

CITY OF PORTLAND
OREGON

October 4, 1971

Hon. Terry D. Schrunk, Mayor
City of Portland

Dear Mayor Schrunk:

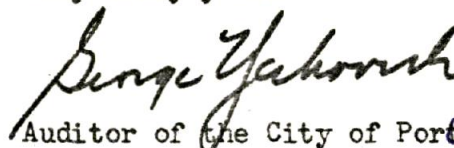
We call your attention to the attached communication of August 30, 1971 wherein this office questioned the veracity of the supporting documentation for Model Cities memo requisition #147 dated August 9, 1971.

In order to discharge the responsibility placed upon this office and clear memo requisition #147 for payment, we attempted to perform an audit of the books of account maintained by the operating agency, Albina Contractors' Assn., Inc., on Friday October 1, 1971.

It was determined by this office, and agreed to by Mr. McKinley Burt, the accountant for the Albina Contractors' Assn., Inc., that the operating agency accounting systems did not meet the minimum HUD requirements as outlined in CDA Letter 8, Part II. Accordingly, the audit was postponed on Mr. Burt's suggestion that he bring the accounting systems into compliance with HUD guidelines. Mr. Burt estimated that the accounting systems would meet HUD guidelines by Friday, October 8, 1971 at which time our audit could be continued.

It is the opinion of this office that the City must withhold all future payments to the Albina Contractors' Assn., Inc., until it is determined and documented that the accounting systems meet minimum HUD requirements (re: Paragraph 24, Chapter 10 of CDA Letter 8, Part II).

Very truly yours


Auditor of the City of Portland

CWS/c

cc: Edward Warmoth, MC Co-ordinator
Charles Jordan, MC Director
Elvin Roberts, MC Mgmt. Co-ordinator
Herman Plummer, Bus. Mgr., Albina Contractors' Assn.

RECEIVED
OCT 5 1971
ADMINISTRATION

RECEIVED

OCT 05 1971

MODEL CITIES

CITY OF PORTLAND
INTER-OFFICE CORRESPONDENCE
(NOT FOR MAILING)

Aug. 30, 1971

From Auditor's Office
To Model Cities
Addressed to Elvin Roberts, MC Mgmt. Co-ordinator
Subject Memo Requisition #147

This Office is in receipt of the above memo requisition requesting reimbursement be made to the Albina Contractor's Association, Inc. in the amount of \$2,133.00 for the period of June 1, 1971 to June 15, 1971.

This reimbursement request will be held in abeyance pending receipt of the following: (1) The required approval of the Mayor's Office in regards to the budgetary change order and, (2) Written verification by the CDA of operating agency line-item expenditures as reported on the reimbursement request.

The veracity of the operating agency's report is seriously questioned by this Office. It is inconceivable that this agency can manage to spend their exact budgeted amounts in 7 out of 9 reported categories. It is the opinion of this Office that the balances have been forced by the operating agency.

Please advise.

Very truly yours,

George Yerkovich
Auditor of the City of Portland

by *Robert F. Jones*

Deputy

RFJ/s

cc: Howard Traver, Mayor's Office
Charles Jordan, MC Director
Edward Warmoth, MC Co-ordinator
~~Elvin Roberts, MC Mgmt. Co-ordinator~~
Myrle Schuelderman, Auditor's Office
George Yerkovich, Official File

RECEIVED

OCT 05 1971

MODEL CITIES

Inter-Office Memorandum

May 4, 1971

TO: Charles Jordan
Director

FROM: Elvin D. Roberts
Administrative Management Coordinator

SUBJECT: Theory on Advances to Operating Agencies

Advances have been granted to a small number of non-profit organizations and several public agencies for the following reasons: In the event that a non-profit agency has received this advance, the advance was given to implement expenses incurred when there were no visible existing funds within the agency. Advances have been granted to public agencies because their budgets are based on the fiscal year and no funds were available to advance to their sub-contractors in implementing their programs.

Based on the Mayor's Letter of Advances, Advances have been doled out to meet the following criteria:

- (1) Salaries to Personnel - Two (2) Months
- (2) Consultants - One (1) Month
- (3) Travel - One (1) Month
- (4) Space - Two (2) Months
- (5) Consumable Supplies - Fifty Percent
- (6) Equipment - One Hundred Percent

In an effort to keep the Operating Agencies functional, this agency has adopted the procedure of reimbursing the Operating Agency regardless of their advance, bearing in mind that in the last two months of their program in the given contract year, the O/A would be reporting expenses only. This method solves two problems: (1) We are keeping an agency functioning; and (2) we, in actuality, are reimbursing money that was expended during a given month. At the end of a contractual year, an operating agency should not have any surplus funds, or they would be held to a minimum.

The CDA anticipates no real problem in recovering any funds held by an Operating Agency. During a conversation with John Coldenine, he informed me that there is no real problem involved with advancing as long as the CDA is assured that they have control of advances made, and any surplus funds the Operating Agency may have can be reprogrammed into the next year with deductions being made of the same in their contract for the following year. Which, in effect, keeps the funds in house.

EDR

cc: Official files (2)
Bob Dixon/HUD
Ed Warrmouth/EC Coordinator

cc: EDR
CITY DEPARTMENT

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

March 31, 1972

TO: Charles Jordan
Director

FROM: Elvin Roberts
Admn. Management Coordinator

RE: ALBINA CONTRACTORS ASSOCIATION/FINANCIAL CONDITION

Due to the uncertainty of the financial condition of the Albina Contractors Association, and after consultation with Mr. Branch, the CDA auditor, this office recommends that their records be audited through January 31, 1972.

Therefore, with your permission, I will request Mr. Branch to give the agency an approximate cost for conducting an audit through the date recommended.

EDR Edr

EDR:cfc

cc: A. Raubeson/Deputy Director
B. Oberhue/Budget Analyst
Official Files

O-K by C.S.

PORTLAND MODEL CITIES CITY DEMONSTRATION AGENCY

Interoffice Memorandum

DATE: May 4, 1972
TO: Charles Jordan, Director
FROM: Elvin Roberts, Administrative Management Coordinator
SUBJECT: Extended Audit - Albina Contractors Association ✓
MEDIA, Inc.

In my earlier memo, this office recommended to you that we extend the period of the audit being conducted by University Information Systems to include the period through January 31, 1972. Mr. Branch has submitted a bid for \$1,700 for this extended period which is attached.

This office feels that the cost is not prohibitive and that an amendment to the present contract between the City of Portland and University Information Systems be amended to include this addition. I feel this audit extension is necessary at this time, due to the change in the director of the operating agency at about the January 31 date. This audit would then verify all records prior to the present director's employment.

I also feel that the audit period for MEDIA, Inc. should be extended to verify the Price Waterhouse audit of last November and to verify and audit the records of this agency through March 31, 1972. I feel this is required with the findings of the office and authorization should be obtained at this time pending any decisions in regard to MEDIA, Inc..

An amendment to the contract will be necessary since the contract specifically states that University Systems will conduct audits on operating agencies for the First Action Year only.

With your permission, I will contact Ed Warmoth or Bill Selby regarding the amendment.

ER EDR

cc: Official Files (2)
A. Raubeson/Deputy Director
E. Warmoth/MC Coordinator
B. Selby/City Attorney's Ofc.
A. Branch/University Info. Systems
5-3-72/EDER/pl

bc

RECEIVED
MAY 8 1972
ADMINISTRATION

University Information Systems
1107 Seneca Street
Seattle, Washington 98101
(206) 623-0900

April 19, 1972

Mr. Charles Jordan
Executive Director
Portland Model Cities Agency
5329 N. E. Union Avenue
Portland, Oregon 97211

Dear Mr. Jordan:

We appreciate your April 4, 1972, letter requesting University Information Systems to submit an estimate to you of the cost of extending the audit of the Ablina Contractors' Association, Inc., into the Second Action Year, which is not covered by our present contract with the City of Portland.

Our estimated cost of extending the audit to include the period from June 16, 1971, to January 31, 1972, is as follows:

1. Numbers of hours necessary to complete the audit - 85
2. Approximate cost of extended audit - \$1,700
3. We plan to commence the extended audit April 24, 1972, and expect to complete it by May 5, 1972.

Please contact me if further information is desired.

Sincerely,

Andrew L. Branch

Andrew L. Branch
Senior Partner
University Information Systems

cc:

E. Roberts/Admin. Mgt. Coordinator
A. Raubeson/Dep. Director

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MAY 1 1972
ADMINISTRATION

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

March 31, 1972

TO: Charles Jordan
Director

FROM: Elvin Roberts
Admin. Management Coordinator

RE: ALBINA CONTRACTORS ASSOCIATION/FINANCIAL CONDITION

Due to the uncertainty of the financial condition of the Albina Contractors Association, and after consultation with Mr. Branch, the CDA auditor, this office recommends that their records be audited through January 31, 1972.

Therefore, with your permission, I will request Mr. Branch to give the agency an approximate cost for conducting an audit through the date recommended.

EDR Edr

EDR:cfc

cc: A. Raubeson/Deputy Director
B. Oberhue/Budget Analyst
Official Files

O-K by C.S.

E. Roberts

portland model cities

May 5, 1972

Commissioner Neil Goldschmidt
Commissioner of Public Safety
City Hall
Portland, Oregon 97204

Dear Commissioner Goldschmidt:

As a result of preliminary audits being conducted by University Information Systems on the Operating Agency, Contractors Management, and a monitoring audit conducted by the City Demonstration Agency staff on the Operating Agency of Community Development, this Agency feels it would be advantageous to extend the present contractual agreement with University Information Systems to include audits of these two agencies beyond the terms of the present contract.

It is recommended that the contract be amended to allow the following:

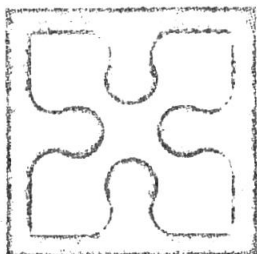
1. An audit of Albina Contractors Association (Contractors Management) for the period June 16, 1971 through March 31, 1972, at an estimated cost of \$1,700.
2. Verification of the Price-Waterhouse audit of MEDIA, Inc. (Community Development) made in November 1971, and to allow audit of the records of MEDIA, Inc., through March 31, 1972.

These audits are deemed necessary by this Agency to assure proper control of the financial records and operations of these agencies.

Sincerely,

(5)
Charles Jordan
Executive Director

RECEIVED
MAY 8 1972
ADMINISTRATION



nero & associates, inc.

P.O. Box 11035

Portland, Oregon 97211 Phone 503/288-9104

22 May 1972

Mr. George Christian
President
Albina Contractors Association, Inc.
72 N. E. Sacramento Street
Portland, Oregon 97212

RECEIVED
JUN 02 1972
ADMINISTRATION

Dear Mr. Christian:

This is to officially advise you that Nero and Associates does not wish to further participate in planning a seminar for the Albina Contractors Association for the following reasons:

- a. Our agreement has been in effect since 28 December 1971, but your office informs us to hold up until funds have been allocated by Model Cities;
- b. Although we have a written agreement for contract performance that is clear to this office and apparently clear to your office, nevertheless we are placed in the awkward position of having to explain our agreement to a third party;
- c. We have already exceeded the proposed contract amount based on our time expended against our fee structure; and
- d. The protracted delays have caused us to run into a schedule problem with other work in our shop.

I am certain that you are personally aware of our interest in assisting you to bring about increased procurement opportunities and a more efficient operation of the Association. This is to advise that there is no lessening of this feeling and that we volunteer our services at no cost for the future. Of course, this would have to be on a time available basis.

We strongly suggest that your office carry out the planned seminar sometime after the 4th of July. I am certain that Mr. Pinkard understands the plans we had and can easily execute them.

Mr. George Christian

- 2 -

22 May 1972

Again, do not hesitate to call upon us when you feel we might be of further service.

Very truly yours,

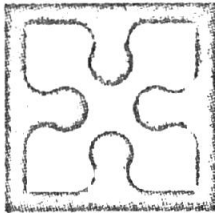
ORIGINAL SIGNED BY
D. M. NERO

David M. Nero, Jr.
President

DMN:cmk

Enclosure: Statement of Accumulated Direct Costs

cc: Dr. E. C. Ogbuobiri
Dr. Lee P. Brown
✓ Mr. Edward W. Pinkard



nero & associates, inc.

P.O. Box 11035

Portland, Oregon 97211 Phone 503/288-9104

15 March 1972

TO: Albina Contractors Association, Inc.
72 N. E. Sacramento Street
Portland, Oregon 97212

-
1. QUESTIONNAIRE design, typing, Xeroxing, and postage,
in December 1971. No charge for professional services. \$ 20.00
 2. Proposal preparation: THIRD ACTION YEAR PROGRAM FOR
ALBINA CONTRACTORS ASSOCIATION.
 - a. Professional services of Mr. David M. Nero, Jr.
and Dr. E. C. Ogbuobiri - 17 hours. No charge.
 - b. Preparation and mailing of proposal:
 - (1) Typing original proposal, revisions,
Xeroxing, collating, addressing, mailing.
Secretarial: 15 hrs. @ \$3.25 per hour \$ 48.75
Fringe benefits @ 12% 5.85
54.60
 - (2) Xerox meter charges: 73 copies of
37-page report (67 copies to service
mailing list, plus 6 extra copies previously
delivered to Mr. George Christian,
President of ACA) - Total of 2,701 copies

67 copies of cover letter and 2-page
agenda - Total of 201 copies

Total of 2,902 copies @ 5¢ per copy 145.10
 - (3) Envelopes and mailing labels 3.00
 - (4) Postage: 66 pcs. @ 64¢ each
(copy to President hand-delivered) 42.24 244.94
- TOTAL COST AND AMOUNT DUE \$264.94

HOME OFFICE: 3525 N.E. UNION AVENUE, PORTLAND, OREGON 97212

Received from George Christian 4/12/72

\$200.00

Amount due and payable to Nero and Associates

August 16, 1972

George Christian
President
Albina Contractors Association, Inc.
72 N.E. Sacramento Street
Portland, Oregon 97212

Dear Mr. Christian:

I am sure that by now you have received the audit report prepared by the auditing firm of University Information Systems on Albina Contractors Association, Inc., a Portland Model Cities Project, for the period from June 16, 1971 through January 31, 1972.

As is normal in audit procedures, please address the findings and reply in writing, to my attention, within fifteen calendar days from receipt of this letter, outlining the progress made to date, and plans to resolve those matters of concern included in the report.

Sincerely,

Charles Jordan
Executive Director

cc: A. Raubeson/Deputy Director
E. Roberts/Admn. Mgmt. Coordinator
J. Carroll/City Hall
A. Sharp/Evaluation Supervisor
Author/Jordan
Official Files (2)

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AUG 17 1972

ADMINISTRATION

September 28, 1972

George Christian
President
Albina Contractors Association, Inc.
72 N. E. Sacramento Street
Portland, Oregon 97212

Dear Mr. Christian:

To date, we have not received your response to Charles Jordan's letter, dated July 25, 1972, asking you to reply in writing to University Information Systems' audit findings.

Therefore, I find it necessary to make this second request and inform you that Albina Contractors funds will be held, if you do not respond within five days from receipt of this letter outlining plans to resolve the areas of concern included in the audit report.

If you have any questions regarding this matter, please contact me at the number shown below.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: C. Jordan
A. Raubeson
J. Carroll
A. Sharp
Official Files

Vincent B. Johnson, Jr.

Certified Public Accountant
531 N.E. 123rd Avenue
Portland, Oregon 97230
(503) 252-9890
(503) 645-3154

October 5, 1972

Mr. Charles Jordan, Director
Model Cities Agency
5329 N. E. Union Avenue
Portland, Oregon 97211

Re: Albina Contractors Assoc.

Dear Mr. Jordan:

As the result of an audit prepared by University Information Systems, the following actions have been implemented:

Number 1. Petty Cash Fund

Periodic cash counts are being made. Maximum balance at all times does not exceed \$50.00 with no emergency expenditures exceeding \$10. The cash slips are numbered and the expenditures are initialed by the administrator and money is kept by the secretary.

Number 2. Cash Disbursements

The bank account is reconciled monthly by myself. A purchase order system has been utilized. Disbursements are made only upon receipt of invoices, approved by the administrator, and verified with the purchase order previously issued.

Number 3. General

The general ledger is posted monthly and balanced. The general journal is utilized with the monthly reports reflecting the balances contained in the general ledger. The accounting system reflects the intended approved budget and expenditures are so classified.

There are no contemplated expenditures of a nonexpendable nature. The property ledger will be documented for past years' expenditures and this will be coordinated with Model Cities to have an inventory of each nonexpendable item purchased.

Expenditures for payroll and mileage have been reviewed and documented. A formal claim for refund of overpaid taxes has been prepared and filed. A refund for overpayment of rent has been received.

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OCT 09 1972

ADMINISTRATION

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MODEL CITIES

Mr. Charles Jordan

- 2 -

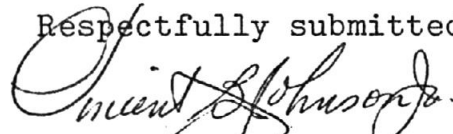
October 5, 1972

Proposed Adjusting Journal Entries by the auditors have been reviewed and the appropriate entries have been prepared and entered.

Many of the errors occurring during the first and part of the second action year were caused by inexperienced bookkeepers and are not likely to occur again.

I thank you for your patience and understanding.

Respectfully submitted,

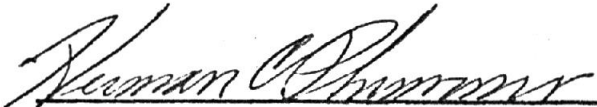


Vincent B. Johnson, Jr.
Certified Public Accountant

VBJjr:bp

cc: Neil Goldschmidt
George Christian
V. Lester Jackson

Read and approved by:



Herman C. Plummer, President
ALBINA CONTRACTORS ASSOCIATION

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OCT 09 1972
ADMINISTRATION

February 28, 1973

V. Lester Jackson
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon

Dear Mr. Jackson:

The audit report prepared by University Information Systems indicates that certain travel and per diem expenses are in violation of the HUD Guidelines.

You are requested to supply documents for travel expenses which were flown first class indicating coach space was not available (this documentation should be furnished by the airline). If documentation is not available, the ACA will be required to (1) reimburse the project the difference between first class and coach or (2) recover the difference between first class and coach from the person who traveled first class. Also, an adequate explanation should be furnished to justify the difference in per diem days for trips taken to Washington, D. C. and Columbus, Ohio. Failure to justify these expenses will require (1) the ACA to reimburse the project for \$125.00 or (2) collect the per diem rates from the travel recipient so that reimbursement may be made to the City of Portland.

You are requested to furnish this office with an answer no later than March 15, 1973. Failure on the part of ACA to respond by the date requested will result in automatic disapproval of the costs in question and the ACA will be required to reimburse the project for the amounts in question.

If you have any questions, please contact me at the number shown below.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
M. Henniger
A. Sharp
G. Holliday
A. Branch
G. Christian
Official Files

April 9, 1973

George Christian
George Christian Electric Company
3611 N. E. Union Avenue
Portland, Oregon 97212

Dear Mr. Christian:

I am sure that by now you have received the audit report prepared by the University Information Systems auditing firm on the Albina Contractors Association, a Portland Model Cities Program, for the period February 1, 1972, through June 15, 1972.

As is normal in audit procedures, please address the findings and reply in writing to my attention within fifteen calendar days from receipt of this letter, outlining the progress made to date, and plans to resolve those matters of concern included in the report.

Sincerely,

Andrew Raubeson
Acting-Director

AR:cc

cc: E. Roberts ✓
M. Opton
V. Johnson
V. L. Jackson
F. LyDay
Fiscal Files
Official Files

721 N. E. Richardson Street
Portland, Oregon 97212
100/20-0001



BUSINESS MANAGER
Regene Jackson

ASSOCIATION OFFICERS

PRESIDENT
George Christian

TREASURER
Manon Scott

SECRETARY
Wendal E. Brown

BOARD OF DIRECTORS
Wendal E. Brown
George Christian
John Craig
August Evans
Aaron Mitchell
N. L. Starborough
Manuel Stein

April 24, 1973

Mr. Andrew Raubeson
Portland Model Cities
5329 N. E. Union
Portland, Oregon

Dear Mr. Raubeson:

In response to your letter of April 9, 1973, regarding the Audit on Albina Contractors Association for the period February 1, 1972 through June 15, 1972, we submit the following reply:

PART II
Finding Number 4 - NONEXPENDABLE SUPPLIES

A property ledger has been established, and nonexpendable supplies have been tagged by City of Portland.

Finding Number 5 - TRAVEL

First Class transportation and per diem days indicated on travel voucher have been referred to Board of Directors for clarification and appropriate action.

PART III
Finding Number 7 - CASH DISBURSEMENTS

Books have been corrected.

Finding Number 8 - PAYROLL AND PAYROLL TAXES

- a. Time sheets are currently prepared.
- b. An appropriate claim has been filed for paid interest and penalties totaling \$120.13.
- c. Overpayment of \$64.67 made to State of Oregon for unemployment taxes has been recovered.

Finding Number 9 - OTHER

Appropriate accounting action was taken to cover items (a) through (e) and appropriate reclassification of

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APR 30 1973

ADMINISTRATIVE

Andrew Raubeson

- 2 -

April 24, 1973

Finding Number 9 (continued)

expenditures and accruals have been made.

This response to your letter of April 9th deals with Parts II and III only, as Part I was implemented before completion of audit.

Very truly yours,



George Christian, President
Albina Contractors Assoc.

GC:bp

cc: E. Roberts ✓

RECEIVED
APR 30 1973
ADMINISTRATION

RECEIVED
APR 27 1973
MODEL CITY

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

April 24, 1973

TO: Mike Henniger, Physical Coordinator
FROM: Tim Nolan, Physical Specialist
RE: Contractors Management Project

As you are aware, I have been assisting the Albina Contractors Association in the preparation of their revised 4th Action Year project description for Contractors Management. This revision was brought about by the recommended decrease in the level of Model Cities funding of the project and the subsequent decision of the ACA to secure additional private financial and technical assistance.

I have been informed on several occasions by the President of the ACA that financial commitments from private sources would be available to help supplement the administration of the project. The President recognized that documentation to this effect would be obviously beneficial during the projects' review process. However, with the exception of several letters of financial commitment from ACA members and the written promise of an in-kind contribution from U.S. National Bank, I have been unable to document the sources of other private funds that have supposedly been committed to the ACA. While I can appreciate the fact that commitments of several thousands of dollars take some time to finalize, I believe that documentation to this effect should be attached as an appendix to the project description and budget before any project reviews are initiated and commitments made for 4th Action Year Supplemental Funding.

