
On Broadway Club	15-May-2002	4,964.86	29-May-2002
On Broadway Club	28-Jun-2002	19,302.48	23-Nov-2001
On Broadway Club	28-Jun-2002	3,075.15	17-Feb-2002
Otero, Emilia	28-Jun-2002	16,684.71	17-Aug-2002
RENAISSANCE RIALTO THEATERS	30-Nov-1998	6,256.77	30-Dec-1998
Shannon, Allison	26-Mar-2004	12,579.05	14-Apr-2004
Temescal Merchants Association	29-Jun-2005	1,269.54	22-Jul-2005
TGI Fridays	28-Jun-2002	15,754.23	23-Nov-2001
THE OAKLAND RAIDERS	28-Jun-2002	1,500.14	05-Nov-2001
TRANCE & JUNGLE FACTORY	14-Sep-1999	1,101.98	14-Oct-1999
Warriors * Attn: Edie Burke	15-May-2002	1,004.64	29-May-2002
	Total	231,061.64	
Public Works			
A. P. BACKHOE SERVICEANTONIO POIPAO	21-Oct-1992	2,836.00	20-Nov-1992
Alajie Yahya Mohamad	30-Jan-2007	3,233.18	03-Mar-2007
BATTISTE, VIOLA	30-Jan-1989	5,965.00	01-Mar-1989
Casborn, Georgia M.	19-Nov-2001	6,300.91	01-Dec-2001
CASTAGNOLA, ANGELO	21-Jun-1989	24,460.00	21-Jul-1989
CHOO, DAVID & HYESUNG & HURIP, EDDIE	23-Apr-1993	17,648.45	23-May-1993
CLARK, DELIA	01-Feb-1995	1,100.00	03-Mar-1995
CODLING, GLENDON & CONSTANCE	19-Jun-2001	1,040.00	14-Jul-2001
CORBERA, MARY E	30-Jan-1989	1,421.24	01-Mar-1989
CRAWFORD, PAUL	27-Jan-1989	2,182.50	26-Feb-1989
CUTHBERT, EDITH L.	10-Jan-1995	2,542.17	09-Feb-1995
DAVILLIER SLOAN INC.	11-Feb-1998	16,183.42	13-Mar-1998
DAYANI, MOHAMED D	10-Apr-1991	5,600.00	10-May-1991
DEVINE, W. E.	31-Jul-1991	6,438.74	01-Sep-1991
DIXON, LUCILE & LEONARD WRIGHT	04-May-1989	1,310.00	03-Jun-1989
DR. NORMA ARMON	30-Jun-1994	2,500.00	30-Jul-1994
ESTATE OF CHERRY, LOTTIE EC/O ARTHUR CHERRY	27-Jan-1989	1,850.00	26-Feb-1989
ESTATE OF MAYS, ADA	27-Jan-1989	2,600.00	27-Apr-1989
FEDERATION MOVING SERVICES	21-Apr-1999	6,520.00	21-May-1999
FIRST ST PAUL'S BAPTIST	17-Mar-1994	15,695.57	16-Apr-1994
GRANT, RONALD A.	15-Nov-1993	1,645.90	15-Dec-1993
HAGG, STEVEN	21-Jun-1989	32,332.00	21-Jul-1989
J. NELSON PIANO & ORGAN	08-Jul-1996	1,175.00	07-Aug-1996
JOHNSON, CARRIE	16-Dec-1994	2,695.00	15-Jan-1995
JOHNSON, HOBERT & C'DELL	11-Aug-1988	1,143.00	10-Sep-1988
JOHNSON, HOBERT & C'DELL	11-Aug-1988	4,245.00	10-Sep-1988
JONES, ROBERT & ODA L.	31-Oct-1993	3,700.00	03-Dec-1993
JUE, KAY S.FAULKNER, JOHN & ESTELLA L.	22-Oct-1990	1,196.15	21-Nov-1990
Kelly, Amber	17-Apr-2001	2,101.10	02-May-2001
LACEY, JAMES	30-Jan-1989	4,000.00	01-Mar-1989
LEDIS A. YOUNG	19-May-2008	4,500.00	18-Jun-2008
LEDIS A. YOUNG	19-May-2008	1,300.00	18-Jun-2008
MANNEY, HASSAN	27-Jan-1989	4,934.76	26-Feb-1989
MATHEWSON, MARY	17-Jun-1991	6,515.40	17-Jul-1991
MC CUTCHEON, IDAC/O BISHOP T. J. WILLIAMS	07-May-1993	2,600.00	06-Jun-1993
NILES, JAMES	27-Jan-1989	5,850.00	26-Feb-1989
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	08-Apr-1998	6,820.74	08-May-1998
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	08-May-1998	7,244.59	07-Jun-1998
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	17-Jun-1998	7,840.54	17-Jul-1998

Customer Name	Transaction Date	Balance	Due Date
OAKLAND DOWNTOWN SHUTTLECOACHES	30-Jun-1998	6,892.44	09-Aug-1998
PACIFIC RENAISSANCE ASSOC.	23-Jun-1993	56,170.65	23-Jul-1993
POWELL, MINNIE L	27-Jan-1989	3,250.00	26-Feb-1989
VOLONTE, WHYLENE Z	21-Jun-1989	1,289.70	21-Jul-1989
W A ROSE COMPANY	31-Jan-1989	1,620.00	04-Mar-1989
W WONG CONSTRUCTION	30-Jan-1989	1,800.00	01-Mar-1989
W-DROP, INC	27-Jan-1989	5,330.00	26-Feb-1989
WEISS, JAMES J & FRANCES	13-Mar-1989	1,190.00	12-Apr-1989
WILLIAM, J HARRIS	21-Jun-1989	1,662.14	21-Jul-1989
WRIGHT, ESAW & LELA M.	17-Mar-1994	2,710.50	16-Apr-1994
	Total	311,181.79	
	Grand Total	1,731,205.74	

List of Accounts by Customer

Attachment B
1 of 4

Customer Name	Transaction Date	Balance Due	Due Date
A. P. BACKHOE SERVICEANTONIO POIPAO	21-Oct-1992	2,836.00	20-Nov-1992
Abayomi Brame	30-Mar-2005	2,148.42	28-Apr-2005
ACOP	19-Jan-1999	1,522.56	18-Feb-1999
Alalie Yahya Mohamad	30-Jan-2007	3,233.18	03-Mar-2007
Amcar Car Sales	28-May-2004	2,581.20	13-Jun-2004
ANDES CONSTRUCTION INC.	28-Jun-2002	1,135.20	29-Aug-2001
BANANAS, INC	31-Aug-1992	50,000.00	31-Aug-1993
BAHIA RECORDS C.C.M.A.O.	17-Mar-1998	1,076.96	16-Apr-1998
BANK OF AMERICACOMMERCIAL INDUSTRY REVITALIZ.	4-Feb-1991	25,575.00	18-Jun-1992
BATTISTE, VIOLA	30-Jan-1989	5,965.00	01-Mar-1989
Bay Area Organizing Committee	31-Jan-2005	1,294.37	04-Feb-2005
Carijama	28-Jun-2002	1,317.01	17-Aug-2002
Casborn, Georgia M.	19-Nov-2001	6,300.91	01-Dec-2001
CASTAGNOLA, ANGELO	21-Jun-1989	24,460.00	21-Jul-1989
CHOO, DAVID & HYESUNG & HURIP, EDDIE	23-Apr-1993	17,648.45	23-May-1993
CLARK, DELIA	01-Feb-1995	1,100.00	03-Mar-1995
CODLING, GLENDON & CONSTANCE	19-Jun-2001	1,040.00	14-Jul-2001
CORBERA, MARY E	30-Jan-1989	1,421.24	01-Mar-1989
CRAWFORD, PAUL	27-Jan-1989	2,182.50	26-Feb-1989
CROSSROAD FAMILY CENTER, INC.LIZA HAUSWALD, PHD	30-Jan-1997	2,600.00	1-Mar-1997
CROSS ROADS FILM	10-May-1999	2,664.48	09-Jun-1999
CUTHBERT, EDITH L.	10-Jan-1995	2,542.17	09-Feb-1995
DAVILLIER SLOAN INC.	11-Feb-1998	16,183.42	13-Mar-1998
DAYANI, MOHAMED D	10-Apr-1991	5,600.00	10-May-1991
DEVINE, W. E.	31-Jul-1991	6,438.74	01-Sep-1991
DIXON, LUCILE & LEONARD WRIGHT	04-May-1989	1,310.00	03-Jun-1989
DR. NORMA ARMON	30-Jun-1994	2,500.00	30-Jul-1994
Eastside Arts Alliance	31-May-2005	2,605.75	22-Jun-2005
ESTATE OF CHERRY, LOTTIE EC/O ARTHUR CHERRY	27-Jan-1989	1,850.00	26-Feb-1989
ESTATE OF MAYS, ADA	27-Jan-1989	2,600.00	27-Apr-1989
FEDERATION MOVING SERVICES	21-Apr-1999	6,520.00	21-May-1999
FEEL GOOD ENTERTAINMENT	25-Jan-2000	1,197.86	17-Feb-2000
FIRST ST PAUL'S BAPTIST	17-Mar-1994	15,695.57	16-Apr-1994
GAVIN PRODUCTIONSEXECUTIVE DIRECTOR	16-Dec-1996	19,800.97	15-Jan-1997
GOODTYME ENTERTAINMENT, INC.	28-Jun-1999	1,903.20	28-Jul-1999
GRACE STREET CATERING	30-Jun-1996	12,921.02	22-Aug-1996
GRANT, RONALD A.	15-Nov-1993	1,645.90	15-Dec-1993
GREGORY, CHARLES HEIRS OF EST.	09-Nov-1995	4,524.74	09-Dec-1995
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	1,350.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	3,225.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	4,837.50	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	5,437.50	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	28-Mar-2000	1,350.00	14-Apr-2000
GST TELECOM CALIFORNIA, INC.	11-Oct-2000	2,530.00	20-Oct-2000
	Total	18,730.00	
HAGG, STEVEN	21-Jun-1989	32,332.00	21-Jul-1989
Hilton Hotel	27-Nov-2002	1,094.00	01-Dec-2002
Hilton Hotel	26-Mar-2004	1,387.40	14-Apr-2004
	Total	2,481.40	
Hispanic Chamber of Commerce-Alameda County	30-Jun-2003	24,359.92	24-Aug-2003
Horn, Steve Agent	28-Apr-2005	4,019.98	21-May-2005
ILM COMMERCIAL PRODUCTIONS	25-Jan-2000	1,928.46	03-Feb-2000
J. NELSON PIANO & ORGAN	08-Jul-1996	1,175.00	07-Aug-1996
JOHNSON, CARRIE	16-Dec-1994	2,695.00	15-Jan-1995