TN 

cc: Official files (2)
T. Nolan
Phy. files

1.35b

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

May 22, 1973

TO: Andrew Raubeson
Acting-Director

FROM: Elvin Roberts
Admn. Management Coordinator

SUBJECT: AUDIT - CONTRACTORS MANAGEMENT (FEBRUARY 1, 1972, to JUNE 15, 1972)

The response to the audit performed by University Information Systems is acceptable to this office with the exception of Finding No. 5.

Finding No. 5, Item A

Airplane transportation utilized by project representatives for out-of-town travel was always first class. There is no documented proof on file indicating first class air accommodations were not available.

Recommendation

The recipient of the first class travel be required to reimburse the City of Portland for the difference in air fare. Further, Contractors Management should be required to furnish documentation for each trip taken showing the true air fare and the correct air fare.

Finding No. 5, Item B

The number per diem indicated on a travel voucher in support of a trip made to Washington, D. C. and Columbus, Ohio on November 7, 1971, by a representative of the project was substantially different from the number of days shown for lodging on the hotel bill. The travel voucher indicated that the trip was completed in eight (8) days, whereas, the hotel charges were for three (3) days.

Recommendation

Supporting documents and information for out-of-town travel should agree with the information shown on the travel voucher. Adequate explanations should be obtained and included in the project's files to justify the difference in per diem reflected on the travel voucher and hotel bill. Justification should be submitted to CDA for determination. If justification is unsatisfactory to the CDA, reimbursement should be made to Model Cities (\$125.00) by the person who made the trip.

EDR:cfc _____

cc: Fiscal Files
Official Files

July 16, 1973

Andrew Branch
University Information Systems
1107 Seneca Street
Seattle, Washington 98101

Re: AUDIT - ALBINA CONTRACTORS ASSOCIATION, from 02-01-72
to 06-15-72

Dear Mr. Branch:

Please furnish this office with the details regarding
Finding No. 5, Items A and B.

I would like this information as quickly as possible so
that this finding can be resolved between our agency and
the Albina Contractors Association.

Sincerely,

Elvin D. Roberts ✓
Admn. Management Coordinator

EDR:cfc

Attachments

cc: A. Raubeson
Fiscal Files
Official Files

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

May 22, 1973

TO: Andrew Raubeson
Acting-Director

FROM: Elvin Roberts
Admn. Management Coordinator

SUBJECT: AUDIT - CONTRACTORS MANAGEMENT (FEBRUARY 1, 1972, to JUNE 15, 1972)

The response to the audit performed by University Information Systems is acceptable to this office with the exception of Finding No. 5.

Finding No. 5, Item A

Airplane transportation utilized by project representatives for out-of-town travel was always first class. There is no documented proof on file indicating coach accommodations were not available.

Recommendation

The recipient of the first class travel be required to reimburse the City of Portland for the difference in air fare. Further, Contractors Management should be required to furnish documentation for each trip taken showing the true air fare and the correct air fare.

Finding No. 5, Item B

The number of days per diem and payments indicated on a travel voucher in support of a trip made to Washington, D. C. and Columbus, Ohio on November 7, 1971, by a representative of the project was substantially different from the number of days shown for lodging on the hotel bill. The travel voucher indicated that the trip was completed in eight (8) days, whereas, the hotel charges were for three (3) days.

Recommendation

Supporting documents and information for out-of-town travel should agree with the information shown on the travel voucher. Adequate explanations should be obtained and included in the project's files to justify the difference in per diem reflected on the travel voucher and hotel bill. Justification should be submitted to CDA for determination. If justification is unsatisfactory to the CDA, reimbursement should be made to Model Cities (\$125.00) by the person who made the trip.

EDR:cfc _____

cc: Fiscal Files
Official Files

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/288-8301



BUSINESS MANAGER

Eugene Jackson

ASSOCIATION OFFICERS

PRESIDENT

George Christian

TREASURER

Manuel Scott

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

Wendell E. Brown

George Christian

John Craig

Adolph Evans

Aaron Mitchell

N. L. Scarborough

Manuel Scott

April 24, 1973

Mr. Andrew Raubeson
Portland Model Cities
5329 N. E. Union
Portland, Oregon

Dear Mr. Raubeson:

In response to your letter of April 9, 1973, regarding the Audit on Albina Contractors Association for the period February 1, 1972 through June 15, 1972, we submit the following reply:

PART II

Finding Number 4 - NONEXPENDABLE SUPPLIES

A property ledger has been established, and nonexpendable supplies have been tagged by City of Portland.

Finding Number 5 - TRAVEL

First Class transportation and per diem days indicated on travel voucher have been referred to Board of Directors for clarification and appropriate action.

PART III

Finding Number 7 - CASH DISBURSEMENTS

Books have been corrected.

Finding Number 8 - PAYROLL AND PAYROLL TAXES

- a. Time sheets are currently prepared.
- b. An appropriate claim has been filed for paid interest and penalties totaling \$120.13.
- c. Overpayment of \$64.67 made to State of Oregon for unemployment taxes has been recovered.

Finding Number 9 - OTHER

Appropriate accounting action was taken to cover items (a) through (e) and appropriate reclassification of

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APR 30 1973

ADMINISTRATION

Andrew Raubeson

- 2 -

April 24, 1973

Finding Number 9 (continued)

expenditures and accruals have been made.

This response to your letter of April 9th deals with Parts II and III only, as Part I was implemented before completion of audit.

Very truly yours,



George Christian, President
Albina Contractors Assoc.

GC:bp

cc: E. Roberts ✓

RECEIVED
APR 30 1973
ADMINISTRATION

RECEIVED
APR 27 1973
MODEL CITY

UNIVERSITY INFORMATION SYSTEMS
1107 Seneca Street
Seattle, Washington 98101
(206)623-0900

July 20, 1973

Mr. Elvin D. Roberts
Administrative Management Coordinator
Portland Model Cities Program
5329 N.E. Union Avenue
Portland, Oregon 97211

Dear Mr. Roberts:

Please find enclosed herewith the information regarding finding No.5, Items A and B of the Albina Contractors Association, Inc.'s audit report that you requested in your July 16, 1973 letter. Only one example of finding No.5, Item A was filed in our work papers. Hence, the Project will have to provide the Model Cities Agency with an analysis of all out-of-town travel since the inception of the Project through June 15, 1972 so that a reimbursement can be made to the City of Portland for the difference in first class air fare for this entire time period.

Finding No. 5, Item B indicates that the business trip to Washington D.C. only took three (3) days, but the Project reimbursed the Project representative for eight (8) days. The reimbursement included days spent in Columbus, Ohio on personal business.

If you have any questions or need additional information please contact me.

Sincerely,

Andrew L. Branch

Andrew L. Branch

Enclosures

cc: Andrew Raubeson
Acting Director

RECEIVED
JUL 24 1973
MODEL CITIES

72 N. E. Sacramento Street
Portland, Oregon 97212
503/255-3331



BUSINESS MANAGER
Eugene Jackson

ASSOCIATION OFFICERS

April 24, 1973

PRESIDENT
George Christian

TREASURER
Maurice Scott

SECRETARY
Wendell E. Brown

BOARD OF DIRECTORS
Wendell E. Brown
George Christian
Joan Craig
Arthur Evans
Aaron Witschell
N. L. Starborough
Maurice Scott

Mr. Andrew Raubeson
Portland Model Cities
5329 N. E. Union
Portland, Oregon

Dear Mr. Raubeson:

In response to your letter of April 9, 1973, regarding the Audit on Albina Contractors Association for the period February 1, 1972 through June 15, 1972, we submit the following reply:

PART II
Finding Number 4 - NONEXPENDABLE SUPPLIES

A property ledger has been established, and nonexpendable supplies have been tagged by City of Portland.

Finding Number 5 - TRAVEL

First Class transportation and per diem days indicated on travel voucher have been referred to Board of Directors for clarification and appropriate action.

PART III
Finding Number 7 - CASH DISBURSEMENTS

Books have been corrected.

Finding Number 8 - PAYROLL AND PAYROLL TAXES

- Time sheets are currently prepared.
- An appropriate claim has been filed for paid interest and penalties totaling \$120.13.
- Overpayment of \$64.67 made to State of Oregon for employment taxes has been recovered.

Finding Number 9 - OTHER

Appropriate accounting action was taken to cover items (a) through (c) and appropriate reclassification of

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APR 30 1973

ADMINISTRATION

Andrew Raubeson

- 2 -

April 24, 1973

Findings Number 9 (continued)

expenditures and accruals have been made.

This response to your letter of April 9th deals with Parts II and III only, as Part I was implemented before completion of audit.

Very truly yours,



George Christian, President
Albina Contractors Assoc.

GC:bp

cc: E. Roberts ✓

RECEIVED
APR 30 1973
ADMINISTRATION

RECEIVED
APR 27 1973
MODEL CITY

ALBINA CONTRACTORS ASSOCIATION, INC.

3611 N. L. Union Avenue
Portland, Oregon 97212
503/263-8301



ASSOCIATION OFFICERS

PRESIDENT
George Christian

TREASURER
Aaron Mitchell

SECRETARY
Charles Saunders

BOARD OF DIRECTORS
George Christian
Finney Leskett
George Duke
Lerry Carroll
Aaron Mitchell

TRAVEL VOUCHER

NAME George Christian DATE 12/28/71

TRAVEL TO: New Orleans, La.

BUSINESS Black Economic Development Conference

PURPOSE To get information on new development progress to bring black to contractors & to make extended contacts to bring back
DATE LEFT 12/28/71 DATE RETURNED 12/29/71 Portland to Portland

TRAVEL ONE WAY ROUND TRIP Y

PAID IN ADVANCE \$

TRAVEL Air travel -Continental \$384

Ground travel \$ 15

TOTAL TRAVEL \$ 399.00

PER DIEM 2 DAYS @ 50.00 = \$ 100.00

TOTAL COST \$ 499.00

DUE TO TRAVELER \$ 499.00

DUE FROM TRAVELER \$

APPROVED

PAID 12/28/71 CH 760

ASSOCIATION

WORLDWIDE TRAVEL ASSOCIATION: "If you don't check in early, you'll miss the flight." This is the motto of the World Travel Association. To be sure, it is a little bit of a cliché, but it is also a fact. If you are on a flight, please make sure that travel is not permitted Friday or Sunday after 11:00 p.m.

WORLDWIDE TRAVEL ASSOCIATION

WORLDWIDE TRAVEL ASSOCIATION: You must reconfirm your reservation for return reservations on an international flight at least 72 hours before scheduled departure if you check your journey for more than 72 hours at any point.

WORLDWIDE TRAVEL ASSOCIATION: If you are on a flight, please make sure that travel is not permitted Friday or Sunday after 11:00 p.m. If you are on a flight, please make sure that travel is not permitted Friday or Sunday after 11:00 p.m.

WORLDWIDE TRAVEL ASSOCIATION: International passengers from gateway cities must check in at least 45 minutes before departure.

KEEP YOUR BAGGAGE CHECKS HERE

PLEASE CHECK IN EARLY

Passengers presenting themselves for boarding at the airport should check in at least 45 minutes before scheduled departure. Will not be accepted if boarding them will delay the flight.

NAME	CLASS	FARE	STATUS	DATE	TIME	LOCATION
Mr. John Doe	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Jane Smith	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Bob Johnson	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Alice Brown	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Charlie White	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. David Green	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Emily Black	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Frank Gray	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Grace Hall	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Henry King	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Irene Lee	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Jack Miller	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Karen Wilson	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Larry Young	First class	\$100.00	OK	10/10/10	10:00	Gate 1
Mr. Mary Ziegler	First class	\$100.00	OK	10/10/10	10:00	Gate 1

2 FLIGHTY FORM 0418-70048

FINDING

NO. 5, Item 13

ALBINA CONTINENTAL

ASSOCIATION, INC.

ALBINA CONTINENTAL ASSOCIATION, INC.

3011 N. E. Union Avenue
Portland, Oregon 97212
503/228-3331

ASSOCIATION OFFICERS

PRESIDENT
George ChristianTREASURER
Karen MitchellSECRETARY
Charles Saunders

BOARD OF DIRECTORS

George Christian
Samuel Rickett
George Duke
Lynn Garrett
Karen Mitchell

TRAVEL VOUCHER

NAME George Christian DATE 12/14/71TRAVEL TO: Washington, D. C. and Columbia, Md.BUSINESS Part of Housing & Urban Development National
Urban Economic Housing Development Council--to initiate all-
black-conference, complete all house projects, conferences with
black community--interview, business manager.DATE LEFT 12/7/71 DATE RETURNED 12/14/71TRAVEL ONE WAY ROUND TRIP PAID IN ADVANCE \$ 598.00TRAVEL Round trip, Wash. D.C.
United Airlines \$ 583.00
Limo service 15.00TOTAL TRAVEL \$ 398.00PER DIEM Eight DAYS @ 25.00 = \$ 200.00Plus: \$18.00 airline
TOTAL COST \$ 623.50DUE TO TRAVELER \$ 25.50DUE FROM TRAVELER \$ APPROVED PAID 12/20/71 - \$ 25.50

ALBINA CONTRACTORS
ASSOCIATION, INC.
ALBINA CONTRACTORS ASSOCIATION, INC.

3311 N. E. Union Avenue
Portland, Oregon 97212
503/233-6301



ASSOCIATION OFFICERS

PRESIDENT
George Christian

TREASURER
Aeron Mitchell

SECRETARY
Charles Saunders

BOARD OF DIRECTORS

George Christian
Ernest Luskett
George Deke
Larry Garrett
Aeron Mitchell

TRAVEL VOUCHER

NAME George Christian DATE 11-7-71

TRAVEL TO: Washington, D.C. and Chambers City

BUSINESS Department of Housing & Urban Development and

National Urban League Housing Development Council

PURPOSE To inspect all Black communities involved

housing projects. (See attached report for details of trip)

DATE LEFT 11-7-71 DATE RETURNED 11-14-71

TRAVEL ONE WAY ROUND TRIP X

PAID IN ADVANCE \$ 508.00

TRAVEL Round trip, Wn. E.W. \$388.

\$10.00
Limousine Service, Wn. D.C.

~~\$48.00~~

TOTAL TRAVEL \$ 398.00

PER DIEM 24 DAYS @ \$8.33/day \$ 200.00

TOTAL COST Flt. \$388.00 air fare
\$10.00 limousine \$ 623.50

DUE TO TRAVELER..... \$ 25.50

DUE FROM TRAVELER..... \$

APPROVED *[Signature]*

PAID

ALPIMA CONTRACTOR ASSOCIATION, INC.

DATE	DESCRIPTION	AMOUNT	PAY TO THE ORDER OF
1	10/1-10/14 ROOM 10000	\$ 30.00	
2	10/15-10/16 ROOM 10000	\$ 2.50	
3	10/17-10/18 ROOM 10000	\$ 5.00	
4	10/19-10/20 ROOM 10000	\$ 25.00	
5	10/21-10/22 ROOM 10000	\$ 1.00	
6	10/23-10/24 ROOM 10000	\$ 0.10	
7	10/25-10/26 ROOM 10000	\$ 0.00	
8			
9			
10			
11			
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19			
20			
21			
22			
23			
24			

MONTHLY CARRYING
CHARGE OF P 199
ADDED TO PAST DUE
ACCOUNTS

GUEST
ACCOUNT
THE STAYLER HILTON
WASHINGTON, D.C.

WE HOPE TO HAVE THE PLEA
SURE OF SERVING YOU AGAIN
HERE, AS WELL AS IN OTHER
HILTON HOTELS.

B 25517

10/25
2 month
3 days
7.10
3/3/20

ALPINA CONTRACTORS ASSOCIATION, INC.

UNITED AIR LINES, INC.

016 353594778

NAME OF PASSENGER (PRINT NAME)
Mr. S. (S. K. K. K.)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

016 353594778 5

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016 353594778 5

016 353594778 5

016 353594778 5

016 353594778 5

016 353594778 5

UNITED AIR LINES, INC.

016 453742041

NAME OF PASSENGER (PRINT NAME)
Mr. S. (S. K. K. K.)

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

Mr. S. (S. K. K. K.)

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016 453742041 4

October 23, 1973

Eugene Jackson
Business Manager
Albina Contractors Management
72 N. E. Sacramento Street
Portland, Oregon 97212

Re: AUDIT - February 1, 1972 thru June 15, 1972

Dear Mr. Jackson:

The audit response submitted by your agency on April 23, 1973, is unacceptable in its present form.

The delay in informing you earlier was an oversight by this office. (My apology!)

So that this audit may be resolved as quickly as possible, it is requested that you respond fifteen days after receipt of this letter. Attached for your convenience is a copy of the audit report and your earlier response. I am sure your accountant can supply answers to most of the findings.

If you have any questions, please contact me.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
M. Opton
G. Holliday
Official Files

Attachments

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/266-3391



BUSINESS MANAGER

Eugene Jackson

ASSOCIATION OFFICERS

PRESIDENT

George Christian

TREASURER

Manuel Scott

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

Wendell E. Brown

George Christian

John Craig

Adolph Evans

Aaron Mitchell

N. L. Scarborough

Manuel Scott

April 24, 1973

Mr. Andrew Raubeson
Portland Model Cities
5329 N. E. Union
Portland, Oregon

Dear Mr. Raubeson:

In response to your letter of April 9, 1973, regarding the Audit on Albina Contractors Association for the period February 1, 1972 through June 15, 1972, we submit the following reply:

PART II

Finding Number 4 - NONEXPENDABLE SUPPLIES

A property ledger has been established, and nonexpendable supplies have been tagged by City of Portland.

Finding Number 5 - TRAVEL

First Class transportation and per diem days indicated on travel voucher have been referred to Board of Directors for clarification and appropriate action. WA

PART III

Finding Number 7 - CASH DISBURSEMENTS

Books have been corrected.

Finding Number 8 - PAYROLL AND PAYROLL TAXES

- a. Time sheets are currently prepared.
- b. An appropriate claim has been filed for paid interest and penalties totaling \$120.13.
- c. Overpayment of \$64.67 made to State of Oregon for unemployment taxes has been recovered.

Finding Number 9 - OTHER

Appropriate accounting action was taken to cover items (a) through (e) and appropriate reclassification of

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APR 30 1973

ADMINISTRATION

Andrew Raubeson

- 2 -

April 24, 1973

Finding Number 9 (continued)

expenditures and accruals have been made.

This response to your letter of April 9th deals with Parts II and III only, as Part I was implemented before completion of audit.

Very truly yours,



George Christian, President
Albina Contractors Assoc.

GC:bp

cc: E. Roberts ✓

RECEIVED
APR 30 1973
ADMINISTRATION

RECEIVED
APR 27 1973
MODEL CITIES



OREGON

BUREAU OF
FINANCIAL AFFAIRS

ADMINISTRATIVE
ACCOUNTING
DIVISION

K.M. HAMMON
FINANCE OFFICER

1220 S.W. FIFTH AVE.
PORTLAND, OR. 97204

MEMORANDUM

October 31, 1973

RECEIVED
NOV 1 1973
MODEL CITIES

TO: K. M. HAMMON - FINANCE OFFICER

FROM: ROBERT F. JONES - GRANT ACCOUNTANT

SUBJECT: ASSIGNED MONITORING AUDIT RESPONSIBILITY FOR ALBINA
CONTRACTORS' ASSOCIATION, A MODEL CITIES OPERATING
AGENCY.

In the absence of specific audit instructions from you, the City Demonstration Agency (Model Cities), or Commissioner Schwab's office, the following audit definitions will apply:

AUDIT PURPOSE - To ascertain the underlying cause of the apparent inadequacy of the working capital advance given to the Albina Contractors' Association by CDA.

AUDIT SCOPE - An examination of the books of account and related ledgers maintained by the Albina Contractors' Association to achieve the audit purpose. No inference is either intended or implied to report upon the eligibility or classification of program costs recorded in the Albina Contractors' Association books of account. This should be done by the CDA audit contractor, University Information Systems, as in the past.

The cause of the problem, simply and concisely stated, is that from the inception of the program in February, 1971 through October 30, 1973, the Albina Contractors' Association has received \$110,859.67 to cover \$110,337.52 of both audited (1st and 2nd Action Year) and unaudited (3rd Action Year to 10-30-73) recorded program costs. The remaining available balance of \$522.15 is tied up in accounts receivable amounting to \$676.01, of which \$401.00 is doubtful of recovery.

The reason the problem exists can be attributed to the previous audit reports of Albina Contractors' Association project costs rendered by University Information Systems, which remain unresolved by the CDA. The CDA should either resolve these audits and reimburse the Albina Contractors' Association, or require that the Albina Contractors' Association remove the questioned costs from their books of account.

OTHER WEAKNESSES DISCLOSED BY THIS AUDIT:

These should be investigated and reported upon more fully by either CDA fiscal staff or University Information Systems in their subsequent audit.

1. Formal trial balances of the general ledger were not prepared each month.
2. Monthly bank reconciliations were not prepared. In the interest of expediency, this auditor reconciled the bank balance to the general ledger figure as of October 1, 1973; this is outside of the recognized duties of the auditor.
3. Monthly internal financial reports were not prepared and utilized by management to control their budgets and expenditures.
4. The accounting system is not maintained on the accrual basis.

These comments were taken verbatim from the first University Information Systems audit report received on June 21, 1972, and reappear in the subsequent University Information Systems reports received on August 7, 1972 and March 1, 1973.

In addition, it appears that the City may have overpaid Albina Contractors' Association by \$437.12, the amount set up as payroll accruals due at the close of the second Action Year, June 15, 1972, by University Information Systems. Subsequent payments have been charged to program costs rather than the accrual account. This accrual should be reversed by University Information Systems and the program costs reduced by this amount in their subsequent audit.

This auditor also takes note that the Albina Contractors' Association is reimbursing Mr. Vince Johnson, public accountant, \$101.25 monthly for "accounting services." Perhaps a reassessment of the duties and responsibilities of Mr. Johnson should be undertaken by the Albina Contractors' Association director.

PERSONAL REMARKS:

The present director of the Albina Contractors' Association, Mr. Eugene Jackson, has the auditor's complete sympathy after reading the project description incorporated by Section 1 into Contract No. 13727. The narrative contained on page 6 of the project description practically admits the program will fail given the present level of dependable funding by the CDA, let alone provide expanded services as proposed.

It seems to this fiscal person that, if the staff planner and the staff evaluator assigned to this CDA project had done their jobs properly, they would long since have filed "concerned" reports with the CDA director relative to Albina Contractors' Association budgetary problems. This report regarding the problems restricting program accomplishments and goals would be conveyed to the Model Cities Citizen's Planning Board (CPB) and the appropriate working committee.

The writer queried Mr. Jackson on this point, and his response was: "I became the project director in April of this year and have yet to personally meet or converse with this CDA evaluator you speak of." By coincidence, Mr. Jackson had just spoken those words when Mr. Roland Franz, the evaluator, called and conversed with him on the telephone.

RFJ/mm

CC: Eugene Jackson - Albina Contractors' Association

RECEIVED

NOV 13 1973

MODEL CITIES

2.6: Audits

ANDREW L. BRANCH & CO., P.S.
Certified Public Accountants
1107 Seneca Street
Seattle, Washington
(206) 623-0900

November 9, 1973

Mr. Elvin D. Roberts
Administrative Management Coordinator
The Portland Model Cities Program
3329 N.E. Union Avenue
Portland, Oregon 97211

Dear Mr. Roberts:

The purpose of this letter is to answer questions raised in your November 5, 1973 letter to me.

A. Albina Contractors Association, Inc.

Based on audited program costs for the First and Second Action Years \$1,570.81 should be reimbursed to the Project by the Model Cities Program. This refund was computed as follows:

	<u>Costs invoiced to the City of Portland</u>	<u>Audited Program Costs</u>	<u>Over (Under)</u>
First Action Year			
Ending June 15, 1971	\$21,175.74	\$20,932.58	\$243.16
Second Action Year			
Ending June 15, 1972	43,326.73	42,989.62	337.11
Overbudgeted items	(164.25)		(164.25)
Disallowed Penalties		(120.13)	120.13
Combined totals	<u>43,162.48</u>	<u>42,869.49</u>	<u>292.99</u>
Combined totals	<u>\$64,338.22</u>	<u>\$63,802.07</u>	<u>536.15</u>
Less: a payment made directly to Model Cities during the third Action Year			<u>(2,106.96)</u>
Total refund due to the Project for the First and Second Action Years			<u><u>\$(1,570.81)</u></u>

RECEIVED

NOV 13 1973

MODEL CITIES

B. Portland Childrens Center, Inc.

As stated on page 3 of the audit report \$456.15 of the \$458.07 difference resulted from the fact that Model Cities did not formally take exception to a letter written November 24, 1970 by the Project Director specifying the formula used by the Center to determine costs for the contract period from January 1, 1971 to June 15, 1971. The formula was different from the one used to prepare the budget that was approved by the City of Portland. Monthly invoices submitted to Model Cities for reimbursement were based on the above mentioned letter.

Costs included in the audit report were based on the actual students trained and the formula specified in the approved contract. Five (5) months were used in the calculations because the Center terminated its Model Cities contract as of May 31, 1971.

Salaries

<u>Number of Teachers</u>	<u>Monthly Salary (Per Contract)</u>	<u>Fringe Benefits (Per Contract)</u>	<u>15% Number of Months</u>	<u>Total</u>	<u>Model Cities Portion-36.25% (Per Contract)</u>
2	<u>\$900.00</u>	<u>\$135.00</u>	5	<u>\$5,175.00</u>	<u>\$1,880</u>

Transportation

<u>Number of Students</u>	<u>Costs Per Student (Per Contract)</u>	<u>Number Of Months</u>	<u>Total</u>	<u>Model Cities Portion 100% (Per Contract)</u>
7	<u>\$20.00</u>	5	<u>\$700.00</u>	<u>\$700.00</u>

Total calculated costs-Per audit report	2,580.00
Costs invoiced to Model Cities	<u>3,036.15</u>
Total overpayment	<u>\$ 456.15</u>

I think the above comments and calculations will answer all questions raised in your letter. If they do not, please contact me for further clarifications.

Sincerely,
Andrew L. Branch

Andrew L. Branch

cc: A. Raubeson
B. Jones
M. Opton

VINCENT B. JOHNSON JR.

Certified Public Accountant

30 N.E. Twenty-eighth Avenue, Portland, Oregon 97232

233-5879

645-3154

November 21, 1973

Mr. Elvin Roberts
PORTLAND MODEL CITIES
5329 N.E. Union Avenue
Portland, Oregon 97211

Re: Albina Contractors Assn.

Dear Mr. Roberts:

In response to the audit findings of October 31, 1973:

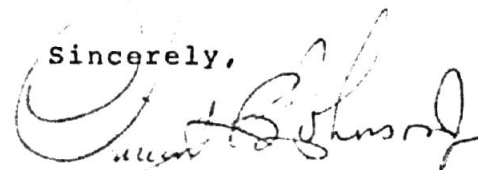
The ledger is posted and balanced monthly, however, formal monthly financial statements are not deemed necessary.

Monthly bank reconciliations are prepared, however, they are retained in the files of the accountant. Had the auditors notified the accountant, they would have learned that monthly bank reconciliations were available.

Monthly statements of expenditures are prepared by the accountant. These statements set forth the total current expenditures, total year-to-date expenditures, and fund balances for each specific budget category.

Also, whenever possible expenses are accrued. Examination of Albina Contractors books and records would reveal that many items are expensed before actual payment. However, items are not accrued unless an invoice has been received.

Sincerely,



Vincent B. Johnson, Jr.
Certified Public Accountant

RECEIVED

NOV 26 1973
ADMINISTRATION

RECEIVED

NOV 26 1973

MODEL CITIES

VBJ:ad

cc: Eugene Jackson

February 12, 1973

V. Lester Jackson
Director
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon 97212

Dear Mr. Jackson:

This letter is in reference to my phone call made to your office, today, regarding the preliminary audit review with yourself, Vince Johnson, Elvin Roberts, and Andrew Branch. The review is scheduled for Thursday, February 15, 1973, at 1:30 p.m.

If you have any questions regarding this matter, please contact Mr. Roberts at the number shown below.

Sincerely,

Carolyn F. Crews
Admn. Secretary

cfc

cc: A. Raubeson
E. Roberts
V. Johnson
A. Branch

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

INTEROFFICE MEMORANDUM

FEBRUARY 16, 1973

TO: E. D. ROBERTS, ADM. MGMT. COORDINATOR
FROM: ANDY RAUBESON, ACTING DIRECTOR *Andy*
RE: ALBINA CONTRACTORS ASSOC. AUDIT

In reading the audit report presented by University Information Systems, I noted that there were several recommendations that we seek reimbursement for ineligible costs or, pending further justification, to seek such reimbursement. Please take the necessary steps to follow up on the following findings:

Finding Number 6 - Travel (Page 12)

Please ask the project to either supply documentation that there was no coach space available on the dates of travel or institute procedures for repayment to the city the difference between First Class and Coach fare.

Seek supporting documents on the number of days per diem was justified. If there is no adequate justification institute procedures for repayment to the city of the overpayment of expenses.

I also am concerned that at this late date we are still getting audit reports that nonexpendable property is not tagged and that operating agencies are not keeping current inventory records. (Finding Number 4 - Page 11). Please, if this has not already been corrected, take immediate steps to see that all nonexpendable property purchased with HUD supplemental funds is tagged.

AR:ce

cc: M. Henniger
M. Schwab
M. Opton
A. Branch
Official Files

RECEIVED
FEB 16 1973
ADMINISTRATION

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

May 22, 1973

TO: Andrew Raubeson
Acting-Director

FROM: Elvin Roberts
Admn. Management Coordinator

SUBJECT: AUDIT - CONTRACTORS MANAGEMENT (FEBRUARY 1, 1972, to JUNE 15, 1972)

The response to the audit performed by University Information Systems is acceptable to this office with the exception of Finding No. 5.

Finding No. 5, Item A

Airplane transportation utilized by project representatives for out-of-town travel was always first class. There is no documented proof on file indicating coach accommodations were not available.

Recommendation

The recipient of the first class travel be required to reimburse the City of Portland for the difference in air fare. Further, Contractors Management should be required to furnish documentation for each trip taken showing the true air fare and the correct air fare.

Finding No. 5, Item B

The number of days per diem and payments indicated on a travel voucher in support of a trip made to Washington, D. C. and Columbus, Ohio on November 7, 1971, by a representative of the project was substantially different from the number of days shown for lodging on the hotel bill. The travel voucher indicated that the trip was completed in eight (8) days, whereas, the hotel charges were for three (3) days.

Recommendation

Supporting documents and information for out-of-town travel should agree with the information shown on the travel voucher. Adequate explanations should be obtained and included in the project's files to justify the difference in per diem reflected on the travel voucher and hotel bill. Justification should be submitted to CDA for determination. If justification is unsatisfactory to the CDA, reimbursement should be made to Model Cities (\$125.00) by the person who made the trip.

EDR:cfc _____

cc: Fiscal Files
Official Files



DEPARTMENT OF
PUBLIC AFFAIRS

MILDRED SCHWAB
COMMISSIONER

MODEL CITIES
AGENCY

ANDREW RAUBESON
ACTING DIRECTOR

5329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/288-8261

October 11, 1973

Eugene Jackson
Business Manager - Contractors Management
72 N. E. Sacramento Street
Portland, Oregon 97212

Re: Monitoring Audit

Dear Mr. Jackson:

This letter is to confirm our appointment for October 16, 1973, at 1:30 p.m. The purpose of this appointment will be to perform a monitoring audit of your agency.

The examination will consist of your fiscal records and administrative policies and procedures.

Thank you for your consideration in this matter.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
M. Opton
G. Holliday
Official Files

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/288-8301



BUSINESS MANAGER
Eugene Jackson

ASSOCIATION OFFICERS

Acting
PRESIDENT

~~George Christman~~

Aaron Mitchell

TREASURER
Manuel Scott

SECRETARY
Wendell E. Brown

BOARD OF DIRECTORS
Wendell E. Brown
~~George Christman~~
John Craig
Adolph Evans
Aaron Mitchell
N. L. Scarborough
Manuel Scott
Leonard Brown

October 15, 1973


Model Cities
Elvin D. Roberts
5329 N. E. Union Ave.
Portland, Oregon

Dear Mr. Roberts:

This letter is to confirm our telephone conversation this morning changing the date of your audit to Wednesday, October 24, 1973 at 1:30 P.M.

Due to various out of town commitments I am unable to be available this week.

Sincerely,


Eugene Jackson
Business Manager

cc: Don Jeffery, City Attorney's Office

cc: Mike Opton, Commissioner's Assistant

RECEIVED
OCT 17 1973
ADMINISTRATION

RECEIVED
OCT 17 1973
MODEL CITIES



DEPARTMENT OF
PUBLIC AFFAIRS
MILDRED SCHWAB
COMMISSIONER

MODEL CITIES
AGENCY

ANDREW RAUBESON
ACTING DIRECTOR

5329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/288-8261

October 17, 1973

Eugene Jackson
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon 97212

Re: Monitoring Audit - Annual Audit Third Action Year

Dear Mr. Jackson:

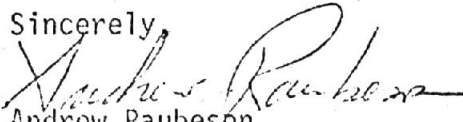
This is to inform you that the Albina Contractors Association will be undergoing two separate audits within the next few weeks. The audits to be conducted are:

1. annual audit of your Third Action Year contract
2. a monitoring audit of your Third Action Year Extension contract

The annual audit will be conducted by University Information Systems, Inc. The monitoring audit will be conducted by the City of Portland Auditors Office.

As soon as the time and date are established and agreed upon by all parties, you will be notified. Your cooperation in this matter is appreciated.

Sincerely,


Andrew Raubeson
Acting-Director

10/23/73


Marino:

AR:cc

cc: E. Roberts
L. Patton
J. Loving
✓ B. Jones
G. Holliday
Official Files

In a telephone conversation of this date with Bill Hall, he said: "he didn't see the value of our office conducting the monitoring audit mentioned at this time." Accordingly, I have dropped this item from my agenda. If you should have any objections, please advise.

RECEIVED
OCT 24 1973
ADMINISTRATION


RECEIVED
OCT 24 1973
MODEL CITIES

October 18, 1973

Eugene Jackson
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon 97212

Dear Mr. Jackson:

This is to inform you that the Albina Contractors
Association's audit is set for Wednesday, October 24,
1973, at 1:30 p.m.

If you have any questions regarding this matter,
please contact me.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
L. Patton
J. Loving
B. Jones
G. Holliday
Official Files



DEPARTMENT OF
PUBLIC AFFAIRS

MILDRED SCHWAB
COMMISSIONER

MODEL CITIES
AGENCY

ANDREW RAUBESON
ACTING DIRECTOR

3329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/289 8261

October 23, 1973

James Loving, Chairman
Boise Citizens Improvement Association
4028 N. Michigan Avenue
Portland, Oregon 97227

Re: Albina Contractors Association Audit

Dear Mr. Loving:

The City Auditors office has indicated that they will be unable to perform the monitoring audit on Albina Contractors Association due to more important priorities. The earliest that the City can perform such an audit is November 15, 1973.

Therefore, this office will perform the audit on Wednesday, October 24, 1973.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
L. Patton
E. Jackson
G. Holliday
Official Files

October 23, 1973

James Loving, Chairman
Boise Citizens Improvement Association
4028 N. Michigan Avenue
Portland, Oregon 97227

Re: AUDIT - Albina Contractors Association

Dear Mr. Loving:

As mentioned in a previous letter, this office will perform the monitoring audit on Albina Contractors Association Wednesday, October 24, 1973, at 1:30 p.m.

The examination, as in all our monitoring audits, will consist of the following:

1. Examination of payroll and payroll procedures;
2. Examine normal monthly transactions;
3. Determine accounts receivable, if any;
4. Examine compliance of budget and any changes within budget to the contract;
5. Examine the payable process;
6. Examine travel procedures; and
7. Determine compliance to last annual audit findings.

It is expected that this audit will take approximately two days to complete.

Sincerely,

Elvin D. Roberts
Admn. Management Coordinator

EDR:cfc

cc: A. Raubeson
L. Patton
M. Opton
G. Holliday
Official Files

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

October 24, 1973

TO: Elvin Roberts
Admn. Management Coordinator

FROM: Gary Holliday
Budget Analyst

SUBJECT: SECOND ACTION YEAR U.I.S. AUDIT ON ALBINA CONTRACTORS 21-02

I have re-examined the Second Action Year audit performed by University Information Systems on Albina Contractors Association and in my opinion their recommendation that Model Cities recover \$2,072.94 is correct.

The \$2,072.94 is made up from (1) \$1,687.00 which is First Action Year adjusting entries not being recorded until the Second Action Year, at which time they reported for the second time (double entry) and (2) the balance of \$386.00 which are adjustments from the Second Action Year expenses reported.

DGH:cfc

A handwritten signature in blue ink, appearing to read "G. Holliday", is written over a horizontal line.

Audit Files Roberts

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/288-8301



BUSINESS MANAGER
Eugene Jackson

ASSOCIATION OFFICERS

PRESIDENT

~~George Christian~~

TREASURER

Manuel Scott

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

Wendell E. Brown

~~George Christian~~

John Craig

Adolph Evans

Aaron Mitchell

N. L. Scarborough

Manuel Scott

December 3, 1973

Mr. Elvin Roberts
Portland Model Cities
5329 N. E. Union
Portland, Oregon


Dear Mr. Roberts:

Enclosed please find Mr. Vince Johnson's report concerning Audit P/E June 15, 1972.

The Albina Contractors Association Board of Directors have initiated action against Mr. George Christian to collect \$622.00 in accounts receivables due the organization.

Monthly bank statements are in the accountants file. A copy will be sent to the ACA office each month.

Sincerely,


Eugene Jackson
Business Manager

EJ:dd

Encl.

cc: Mike Opton, Commissioner Schwab's office

RECEIVED
DEC 5 1973
ADMINISTRATION

RECEIVED
DEC 5 1973
MODEL CITIES

VINCENT B. JOHNSON JR.

Certified Public Accountant

30 N.E. Twenty-eighth Avenue, Portland, Oregon 97232

233-5879

645-3154

November 30, 1973

Mr. Elvin Roberts
PORTLAND MODEL CITIES
5329 N.E. Union
Portland, Oregon 97211

Re: ALBINA CONTRACTORS ASSN.
Audit P/E June 15, 1972

Dear Mr. Roberts:

This response deals with Part II and Part III since Part I had been implemented after completion of Audit.

Part II

Property ledger has been established

Non-expendable supplies have been tagged by city of Portland

Travel first class - justification and also per diem charges rather than reimbursement of hotel and other travel expenses referred to Board of Directors.

Part III

(a) Finding #7 - Accounting Distribution

So-called "errors" were created when the budget was cast. The expenditure classification followed the budgetary classification castings. We suggest that the auditors take a look at the details backing the budgets which have been prepared by non-accountants. Each fiscal year the budget committee has repeated the same classification errors without consulting the accountants.

(b) Finding #8 - Payroll and payroll taxes

All items have been complied with

(c) Finding #9

Since the audit was received after closing of the expenditures for the fiscal year ended 6/15/72, these items were not adjusted in and out of the close fiscal year.

RECEIVED
DEC 5 1973
MODEL CITIES

RECEIVED
DEC 5 1973
ADMINISTRATION

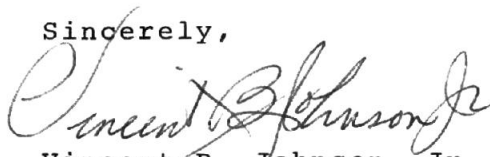
November 30, 1973

- Comment -

This accounting re-classification by the auditors without regard to the budget classifications has caused this agency to overexpend in some expense classifications and underexpend in others. All adjusting entries were recorded on the basis of a closed fiscal year.

Please advise if additional information is required.

Sincerely,



Vincent B. Johnson, Jr.
Certified Public Accountant

VBJ:ad

cc: Eugene Jackson

RECEIVED
DEC 5 1973
ADMINISTRATION

RECEIVED
DEC 5 1973
MODEL CITIES

portland model cities

February 28, 1973

V. Lester Jackson
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon

Dear Mr. Jackson:

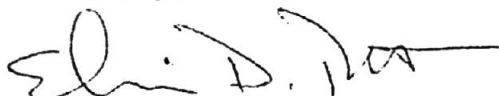
The audit report prepared by University Information Systems indicates that certain travel and per diem expenses are in violation of the HUD Guidelines.

You are requested to supply documents for travel expenses which were flown first class indicating coach space was not available (this documentation should be furnished by the airline). If documentation is not available, the ACA will be required to (1) reimburse the project the difference between first class and coach or (2) recover the difference between first class and coach from the person who traveled first class. Also, an adequate explanation should be furnished to justify the difference in per diem days for trips taken to Washington, D. C. and Columbus, Ohio. Failure to justify these expenses will require (1) the ACA to reimburse the project for \$125.00 or (2) collect the per diem rates from the travel recipient so that reimbursement may be made to the City of Portland.

You are requested to furnish this office with an answer no later than March 15, 1973. Failure on the part of ACA to respond by the date requested will result in automatic disapproval of the costs in question and the ACA will be required to reimburse the project for the amounts in question.

If you have any questions, please contact me at the number shown below.

Sincerely,



Elvin D. Roberts
Admin. Management Coordinator

EDR:cfc

cc: A. Raubeson
M. Henniger
A. Sharp
G. Holliday
A. Branch ✓
G. Christian

Official Files

MAR. 2 1973

ALBINA CONTRACTORS
ASSOCIATION, INC.

N82
6/15/71

March 15, 1971

To: Albina Contractors Association Inc.
3911 N. E. Union, Portland, Oregon

RE: Request for Reimbursement

Line Item #3 OUT OF TOWN TRAVEL

1 Trip - 1 Person

George Christian, President ACA
AGC National Convention
San Diego, California

March 5 thru 8 inclusive

(1) United Air Lines - Round Trip..... \$192.00

(2) Per Diem 4 days @ \$25.00 per day..... 100.00
\$ 292.00

Registration fees will be billed from AGC direct.

Date 3/15/71

APPROVED C.R. HOP

PAID CK # 117

PREPARED BY B.R. N79

REQUEST # 1

ALBINA CONTRACTORS ASSOCIATION, INC.

N83
8/15/71

UNITED AIR LINES, INC.

PASSENGER TICKET AND BAGGAGE CHECK
SUBJECT TO CONDITIONS OF
CONTRACT ON PASSENGER'S COUPON
PASSENGER'S COUPON

NAME OF PASSENGER **MR. G. CHRISTIAN**

NOT TRANSFERABLE

ORIGIN

NOT VALID BEFORE

2

DESTINATION

NOT VALID AFTER

2

TICKET DESIGNATOR/TOUR CODE

7 MAR 71

ISSUED IN EXCHANGE FOR

DATE AND PLACE OF ORIGINAL ISSUE

NOT GOOD FOR PASSAGE

FARE BASIS

CARRIER

FLIGHT/CLASS

DATE

TIME

STATUS

ALLOW.

SAN DIEGO

KI

UA 82

5/7

7:00

OK

LOS ANGELES

KI

UA 533

3/7

10:00

OK

SAN DIEGO

BAGGAGE

PCB

UNCL

WT.

PCB

UNCL

WT.

16.00

016 254485598 3

FOR ISSUING OFFICE ONLY

FROM/TO

CARRIER

FARE

AIRLINE FORM

SERIAL NUMBER

016:254

485598

MAR - 7

#4 AIR

IT IS UNLAWFUL TO PURCHASE OR RESELL THIS TICKET
FROM/TO ANY ENTITY OTHER THAN UNITED AIR LINES
OR ITS AUTHORIZED TRAVEL AGENTS.

UNITED BY **UNITED AIR LINES, INC.**

PASSENGER TICKET AND BAGGAGE CHECK
SUBJECT TO CONDITIONS OF
CONTRACT ON PASSENGER'S COUPON
PASSENGER'S COUPON

NAME OF PASSENGER **MR. G. CHRISTIAN**

NOT TRANSFERABLE

ORIGIN

NOT VALID BEFORE

2

3

DESTINATION

NOT VALID AFTER

2

3

TICKET DESIGNATOR/TOUR CODE

DATE OF ISSUE

ISSUED IN EXCHANGE FOR

DATE AND PLACE OF ORIGINAL ISSUE

NOT GOOD FOR PASSAGE

FARE-BASIS

CARRIER

FLIGHT/CLASS

DATE

TIME

STATUS

ALLOW.

PORTLAND

F

UA

739

MAR 5

6:30

OK

LOS ANGELES

F

UA

83

MAR 5

9:00

OK

SAN DIEGO

F

UA

548

MAR 9

6:40

OK

PORTLAND

BAGGAGE

PCB

UNCL

WT.

PCB

UNCL

WT.