List of Accounts by Customer

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Customer Name	Transaction Date	Balance Due	Due Date
JOHNSON, HOBERT & C'DELL	11-Aug-1988	1,143.00	10-Sep-1988
JOHNSON, HOBERT & C'DELL	11-Aug-1988	4,245.00	10-Sep-1988
	Total	5,388.00	
JONES, ROBERT & ODA L.	31-Oct-1993	3,700.00	03-Dec-1993
JUE, KAY S. FAULKNER, JOHN & ESTELLA L.	22-Oct-1990	1,196.15	21-Nov-1990
Kelly, Amber	17-Apr-2001	2,101.10	02-May-2001
King, Dorothy	30-Sep-2002	1,399.18	04-Oct-2002
King, Dorothy	28-Jun-2002	6,247.15	17-Aug-2002
	Total	7,646.33	
LACEY, JAMES	30-Jan-1989	4,000.00	01-Mar-1989
LEDIS A. YOUNG	19-May-2008	4,500.00	18-Jun-2008
LEDIS A. YOUNG	19-May-2008	1,300.00	18-Jun-2008
	Total	5,800.00	
M. O. R. - PACE COMPANY	19-Mar-1998	20,506.98	18-Apr-1998
MANNEY, HASSAN	27-Jan-1989	4,934.76	26-Feb-1989
MATHEWSON, MARY	17-Jun-1991	6,515.40	17-Jul-1991
MC CUTCHEON, IDAC/O BISHOP T. J. WILLIAMS	07-May-1993	2,600.00	06-Jun-1993
McClymonds High School	28-Feb-2003	1,004.89	20-Mar-2003
MCCONVILLE, JAMES & CLARA	30-Nov-1994	1,114.50	10-Jan-1995
MOMENTUM FILMS	25-Jan-2000	2,103.78	03-Feb-2000
Moses, Rick	30-Jun-2003	3,350.22	21-Aug-2003
Moses, Rick	29-Sep-2005	3,800.58	19-Oct-2005
	Total	7,150.80	
MR. RANCH	30-Jun-1999	7,034.82	30-Jul-1999
National Grants Conference	22-Feb-2005	1,422.20	13-Mar-2005
NCS High School	30-Apr-2003	7,997.77	09-May-2003
Neighborhood Law Corp. Foundation, Inc.	30-Jun-2004	57,275.48	30-Jul-2004
Neighborhood Law Corp. Foundation, Inc.	30-Jun-2005	171,931.78	30-Jul-2005
	Total	229,207.26	
NILES, JAMES	27-Jan-1989	5,850.00	26-Feb-1989
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	08-Apr-1998	6,820.74	08-May-1998
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	08-May-1998	7,244.59	07-Jun-1998
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	17-Jun-1998	7,840.54	17-Jul-1998
OAKLAND DOWNTOWN SHUTTLEC/O CHAMPAGNE COACHES	30-Jun-1998	6,892.44	09-Aug-1998
	Total	28,798.31	
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	26-Apr-2002	14,208.21	26-May-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Jun-2002	16,718.01	30-Jul-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Sep-2002	1,052.35	20-Oct-2002
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	6,881.46	21-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	4,664.59	11-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	03-Feb-2003	62,286.69	21-Feb-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	13-Mar-2003	1,323.35	05-Apr-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	13-Mar-2003	11,507.32	05-Apr-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	2,024.67	05-Jun-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	4,643.19	05-Jun-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	21-May-2003	32,063.22	05-Jun-2003

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Customer Name	Transaction Date	Balance Due	Due Date
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	23-Jun-2003	43,654.00	16-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	14,311.87	16-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	37,866.80	30-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	1,528.92	30-Jul-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	3,103.50	29-Aug-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2003	5,609.32	29-Aug-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	2,958.89	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	9,679.41	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-Oct-2003	32,580.13	28-Nov-2003
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	6,079.78	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	7,704.61	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	52,516.03	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	6,409.52	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	19-Feb-2004	25,374.56	27-Feb-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	10,216.35	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	4,658.84	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2004	27,937.06	30-Jul-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	14-Apr-2004	16,366.75	12-May-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	14-Apr-2004	25,125.62	12-May-2004
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	1,631.84	03-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	2,435.40	03-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	53,854.98	20-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	2,169.41	20-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	28-Feb-2005	46,274.00	30-Mar-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	31-May-2005	15,899.32	10-Jul-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	29-Jun-2005	30,082.94	23-Jul-2005
OAKLAND MUSEUM FOUNDATIONC/O THE OAKLAND MUSEUM	30-Jun-2005	3,521.21	30-Jul-2005
	Total	646,924.12	
OAKLAND BUSINESS DEVELOPMENT CORP.	30-Jan-1997	52,444.00	14-Jun-1998
OAKLAND PORTSIDE ASSOCIATES	25-Jan-2000	2,469.28	03-Feb-2000
OAKLEY, VERNON	09-Nov-1995	5,606.36	07-Feb-1996
OCCUR	29-Nov-1991	36,671.00	27-Feb-1992
On Broadway Club	30-Jun-2004	8,388.90	14-Aug-2004
On Broadway Club	18-Mar-2002	9,804.60	10-Apr-2002
On Broadway Club	15-May-2002	4,964.86	29-May-2002
On Broadway Club	28-Jun-2002	19,302.48	23-Nov-2001
On Broadway Club	28-Jun-2002	3,075.15	17-Feb-2002
	Total	45,535.99	
Otero, Emilia	28-Jun-2002	16,684.71	17-Aug-2002
PACIFIC RENAISSANCE ASSOC.	23-Jun-1993	56,170.65	23-Jul-1993
PENNY, EURLENE	28-Aug-1995	1,350.00	27-Sep-1995
POWELL, MINNIE L	27-Jan-1989	3,250.00	26-Feb-1989
RENAISSANCE RIALTO THEATERS	30-Nov-1998	6,256.77	30-Dec-1998
SECONDARY LOANSHOUSING REV. LOAN PROGRAM	18-Nov-1991	22,000.00	1-Apr-1993
SBC - Maintenance	30-Nov-2005	1,171.13	01-Jan-2006
Shannon, Allison	26-Mar-2004	12,579.05	14-Apr-2004
Temescal Merchants Association	29-Jun-2005	1,269.54	22-Jul-2005
TGI Fridays	28-Jun-2002	15,754.23	23-Nov-2001
THE OAKLAND RAIDERS	28-Jun-2002	1,500.14	05-Nov-2001
TRANCE & JUNGLE FACTORY	14-Sep-1999	1,101.98	14-Oct-1999
VOLONTE, WHYLENE Z	21-Jun-1989	1,289.70	21-Jul-1989
W A ROSE COMPANY	31-Jan-1989	1,620.00	04-Mar-1989
W WONG CONSTRUCTION	30-Jan-1989	1,800.00	01-Mar-1989

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Customer Name	Transaction Date	Balance Due	Due Date
Warriors * Attn: Edie Burke	15-May-2002	1,004.64	29-May-2002
W-DROP, INC	27-Jan-1989	5,330.00	26-Feb-1989
WEISS, JAMES J & FRANCES	13-Mar-1989	1,190.00	12-Apr-1989
WESTERMANN, CAROLYN KAILA	27-Nov-1995	2,100.00	27-Dec-1995
WILLIAM, J HARRIS	21-Jun-1989	1,662.14	21-Jul-1989
Williams, Eddie J, Dion, Mamie	19-Mar-2002	7,973.07	06-Apr-2002
WRIGHT, ESAW & LELA M.	17-Mar-1994	2,710.50	16-Apr-1994
YWCA OF OAKLAND	18-Oct-1999	25,645.00	17-Nov-1999
YWCA OF OAKLAND	17-Sep-1997	5,925.11	17-Oct-1997
YWCA OF OAKLAND	30-Jun-2001	12,960.00	08-Aug-2001
YWCA OF OAKLAND	21-Sep-2001	10,560.00	08-Aug-2001
YWCA OF OAKLAND	28-Feb-2003	12,960.00	06-Mar-2003
	Total	68,050.11	
	Grand Total	1,731,205.74	