176.00

016 353243911 6

FOR ISSUING OFFICE ONLY

FROM/TO

CARRIER

FARE

AIRLINE FORM

SERIAL NUMBER

016 353243911

UAL

PORTLAND

MAR - 5 71

#4 AIRPORT

FARE

CONJUNCTION TICKET/ISSUE

FORM OF PAYMENT

CASH

IT IS UNLAWFUL TO PURCHASE OR RESELL THIS TICKET
FROM/TO ANY ENTITY OTHER THAN UNITED AIR LINES
OR ITS AUTHORIZED TRAVEL AGENTS.

Item

Disposition

per N12 Step 3-(2)

(out of town travel)

During the second action year by 1/31/72 there were two out of town travel made by Mr George Christian as follows:

Date	CK.#	Destination	Amount
11/7/71	#325	Wash. DC & Columbus Ohio (Advance)	N\$4598.00
11/30/71	#348	Due to Traveler	N\$2550
12/28/71	#360	New Orleans, La	N\$6499.00

① For the out of town travel made on 11/7/71 (#325) the travel voucher does not match with the number of days travelled shown on the supporting documents as follows:

No. of days per travel voucher	No. of days per supporting documents
8 days X 25.00 = 200.00	3 days X 25.00 = 75.00
N74	NB(2 nights)

The per diem for five days were overpaid according to supporting documents.

② The out of town travel made on 12/28/71 there is no supporting documents for the lodging except airline ticket. See N74-N75

③ The above two travels were made by first-class air-accommodations which were not authorized under the contract unless less than first-class air-accommodation was not available and so documented for each trip. Unavailability of less-than-first-class at the time of travel were not documented

JHK 5/9/72

Airplane transportation utilized by Project representatives for out-of-town travel was always first class, without documented proof being on file showing that less than first class air accommodations were not available. This item was also noted in our previous audit report the 1st action year. This item will also be included in our audit reports for 2nd action year together with the item that supporting documents were always insufficient.

GJK
5/9/72

127
1/31/72

A/P Nov.
BWA

TRAVEL VOUCHER

NAME George Christian DATE 11-7-71

TRAVEL TO: Washington, D. C. and Columbus, Ohio

BUSINESS Dept. of Housing & Urban Development & National
an League Housing Development Council--to initiate all-

Urban League Housing Development Council--to initiate all-
PURPOSE
black-sponsored & constructed housing projects. Conferences with
black contractors --interview for ACA Business Manager.
DATE LEFT DATE RETURNED

DATE LEFT 11/7/71 DATE RETURNED 11/14/71

TRAVEL ONE WAY	ROUND TRIP
----------------	------------

PAID IN ADVANCE _____ \$ 598.00

TRAVEL	Round trip, Wash. D.C.	
	United Airlines	\$388.00
	Limousine service	10.00

TOTAL TRAVEL	\$ 398.00
--------------	-----------

PER DIEM Eight ~~173~~ DAYS @ 25.00 = \$ 200.00

TOTAL COST Plus: \$18.00 airline

DUE TO TRAVELER..... \$ 25.50

DUE FROM TRAVELER..... \$

APPROVED

PAID 11/30/71 -Ck.# 348

- \$25.50 1420

ALBINA CONTRACTORS ASSOCIATION, INC.

1175
1/31/72

ROOM	(LAST)	NAME	(FIRST)	(INITIAL)	RATE	OUT DATE
CITY		STATE				
ROOM CLERK					R.	C.R.

MEMO.	DATE	EXPLANATION	CHARGES	CREDITS	BAL. DUE
1	NOV-7-71	ROOM E.....	* 30.00		
2	NOV-7-71	TAX E.....	* 1.50		
3	NOV-8-71	LDIST E.....	* 5.01		
4	NOV-8-71	ROOM E.....	* 30.00		
5	NOV-8-71	TAX E.....	* 1.50		
6	NOV-8-71	PHONE E.....	* 0.10		
7	NOV-9-71	PAID		* 68.11	
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					

*Thank You For
Your Patronage*

MONTHLY CARRYING
CHARGE OF 1½%
ADDED TO PAST DUE
ACCOUNTS

GUEST
ACCOUNT
THE STATLER HILTON
WASHINGTON, D. C.

WE HOPE TO HAVE THE PLEA-
SURE OF SERVING YOU AGAIN
HERE, AS WELL AS IN OTHER
HILTON HOTELS.

B 25517

*Note:
2 nights
3 days
JMK
5/3/72*

1076
1/31/72

ALBINA CONTRACTORS
ASSOCIATION, INC.

ISSUED BY **UNITED AIR LINES, INC.** PASSENGER TICKET AND BAGGAGE CHECK
SUBJECT TO CONDITIONS OF CONTRACT ON PASSENGER'S COUPON
PASSENGER'S COUPON
DATE OF ISSUE

ENDORSEMENTS

NAME OF PASSENGER NOT TRANSFERABLE Mr G. Christinn ORIGIN Washington (Nat'l)
1 2 3 1 2 3
1 2 3
NOT GOOD FOR PASSAGE

FARE BASIS CARRIER FLIGHT/CLASS DATE TIME STATUS ALLOW.
F IW 417 NOV 700
F UA 841 NOV 520
F UA 145 NOV 630

BAGGAGE CHECKED UNCHECKED
UNCHECKED

FARE 19630 TAX 1570 TOTAL 21200
016 353594778 5

FOR ISSUING OFFICE ONLY
CARRIER FARE CALCULATION
411-
171-
SALES 5
521

FORM OF PAYMENT
Cash.

016 353594778

IT IS UNLAWFUL TO PURCHASE OR RESSELL THIS TICKET FROM TO ANY ENTITY OTHER THAN UNITED AIR LINES OR ITS AUTHORIZED TRAVEL AGENTS

ISSUED BY **UNITED AIR LINES, INC.** PASSENGER TICKET AND BAGGAGE CHECK
SUBJECT TO CONDITIONS OF CONTRACT ON PASSENGER'S COUPON
PASSENGER'S COUPON
DATE OF ISSUE

ENDORSEMENTS

NAME OF PASSENGER NOT TRANSFERABLE G. Christinn ORIGIN Portland
1 2 3 4 1 2 3 4
1 2 3 4
NOT GOOD FOR PASSAGE

FARE BASIS CARRIER FLIGHT/CLASS DATE TIME STATUS ALLOW.
F UA 1167 NOV 135
F UA 1167 NOV 135
F UA 0 P C U
F UA 0 P C U

BAGGAGE CHECKED UNCHECKED
UNCHECKED

FARE 359.26 TAX 25.74 TOTAL 388.00
016 453742041 4

FOR ISSUING OFFICE ONLY
CARRIER FARE CALCULATION
016453742041

FORM OF PAYMENT
Cash.

IT IS UNLAWFUL TO PURCHASE OR RESSELL THIS TICKET FROM TO ANY ENTITY OTHER THAN UNITED AIR LINES OR ITS AUTHORIZED TRAVEL AGENTS

1077
1/31/72

ALBINA CONTRACTORS
ASSOCIATION, INC.
ALBINA CONTRACTORS ASSOCIATION, INC.

3611 N. E. Union Avenue
Portland, Oregon 97212
503/288-8301



ASSOCIATION OFFICERS

PRESIDENT
George Christian

TREASURER
Aaron Mitchell

SECRETARY
Charles Saunders

BOARD OF DIRECTORS
George Christian
Emmett Baskett
George Duke
Larry Garrett
Aaron Mitchell

TRAVEL VOUCHER

NAME George Christian DATE 11-7-71

TRAVEL TO: Washington, D.C. and Columbus, Ohio

BUSINESS Department of Housing & Urban Development and
National Urban League Housing Development Council

PURPOSE To initiate all Black sponsored constructed
housing projects, & Conference w/ Black Contractors - Interview for ADA Bus, M

DATE LEFT 11-7-71 DATE RETURNED 11-10-71

TRAVEL ONE WAY _____ ROUND TRIP x

PAID IN ADVANCE _____ \$ 598.00

TRAVEL Round trip, Wn. N.W. \$388.

Limousine Service, Wn. D.C.

\$10.00

TOTAL TRAVEL _____ \$ 398.00

PER DIEM 8 DAYS @ 25.00/ea \$ 200.00

Plus \$18.00 Air line
TOTAL COST 7.50 Limousine \$ 623.50

DUE TO TRAVELER..... \$ 25.50

DUE FROM TRAVELER..... \$ _____

APPROVED [Signature]

PAID _____

pd. by check
#325
HWP

N78
1/31/72

PAID 12/28/71 CK# 360 499.⁰⁰

N7
1/31/72

SPECIAL FARE INFORMATION: "Special Fare" tickets usually involve certain restrictions. If you are traveling on a ticket issued at the Delta Discover America 30 Day Excursion, Family Plan, Youth Fare, or Military Reserved Fare, please note that travel is not permitted on Friday or Sunday after 1:00 p.m.

IMPORTANT INFORMATION

INTERNATIONAL RECONFIRMATION: You must reconfirm your continuing or return reservations on an international flight at least 72 hours before scheduled departure if you break your journey for more than 72 hours at any point.

TO RECONFIRM: Upon arrival or at your earliest convenience, simply inform the air line at the city where you will board your continuing, or return flight that you intend to use your reservations. Failure to reconfirm by the required time will result in the cancellation of your complete reservation even though you hold a ticket.

INTERNATIONAL BOARDING: International passengers from gateway cities must check in at least 45 minutes before departure.

KEEP YOUR BAGGAGE CHECKS HERE

PLEASE CHECK IN EARLY

Passengers presenting themselves for boarding at the airport loading gate less than 10 MINUTES before scheduled departure will not be accepted if boarding them will delay the flight.

NAME OF PASSENGER		NOT TRANSFERABLE		PASSENGER TICKET AND BAGGAGE CHECK		PASSENGER'S COUPON		DATE OF ISSUE	
Christina / Mr. G.									
DATE OF PASSENGER		NOT TRANSFERABLE		PASSENGER'S COUPON		PASSENGER'S COUPON		DATE OF ISSUE	
1		2		3		4		5	
2		3		4		5		6	
3		4		5		6		7	
4		5		6		7		8	
5		6		7		8		9	
6		7		8		9		10	
7		8		9		10		11	
8		9		10		11		12	
9		10		11		12		13	
10		11		12		13		14	
11		12		13		14		15	
12		13		14		15		16	
13		14		15		16		17	
14		15		16		17		18	
15		16		17		18		19	
16		17		18		19		20	
17		18		19		20		21	
18		19		20		21		22	
19		20		21		22		23	
20		21		22		23		24	
21		22		23		24		25	
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24		25		26		27		28	
25		26		27		28		29	
26		27		28		29		30	
27		28		29		30		31	
28		29		30		31		32	
29		30		31		32		33	
30		31		32		33		34	
31		32		33		34		35	
32		33		34		35		36	
33		34		35		36		37	
34		35		36		37		38	
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63		64							

a. Branch

February 28, 1973

W. Lester Jackson
Contractors Management
72 N. E. Sacramento Street
Portland, Oregon

Re: Overbudget Travel

Dear Mr. Jackson:

On numerous occasions you were advised by this office by telephone or letter that the agency would not approve any overbudgeted items without prior approval of the Model Cities Agency.

You were especially advised that the agency would not approve your last travel expenses for the trip to Houston, Texas.

You are, hereby, advised that the over expenditures in your travel account will be disallowed and not reimbursed by the agency.

The Albina Contractors Association will be required to reimburse the program in the amount of \$303.35. Failure on the part of ACA to assume this obligation could seriously effect the reimbursement of future payments to your agency.

If you have any questions regarding this decision, please feel free to contact me.

Sincerely,

Elvin D. Roberts
Admin. Management Coordinator

cc: A. Paulson
A. Sharp
W. Henniger
G. Christian
Official Files

MAR. 2 1973

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/268-8887



BUSINESS MANAGER
V. L. Jackson
EXECUTIVE OFFICERS

April 20, 1973

PRESIDENT
George Christian

VICE PRESIDENT
Wendell E. Brown

SECRETARY
Wendell E. Brown

BOARD OF DIRECTORS
Wendell E. Brown
George Christian
W. L. Gray
Joseph Evans
Loren Mitchell
W. Scarborough
Wendell Scott

Mr. V. Lester Jackson
3813 N. E. 20th
Portland, Oregon

Mr. Jackson:

We submit herewith a final financial accounting of transactions between V. Lester Jackson and the Albina Contractors Association:

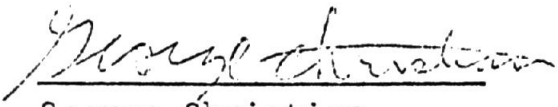
Salary due V. L. Jackson
(5 working days in March, 1973) \$ 305.60

Less:

Overbudget expenditures in
Travel Budget by V. L. Jackson 603.00

DUE ACA BY V. LESTER JACKSON \$ 297.40

We will appreciate your taking care of this amount owing Albina Contractors Association at once.


George Christian
President

GC:bp

EARL F. G. HURLBURT
OLYWN E. KENNEDY
CHARLES C. M. PETERSON
GEORGE H. BOWLES
BRUCE W. TOWSLEY

HURLBURT, KENNEDY, PETERSON, BOWLES & TOWSLEY
ATTORNEYS AT LAW
SUITE 611 CENTURY TOWER
1201 S. W. 12TH AVENUE
PORTLAND, OREGON 97205
May 7, 1973

228-2373

Albina Contractors Association, Inc.
72 N. E. Sacramento Street
Portland, Oregon 97212

Attention: George Christian, Pres., ACA

Re: City of Portland, Model Cities Program
Contractor Management Project

Gentlemen:

Mr. V. Lester Jackson was employed under the above Model Cities program July 21, 1972 as more particularly shown by employment agreement attached hereto as Exhibit A.

On March 14, 1973, Mr. Jackson was discharged and relieved of his duties as Business Manager for ACA, the Operating Agency for the City of Portland Model Cities Program.

Accrued salary unpaid and owing Mr. Jackson is the sum of \$1,325.00.

Mr. Jackson tells us that ACA refuses to pay the accrued salary and he has asked our aid.

All parties, including the City of Portland, will kindly consider this letter as official notice of Mr. Jackson's claim, a copy of which is going forward to the City of Portland for the attention of Mildred Schwab, Portland City Commissioner.

Very truly yours,

Charles C. M. Peterson
Charles C. M. Peterson

CCMP:mah
Enclosure

cc: Mildred Schwab
V. Lester Jackson

According to Dorothy Lee, secretary of ACA, the agency retained an attorney to reply to this and nothing has happened. I feel that the money is not owed, as his claim was based on his feeling that he should be paid a month's severance pay.

PH
1/5/74

PBC

PORTLAND MODEL CITIES - CITY DEMONSTRATION AGENCY

Interoffice Memorandum

TO: Mildred Schwab
Commissioner of Public Affairs

FROM: Elvin Roberts
Admn. Management Coordinator

SUBJECT: ALBINA CONTRACTORS ASSOCIATION - AUDIT

We have received a response from Albina Contractors Association as the result of the University Information Systems audit for the period June 16, 1971, through June 15, 1972. The fifteen findings and recommendations have been reconciled or implemented.

Recovery of \$337.11 will be subtracted from future payments due this agency.

Therefore, we RECOMMEND that the audit findings and recommendations together with the corresponding compliance letter be accepted subject to future audit disclosures.

Attached is our acceptance copy for your approval for return to this office.

EDR:cfc _____

Enclosures: audit report and response

cc: A. Raubeson
G. Holliday
B. Jones
E. Jackson
Official Files ✓

APPROVED AS FILED _____

Mildred Schwab

Date

APPROVED AS FILED _____

Ken Hammond

Date

- Audit Files

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street
Portland, Oregon 97212
503/288-8301



BUSINESS MANAGER
Eugene Jackson

ASSOCIATION OFFICERS

PRESIDENT

~~George Christian~~

TREASURER

Manuel Scott

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

Wendell E. Brown

~~George Christian~~

John Craig

Adolph Evans

Aaron Mitchell

N. L. Scarborough

Manuel Scott

December 3, 1973

Mr. Elvin Roberts
Portland Model Cities
5329 N. E. Union
Portland, Oregon

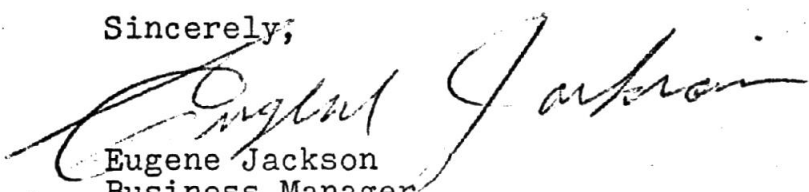
Dear Mr. Roberts:

Enclosed please find Mr. Vince Johnson's report concerning Audit P/E June 15, 1972.

The Albina Contractors Association Board of Directors have initiated action against Mr. George Christian to collect \$622.00 in accounts receivables due the organization.

Monthly bank statements are in the accountants file. A copy will be sent to the ACA office each month.

Sincerely,


Eugene Jackson
Business Manager

EJ:dd

Encl.

cc: Mike Opton, Commissioner Schwab's office

RECEIVED
DEC 5 1973
ADMINISTRATION

RECEIVED
DEC 5 1973
MODEL CITIES

VINCENT B. JOHNSON JR.

Certified Public Accountant

30 NE Twenty-eighth Avenue, Portland, Oregon 97232

233-5879

645-3154

November 30, 1973

Mr. Elvin Roberts
PORTLAND MODEL CITIES
5329 N.E. Union
Portland, Oregon 97211

Re: ALBINA CONTRACTORS ASSN.
Audit P/E June 15, 1972

Dear Mr. Roberts:

This response deals with Part II and Part III since Part I had been implemented after completion of Audit.

Part II

Property ledger has been established

Non-expendable supplies have been tagged by city of Portland

Travel first class - justification and also per diem charges rather than reimbursement of hotel and other travel expenses referred to Board of Directors.

Part III

(a) Finding #7 - Accounting Distribution

So-called "errors" were created when the budget was cast. The expenditure classification followed the budgetary classification castings. We suggest that the auditors take a look at the details backing the budgets which have been prepared by non-accountants. Each fiscal year the budget committee has repeated the same classification errors without consulting the accountants.

(b) Finding #8 - Payroll and payroll taxes

All items have been complied with

(c) Finding #9

Since the audit was received after closing of the expenditures for the fiscal year ended 6/15/72, these items were not adjusted in and out of the close fiscal year.

RECEIVED
DEC 5 1973
MODEL CITIES

RECEIVED
DEC 5 1973
ADMINISTRATION

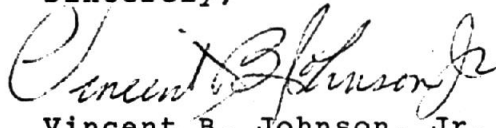
November 30, 1973

- Comment -

This accounting re-classification by the auditors without regard to the budget classifications has caused this agency to overexpend in some expense classifications and underexpend in others. All adjusting entries were recorded on the basis of a closed fiscal year.

Please advise if additional information is required.

Sincerely,



Vincent B. Johnson, Jr.
Certified Public Accountant

VBJ:ad

cc: Eugene Jackson

RECEIVED
DEC 5 1973
ADMINISTRATION

RECEIVED
DEC 5 1973
MODEL CITIES



MEMORANDUM

October 31, 1973

RECEIVED
NOV 1 1973
MODEL CITIES

TO: K. M. HAMMON - FINANCE OFFICER
FROM: ROBERT F. JONES - GRANT ACCOUNTANT
SUBJECT: ASSIGNED MONITORING AUDIT RESPONSIBILITY FOR ALBINA CONTRACTORS' ASSOCIATION, A MODEL CITIES OPERATING AGENCY.

BUREAU OF
FINANCIAL AFFAIRS

ADMINISTRATIVE
ACCOUNTING
DIVISION

K. M. HAMMON
FINANCE OFFICER

1220 S.W. FIFTH AVE.
PORTLAND, OR. 97204

In the absence of specific audit instructions from you, the City Demonstration Agency (Model Cities), or Commissioner Schwab's office, the following audit definitions will apply:

AUDIT PURPOSE - To ascertain the underlying cause of the apparent inadequacy of the working capital advance given to the Albina Contractors' Association by CDA.

AUDIT SCOPE - An examination of the books of account and related ledgers maintained by the Albina Contractors' Association to achieve the audit purpose. No inference is either intended or implied to report upon the eligibility or classification of program costs recorded in the Albina Contractors' Association books of account. This should be done by the CDA audit contractor, University Information Systems, as in the past.

The cause of the problem, simply and concisely stated, is that from the inception of the program in February, 1971 through October 30, 1973, the Albina Contractors' Association has received \$110,859.67 to cover \$110,337.52 of both audited (1st and 2nd Action Year) and unaudited (3rd Action Year to 10-30-73) recorded program costs. The remaining available balance of \$522.15 is tied up in accounts receivable amounting to \$676.01, of which \$401.00 is doubtful of recovery.

The reason the problem exists can be attributed to the previous audit reports of Albina Contractors' Association project costs rendered by University Information Systems, which remain unresolved by the CDA. The CDA should either resolve these audits and reimburse the Albina Contractors' Association, or require that the Albina Contractors' Association remove the questioned costs from their books of account.

OTHER WEAKNESSES DISCLOSED BY THIS AUDIT:

These should be investigated and reported upon more fully by either CDA fiscal staff or University Information Systems in their subsequent audit.

1. Formal trial balances of the general ledger were not prepared each month.
2. Monthly bank reconciliations were not prepared. In the interest of expediency, this auditor reconciled the bank balance to the general ledger figure as of October 1, 1973; this is outside of the recognized duties of the auditor.
3. Monthly internal financial reports were not prepared and utilized by management to control their budgets and expenditures.
4. The accounting system is not maintained on the accrual basis.

These comments were taken verbatim from the first University Information Systems audit report received on June 21, 1972, and reappear in the subsequent University Information Systems reports received on August 7, 1972 and March 1, 1973.

In addition, it appears that the City may have overpaid Albina Contractors' Association by \$437.12, the amount set up as payroll accruals due at the close of the second Action Year, June 15, 1972, by University Information Systems. Subsequent payments have been charged to program costs rather than the accrual account. This accrual should be reversed by University Information Systems and the program costs reduced by this amount in their subsequent audit.

This auditor also takes note that the Albina Contractors' Association is reimbursing Mr. Vince Johnson, public accountant, \$101.25 monthly for "accounting services." Perhaps a reassessment of the duties and responsibilities of Mr. Johnson should be undertaken by the Albina Contractors' Association director.

PERSONAL REMARKS:

The present director of the Albina Contractors' Association, Mr. Eugene Jackson, has the auditor's complete sympathy after reading the project description incorporated by Section 1 into Contract No. 13727. The narrative contained on page 6 of the project description practically admits the program will fail given the present level of dependable funding by the CDA, let alone provide expanded services as proposed.

It seems to this fiscal person that, if the staff planner and the staff evaluator assigned to this CDA project had done their jobs properly, they would long since have filed "concerned" reports with the CDA director relative to Albina Contractors' Association budgetary problems. This report regarding the problems restricting program accomplishments and goals would be conveyed to the Model Cities Citizen's Planning Board (CPB) and the appropriate working committee.

The writer queried Mr. Jackson on this point, and his response was: "I became the project director in April of this year and have yet to personally meet or converse with this CDA evaluator you speak of." By coincidence, Mr. Jackson had just spoken those words when Mr. Roland Franz, the evaluator, called and conversed with him on the telephone.

RFJ/mm

CC: Eugene Jackson - Albina Contractors' Association

THE CITY OF
PORTLAND



OREGON

BUREAU OF
FINANCIAL AFFAIRS

K.M. HAMMON
FINANCE OFFICER

1220 S.W. FIFTH AVE.
PORTLAND, OR. 97204

MEMORANDUM

February 27, 1974

TO: COMMISSIONER SCHWAB

FROM: KEN HAMMON - FINANCE OFFICER

SUBJECT: AUDIT OF ALBINA CONTRACTOR'S ASSN. FOR PERIOD
JUNE 16, 1971 THROUGH JUNE 15, 1972.

In order to complete the above audit package for sign-off purposes, it will be necessary that the Model Cities Administration furnish a copy of the referred to audit plus documentation for the recovered \$337.11.

Upon receipt of these two items, the Bureau of Financial Affairs will analyze the audit findings and responses and either recommend your approval or itemize any reservations by memo to you.

Thank you.

KMH/me
CC: Al Jamieson

Enclosures

MAR 1 1974
MODEL CITIES

THE CITY OF
PORTLAND



OREGON

March 18, 1974

BUREAU OF
FINANCIAL AFFAIRS

ADMINISTRATIVE
ACCOUNTING
DIVISION

K.M. HAMMON
FINANCE OFFICER

1220 S.W. FIFTH AVE.
PORTLAND, OR. 97204

MEMORANDUM

TO: COMMISSIONER SCHWAB

FROM: KEN HAMMON *K.H.*

SUBJECT: AUDIT OF ALBINA CONTRACTORS ASSOCIATION
FOR THE PERIOD 6/16/72 through 6/15/73

The CDA should concentrate its efforts toward the resolution of audit findings 2 and 3 on page 11, which remain as carry-over findings from previous audits.

It is our recommendation that the \$80.00 which the audit discloses as owed to the project at 6/15/73, be withheld pending the resolution of finding #3 (page 11) and finding #5 (page 13).

Thank you.

To
CC: Al Jamison - Model Cities

copy - Admin

RECEIVED
MAR 20 1974
MODEL CITIES

Jamison

SCHEDULE OF COSTS
ALBINA CONTRACTORS ASSOCIATION

Summary - First Action Year

Advances Received

Audited Voucher #79773	\$ 6,000.00
#88840	447.00
#89750	<u>3,666.00</u>

Total Advances Received	\$10,143.00
-------------------------	-------------

Less Advances Recovered	(1,950.00)
	<u>(4,375.74)</u>

Net advances due Model Cities at the end of First Action Year (this amount was carried forward to Second Action Year and recovered on Requisition #959 and #1053)	<u>\$3,817.26</u>
---	-------------------

Reported Expenditures First Action Year	\$21,355.74
---	-------------

Less Ineligible Costs (Space)	<u>(180.00)</u>
-------------------------------	-----------------

Total amount paid to project First Action Year	<u>\$21,175.74</u>
---	--------------------

SCHEDULE OF COSTS
ALBINA CONTRACTORS ASSOCIATION

Summary - Second Action Year

Advances carried forward from First Action Year	\$ 3,817.26
Advances received Second Action Year	<u>-0-</u>
Total Advances Received	\$ 3,817.26
Less Advance Recovery	<u>(3,817.26)</u> ✓
Net amount due Model Cities	-0- ✓

Reported Expenditures Second Action Year	\$43,326.73
Less Ineligible Costs: Contracted Services	(90.40)
Furniture/Equipment	<u>(73.85)</u>
Total amount paid to project Second Action Year	<u>\$43,162.48</u>

SCHEDULE OF COSTS
ALBINA CONTRACTORS ASSOCIATION

Summary - Third Action Year

Advances carried forward from Second Action Year	\$ -0-
Advances received for Third Action Year	<u>7,259.00</u>
Total advances received	\$ 7,259.00
Less advance recovery	<u>(4,154.45)</u>
Net advance due Model Cities at the end of Third Action Year (this amount was carried forward to Fourth Action Year)	<u>\$ 3,104.55</u>
Reported expenditures Third Action Year	\$39,644.59
Less ineligible costs (O-T Travel)	<u>(240.64)³</u>
Total amount paid to project Third Action Year	\$39,403.95 ⁶

NOTE: An additional amount \$2,106.96 was withheld during Third Action Year per audit from University Information Systems, CPA's. This represents \$2,072.94 which was overstated for actual Second Action Year expenses, and \$34.02 which was considered ineligible costs (tax penalties).

Therefore, for the first three years, CDA has withheld a total of \$584.89 of ineligible cost.

ALBINO CONTRACTORS ASSOCIATION, INC.

4725 N. E. Union Ave. Portland, Oregon 97217

503/288-8301

503/288-8301



BUSINESS MANAGER
Eugene Jackson

ASSOCIATION OFFICERS

PRESIDENT

~~George Christian~~

John M. Craig

TREASURER

Manuel Scott

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

Wendell E. Brown

~~George Christian~~

John Craig

Adolph Evans

Aaron Mitchell

N. L. Scarborough

Manuel Scott

Leonard Brown

Manuel Martinez

72 N. E. Sacramento

Mr. Al Jamison, Director
Model Cities
5329 N. E. Union Ave.
Portland, Oregon

Dear Mr. Jamison:

We are submitting the following report on the findings of the June 16, 1972 through June 15, 1973 Audit Report:

Audit Findings and Recommendations

1. Cash disbursements:

- We do not use a purchase order system under the present budget because all the budgeted items are standard expenses, the same amount each month.
- We have no budget for supplies or equipment. The only services we have is the accountant.
- All payments are now authorized and initialed by the director or president.

2. Nonexpendable supplies

- We do not keep a property ledger because we have no budget for this. We maintain an inventory list.

3. Travel

- All travel has been on the economy rate.
- George Christian has been billed for \$125 in question. There has been no response.

4. Monthly trial balances are now prepared.

5. Petty cash.

- No petty cash in the 1973-74 budget.

6. Payroll

- Time sheets are now signed.

7. Local travel.

Not in present budget.

8. Xerox machine

- Operated only by secretary. Copies made have never exceeded the monthly fee of \$60.00

RECEIVED

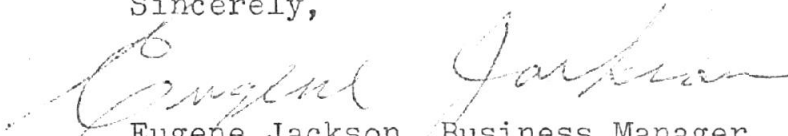
MAY 28 1974

MODEL CITIES

page 2, Audit findings ACA

9. Overpayment of FICA \$275.01
 - a. This amount has been credited to our account.
 - b. Mr. Christian has been billed for \$401.00. No payment received.
10. No formal action taken.
11. Auditor's recommendation should be approved by Model Cities.

Sincerely,


Eugene Jackson, Business Manager
Albina Contractors Association

EJ:dd

RECEIVED
MAY 28 1974
MODEL CITIES

THE CITY OF
PORTLAND



OREGON

DEPARTMENT OF
PUBLIC AFFAIRS

MILDRED SCHWAB
COMMISSIONER

MODEL CITIES
AGENCY

ANDREW RAUBESON
ACTING DIRECTOR

5329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/288-8261

March 20, 1974

John M. Craig
President
Albina Contractors Association, Inc.
72 Northeast Sacramento
Portland, OR 97212

Dear Mr. Craig:

I am sure that by now you have received the audit report prepared by the auditing firm of Andrew L. Branch and Co., P. S. on Albina Contractors Association, Inc., a Portland Model Cities Project, for the period June 16, 1972, through June 15, 1973.

As is normal in audit procedures, please address the findings and reply in writing, to my attention, within fifteen calendar days from receipt of this letter, outlining the progress made to date and plans to resolve those matters of concern included in the report.

Sincerely,

Al Jamison, Jr.
Director
MODEL CITIES AGENCY

AJ:cc

cc: Administration ✓
Evaluation
K. Hammon
B. Jones
E. Jackson
Official Files

RECEIVED

MAR 25 1974

ADMINISTRATION

Greg

John D. Grimes
PUBLIC ACCOUNTANT
3439 N. E. SANDY BLVD.
PORTLAND, OREGON 97232



233.6493

July 7, 1975

Albert L. Menashe
Assistant Attorney General
Department of Justice
555 State Office Building
Portland, OR 97201

Re: Levi Russell
Albina Contractors Association, Inc

Dear Mr. Menashe:

At the direction of Mr. Thomas Boothe, director of Contractors Management Association, Inc., we are enclosing to you the wage earning statements along with the net check due Mr. Russell in the amount of \$340.52 representing the unpaid salary due him as former director of Albina Contractors Association, Inc.

The total net pay of Mr. Russell has been reduced by various ineligible and unsupported expenditures to himself while director of the Association.

The following computation summarizes check #039 to Mr. Russell:

Payroll period - December 1-15, 1974	\$322.22
December 16-31, 1974	322.22
January 1-3, 1975	86.65
Total net check	<u>731.09</u>

Less: Ineligible and unsupported expenditures:

Petty cash (draws)	\$ 50.00
Janitorial	170.00
Local and out of town travel	<u>170.57</u>
Total unallowable expenditures	<u>(390.57)</u>
Amount of check #039	<u>\$340.52</u>

Very truly yours,

COPY
John D. Grimes, P.A.

Enclosure - 1
cc - Thomas Boothe, Director
Contractors Management Assoc., Inc.
cc - Al Jamison, Director
Model Cities Agency

RECEIVED

JUL 09 1975

gregg

CONTRACTORS MANAGEMENT ASSOCIATION, INC.

3933 N.E. UNION
PORTLAND, OREGON 97212
(503) 288-8469

17 May 1975

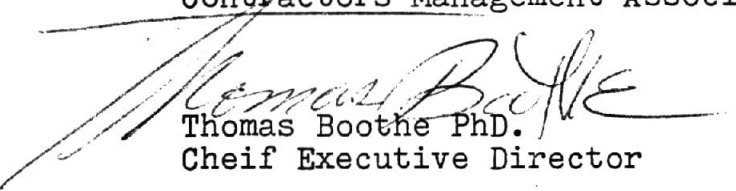
Al Jamison, Director
Model Cities Agency
5329 NE Union
Portland, Oregon 97212

Dear Al:

I spoke with George Christian and requested a direct response to your letter of 16 May 1975.

Please find response enclosed.

Very truly yours,
Contractors Management Association Inc.


Thomas Boothe PhD.
Chief Executive Director

TB/sb

Enclosure

RECEIVED
JUN 18 1975

March 15, 1971

To: Albina Contractors Association Inc.
3911 N. E. Union, Portland, Oregon

RE: Request for Reimbursement

Line Item #3 OUT OF TOWN TRAVEL

1 Trip - 1 Person

George Christian, President ACA
AGC National Convention
San Diego, California

March 5 thru 8 inclusive

(1) United Air Lines - Round Trip..... \$\$192.00

(2) Per Diem 4 days @ \$25.00 per day..... 100.00
\$ 292.00

Registration fees will be billed from AGC direct.

Date

APPROVED

PAID CK #

PREPARED BY

REQUEST # 1

THE CITY OF
PORTLAND



OREGON

BUREAU OF
FINANCIAL AFFAIRS

K.M. HAMMON
FINANCE OFFICER

1220 S.W. FIFTH AVE.
PORTLAND, OR. 97204
503/248-4000

August 29, 1975

MEMORANDUM

TO: Commissioner Charles Jordan

FROM: Ken Hammon, Finance Officer *K.H.*

SUBJECT: CONTRACTORS MANAGEMENT PROJECT

The recommendations proposed by the Portland Model Cities Agency to resolve the findings disclosed by audit performed by Andrew L. Branch & Co., P.S. on Contractors Management Project covering the period July 1, 1974 through March 31, 1975, are acceptable to the Bureau of Financial Affairs.

In accordance with the procedures and responsibilities to be carried out in responding to each audit conducted on Model Cities' project, we accept Model Cities' solutions and recommendations, subject to HUD's final determination.

KMH:1e

cc: Al Jamison
Marino Bual

Copy

PORTLAND MODEL CITIES PROGRAM
ALBINA CONTRACTORS ASSOCIATION, INC.
PORTLAND, OREGON

JUNE 15, 1972

VINCENT B. JOHNSON, JR.
Certified Public Accountant
15630 N.W. BARKTON STREET
BEAVERTON, OREGON 97005
503/645-3154

June 26, 1972

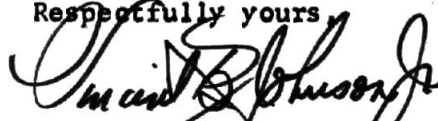
Mr. Charles Jordan, Director
Portland Model Cities
5329 N.E. Union Avenue
Portland, Oregon 97211

Dear Mr. Jordan:

I am enclosing the financial statements of ALBINA CONTRACTORS ASSOCIATION, INC., as of June 15, 1972, as prescribed by the accounting and financial management procedures for the Execution Phase of the Model Cities Program, and the related schedule of program costs for the fiscal year ended June 15, 1972 and June 15, 1971.

This was not an audit engagement. The books and records were not reviewed or verified as to accuracy of amounts or classification. Therefore, the report should not be considered as having been audited or certified. The annual audit report as required by HUD will be prepared by an independent Certified Public Accountant.

Respectfully yours,



VINCENT B. JOHNSON, JR.
Certified Public Accountant

mic

Portland Model Cities Program
Albina Contractors Association, Inc.

Contract Number 13021

BALANCE SHEET
June 15, 1972

ASSETS

Current Assets

Petty Cash	\$ 11.77
Miscellaneous receivables	1,096.01
Due from Program Administration	7,988.02
Prepaid rent	<u>375.00</u>

\$ 9,470.80

Program Costs

Program Administration

63,491.72

\$ 72,962.52

LIABILITIES

Current Liabilities

Bank overdrafts	\$ 2,422.45
Accounts payable, trade	225.85
Accounts payable, Membership Fund	252.00
Payroll taxes withheld and payable	570.50
Working capital advance	<u>6,000.00</u>

\$ 9,470.80

Equity Program Administration Grant (Exhibit B)

63,491.72

\$ 72,962.52

The accompanying letter forms an integral part of this statement, prepared without audit.

Portland Model Cities Program
Albina Contractors Association

Contract Number 13021

Schedule of Program Costs

<u>Category</u>	2/23/72 to 6/15/72	For the Year Ended June 15, 1972		
	<u>Actual Cost</u>	<u>Actual Cost</u>	<u>Revised Budget</u>	<u>Balance (Over)</u>
Personnel	\$ 6,847	\$ 24,536	\$ 24,608	\$ 72
Consultants and Contract Services	1,225	3,424	3,509	85
Travel	1,229	4,820	4,920	100
Consumable supplies	1,332	1,263	1,263	-
Space	2,490	3,704	4,265	561
Purchase of equipment	4,711	-	-	-
Furniture & equipment (rental)	1,059	2,981	3,003	22
Insurance	377	372	549	177
Miscellaneous	1,483	1,639	1,906	267
	<u>\$ 20,753</u>	<u>\$ 42,739</u>	<u>\$ 44,023</u>	<u>\$ 1,284</u>

RECAP PROGRAM COSTS:

First Action Year ended June 15, 1971	\$ 20,753
Second Action Year ended June 15, 1972	<u>42,739</u>

<u>Total Program Administration</u>	<u>\$ 63,492</u>
-------------------------------------	------------------

The accompanying letter forms an integral part of this statement, prepared without audit.

ALBINA CONTRACTORS ASSOCIATION, INC.
72 N. E. Sacramento Street
Portland, Oregon

June 15, 1972

George Christian Electric Co.
3611 N.E. Union
Portland, Oregon 97212

Amount due Albina Contractors;

Refund of rental deposit	\$ 360.00
One half of carpeting installed in offices	<u>401.00</u>
	<u>\$ 761.00</u>

George Christian Electric Co.

By _____ date _____



DEPARTMENT OF
PUBLIC SAFETY

CHARLES JORDAN
COMMISSIONER

MODEL CITIES
AGENCY

ALONZO JAMISON, JR.
DIRECTOR

5329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/288-8261

MEMORANDUM

DATE: July 30, 1975

TO: Ken Hammon, Finance Officer
City of Portland

FROM: Al Jamison, Director

RE: Audit/Contractors Management Project

Andrew L. Branch & Company, P.S. completed an audit of Contractors Management project for the period July 1, 1974, through March 31, 1975 (Attachment A). The following report discusses the notes, findings, and recommendations made by Andrew L. Branch as a result of their audit. Attached is the project's response (Attachment B), as well as other documents supporting Model Cities conclusions.

Note 3 - Accounts Receivable, Miscellaneous
Part One - George Christian

The Project Director has questioned the amount due from George Christian for one half of a carpet installation. The Director's challenge is based on a letter received from George Christian - Attachment C.

The amount to be paid came to the auditor's attention in the audit for the period February 23, 1971, through June 15, 1971 (excerpt, Attachment D). According to the auditor, at the time of the carpet installation, Mr. Christian was the principal lessor of the building; Albina Contractors then sub-leased from George Christian.

Although the lease agreement stipulated that the responsibility for repairs and maintenance should be applied to the lessor, not the lessee, an arrangement was made for George Christian and Albina Contractors to split the \$802 cost of the carpet installation. A letter from George Christian agreeing to these terms is included (Attachment E).

The bulk of existing evidence seems to suggest that the \$401 represents a bona-fide receivable due from George Christian. In view of this evidence, Model Cities recommends maintaining the \$401 as a receivable from George Christian. This position does not affect the final payment, noted in Finding Number 13.

Part Two - Other

Contractors Management Association, Inc., has received full payment from their insurance company for those funds fraudulently mis-appropriated by a past secretary (Attachment F).

Page -2-

Finding Number 1 - Petty Cash

A new imprest petty cash fund has been set up, all recommendations made by the auditor have been implemented. Model Cities recommends no further action be taken concerning this Finding.

Finding Number 2 - Local Travel

A new mileage form is now being used by the Project's Director which contains space for purpose of trip, destination, and mileage for each individual trip. The last month's form is included as a sample (Attachment G). With the use of the more detailed mileage form, Model Cities feels the Project is complying with the auditor's recommendations. Model Cities, therefore, recommends no further action be taken concerning this Finding.

Finding Number 3 - Unrecorded Bank Accounts

The Project's accountant has stated that all bank accounts have now been combined into one account. The individual accounts are, however, separately maintained in the Project's book. It is Model Cities' opinion that this procedure complies with the auditor's recommendation.

Finding Number 4 - Payroll

The Project does maintain a personnel file on each employee. The Project's accountant does not, however, compare payroll to these files at regular intervals. It is the accountant's feeling that since Contractors Management has only two employees and he knows their pay rate, there is no need to make periodic comparisons. However, at any time there is a change in personnel status, the accountant is notified in writing.

The Project's secretary is required to maintain a daily time record of hours worked, broken into straight time and over time. The time sheet is signed by the director and used by the accountant to compute her pay at an hourly rate.

The director does not maintain a time sheet. Although the director works a large amount of overtime with evening meetings, it is felt that the benefits gained would not equal the expense of keeping a detailed time sheet since he is paid a fixed salaried amount each pay period.

Model Cities recommends no further action be taken concerning this Finding.

Finding Number 5 - Board of Directors' Minutes

The Project Director has stated that the auditor's recommendations are now in effect. This will be verified in the final audit of the program. Model Cities recommends no further action be taken concerning this Finding at this time.

Page -3-

Finding Number 6 - Out-of-Town Travel Expenses

This Finding has been accepted by the Bureau of Finance in their response to the previous audit dated July 23, 1975. Model Cities recommends no further action be taken concerning this Finding.

Finding Number 7 - Improperly Supported Expenses

The Project has submitted proper supporting documentation for all listed checks (Attachment Set H). A review has been made checking submitted invoices for duplicated payments which there were none. Model Cities recommends the total of the questioned expenses of \$744.81 be sustained as eligible costs.

Finding Number 8 - Local Travel

When the Project Director first assumed those responsibilities at the Contractors Management Association, he was unaware that a mileage sheet with a description and destination was needed. An analysis of travel incurred is included (Attachment I). This analysis indicates that there was no direction from the previous director as to how mileage sheets should be kept. This can be inferred by the amount of mileage reimbursement to the prior director which was disallowed due to lack of support.

Although the mileage for October and November of 1974 was an estimate, Dr. Boothe did make a statement that the mileage was true to the best of his knowledge and belief. This is the statement appearing at the bottom of the mileage sheets in question which Dr. Boothe attested to when he signed the mileage statement (Attachment J).

Currently, because of this audit finding, the director is now keeping a mileage sheet with description and destination noted.

During the course of responding to this audit finding, it was discovered that the Project Director failed to submit a report for March of 1975. Model Cities, therefore, in addition to recommending that the Finding has been resolved, also recommends that the cost of mileage for March of \$35.32 be added as an eligible program cost.

Finding Number 9 - Contract Services

The Project Director has furnished Model Cities with a copy of the contract between him and Albina Contractors Management (Attachment K). The contract was for a time prior to Dr. Boothe becoming the director. Model Cities recommends no further action be taken concerning this period.

Finding Number 10 - Insurance

The Project Director has stated there has been a duplicate insurance payment, which is being recovered from the insurance company. Model Cities recommends the \$29.49 be declared ineligible.

Page -4-

Finding Number 11 - Overbudget Expenses

Due to oversight, Albina Contractors failed to budget for any long distance telephone services. The average local services charge has been \$88 per month. The average of \$30 additional per month appears to be a reasonable expense for long distance calling. Also, the total charges for the Project shows a net under spending (Page 5, Attachment A). Because the amount for long distance calling appears reasonable and the Project's total budget is not exceeded, Model Cities recommends allowing the \$287.25 as an eligible cost.

Finding Number 12 - Misappropriation of Funds

The amount of fund misappropriation has been recovered from the insurance company (Attachment F). The account that the misappropriation took place in has been closed and any checks falsely written on that account will be the responsibility of the bank who honored those checks. Model Cities recommends no further action be taken concerning this Finding.

Finding Number 13 - Other

The auditors noted that since the inception of the Project to the date of the audit, there has been an overpayment of \$458.39. The above audit findings will affect this amount as follows:

Overpayment Cited by Auditor	(458.39)
Finding Number 6 - Out-of-Town Travel	
Not included in above total	(150.00)
Finding Number 8 - Local Travel	
Unclaimed mileage expense	35.32
Finding Number 10 - Insurance	
Ineligible duplicate payment	(29.49)
Total Overpayment	602.56

To date the total amount of overpayment has been recovered from the Project's final month's invoice. If any further adjustments need be made to the overpayment figure of \$602.56, Model Cities will make those adjustments as outlined in Phase II of the Audit Procedures.

cc: Commissioner Jordan
Thomas Boothe
Andrew Branch & Company
George Yerkovich/Auditor's Office
John Grimes & Company
~~Administration/Model Cities~~
Official Files/Model Cities

Muller

AUDIT OF
CONTRACTORS MANAGEMENT PROJECT
ADMINISTERED BY
ALBINA CONTRACTORS ASSOCIATION, INC.
A PORTLAND MODEL CITIES PROGRAM PROJECT
FINAL REPORT
FOR THE PERIOD FROM JULY 1, 1974 THROUGH MARCH 31, 1975
CONTRACT NUMBER 13767

Attachment-A

Prepared by:

ANDREW L. BRANCH & CO., P.S.
Certified Public Accountants
2611 South Dearborn Street
Seattle, Washington 98144
(206) 323-5995

RECEIVED
JUN 17 1975

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	i
BALANCE SHEET AS OF MARCH 31, 1975	1
SCHEDULE OF PROGRAM COSTS FOR THE PERIOD FROM JULY 1, 1974 THROUGH MARCH 31, 1975	3
ACCOMPANYING NOTES TO BALANCE SHEET AND SCHEDULE OF PROGRAM COSTS.	4
AUDIT FINDINGS AND RECOMMENDATIONS	7
PART I - Audit findings related to internal control weaknesses.	9
PART II - Audit findings discovered during the First, Second, Third, Fourth and Fifth Action Year audits that are of a financial significance to the Project and the Portland Model Cities Program	11

ANDREW L. BRANCH & CO., P.S.
Certified Public Accountants
2611 South Dearborn Street
Seattle, Washington 98144
(206) 323-5995

May 9, 1975

Commissioner Charles Jordan
Commissioner of Public Safety
City Hall
Portland, Oregon 97204

Mr. Dallas Renfro
Chairman of the Board of Directors
Albina Contractors Association, Inc.
3933 Northeast Union Avenue
Portland, Oregon 97212

Dear Commissioner Jordan and Mr. Renfro:

We have examined the books and records of Albina Contractors Association, Inc., for the period from July 1, 1974 through March 31, 1975 for the purpose of: (1) determining compliance with provisions of the Fifth Action Year contract between the City of Portland and Albina Contractors Association, Inc.; (2) evaluating the internal controls, including a review of the accuracy and condition of the accounting records; and (3) determining the eligibility of expenditures as recorded. The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances, including those prescribed in CDA Letter No. 8, Part II, dated June, 1969.

Based on our examination of the books and records of Albina Contractors Association, Inc., discussions with various Project staff personnel and Portland Model Cities Program personnel, it is our opinion that the Project has complied with provisions of the contract in all material respects; the accompanying balance sheet and supporting schedule of program costs were prepared in conformity with accounting procedures prescribed by the Department of Housing and Urban Development (HUD) and the costs reimbursed by the Portland Model Cities Program to the Project were eligible costs (except those mentioned at NOTE 6) in accordance with contract terms and Chapter 4 of CDA Letter No. 8, Part II, dated June, 1969, in all material respects.

Andrew L. Branch & Co., P.S.
Andrew L. Branch & Co., P.S.

PORTLAND MODEL CITIES PROGRAM
ALBINA CONTRACTORS ASSOCIATION, INC.
CONTRACT NUMBER 13767

BALANCE SHEET
MARCH 31, 1975

ASSETS

Cash in Bank	\$ 167
Accounts Receivable:	
Program Administration-Fifth Action Year	4,052
Program Administration-Fourth Action Year	81
Program Administration-Third Action Year	(1)
Miscellaneous-NOTE 3	<u>4,515</u>
	<u>8,647</u>
Prepaid Insurance	<u>507</u>
Cost Control-Program Administration-NOTE 7	<u>19,801</u>
	<u>\$29,122</u>

LIABILITIES AND EQUITY

Liabilities:

Accounts Payable:	
Trade	\$ 2,234
Membership Account-NOTE 4	<u>1,193</u>
	<u>3,427</u>
Notes Payable-NOTE 5	<u>410</u>
Accrued Payroll Payable	<u>1,440</u>
Payroll Taxes Payable:	
Federal Income Taxes Withheld	663
FICA Taxes Withheld and Accrued	570
State Income Taxes Withheld	239
SAIF Taxes Withheld and Accrued	59
Federal Unemployment Taxes Accrued	24
State Unemployment Taxes Accrued	<u>139</u>
	<u>1,694</u>

Working Capital Advance Payable-NOTE 1

3,087

Equity:

Program Administration-Earned Grant
Ineligible Costs-NOTE 6

19,801
(737)

19,064

\$29,122

See accompanying notes.

AttachmentA-5

PORTLAND MODEL CITIES PROGRAM
ALBINA CONTRACTORS ASSOCIATION, INC.
CONTRACT NUMBER 13767

SCHEDULE OF PROGRAM COSTS FOR THE PERIOD
FROM JULY 1, 1974 THROUGH MARCH 31, 1975

<u>Category</u>	<u>Actual Costs</u>	<u>Revised Budget</u>	<u>Overrun (Underrun)</u>
Salaries	\$10,703	\$12,099	\$(1,396)
Contracted Services	3,187	2,592	595
Travel - Local	166	606	(440)
Travel - Out of town	105	125	(20)
Consumable Supplies	1,156	1,475	(319)
Space	1,725	2,170	(445)
Utilities	1,795	1,410	385
Furniture and Equipment Rental	462	730	(268)
Insurance	307	631	(324)
Miscellaneous	195	162	33
	<u>\$19,801</u>	<u>\$22,000</u>	<u>\$(2,199)</u>

See accompanying notes.

Attachment-A6

PORTLAND MODEL CITIES PROGRAM
ALBINA CONTRACTORS ASSOCIATION, INC.
CONTRACT NUMBER 13767

NOTES TO BALANCE SHEET AS OF MARCH 31, 1975 AND
SCHEDULE OF PROGRAM COSTS FOR THE PERIOD FROM
JULY 1, 1974 THROUGH MARCH 31, 1975

NOTE 1 - ORGANIZATION AND CONTRACTUAL RELATIONSHIP

The Contractors Management Project was established to improve the competitive position of the Model Neighborhood construction industry by providing technical and managerial assistance and obtaining additional construction contracts and subcontracts for Model Neighborhood based construction firms.

The Project was administered by Albina Contractors Association, Inc., under a \$22,000 contract between the City of Portland and Albina Contractors Association, Inc., for the period from July 1, 1974 through March 31, 1975. The Portland Model Cities Program advanced the Project \$6,589 for Working Capital during the Third and Fifth Action Years, of which \$3,086.53 was payable to the City of Portland on March 31, 1975.

NOTE 2 - METHOD OF ACCOUNTING

The accounting records of Albina Contractors Association, Inc., have been maintained on an accrual basis.

NOTE 3 - ACCOUNTS RECEIVABLE - MISCELLANEOUS

As of March 31, 1975 the balance in Accounts Receivable - Miscellaneous is composed of the following items:

George Christian - One half of carpeting expense incurred during the First Action Year	\$ 401.00
--	-----------

Other - During the Fifth Action Year an employee of Albina Contractors Association, Inc., misappropriated \$4,113.81 through check fraud. The amount has been properly excluded from Program expenses and reflected as an Account Receivable - Miscellaneous. As of the date of this report it has not yet been decided whether the bank paying the checks with falsified signatures is liable or the Bonding Company. Accordingly, the amount is shown as due from other sources.	
--	--

4,113.81

\$4,514.81

NOTE 4 - ACCOUNTS PAYABLE - MEMBERSHIP ACCOUNT

As of March 31, 1975 the balance in Accounts Payable - Membership Account is composed of the following items:

Cash transfers from the membership checking account to the model cities checking account made during the period from February 23, 1971 (inception) through March 31, 1975	\$ 292.00
Membership dues for the former landlord of the office space occupied by Albina Contractors Association, Inc. that were applied to reduce rent expense by one month's rent. The entire rental expense was properly expensed resulting in an amount payable to the membership account	100.00
Miscellaneous eligible expenses paid for out of the membership checking account due to the cash shortage in the model cities checking account	946.79
Less: Deposits made to the membership checking account for refunds of expenses originally charged to model cities expenses. The deposits should have been to the model cities checking account and the expenses are properly reflected in the accompanying schedules of program costs	(146.24)
	<u>\$1,192.55</u>

NOTE 5 - NOTES PAYABLE

The project signed a note to finance the cost of their insurance coverage. As of March 31, 1975, \$410.40 was payable on the note due in 8 monthly installments of \$51.30.

NOTE 6 - INELIGIBLE COSTS

As of March 31, 1975 the balance in Ineligible Costs is composed of the following items:

<u>Description</u>	<u>Amount</u>
First Action Year:	
Net amount of penalties and interest less refunds for late filing of payroll tax returns in the First Action Year	\$ 14.73
	<u>14.73</u>

Third Action Year:	
Unsupported petty cash disbursements	47.20
Non-sufficient funds bank charges	<u>6.00</u>
	53.20
Fourth Action Year:	
Eligible overbudget expenses	<u>508.93</u>
	508.93
Fifth Action Year:	
Interest and late payment charges from various miscellaneous vendors	38.13
Ineligible lunch expenses incurred by the current director	75.10
Cost of printing checks not used for business purposes	<u>47.37</u>
	160.60
	<u>\$ 737.46</u>

NOTE 7 - RECONCILIATION OF SCHEDULE OF PROGRAM COSTS WITH COSTS REPORTED TO THE CITY OF PORTLAND

Program Costs for the period from July 1, 1974 through March 31, 1975 reported by the Project to the City of Portland	\$20,438
Less: Amounts invoiced that were not recorded in the Project's records	(343)
Less: Adjustments disclosed during the examination	<u>(294)</u>
Total Adjusted Program Costs	\$19,801
Less: Amounts received from the City of Portland for the Fifth Action Year	<u>20,339</u>
Net overpayment due from the Project for the Fifth Action Year	(538)
Net underpayment due to the Project for the Fourth Action Year	81
Net overpayment due from the Project for the Third Action Year	<u>(1)</u>
Net overpayment due from the Project for the period from February 23, 1971 (inception) through March 31, 1975	<u>\$ (458)</u>

AUDIT FINDINGS AND RECOMMENDATIONS

A-10

AUDIT FINDINGS AND RECOMMENDATIONS, INTERNAL CONTROLS

A review was made of the accounting procedures and system of internal control of Albina Contractors Association, Inc., in connection with the examination of the accounts of the Project for the period from July 1, 1974 through March 31, 1975. The examination was conducted primarily to determine compliance of costs of the Project with the terms of the contract between the City of Portland and Albina Contractors Association, Inc. While our audit did reveal some minor weaknesses in the accounting procedures and system of internal controls for the Project, it may not have necessarily disclosed all weaknesses that existed within the system. Based on the results of our examination, it is our opinion that the accounting procedures and system of internal controls for the Project meet the minimum requirements as set forth in CDA Letter No. 8, Part II, dated June, 1969.

Although the administering agency closed as of March 31, 1975, this report will include the internal control weaknesses noted in our examination so that the current administering agency of the Contractors Management Project can be sure all past internal control weaknesses have been corrected.

The Project has formally responded to all audit findings of financial significance that were in prior year audit reports. In the response the current administration acknowledged awareness of the items of financial significance. Additionally, proper support was submitted to completely clear one item and of the remaining items only those noted during the First and Second Action Years remain of financial significance to the Portland Model Cities Program. Accordingly, this report will include only audit findings of financial significance noted during the current examination and included in prior year audit reports that are of financial significance to the Portland Model Cities Program and the Project that have not been finally resolved as of May 9, 1975, the close of our audit fieldwork.

Thus, the audit findings and recommendations will be reported under the following two headings:

PART I - Audit findings related to internal control weaknesses

PART II - Audit findings discovered during the First, Second, Third, Fourth and Fifth Action Year audits that are of a financial significance to the Project and the Portland Model Cities Program

PART I

AUDIT FINDINGS RELATED TO INTERNAL CONTROL WEAKNESSES

FINDING NUMBER 1 - PETTY CASH

The petty cash system utilized by the Project since its inception did not adhere to proper internal controls and procedures. As of March 31, 1975, all expenditures out of the account had been accounted for and there was no petty cash on hand.

RECOMMENDATION

If an imprest petty cash fund should be set up in the future, it should have the following characteristics:

1. The fund should be kept locked at all times when not in use and the responsibility for the fund should be vested in one person independent of all other cash handling functions.
2. Signed, prenumbered vouchers written in ink should be obtained for all petty cash disbursements and the voucher must be supported by proper documentation approved by the petty cash custodian and Project Director prior to reimbursement.
3. Upon reimbursement the prenumbered voucher and supporting documents should be canceled to prevent subsequent re-use and filed with the copy of the reimbursement check.
4. At the time of reimbursement and at periodic unannounced times during the year, the petty cash should be counted and balanced by someone other than the custodian.
5. The amount of the fund should be set such that reimbursement is required at relatively short intervals (not over 4 weeks).
6. A maximum amount of any one disbursement from petty cash should be set with formal approval by the Project Director for any disbursements over that amount.

FINDING NUMBER 2 - LOCAL TRAVEL

Expense reports for local travel did not contain information regarding purpose of trip, destination, or mileage for each individual trip. The reports usually only showed the mileage at the beginning and end of the month.

RECOMMENDATION

Expense reports should be revised to show information regarding the purpose, destination, and mileage of each individual trip.

In addition, all expense reports should be signed by the employee and approved by a Project representative.

FINDING NUMBER 3 - UNRECORDED BANK ACCOUNTS

During the period from February 23, 1971 (inception) through March 31, 1975, the Project maintained a special purpose checking account that was not under general ledger control.

RECOMMENDATION

All bank accounts should be recorded in the general ledger regardless of whether or not the expenditures must be accounted for to the Portland Model Cities Program or are unrestricted.

FINDING NUMBER 4 - PAYROLL

During the Fifth Action Year the Project utilized a payroll system that did not contain proper payroll procedures.

RECOMMENDATION

A proper payroll procedure should be adopted which would provide for the following items:

1. A personnel file on each employee should be maintained. The file should include at a minimum a formal notice of hire, job classification, pay rate hired at, proper support for any changes in the above items, and a formal notice of termination, if applicable.
2. The payroll should regularly be compared to these files.
3. All employees should maintain proper time and attendance reports and the payroll should not be prepared until the time and attendance report signed by the employee and Project Director is received.
4. All clerical operations in the preparation of payroll should be double checked before the checks are distributed.

FINDING NUMBER 5 - BOARD OF DIRECTORS MINUTES

Although minutes of the Board of Directors' meetings were kept there appear to have been items omitted from the minutes on which the Board of Directors undoubtedly set policies.

RECOMMENDATION

Minutes of each Board of Directors' meeting should be properly transcribed and retained for future reference. At a minimum

they should include the following items:

- (1) Date of meeting;
- (2) All pertinent information on any policies (financial or managerial) discussed;
- (3) Notice of date of next meeting so that minutes may be assembled in proper chronological order.

PART II

AUDIT FINDINGS OF FINANCIAL SIGNIFICANCE

FINDING NUMBER 6 - OUT OF TOWN TRAVEL EXPENSES

1. During the First and Second Action Years, most airline transportation utilized by Project representatives was first class without documented proof on file showing that less than first class air accommodations were not available. The additional expenses of first class travel were treated as eligible expenses in the First and Second Action Year Schedules of Program Costs and accordingly are reflected as Accounts Receivable - Program Administration in the accompanying financial statements.
2. Per review of support for check number 348 dated November 7, 1971, payable to George Christian in the amount of \$598, it was noted that the number of per diem days at \$25 per day indicated on a travel voucher in support of a trip to Washington, D.C., and Columbus, Ohio, on November 7, 1971, by Mr. Christian were substantially different from the number of days shown for lodging on the hotel bill. The travel voucher indicated that the trip was completed in eight (8) days, whereas the hotel charges were for only two (2) days. The difference of six (6) days results in questionable expenses of \$150.00. Pending a final review by the Portland Model Cities Program, the expenses were treated as eligible expenses in the Schedule of Program Costs for the Second Action Year, and accordingly are reflected as Accounts Receivable - Program Administration in the accompanying financial statements.

RECOMMENDATIONS

1. The Project should submit documentation to the Portland Model Cities Program to justify the use of first class air accommodations on out of town travel in the First and Second Action Years. If documentation is not available, the difference in cost between first class airfare and coach

airfare should be ascertained for all out of town trips in which first class accommodations were improperly used, and the total declared ineligible. The net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

2. The Project should submit adequate support to the Portland Model Cities Program to justify the difference between eight (8) days per diem and two (2) days lodging. If support is not submitted, the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the \$150 of ineligible expenses.

FINDING NUMBER 7 - IMPROPERLY SUPPORTED EXPENSES

The following checks were either totally unsupported by invoices or supported only by a statement. Thus it could not be determined what items were being purchased or if any duplicate payments resulted.

<u>Check No.</u>	<u>Date</u>	<u>Payee</u>	<u>Amount</u>
1073	10/24/74	Portland Typewriter and Office Supplies	\$ 83.50
1097	11/ 8/74	Pacific Stationery	229.51
1110	12/ 2/74	Pacific Stationery	<u>111.40</u>
Total supported by statements only			<u>424.41</u>
1094	11/ 8/74	American Data Products	51.40
1113	2/12/75	Communication Heuristics	<u>269.00</u>
Total unsupported			<u>320.40</u>
Total Questionable Expenses			<u>\$744.81</u>

Pending a final decision by the Portland Model Cities Program, the total of \$744.81 was treated as an eligible expense in the accompanying financial statements.

RECOMMENDATION

The Project should submit support for \$744.81 of expenses to the Portland Model Cities Program for review. Should any portion of the \$744.81 be declared ineligible, the final overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

FINDING NUMBER 8 - LOCAL TRAVEL

The following travel expenses were improperly supported:

1. Support for check number 1117 dated December 2, 1974, payable to Tom Boothe in the amount of \$64.35 was a local travel report for October and November, 1974, showing only the beginning and ending mileage for each work day. The beginning mileage of each work day was the same as the ending mileage of the previous work day. This held true even over weekends. There were no indications of where or why the travel was incurred.
2. The accompanying Schedule of Program Costs reflects \$75.30 of expenses for local travel supported only by gas slips. As of March 21, 1975, the \$75.30 was an account payable to Tom Boothe.

Pending a review of these expenses by the Portland Model Cities Program, both of the above items were treated as eligible expenses in the accompanying financial statements.

RECOMMENDATION

The Project should submit proper support to the Portland Model Cities Program for review. If any portion of the \$139.65 (\$64.35 + \$75.30) is declared ineligible, the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

FINDING NUMBER 9 - CONTRACT SERVICES

Support could not be obtained for the following checks issued to Tom Boothe:

<u>Check No.</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
1080	10/25/74	Contract services	\$ 174.00
1084	10/31/74	Contract services	300.00
1107	12/ 2/74	Contract services	300.00
1122	12/ 2/74	Contract services	300.00
			<u>\$1,074.00</u>

Pending a final review by the Portland Model Cities Program, the above expenses were treated as eligible expenses in the accompanying financial statements.

RECOMMENDATION

The Project should submit support for the \$1,074.00 to the Portland Model Cities Program for review. Should any portion of the \$1,074.00 be declared ineligible, the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

FINDING NUMBER 10 - INSURANCE

During the examination it was noted that the Project changed insurance companies at the end of January, 1975. However, the comprehensive liability coverage with the first insurance company was not canceled, resulting in duplicate comprehensive liability insurance coverage from February 7, 1975, through March 31, 1975. The accompanying financial statements reflect the expense for both insurance policies as eligible; however, the Portland Model Cities Program should determine if the cost of \$29.49 for the period February 7, 1975, through March 31, 1975, on the policy not canceled should be allowed.

RECOMMENDATION

The Project should submit to the Portland Model Cities Program an explanation for the duplicate insurance coverage. Should any portion of the \$29.49 be declared ineligible, the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

FINDING NUMBER 11 - OVERBUDGET EXPENSES

During the course of the examination it was noted that telephone expenses of \$1,097.25 were incurred for the period from July 1, 1974, through March 31, 1975, while only \$810 (\$90 per month) was budgeted resulting in expenses overbudget of \$287.25. The overbudget amount appears to be due to long distance telephone calls made but not budgeted for. The entire \$1,097.25 was treated as an eligible expense in the accompanying financial statements.

RECOMMENDATION

The Project should submit an explanation to the Portland Model Cities Program explaining the long distance telephone calls and the resulting budget overrun. Should any portion of the \$287.25 overbudget expenses be declared ineligible, the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13 should be increased by the amount declared ineligible.

FINDING NUMBER 12 - MISAPPROPRIATION OF FUNDS

During the course of the examination it was noted that \$4,113.81 of funds were misappropriated by a former secretary of the Project during November and December, 1974. Sufficient testing was performed to verify that only \$4,113.81 had been misappropriated and, accordingly, an account receivable was reflected in the records for the \$4,113.81 (see NOTE 3). However, during the extended testing the original copy of the following checks could not be accounted for and are quite likely still in the control of the former secretary.

Check No.

1103
1120
1233
1341
1455
1466
1473
1490

The bank account that these checks were ordered for has been closed.

RECOMMENDATION

While there is no effect on the net overpayment due from the Project as shown at NOTE 7 and FINDING NUMBER 13, the current administration of Albina Contractors Association, Inc., should obtain formal assurance that none of the above checks will be honored by the bank.

FINDING NUMBER 13 - OTHER

During the course of the examination it was noted the Project had been overpaid a net amount of \$458.39 since inception through March 31, 1975 (see NOTE 7 for a detailed explanation of this amount.)

RECOMMENDATION

The Portland Model Cities Program, after a review of the above audit findings and determining their effect, if any, on the net overpayment to the Project, should, at its discretion, recover the final overpayment due from the Project for the First, Second, Third, Fourth and Fifth Action Years.

★ ★ ★ ★ ★ ★

We appreciate the courtesy and cooperation extended to us by Albina Contractors Association, Inc. and Portland Model Cities personnel during the examination, and would be pleased to discuss our findings and recommendations.

A-19

Muller

CONTRACTORS MANAGEMENT ASSOCIATION, INC.

3933 N.E. UNION
PORTLAND, OREGON 97212
(503) 288-8469

23 June 1975

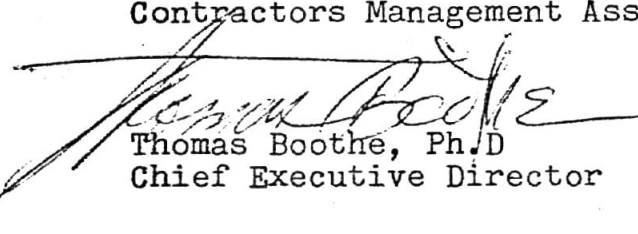
Al Jamison, Director
Model Cities Agency
5329 NE Union
Portland, Oregon 97211

Dear Al:

In response to the audit by Andrew L Branch & Co., PS on the Contractors Management Project, for the period 1 July 1974 through 31 March 1975, I am herewith submitting the attached.

Very truly yours,

Contractors Management Association Inc.


Thomas Boothe, Ph.D
Chief Executive Director

Enclosure

TB/sb

Attachment B

RECEIVED

JUN 24 1975

AUDIT RESPONSE

Note 1 - Organization and Contractual Relationship

Response: Acknowledged as per note.

Note 2 - Method of Accounting

Response: Acknowledged as per note.

Note 3 - Accounts Receivable - Miscellaneous

Response: Acknowledged as per note; however, final resolution rests with additional informational documentation and is contingent upon the decision of Model Cities, and the City of Portland.

Note 4 - Accounts Payable - Membership Account

Response: Acknowledged as per note.

Note 5 - Notes Payable

Response: Acknowledged as per note.

Note 6 - Eligible Costs

Response: Acknowledged; Fifth Action Year sub-note.
A. Interest and late payment charges from various miscellaneous vendors (\$38.13).

Response: The quoted amount of \$38.13 resulted from slow and sluggish response from funding reimbursement procedures, not the fault of Albina Contractors Association.

B. Ineligible lunch expenses incurred by the current director (\$75.10).

Response: During the time of the incurrance of the \$75.10. much public relations type of activity was needed to insure the survival of the project. I feel that these two items of ineligible costs should be changed to eligible expense based upon the fact they are within compliance with the overall contract of the project.

Note 7 - Reconciliation of Schedule of Program Costs With Costs Reported to the City of Portland

Response: Acknowledged as per note.

AUDIT FINDINGS AND RECOMMENDATIONS

PART I

Audit Findings Related to Internal Control Weaknesses

Finding Number 1 - Petty Cash

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 2 - Local Travel

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 3 - Unrecorded Bank Accounts

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 4 - Payroll

Acknowledged as per finding. Recommendation accepted and implemented. Note: recommendation No. 1 is an oversight of the auditor - personnel files have been maintained since 10 January 1975.

Finding Number 5 - Board of Directors Minutes

Acknowledged as per finding. Recommendation accepted and implemented.

RECEIVED
JUN 24 1975

AUDIT FINDINGS AND RECOMMENDATIONS

PART II

Audit Findings of Financial Significance

Finding Number 6 - Out of Town Travel Expenses

Acknowledged as per finding, pending Model Cities disposition contingent upon additional documentation. Recommendations accepted.

Finding Number 7 - Improperly Supported Expenses

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 8 - Local Travel

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 9 - Contract Services

Acknowledged as per finding. Recommendation accepted and implemented.

Finding Number 10 - Insurance

Acknowledged as per finding. Note: there was no double coverage. Insurance agent failed to send out cancellation documentation. Recommendation accepted, with correction, and implemented.

Finding Number 11 - Over Budget Expenses

- Acknowledged as per finding. Recommendation accepted.

RECEIVED
JUN 24 1975

PART II cont.

Finding Number 12 - Misappropriation of Funds

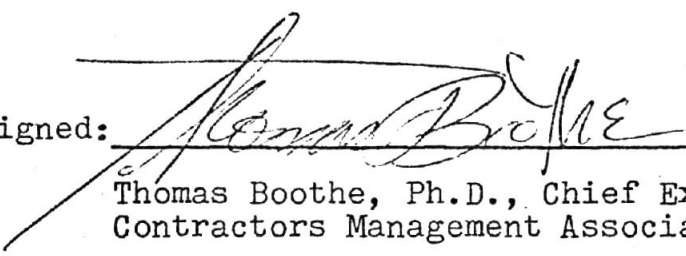
Acknowledged as per finding. Recommendation accepted.

Finding Number 13 - Other

Acknowledged as per Note 7. Recommendation accepted.

Thank you for your accuracy and courtesy.

Signed: _____


Thomas Boothe, Ph.D., Chief Executive Director
Contractors Management Association, Inc.

B-5

RECEIVED

JUN 24 1975

**George Christian
Electric Company**

4725 NORTH WILLIAMS AVENUE
PORTLAND, OREGON 97217
(503) 287-4220

June 16, 1975

Mr. Thomas Booth
3933 N. E. Union Avenue
Portland, Oregon 97212

RE: Installation of carpet for Albina Contractors Association
at 3609 N. E. Union Avenue and Model Cities request for
clarification of same

Dear Tom:

As I previously stated, we did not own the building at 3609 N. E.
Union Avenue; it was owned by Wineberg Properties.

George Christian Electric Co., Inc. derived no beneficial use
from the carpet installed for the Albina Contractors Association.
Further, there was adequate tile on the floor which could have
been acceptable for use by the Albina Contractors Association.
The installed carpet was tackless and could have been removed at
the time the premises were vacated.

We feel since no beneficial use from this installation was derived
by George Christian Electric Co., Inc., we have no further obligation
or commitment regarding this matter.

Sincerely,

GEORGE CHRISTIAN ELECTRIC CO., INC.

George Christian
George Christian
President

Attachment C-1
js

RECEIVED

JUN 18 1975

AUDIT OF

ALBINA CONTRACTORS ASSOCIATION, INC.
A PORTLAND MODEL CITIES PROGRAM PROJECT

FOR THE PERIOD FROM FEBRUARY 23, 1971 THROUGH JUNE 15, 1971

CONTRACT NUMBER 13021

Prepared by:

UNIVERSITY INFORMATION SYSTEMS
1107 Seneca Street
Seattle, Washington 98101
(206) 623-0900

Attachment D

RECEIVED

JUN 21 1972

ADMINISTRATION

RECEIVED

JUN 21 1972

MODEL CITIES

FINDING NUMBER 4 - NONBUDGETED EXPENDITURES

- a. Although the total First Action Year budget was not exceeded, the following nonbudgeted expenditures were incurred by the Project:

(1) <u>Consultant and Consultant Services</u>	
Bookkeeping services	\$ <u>1,225.00</u>
(2) <u>Space Costs</u>	
Carpentry - Storage Cabinets	184.00
Painting	244.00
Carpeting	802.00
	<u>1,230.00</u>

NOTE: The lease contract stipulates that the responsibility for repairs and maintenance shall be applied to the lessor, not the lessee.

(3) <u>Other Costs</u>	
Service Warranty on Purchased Office Equipment	188.00
Flower Planter	25.00
Other - No Supporting Documents Available (Check No. 116)	248.70
General Liability - Insurance	200.00
	<u>661.70</u>
(4) <u>Nonexpendable Supplies</u>	
Refrigerator	128.00
Camera	125.00
	<u>253.00</u>

TOTAL \$ 3,369.70

- b. In addition to the above nonbudgeted expenditures, unauthorized revised budget overruns occurred in the following line items:

(1) <u>Consumable Supplies</u>	
Revised Budget Amount	\$ 704.00
Actual Expenditure	<u>1,331.78</u>
	\$ <u>(627.78)</u>
(2) <u>Telephone</u>	
Revised Budget Amount	\$ 600.00
Actual Expenditure	<u>630.50</u>
	\$ <u>(30.50)</u>
(3) <u>Publication and Memberships</u>	
Revised Budget Amount	\$ 100.00
Actual Expenditure	<u>103.64</u>
	\$ <u>(3.64)</u>

RECOMMENDATIONS

- a. Project personnel should seek a final decision from the Portland Model Cities Program on the unauthorized nonbudgeted expenditures of \$3,369.70. It is my understanding that the former lessor has agreed to reimburse the Project \$401.00 which represents one-half of the \$802.00 spent for carpeting.

Pending a final decision on these items, they were not excluded from the Schedule of Program Cost included in this report.

- b. Approved change orders should be obtained from Model Cities to cover the revised budget overruns during the First Action Year.

FINDING NUMBER 5 - OTHER

- a. Monthly invoices submitted to Model Cities for reimbursement could not be agreed to records maintained by the Project. This was due to the fact that accounting records were not properly maintained during the examination period. Total expenditures invoiced to Model Cities for the period from March 1, 1971 to June 15, 1971 were \$21,355.74. The Projects's records, as adjusted, reflect \$20,752.58 for the same time period.
- b. A review of the accounting records disclosed the following:
 - (1) Accounts receivable - Program administration totaling \$5,902.58 for reimbursement invoices submitted to Model Cities but unpaid at June 15, 1971 were not recorded in the accounts. Ninety-seven Dollars, forty-two cents (\$97.42) would be due by the Project to the City of Portland at June 15, 1971 if the \$5,902.58 was offset by the \$6,000.00 of working capital advanced the Project in March 1971.
 - (2) Check No. 142, dated April 19, 1971 was posted to the check register as \$225.39. However, the amount of the cancelled check was \$255.39.

Findings (1) and (2) were properly reflected in the Balance Sheet and Schedule of Program Cost included in this report.

- c. The general ledger (which was prepared in March of 1972) reflected balances as of June 30, 1971 instead of June 15, 1971 in most instances. In addition, the Project's June 15, 1971 figures differ from the ones contained in this report due to accounts payable adjustments, reclassifications and other corrections.

ALBINA CONTRACTORS ASSOCIATION, INC.

72 N. E. Sacramento Street

Portland, Oregon 97212

503/286-8301



BUSINESS MANAGER

Edward W. Pinkard

BUSINESS MANAGER

ASSOCIATION OFFICERS

PRESIDENT

George Christian

TREASURER

Aaron Mitchell

SECRETARY

Charles Sanders

BOARD OF DIRECTORS

George Christian

Emmett Baskett

Aaron Mitchell

N. L. Scarborough

Manuel Scott

Charles Sanders

April 6, 1972

RECEIVED

APR 10 1972

MODEL CITIES

Elvin D. Roberts
Admn. Management Coordinator
Portland Model Cities
5329 N. E. Union Avenue
Portland, Oregon 97211

Re: Your letter March 29, 1972

Dear Elvin:

In response to your letter of March 29, 1972, you question several items on our records.

The first two statements of your letter need no response. #2 questions a check for \$248.00 to myself by the Albina Contractors Association. This item was for travel and a copy of the plane ticket and per diem breakdown, which should be sufficient, are attached.

Item #3 of your letter. I am willing to reimburse the City one-half the cost of the carpet, considering this to be more than fair in that this was an expense that I incurred solely for the A.C.A., and insofar as they were only here approximately eight months.

If this meets with Mr. Jordan's approval and that of the City Auditor's office, I will respond with my check in the amount of \$401.00.

Item #4 of your letter. Please find enclosed copies of correspondence from me to David Nero, which should explain where we are on this matter. Also, the first phase of this work has been paid by me, personally, pending further clarification and approval by CDA. #5 is redundant, and if you require any further clarification, please feel free to contact me or Ed.

Very truly yours,

George Christian
George Christian

GC;bp
encls.

Attachment E

W

Gregg
CONTRACTORS MANAGEMENT ASSOCIATION, INC.

3933 N.E. UNION
PORTLAND, OREGON 97212
(503) 288-8469

1 July 1975

MODEL CITIES
5329 N. E. Union - Room 2
Portland, Oregon 972

Commissioner Charles Jordan
City Hall
1220 Southwest Fifth
Portland, Oregon 97204

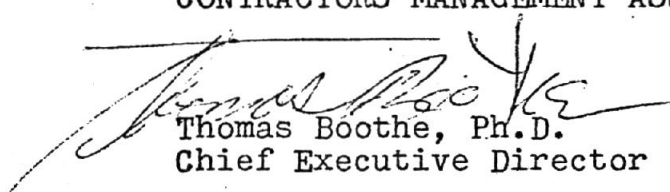
Dear Commissioner Jordan:

Pursuant to the funds that were forged and misappropriated by Albina Contractors Associations' secretary, Sheila Renee Mitchell Gourdaux, we are pleased to inform you that the full amount has been recovered.

Thank you for your patience and understanding.

Very truly yours,

CONTRACTORS MANAGEMENT ASSOCIATION, INC.


Thomas Boothe, Ph.D.
Chief Executive Director

Enclosure

TB/ns Attachment F

cc: Andrew L. Branch & Co., P.S.
Al Jamison, Director
Model Cities Agency

RECEIVED
JUL 02 1975

U. ON ACCEPTANCE

United Pacific Insurance Company
728 St. Helens Ave.
Tacoma, WA 98402

C O D E	CLAIM NUMBER								L I N E	DRAFT NUMBER				BOND NUMBER		ISSUE DATE	
	OFF.	NUMBER								OFF.	NUMBER			SYM.	NUMBER	MO	DAY
1	2-3	4	5	6	7	8	9	10	11-12	13	14	15	16	17	18	19	20
U	74	0	0	9	2	4	-	B	74	01894	B-	0772594	06	25			

☐ RELIANCE INSURANCE COMPANY
☒ UNITED PACIFIC INSURANCE COMPANY
☐ PLANET INSURANCE COMPANY

WILL PAY TO THE ORDER OF *** ALBINA CONTRACTOR'S ASSOCIATION ***

32
310

The Sum of Four thousand one hundred fourteen and 18/100 ----- DOLLARS \$4,114.18

Insured: Albina Contractor's Association, Inc.
Per loan receipt dated June 25, 1975.

William E. Cain
Authorized Signature

SS OR EMPLOYER'S ID # (30-46)	SERVICES AMT. (47-53)
-------------------------------	-----------------------

⑈7401894⑈ ⑆0310⑈0002⑆

000⑈106⑈0⑈ 59

PAYABLE THROUGH FIRST PENNSYLVANIA BANKING & TRUST CO.

Attachment F-2

CONTRACTORS MANAGEMENT ASSOCIATION AUTOMOBILE MILEAGE REPORT

Attachment G

FOR COMPENSATION FOR USE OF PRIVATE AUTO

Attachment G

Thomas Boettke # 780 47 5750
EMPLOYEE NAME (PRINT) SOCIAL SECURITY NO.

319 SW Washington St
HOME ADDRESS

ACCOUNTING PERIOD
BEGINNING May 1 ENDING May 30 1975

*Mileage is based upon estimations
the odometer is broken on the car used
in this Report. Thomas Boettke
Chief Executive Director*

DATE	ODOMETER READING		DAY'S MILEAGE	DAY'S PARKING	DESCRIPTION AND DESTINATION
	START	LAST CALL			
4/1/75	10 000	10 104	4	0	115 Natl. Bldg. concerning variable program
5/1/75	10 004	10 011	7	0	HUD 10 AM meeting contractors / 15 min. Bldg 2 PM.
5/2/75	10 011	10 047	6	0	Metropolitan Human Relations Dept. 1:30 PM.
5/6/75	10 017	11 017	100	0	Wheelerhouse Lunch/Supermarket shopping
5/7/75	0	0	0	0	
5/8/75	0	0	0	0	
5/9/75	0	0	0	0	
5/12/75	11 017	11 018	6	0	Xerox Mr. Amorese. Patterson Xerox demonstration
5/13/75	11 023	11 025	2	0	Account, Lunch.
5/14/75	11 025	11 029	4	0	model cities. PMA report
5/15/75	0	0	0	0	
5/16/75	11 029	11 035	6	0	Warren Fleming Insurance Co. report.
5/17/75	11 035	11 041	6	0	Jo White Commissioner Jordan Dist. City Hall Budget
5/18/75	11 041	11 056	15	1	Commissioner Jordan City Hall, 15 min. Bldg
5/19/75	11 056	11 058	2	0	Emmanuel Hoop former John Howe court

I HEREBY AFFIRM THAT THE FOREGOING STATEMENT IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Thomas Boettke
EMPLOYEE'S SIGNATURE

TOTAL MILES 158
TOTAL PARKING 80

$158 \times 11 = \$1738$
80
\$1658

NOTE: This report must be submitted to Finance Accounting Division by the fifth (5th) day following end of accounting period in order that payment can be made by the tenth (10th) day.

To be credited
to the account

ALBINA CONTRACTORS ASSOCIATION
72 N.E. SACRAMENT 298-8301
PORTLAND, OREGON 97212

1073

October 24, 74 $\frac{24-457}{1230}$

Portland Typewriter & Office supplies

83.50

Eighty-three dollars and 50/100



PIEDMONT BRANCH
**FREEDOM BANK
OF FINANCE**
728 N.E. KILLINGSWORTH
PORTLAND, OREGON 97211

[Signature]
NOT NEGOTIABLE

⑆1230⑈0457⑆ 01 01056 7⑈

ALBINA CONTRACTORS ASSOC.
PORTLAND, OREGON

DATE	DESCRIPTION	AMOUNT	DISTRIBUTIONS	
			ACCT. NO.	AMOUNT
10-24-74	payment for supplies, service, etc.	83.50		

EMPLOYEE

PERIOD ENDING	TOTAL EARNINGS	DEDUCTIONS								TOTAL DEDUCTIONS	NET PAY
		SOCIAL SECURITY TAX	WITHHOLDING U. S. INC. TAX	STATE INCOME TAX							

Attachment-H

PORTLAND • Sales • Service • Rentals
 & OFFICE MACHINE CO., INC.
 1604 S.W. Alder, Portland, Ore. 97205
 SALES (503) 222-9321-SERVICE (503) 222-1361

SERVICE ORDER
 19483

Alhina Contractors
72 NE Sacramento
Portland, Oregon

P.O. NO. _____

Date Received <i>July 1974</i>	
Model _____	
Serial No. _____	
Loaner _____	
Serial No. _____	
Delivered By _____	Picked Up By _____

CHEMICAL CLEAN <input type="checkbox"/> SOLVENT CLEAN <input type="checkbox"/> REPAIR ONLY <input type="checkbox"/> MAINTENANCE CONTRACT <input checked="" type="checkbox"/>		PROBLEM <i>July 1974 & July 1975</i> <i>July Jan inspections</i>	
SERVICE RENDERED		PARTS SUPPLIED	
<i>Alvettio Editor 2 # 6131514</i>		<i>42.50</i>	<i>80.00</i>
<i>Alvettio M-600 # 211513</i>		<i>37.50</i>	
<i>1 Blue + Red Silk Ribbon</i>			
<i>installed</i>		<i>3.50</i>	
		TOTAL SERVICE	
		TOTAL PARTS	
		TAX	
		NET INVOICE	<i>83.50</i>

Dorothy Deal
 CUSTOMER APPROVAL
Paul H. Deal
 SERVICE TECHNICIAN

7-29-74
 DATE

1 2 3 4

ALL WORKMANSHIP GUARANTEED 30 DAYS

PAYMENT IN FULL IS DUE UPON RECEIPT OF THIS REPAIR INVOICE. A
 DELINQUENCY CHARGE OF 1% PER MONTH ON THE UNPAID BALANCE
 WILL BE ASSESSED FOR LATE PAYMENT

POSTED

POSTING COPY

PORTLAND, OREG.

Attachment H-3

Albina Contractors
72 N.E. Sacramento
Portland, Oregon

DATE	REF NO	DESCRIPTION	CHARGES	CREDITS	BALANCE
			AMOUNTS FORWARDED		300
15-73	804	CR 710		300	—
2-26-73	12494	service	1250		1250
4-3-73	822	CR 789		1250	—
7-73	15394	service	8300		8300
2-25-73	CU9	CR 1046		8300	—
7-74	19483	service	8350		8350

PACIFIC STATIONERY BILLINGS
Contractors Management Association

<u>Invoice No.</u>	<u>Amount</u>	<u>PK Slip</u>	<u>Date</u>
19896)	--	x	10/07/74
19897)	133.47	x	10/07/74
20248	10.45	x	10/08/74
20047	1.44	x	10/15/74
20049	12.65	x	10/05/74
20167	7.50	x	10/14/74
18542	64.00	x	10/22/74
	<u>229.51</u>		
18569	73.22	x	10/28/74
21974	7.03	x	10/25/74
23147	29.10	x	11/04/74
20161	2.05	x	10/08/74
	<u>111.40</u>		

ALBINA CONTRACTORS ASSOCIATION
72 N.E. SACRAMENTO 288-8301
PORTLAND, OREGON 97212

1097

November 8, 74 $\frac{24-457}{1230}$

Pacific Stationery & Office Supplies

229.51

Two hundred twenty-nine dollars and 51/100



PIEDMONT BRANCH
**FREEDOM BANK
OF FINANCE**
728 N.E. KILLINGSWORTH
PORTLAND, OREGON 97211

Livingston
NOT NEGOTIABLE

⑆1230⑈0457⑆ 01 01056 7⑈

ALBINA CONTRACTORS ASSOC.
PORTLAND, OREGON

DATE	DESCRIPTION	AMOUNT	DISTRIBUTIONS	
			ACCT. NO.	AMOUNT
11-8-74	payment for office supplies and printing for Oct. & Nov.	229.51		

EMPLOYEE _____										
PERIOD ENDING	TOTAL EARNINGS	D E D U C T I O N S							TOTAL DEDUCTIONS	NET PAY
		SOCIAL SECURITY TAX	WITHHOLDING U.S. INC. TAX	STATE INCOME TAX						

Attachment H-5

Area Code 503
224-9100

PRINTING - LITHOGRAPHING
OFFICE FURNITURE

SERVING THE COAST
FOR OVER 75 YEARS

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

Pacific STATIONERY

SOLD TO

Albion Contractors Asso.
72 N.E. SACRAMENTO
PORTLAND, ORE 97212

ORDER WRITTEN *10-5-79* BY *Tule*
FILLED *10-7-79* BY *Tule*
SHIPPED *10-7-79* BY *Tule*
TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO. 19896

INV. DATE

NO. COPIES

YOUR P.O. NO.


REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1 1/2% per month (18% per annum) will be charged on unpaid balance of past due accounts.

SHIP CK.	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE	PER	AMOUNT				
102	102		F29 Rec Bc Pens			331				
005			4725 Ampm Out Books							
102	102		1388-3 Tie Pencils			145				
202	202		F29 Buck Bc Pens	231	kg	662				
10x	13x		634-24 Rec Eps			730				
10x	13x		752 1/3 Oxford Folders			645				
10x	13x		952 1/3 21 1/3 G.W. Folders			645				
1			564 Liquid Paper			100				
10x	13x		10-24 Rec Eps			900				
10x	13x		42 Phadaflex Tabs			145				
2	2		568 Cherry Liquid Paper	125	in	250				
RECT	DIRECT		PARCEL POST	INSURANCE	OTHER	ART	STATIONERY	FURNITURE	TOTAL	Cont

Area Code 503
224-9100

**COMPLETE OFFICE PRODUCTS
PRINTING – LITHOGRAPHING
OFFICE FURNITURE**

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO: ARMAN CONTRACTORS ASSOC.
72 N.E. TACOMA
PORTLAND, ORE 97212

ORDER
WRITTEN 10-574 BY

FILLED 0 - 1 - 19 BY

SHIPPED -- — BY
TERMS: NET CASH 10TH PROX.

F. O. B. _____ WILL CALL ☐

INV. NO. 19897

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1 1/2% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

SOLD TO:

ORDER
WRITTEN

BY

FILLED

BY

SHIPPED

BY

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO.

INV. DATE

NO. COPIES

YOUR

P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

SOLD TO:

ORDER
WRITTEN

BY

INV. NO.

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.

CREDIT OK

FILLED

BY

SHIPPED

BY

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts

[illegible]

MEMORANDUM of GOODS DELIVERED by
PACIFIC STATIONERY CO.
Keep this memo to check against our invoice when received

3A. DUP. INVOICE

Area Code 503
224-9100COMPLETE OFFICE PRODUCTS
PRINTING - LITHOGRAPHING
OFFICE FURNITURESERVING THE COAST
FOR OVER 75 YEARS415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

Albina Contractors
72 N.E. Sacramento
City 97212

ORDER
WRITTEN

FILLED

BY

SHIPPED

BY

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☒

INV. NO.

20248

INV. DATE

10-16-74

NO. COPIES

YOUR

P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

QUAN. B. O.	SHIP CK.	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM:	PRICE		PER	AMOUNT	
		1	1	665 69	black G.W. stationery Bag					1045
		2	2	W-24	Def pads					
					</					

SOLD TO

ORDER
WRITTEN

FILLED

SHIPPED

F. O. B.

WILL CALL ☒

INV. NO.

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.	DESCRIPTION	DATE	BY	REMARKS
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CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

144

PRINTING - LITHOGRAPHING
OFFICE FURNITURE

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

72 N.E. SACRAMENTO
PORTLAND, OREG 97212

ORDER WRITTEN 10-7-74 BY MUC
 FILLED 10-5-74 BY [Signature]
 SHIPPED 10-5-74 BY [Signature]
 TERMS: NET CASH 10TH PROX: [Signature]

F. O. B.

WILL CALL ☐

INV. NO. **20047**
INV. DATE _____
NO. COPIES _____
YOUR _____
P.O. NO. _____
REQ. NO. _____
CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

MEMORANDUM of GOODS DELIVERED by
PACIFIC STATIONERY CO.
Keep this memo to check against our invoice when received.

Pacific Area Code 503
224-9100
STATIONERY

COMPLETE OFFICE PRODUCTS
PRINTING — LITHOGRAPHING
OFFICE FURNITURE

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

ALBINA CONTRACTORS ASSC.
72 N. E. SACRAMENTO
PORTLAND, OREG. 97212

ORDER WRITTEN 10-1-74 BY MC
 FILLED 10-8-74 BY MC
 SHIPPED 10/8/74 BY MC
 TERMS: NET, CASH 10TH PROX.
 F. O. B. ☐ WILL CALL ☐

INV. NO. 20049
INV. DATE 4/24
NO. COPIES _____
YOUR
P.O. NO. _____
REQ. NO. _____
CREDIT OK


SHIP VIA _____

SHIP TO _____

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1 1/2% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

MEMORANDUM of GOODS DELIVERED by
PACIFIC STATIONERY CO.

INDIRECT	DIRECT		PARCEL POST	INSURANCE	OTHER	ART	STATIONERY	FURNITURE	TOTAL			
Domestic			40				7.50					7.50

MEMORANDUM of GOODS DELIVERED by
PACIFIC STATIONERY CO.
Keep this memo to check against our invoice when received.

Thomson

18542

Reg. No. _____

Date _____

MEMORANDUM
of
GOODS DELIVERED
by
PACIFIC STATIONERY
COMPANY

Keep this memo to check
against our invoice when re-
ceived.

Items filled are checked.

Items not filled are marked
"out" or "to follow," which-
ever the case may be.

Parcel Post

Insurance

Indirect Sale

Direct Sale

OTHER

STATIONERY

PRINTING

FURNITURE

P. P. & INS.

TOTAL →

$$\begin{array}{r} 24-45 \\ \hline 1230 \end{array}$$

111.40

NOT NEGOTIABLE

DATE	DESCRIPTION	AMOUNT	DISTRIBUTIONS	
			ACCT. NO.	AMOUNT
2-2-74	office supplies and letterheads	111.40		

EMPLOYEE.

[illegible]

Pacific STATIONERY

415 S. W. SECOND AVENUE • PORTLAND, OREGON 972

Office Supplies • Printing • Lithographing • Office Furni

SOLD TO

Albina Contractors Assoc.
72 N.E. Sacramento
Portland, OR 97212

INVOICE DATE 10/28/74

INVOICE NO. P-18569

SALESMAN Thomson-D

SHIPPED

OUR JOB NO.

YOUR ORDER NO.

TERMS: NET CASH

QUANTITY SHIPPED	QUANTITY ORDERED	QUANTITY BACK ORD	DESCRIPTION	PRICE	PER	AMOUNT
500	500		Monarch Envelopes, Yellow Linemark			
500	500		" Letterheads			56.00
250	250		Business Cards: LEVI RUSSELL, DIRECTOR			17.22
						73.22
			2-5 old acctg. dept.			
			22.35 NOV INVOICE			
			OWING VL ML DUP.			
			3-6 ul ml dup for			
			bal 53.35			
						\$73.22

Date _____

MEMORANDUM
of
GOODS DELIVERED
by
PACIFIC STATIONERY
COMPANY

Keep this memo to check against our invoice when received.

Items filled are checked.

Items not filled are marked "out" or "to follow," whichever the case may be.

Parcel Post

Insurance

Indirect Sale

Direct Sale

OTHER

STATIONERY

PRINTING

FURNITURE

PRINCE

TOTAL →

3A. DUP. INVOICE

Area Code 503
224-9100COMPLETE OFFICE PRODUCTS
PRINTING - LITHOGRAPHING
OFFICE FURNITURESERVING THE COAST
FOR OVER 75 YEARS415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

*Albina Contractors**72 N.E. Sacramento**Portland, O.**97212*ORDER
WRITTEN *10-22-74* BY *RA*
FILLED *10-25-74* BY *B*
SHIPPED *10-25-74* BY *RA*
TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO. 21974

INV. DATE

NO. COPIES *10-25-74*YOUR
P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1 1/4% per month (18% per annum) will be charged on unpaid balance of past due accounts.

QU. B. O.	SHIP CK.	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE		PER	AMOUNT			
	✓	1	1	717 1/2 '74	Col Refill					88		
	✓	1	1	717 1/2 '75	-					175		
	✓	1	1	E14502	Brass Base only					440		
INDIRECT		DIRECT				PARCEL POST	INSURANCE	OTHER	ART	STATIONERY	FURNITURE	TOTAL
Johnson								80		703		703

4. PACKING SLIP

Area Code 503
224-9100COMPLETE OFFICE PRODUCTS
PRINTING - LITHOGRAPHING
OFFICE FURNITURESERVING THE COAST
FOR OVER 75 YEARS415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

 ORDER WRITTEN 102274 BY BY
 FILLED 102574 BY BY
 SHIPPED 103574 BY BY
 TERMS: NET CASH 10TH PROX.
 F. O. B. _____ WILL CALL ☐

 INV. NO. **21974**
 INV. DATE _____
 NO. COPIES _____
 YOUR P.O. NO. _____
 REQ. NO. _____
 CREDIT OK _____

SHIP VIA _____

SHIP TO _____

Service Charge of 1 1/2% per month (18% per annum) will be added to all unpaid balances.

QUAN. O.	CK.	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE	PER	AMOUNT
✓	1	1	1	7174	74			
✓	1	1	1	7175	75			
✓	1	1	1	1514502	1514502			

 MEMORANDUM of GOODS DELIVERED by
 PACIFIC STATIONERY CO.
 Keep this memo to check against our invoice when received.

Area Code 503
224-9100

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

1015 TO.

Albina Contractors Assoc
72 N. E. Sacramento
City

ORDER WRITTEN 10/31/74 BY _____
 FILLED 11/4/74 BY me
 SHIPPED 11/4/74 BY me
 TERMS NET CASH 10TH PROX.
 F. O. B. _____ WILL CALL _____

INV. NO. 23147
INV. DATE 11774
NO. COPIES
YOUR
P.O. NO.
REQ. NO.
CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1% per month (12% per annum) will be charged on unpaid balance, plus, d to acc.

	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE	PER	AMOUNT
/	1	1	1605-1	Eldon stationary rack	795	ea	795
/	1 PKg	1 PKg	T5-101	Quartet self stick cork panels	575	Pkg	575
/	1	1	71B4	cash box	840	ea	840
/	1/4	1M	S5-H	Dorothy Peyton tags	700	M	700
			12-205	Jennison			
					TOTAL		
					2910		



Area Code 503
224-9100

**COMPLETE OFFICE PRODUCTS
PRINTING — LITHOGRAPHING
OFFICE FURNITURE**

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

ORDER WRITTEN 10.31.74 BY
FILLED 11.4.74 BY
SHIPPED 11.12.74 BY
TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO.

23147

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

224-9100

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

ORDER
WRITTEN 10-2-74 BY ()

FILLED 1022 BY

SHIPPED 1/24/44 BY BY

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO.

INV. DATE

NO. COPIES

YOUR

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

[illegible]

MEMORANDUM of GOODS DELIVERED by
PACIFIC STATIONERY CO.
Keep this memo to check against our invoice when received.

November 8, 74 $\frac{24.457}{1230}$

American Data Products

51.40

Fifty-one dollars and 40/100



PIEDMONT BRANCH
**FREEDOM BANK
OF FINANCE**
728 N.E. KILLINGSWORTH
PORTLAND, OREGON 97211

Livingston
NOT NEGOTIABLE

1230004571 01 01056 711

ALBINA CONTRACTORS ASSOC.
PORTLAND, OREGON

DATE	DESCRIPTION	AMOUNT	DISTRIBUTIONS	
			ACCT. NO.	AMOUNT
11-8-74	payment for toner for Xerox mach.	51.40		

EMPLOYEE

PERIOD ENDING	TOTAL EARNINGS	DEDUCTIONS								TOTAL DEDUCTIONS	NET PAY
		SOCIAL SECURITY TAX	WITHHOLDING U.S. INC. TAX	STATE INCOME TAX							



NO MERCHANDISE MAY BE RETURNED WITHOUT OUR WRITTEN PERMISSION. ALL CLAIMS MUST BE MADE WITHIN FIVE

			TOTAL DEDUCTIONS	NET PAY

		TOTAL DEDUCTIONS	NET PAY

AMERICAN DATA PRODUCTS

A DIVISION OF

NEW AVENUE INDUSTRIES, INC.

7722 KESTER AVENUE • VAN NUYS, CALIFORNIA 91405

INVOICE

PACKING LIST

4-213 - 997-1931

SOLD TO

SHIP TO

72 MC Sacramento

INVOICE DATE	ORDER DATE	INVOICE NUMBER	SALESMAN	DATE SHIPPED	SHIPPED VIA
	9-30-74		TYSON	10-1-74	PP

TERMS	CUSTOMER ORDER NUMBER	CUSTOMER'S PHONE NUMBER
9-30-74	11	288-6551

Item	Quan. Ordered	Unit of Measure	Description	V
	1	each	MINI-TECH 101 ALIX 010	



NO MERCHANDISE MAY BE RETURNED WITHOUT OUR WRITTEN PERMISSION. ALL CLAIMS MUST BE MADE WITHIN FIVE DAYS

AMERICAN DATA PRODUCTS

A DIVISION OF

NEW AVENUE INDUSTRIES, INC.

7722 KESTER AVENUE • VAN NUYS, CALIFORNIA 91405

997-1931

INVOICE

ALPHABETICAL

555

SOLD TO

ALBINA CONTRACTORS ASSOC., INC.
72 N.E. SACRAMENTO ST.
PORTLAND, OREGON 97212

SHIP TO

INVOICE DATE	ORDER DATE	INVOICE NUMBER	SALESMAN	DATE SHIPPED	SHIPPED VIA
10-4-74	9-30-74	20885	TYSON	ASAP	PD

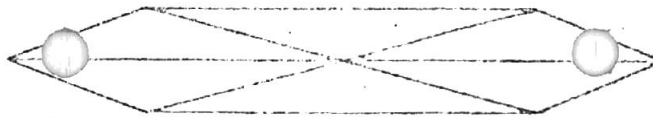
TERMS	CUSTOMER ORDER NUMBER	CUSTOMER'S PHONE NUMBER
net 30	LEVI RUSSELL	503-288-8301

Item	Quan. Ordered	Unit of Measure	Description	V	Unit Price	Net Amount
	1	ctn	WINSTON TONER FOR XEROX 660		48.00	48.00

PAID
11-15-74

HANDLING CHARGE	2.40
PAY THIS AMOUNT	51.40

NO MERCHANDISE MAY BE RETURNED WITHOUT OUR WRITTEN PERMISSION. ALL CLAIMS MUST BE MADE WITHIN FIVE DAY.



COMMUNICATIONS HEURISTICS, INC.

~~COMMUNICATIONS HEURISTICS, INC.~~ • 807 OREGON BANK BLDG. • PORTLAND, OREGON 97204 • 222-5440

STATEMENT

INVOICE

Albina Contractors Association
72 N. E. Sacramento
Portland, Oregon

Date: December 19, 1974

For Public Relations Brochures and Consultations Related To Same. \$269.00

Henry Beck
President

LOCAL TRAVEL
Contractors Management Association
July 1, 1974 through March 31, 1975

<u>Month</u>	<u>Mileage</u>	<u>Rate Per Mile</u>	<u>Total</u>	<u>Adjustments: (Disallowed) Added</u>	<u>Total</u>
07/74					
08/74					
Russell, prior Director	200	.11	2200	(2200)	-0-
09/74					
Russell	300	.11	3300	(3300)	-0-
10/74					
Russell	315	.11	3465	(3465)	-0-
Boothe, current Director	207	.11	2277		2277
11/74					
Russell	359	.11	3949	(3949)	-0-
Boothe	378	.11	4158		4158
12/74					
Boothe			7320	(6110)	1210
01/75					
Boothe			5555	1745	7300
02/75					
Boothe			1701		1701
Sub Total					16646
per audit					
Page A6					
03/75					
Boothe Unclaimed	288	.11	31.68		
Parking			364		3532
Total					20178

ALBINA CONTRACTORS ASSOCIATION

AUTOMOBILE MILEAGE REPORT

Driver DR Tom Bodine

Please do not fill in this space

Position ConsultantMonth of October207 miles @ 11 c per mile \$ 22.771964 Chrysleromet setting per Day

DATE	SPEEDOMETER READING		DAY'S MILEAGE	DATE	SPEEDOMETER READING		DAY'S MILEAGE
	START	LAST CALL			START	LAST CALL	
1	1203	1212	9	17	1347	1356	9
2	1212	1221	9	18	1356	1365	9
3	1221	1230	9	19	sat		9
4	1230	1239	9	20	sun		
5	sat			21	1398	1407	9
6	sun			22	1407	1416	9
7	1250	1259	9	23	1416	1425	9
8	1259	1268	9	24	1425	1434	9
9	1268	1277	9	25	1434	1443	9
10	1277	1286	9	26	sat		
11	1286	1295	9	27	sun		
12	sat			28	1560	1569	9
13	sun			29	1569	1578	9
14	1320	1329	9	30	1578	1587	9
15	1329	1338	9	31	1587	1596	9
16	1338	1347	9				

Total Miles. 207

I hereby affirm that the foregoing statement is true to the best of my knowledge and belief.

Approved _____

Signature

ALBINA CONTRACTORS ASSOCIATION

AUTOMOBILE MILEAGE REPORT

Driver Tom Bodine
 Position Contractant
 Month of Nov

Please do not fill in this space

378 miles @ 11 c per mile \$ 41.58

DATE	SPEEDOMETER READING		DAY'S MILEAGE	DATE	SPEEDOMETER READING		DAY'S MILEAGE
	START	LAST CALL			START	LAST CALL	
1	1596	1625	28	17	sun		
2	sat			18	0197	0211	14
3	sun			19	0211	0235	24
4	0007	0031	24	20	0235	0249	14
5	0031	0045	14	21	0249	0277	28
6	0045	0069	24	22	0277	0297	20
7	0069	0093	24	23	sat		
8	0093	0107	14	24	sun		
9	sat			25	0297	0311	14
10	sun			26	0311	0325	14
11	0107	0121	14	27	0325	0339	14
12	0121	0135	14	28			
13	0135	0155	20	29	0339	0367	28
14	0155	0183	28	30	sat		
15	0183	0197	14	31	sun		
16	1105						

Total Miles 378

I hereby affirm that the foregoing statement is true to the best of my knowledge and belief.

Approved _____

Tom Bodine
 Signature

72 N. E. Sacramento Street
Portland, Oregon 97212
503/288-3301



CONTRACTUAL AGREEMENT

BUSINESS MANAGER

V. Lester Jackson

ASSOCIATION OFFICERS

PRESIDENT

George Christian

TREASURER

Aaron Mitchell

SECRETARY

Wendell E. Brown

BOARD OF DIRECTORS

George Christian

Emmett Baskett

Wendell E. Brown

Aaron Mitchell

Herman C. Plummer

N. L. Scarborough

Manuel Scott

This agreement is between Albina Contractors Assoc. Inc. located at 72 N.E. Sacramento, Portland, Oregon; and Dr. Tom Boothe of Communications Heuristics, Inc. located at 807 Oregon Bank Building, 319 S.W. Washington, Portland, Oregon.

On October 1, 1974, Dr. Boothe is retained by Albina Contractors Assoc. for the period starting October 1, 1974 thru March 1, 1975. He is to receive One Hundred seventy-four dollars (\$174.00), to start on or about October 1, 1974; and will receive Three Hundred dollars (\$300.00) per month on or about the first of each month thereafter for the duration of this contract.

Dr. Boothe will be responsible for the duties in three specific areas:

1. To develop general management systems, procedures and methods for Albina Contractors Assoc.
2. To implement an on going training program which will be administered by Albina Contractors Assoc.
3. To be available for management in-out to the principals of the Albina Contractors Assoc. when needed.

It is understood that Dr. Boothe's role is that of management consultant to the organization; rather than an employee of the organization as such.

Dallas Renfro
Dallas Renfro, President
Date signed - Albina Contractors Assoc. Inc.

Levi Russell
Levi Russell, Business Manager
Date signed - Oct 2, 1974 - Albina Contractors Assoc. Inc.

Dr. Tom Boothe
Dr. Tom Boothe, management consultant
Date signed - Oct 2, 1974 - Communications Heuristics, Inc.

[illegible]

3A. DUP. INVOICE



Area Code 503
224-9100

**COMPLETE OFFICE PRODUCTS
PRINTING — LITHOGRAPHING
OFFICE FURNITURE**

**SERVING THE COAST
FOR OVER 75 YEARS**

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:

415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

D TO: Albina Contractors
72 N. E. Sacramento
City 97212

ORDER WRITTEN

FILLED

SHIPPED

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO.

20248

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

QUAN. B. O.	SHIP CK.	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE		PER	AMOUNT	
1		1	1	665 69	Black G.W. Stationery Tray					1045
2		2	2	W-24	BBP pads					

3A. DUP. INVOICE

Area Code 503
224-9100COMPLETE OFFICE PRODUCTS
PRINTING - LITHOGRAPHING
OFFICE FURNITURESERVING THE COAST
FOR OVER 75 YEARS415 S.W. SECOND AVENUE
PORTLAND, OREGON 97204

SOLD TO:
Albina Contractors Assoc
72 N.E. Sacramento
Portland, OR 97212

ORDER
WRITTEN

FILLED

SHIPPED

TERMS: NET CASH 10TH PROX.

F. O. B.

WILL CALL ☐

INV. NO.

INV. DATE

NO. COPIES

YOUR
P.O. NO.

REQ. NO.

CREDIT OK

SHIP VIA

SHIP TO

This is your "Invoice" we do not itemize again. Please Retain. Service Charge of 1½% per month (18% per annum) will be charged on unpaid balance of past due accounts.

QUAN. B. O.	SHIP CK.	QUAN. SHIPPED	QUAN. ORDERED	SIZE OR STOCK NO.	DESCRIPTION OF ITEM	PRICE		PER	AMOUNT	
		✓ 100	100	7521	WHITE OXFORD CARDS					144

THE CITY OF
PORTLAND



OREGON

June 20, 1975

DEPARTMENT OF
PUBLIC SAFETY

CHARLES JORDAN
COMMISSIONER

MODEL CITIES
AGENCY

ALONZO JAMISON, JR.
DIRECTOR

5329 N.E. UNION AVE.
PORTLAND, OR. 97211
503/288-8261

Dr. Thomas Boothe,
Contractor's Management Association
3933 N. E. Union Avenue
Portland, Oregon 97212

Dear Dr. Boothe:

I am sure that by now you have received the final audit report prepared by the Auditing firm of Andrew L. Branch & Company, P.S. on Contractor's Management Project for the period from July 1, 1974 through March 31, 1975.

As is normal in audit procedures, please address the findings and respond in writing, to my attention, by Friday, June 27, 1975. Your response should outline the progress made to date and plans to resolve those matters of concern included in the audit report.

Sincerely,

Al Jamison, Director

cc: John Grimes
Andrew L. Branch & Co.
Ken Hammon
Administration/Model Cities
Official files

AL/GM:ah